

DG 14-180

Rate Case Filing

Requirements

Puc 1604.01(a)

AUGUST 1, 2014

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



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ORIGINAL
Case No. DG 14-180
Exhibit No. 2
Witness Panel
DO NOT REMOVE FROM FILE

Tab Number	Request
(a)	Notwithstanding the requirements of Puc 203.02, a utility with annual revenues of \$1,000,000 or more filing a proposed tariff as part of a full rate case shall file with the commission an original and 6 copies of each of the following:
1	(1) The utility's internal financial reports for the following periods: a. For the first and last month of the test year; b. For the entire test year; and c. For the 12 months or 5 quarters prior to the test year;
2	(2) Annual reports to stockholders and statistical supplements, if any, for the most recent 2 years;
3	(3) Federal income tax reconciliation for the test year;
4	(4) A detailed computation of New Hampshire and federal income tax factors on the increment of revenue needed to produce a given increment of net operating income;
5	(5) A detailed list of charitable contributions charged in the test year above the line showing donee, the amount, and the account charged according to the following guidelines: a. If the utility's annual gross revenues are less than \$100,000,000 all contributions of \$50 and more shall be reported; b. If the utility's annual gross revenues are \$100,000,000 or more, all contributions of \$2,500 and more shall be reported; and c. The reporting threshold for a particular charity shall be on a cumulative basis, indicating the number of items comprising the total amount of contribution;
6	(6) A list of advertising charged in the test year above the line showing expenditure by media, subject matter, and account charged according to the following guidelines: a. If the utility's annual gross revenues are less than \$100,000,000 all expenditures of \$50 and more shall be reported; and b. If the utility's annual gross revenues are \$100,000,000 or more, all expenditures of \$2,500 and more shall be reported;
7	(7) The utility's most recent cost of service study if not previously filed in an adjudicative proceeding;
8	(8) The utility's most recent construction budget;

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9	(9) The utility's chart of accounts, if different from the uniform system of accounts established by the commission as part of Puc 300, Puc 400, Puc 500, Puc 600 and Puc 700;
10	(10) The utility's Securities and Exchange Commission 10K forms and 10Q forms or hyperlinks thereto, for the most recent 2 years;
11	(11) A detailed list of all membership fees, dues, lobbying expenses and donations for the test year charged above the line showing the trade, technical, and professional associations and organizations and amount, and the account charged, according to the following guidelines: a. If the utility's annual gross revenues are less than \$100,000,000 all membership fees, dues and donations shall be reported; and b. If the utility's annual gross revenues are \$100,000,000 or more, all membership fees, dues and donations of \$5,000 and more shall be reported;
12	(12) The utility's most recent depreciation study if not previously filed in an adjudicative proceeding;
13	(13) The utility's most recent management and financial audits if not previously filed in an adjudicative proceeding;
14	(14) A list of officers and directors of the utility and their full compensation for each of the last 2 years, detailing base compensation, bonuses, and incentive plans;
15	(15) Copies of all officer and executive incentive plans;
16	(16) Lists of the amount of voting stock of the utility categorized as follows: a. Owned by an officer or director individually; b. Owned by the spouse or minor child of an officer or director; or c. Controlled by the officer or director directly or indirectly;

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17	(17) A list of all payments to individuals or corporations for contractual services in the test year with a description of the purpose of the contractual services, as follows: a. For utilities with less than \$10,000,000 in annual gross revenues, a list of all payments in excess of \$10,000; b. For utilities with \$10,000,001 to \$100,000,000 in annual gross revenues, a list of all payments in excess of \$50,000; and c. For utilities with annual gross revenues in excess of \$100,000,000, a list of all payments in excess of \$100,000; d. The reporting thresholds for a particular entity shall be on a cumulative basis, indicating the number of items comprising the total amount of expenditure.
18	(18) For non-utility operations, the amount of assets and costs allocated thereto and justification for such allocations;
19	(19) Balance sheets and income statements for the previous 2 years if not previously filed with the commission;
20	(20) Quarterly income statements for the previous 2 years if not previously filed with the commission;
21	(21) Quarterly sales volumes for the previous 2 years, itemized for residential and other classifications of service, if not previously filed with the commission;
22	(22) A description of the utility's projected need for external capital for the 2 year period immediately following the test year;
23	(23) The utility's capital budget with a statement of the source and uses of funds for the 2 years immediately following the test year;
24	(24) The amount of outstanding short term debt, on a monthly basis during the test year, for each short-term indebtedness;
25	(25) If a utility is a subsidiary, a certificate of an appropriate official of the subsidiary detailing any expense of the parent company which was included in the subsidiary's cost of service; and
26	(26) Support for figures appearing on written testimony and in accompanying exhibits.

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- (1) The utility's internal financial reports for the following periods:
 - a. For the first and last month of the test year;
 - b. For the entire test year; and
 - c. For the 12 months or 5 quarters prior to the test year;

- a. Please see attached Puc 1604.01(a)(1)a BS and Puc 1604.01(a)(1)a PL
- b. Please see attached Puc 1604.01(b)(1)b BS and Puc 1604.01(b)(1)b PL
- c. Please see attached Puc 1604.01(c)(1)c BS and Puc 1604.01(c)(1)c PL

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	Bal Sheet	Bal Sheet
	2013	2014
	APR	MAR
ASSETS		
Net Utility Plant		
Property, plant and equipment:		
8840-2-0000-10-1615-1010 Plant in Service		
8840-2-0000-10-1615-1012 Plant in Service - ARO	139,286.05	139,286.05
8840-2-0000-10-1615-1141 Goodwill KeySpan		
8840-2-0000-10-1615-1211 OPI-Structures Retained	133,283.70	133,283.70
8840-2-0000-10-1615-1830 Preliminary Survey & Investigation Charges		330,667.82
8840-2-0000-10-1615-3040 PRD-Land & Land Rights	394,087.24	394,087.24
8840-2-0000-10-1615-3050 PRD-Structures&Improvements	1,962,893.69	1,962,893.69
8840-2-0000-10-1615-3110 PRD-Structures&Improvements	207,767.48	248,681.12
8840-2-0000-10-1615-3200 PRD-PROD Other Equipment	1,187,799.31	1,506,453.15
8840-2-0000-10-1615-3201 PRD-PROD-OTHER EQUIP	8,798,817.29	8,798,817.29
8840-2-0000-10-1615-3390 PRD-ARO		
8840-2-0000-10-1615-3610 Strcutures and Improvements	57,345.26	57,345.26
8840-2-0000-10-1615-3620 Gas Holders		
8840-2-0000-10-1615-3635 Other equipment	7,645.51	7,645.51
8840-2-0000-10-1615-3650 Land & Land Rights	197,763.82	197,763.82
8840-2-0000-10-1615-3662 T&D-STRUCT-IMPROV-M&R STA	269,808.54	269,808.54
8840-2-0000-10-1615-3663 T&D-STRUCT-IMPROV-OTHER	353,850.64	353,850.64
8840-2-0000-10-1615-3670 T&D-Mains-STL-PLST-CI-Mixed	176,235,599.57	191,731,092.88
8840-2-0000-10-1615-3690 T&D-M&R Station Equipment	4,783,268.78	4,879,926.07
8840-2-0000-10-1615-3720 Transmission-ARO		
8840-2-0000-10-1615-3780 Measuring & regulating stn eqt-General	(26,467.73)	
8840-2-0000-10-1615-3800 Services	111,719,307.91	119,707,934.66
8840-2-0000-10-1615-3810 Meters	12,021,758.18	12,628,903.14
8840-2-0000-10-1615-3811 T&D-GAS METERS - INSTRUMENT	150,016.21	150,016.21
8840-2-0000-10-1615-3812 T&D-GAS METERS - ERTS	5,514,023.61	5,514,023.61
8840-2-0000-10-1615-3820 Meters Installations	5,970,948.72	5,980,805.32
8840-2-0000-10-1615-3870 Other Equipment	535,863.44	575,186.20
8840-2-0000-10-1615-3880 Distribution-ARO		
8840-2-0000-10-1615-3900 General Structures & Improvmnt	5,383,056.45	5,656,221.07
8840-2-0000-10-1615-3910 Office Furniture & Improvement	10,430.52	164,577.67
8840-2-0000-10-1615-3911 GEN-OFFICE EQUIPT-COMPUTERS	1,217,920.91	1,446,468.43
8840-2-0000-10-1615-3912 GEN-LAPTOP COMPUTERS	26,345.62	37,055.18
8840-2-0000-10-1615-3920 Transportation Equipment	95,002.02	274,452.02
8840-2-0000-10-1615-3921 Transportation Equip<12,000 LB	45,116.98	45,116.98
8840-2-0000-10-1615-3930 Stores Equipment	28,210.77	94,838.91
8840-2-0000-10-1615-3940 Tools, Shop, and Garage Equipment	456,859.21	541,137.48
8840-2-0000-10-1615-3941 Tools Shop Equip-CNG ST	221,199.41	221,199.41
8840-2-0000-10-1615-3960 Power Operated Equipment	58,671.94	278,836.07
8840-2-0000-10-1615-3961 GEN-POWER OP EQPT>=12,000 LB	305,677.11	305,677.11
8840-2-0000-10-1615-3970 Communications Equipment	329,783.04	353,696.34
8840-2-0000-10-1615-3980 Misc. Equipment	173,709.80	181,125.06
Total Property, plant and equipment	338,966,651.00	365,168,873.65

	Bal Sheet	Bal Sheet
	2013	2014
	APR	MAR
Less: Accum depreciation:		
8840-2-0000-10-1655-1080 Accum Prov for Depn of Elect Utility Plant	(123,405,765.61)	(130,912,318.60)
8840-2-0000-10-1655-1087 Excess Accum Depreciation	(189,993.88)	(290,480.23)
8840-2-0000-10-1655-1100 Accum Prov for Amort of Elect Utility Plant (nonma	(132,210.04)	(132,556.98)
8840-2-0000-10-1655-1220 Accum Depr Non Utility Property	(133,283.70)	(133,283.70)
Total Less: Accum depreciation	(123,861,253.23)	(131,468,639.51)
CWIP/Fixed Assets Clearing:		
8840-2-0000-10-1618-1070 Construction Work In Progress	16,533,632.70	16,432,276.00
8840-2-0000-10-1618-1071 Capital Accrual CWIP-Additions	(258.41)	
8840-2-0000-10-1655-1081 RWIP Reclass	280,210.16	
8840-2-0000-10-1655-1084 Accum dep cost of removal	28,876,803.42	30,872,896.79
8840-2-0000-10-1618-1072 Construction Work-in-Process Clearing	3,765,969.10	
Total CWIP/Fixed Assets Clearing	49,456,356.97	47,305,172.79
Net property, plant and equipment	264,561,754.74	281,005,406.93
Investments and other:		
8840-2-0000-10-1163-1750 R/A-LDAC Costs		
8840-2-0000-10-1163-1752 R/A-CGAC Costs - Off Peak	(1,250,570.08)	
8840-2-0000-10-1163-1754 Deferred off-peak Bad Debt	269,378.43	250,196.04
8840-2-0000-10-1169-1756 Deferred Residential Assistance Adjustment	(578,499.18)	
8840-2-0000-10-1163-1755 Deferred Peak Reserve DSM	(870,022.29)	1,091,589.80
8840-2-0000-10-1920-1760 Derivative instrument assets-Hedges		447.91
Total Investments and other	(2,429,713.12)	1,342,233.75
Land and Land Rights:		
8840-2-0000-10-1610-1210 OPI-Land Retained	13,665.00	13,665.00
8840-2-0000-10-1610-3890 Land and Land Rights	16,549.68	16,720.60
Total Land and Land Rights	30,214.68	30,385.60
Goodwill:		
8840-2-0000-10-1910-1141 Goodwill	31,227,482.74	28,151,896.45
Total Goodwill	31,227,482.74	28,151,896.45
Intangibles:		
8840-2-0000-10-1647-3030 Misc. Intangible Plant	130,125.19	988,504.16
Total Intangibles	130,125.19	988,504.16

	Bal Sheet	Bal Sheet
	2013	2014
	APR	MAR
Less: Accum amortization:		
8840-2-0000-10-1655-1110 Accum Prov for Amort of Elect Utility Plant		(65,678.27)
Total Less: Accum amortization		(65,678.27)
Net Intangibles	31,387,822.61	29,105,107.94
Current Assets		
Cash:		
8840-2-0000-10-1020-1310 Cash - JP Morgan	746,151.77	1,980,937.59
8840-2-0000-10-1020-1311 Cash - Wells Fargo		
8840-2-0000-10-1020-1313 Cash Receipts Misc AR		
8840-2-0000-10-1020-1312 Cash - JP Morgan- Customer Refunds		40,782.47
Total Cash	746,151.77	2,021,720.06
Accounts Receivable:		
8840-2-0000-10-1101-1420 Customer Accounts Receivable	856,806.17	42,907,863.00
8840-2-0000-10-1101-1425 A/R - CRIS	15,851,896.50	
8840-2-0000-10-1103-1422 Deferred Billing		
8840-2-0000-10-1103-1424 Deferred Working Capital - off - Peak		
8840-2-0000-10-1121-1460 AR Associated Company	208,176.58	128,397.53
8840-2-0000-10-1160-1430 Other Accounts Receivable	114,155.64	111,559.00
8840-2-0000-10-1101-1421 Customer AR-Misc Billing		(248,642.28)
Total Accounts Receivable	17,031,034.89	42,899,177.25
Allowance for Uncollectible accounts:		
8840-2-0000-10-1102-1440 Accum Prov Uncollectable Accounts	(4,404,055.06)	(6,824,250.00)
Total Allowance for Uncollectible accounts	(4,404,055.06)	(6,824,250.00)
Unapplied Payments:		
8840-2-0000-20-2111-2420 Unapplied payments	(2,368.33)	(3,908,087.94)
Total Unapplied Payments	(2,368.33)	(3,908,087.94)
Accrued Utility Revenue:		
8840-2-0000-10-1162-1730 Accrued Utility Revenue	5,734,259.00	22,469,516.11

	Bal Sheet	Bal Sheet
	2013	2014
	APR	MAR
Total Accrued Utility Revenue	5,734,259.00	22,469,516.11
Due From Vendor:		
8840-2-0000-10-1161-1430 Due from Vendor	2,397,549.23	
Total Due From Vendor	2,397,549.23	0.00
Prepays:		
8840-2-0000-10-1240-1650 Prepays	163,039.76	62,172.71
8840-2-0000-10-1240-1653 Prepaid Taxes-Mun-Property-Oper	1,554,526.90	205,997.92
Total Prepays	1,717,566.66	268,170.63
Other:		
8840-2-0000-10-1220-1750 Current Portion Derivative Asset		277,606.52
8840-2-0000-10-1251-1843 Transp Exp-DR-Clearing Only	1,399.54	(0.04)
8840-2-0000-10-1251-1849 Operating Clearing		
8840-2-0000-10-1250-1840 Misc Billing Clearing	155,576.51	203,520.39
Total Other	156,976.05	481,126.87
Intercompany:		
8840-2-0000-10-1310-2603 Due from Liberty Utilities Co	500,000.00	(12,500,000.00)
Total Intercompany	500,000.00	(12,500,000.00)
Total Current Assets	23,877,114.21	44,907,372.98
Regulatory Assets		
Regulatory assets:		
8840-2-0000-10-1929-1822 Derivative MTM Reg Asset		
8840-2-0000-10-1929-1824 Deriv-Gas Contract-RegAsset		55,807.18
8840-2-0000-10-1929-1825 Interest on Def Reg Assets	778,876.72	
8840-2-0000-10-1929-1827 FAS158-OPEB		
8840-2-0000-10-1929-1828 OPEB Expense Deferred-Gas	10,329,642.03	10,329,642.03
8840-2-0000-10-1929-1863 Regulatory Assets - FAS 109		425,019.00
8840-2-0000-10-1930-1745 Rate Case Recovery	5,098.87	
8840-2-0000-10-1930-1823 Other Regulatory Asset - Deferred Rate Case	(5,853,465.65)	
8840-2-0000-10-1930-1826 FAS 158 - Pension	21,625,753.00	21,625,753.00
8840-2-0000-10-1930-1827 Asset Ret Oblig Reg Asset	1,011,432.58	1,280,103.70
8840-2-0000-10-1930-1828 NEG & KeySpan CTA	1,866,209.78	2,632,950.89

	Bal Sheet	Bal Sheet
	2013	2014
	APR	MAR
8840-2-0000-10-1929-1826 Reg asset other Pension related		(6,800,349.60)
Total Regulatory assets	29,763,547.33	29,548,926.20
Deferred charges		
Other assets:		
8840-2-0000-10-1163-1422 Deferred Working Capital - Peak	5,658.15	42,402.58
8840-2-0000-10-1920-1430-Other Long Term Assets		651,309.00
8840-2-0000-10-1920-1740 R/A-CGAC Costs Peak	2,057,294.41	13,050,309.15
8840-2-0000-10-1920-1741 R/A-CGAC Costs Off Peak	52,304.79	
8840-2-0000-10-1920-1743 Deferred Peak Bad Debt	22,379.58	697,741.45
8840-2-0000-10-1920-1744 Deferred Gas Cost-Unbundling	(24,401.89)	(25,139.53)
8840-2-0000-10-1920-1860 Misc Deferred Debits	215,975.41	27,057.47
8840-2-0000-10-1920-1863 R/A-Environmental-Materials	51,635,945.13	48,132,293.09
8840-2-0000-10-1920-1864 R/A-Environmental-Purch Gas	7,448,194.64	8,483,450.81
8840-2-0000-10-1920-1869 Deferred Charges - DDE		
8840-2-0000-10-1163-1424 Deferred Working Capital - off - Peak	(1,511.00)	(622.31)
Total Other assets	61,411,839.22	71,058,801.71
Inventory		
Plant Materials and Operating Supplies:		
8840-2-0000-10-1380-1540 Plant Materials and Operating Supplies	931,158.27	1,487,221.97
Total Plant Materials and Operating Supplies	931,158.27	1,487,221.97
Stores Expense Undistributed:		
8840-2-0000-10-1380-1630 Stores Expense Undistributed	21,018.50	
8840-2-0000-10-1380-1631 Stores Clearing Db Bill Pool		
8840-2-0000-10-1380-1641 Fuel Stock - Propane	1,010,950.71	749,981.35
8840-2-0000-10-1380-1642 UG Storage-Liquefied Nat Gas	95,036.23	177,833.91
8840-2-0000-10-1380-1640 Gas Stored Underground-Current	7,372,216.12	1,981,703.91
Total Stores Expense Undistributed	8,499,221.56	2,909,519.17
Total Inventory	9,430,379.83	4,396,741.14
Accumulated Deferred Income Tax:		
8840-2-0000-10-1800-1903 ADIT- FIT on SIT	2,823,706.64	(3,032,268.10)
8840-2-0000-10-1800-1906 ADFIT-Unbilled Revenue	(0.10)	
8840-2-0000-10-1800-1907 ADFIT-Pension Liability	0.25	
8840-2-0000-10-1800-1908 ADFIT-Reserve-Environmental	0.01	
8840-2-0000-10-1800-1909 ADFIT-Deferred Compensation	(0.01)	
8840-2-0000-10-1801-1900 ADFIT-Other	0.38	
8840-2-0000-10-1801-1901 ADFIT-OPEB Liability	(0.03)	
8840-2-0000-10-1801-1903 ADFIT-Accrued Interest	(0.01)	

	Bal Sheet	Bal Sheet
	2013	2014
	APR	MAR
8840-2-0000-10-1801-1906 ADSIT-FAS 109	0.33	
8840-2-0000-10-1802-1909 ADFIT-OCI-Investments	(0.04)	
8840-2-0000-10-1803-1901 ADIT-FIT on SIT-OCI	(0.41)	
8840-2-0000-10-1803-1902 ADFIT-Reserve-State FIN 48	0.19	
8840-2-0000-10-1803-1904 ADFIT-Employee Comp & Benefits	(0.35)	
8840-2-0000-10-1803-1905 ADFIT-Reg Liability-Other	(0.40)	
8840-2-0000-10-1803-1906 ADFIT-Reserves-Other	(0.24)	
8840-2-0000-10-1800-1905 ADFIT-Bad Debt Reserve	(0.29)	
Total Accumulated Deferred Income Tax	2,823,705.92	(3,032,268.10)
Total deferred charges	103,429,472.30	101,972,200.95
Total Assets	420,826,450.74	458,332,322.55
EQUITY		
Common Stock:		
8840-2-0000-30-3010-2010 Common Stock Issued	121,647,057.70	121,647,057.70
Total Common Stock	121,647,057.70	121,647,057.70
Accum other comprehensive income:		
8840-2-0000-30-3800-2190 Accum Other Comprehensive Income	(1,718,309.00)	
8840-2-0000-30-3800-2191 OCI Unreal Apprec on Inv-Elim		
8840-2-0000-30-3800-2192 OCI FAS 158-Pension	680,622.19	9,258,155.18
8840-2-0000-30-3800-2193 OCI FAS 158-OPEB		1,705,447.74
Total Accum other comprehensive income	(1,037,686.81)	10,963,602.92
Total equity	120,609,370.89	132,610,660.62
Earnings		
Opening Retained:		
8840-2-0000-30-3310-2160 Retained Earnings	232,335.27	5,315,458.89
Total Opening Retained	232,335.27	5,315,458.89
Year to Date Income:		

	Bal Sheet	Bal Sheet
	2013	2014
	APR	MAR
8840-2-0000-40-4210-4500 Forefieted discounts DO Not USE		
8840-2-0000-40-4210-4870 Forfeited discounts - Gas		
8840-2-0000-40-4295-4800 Residential Sales	41,232,928.63	43,205,144.46
8840-2-0000-40-4295-4810 Commercial and industrial sales	24,833,829.20	26,403,311.73
8840-2-0000-40-4295-4830 Sales for resale	349,462.00	637,500.01
8840-2-0000-40-4420-4190 Interest income	47,273.64	(30,840.40)
8840-2-0000-40-4460-4880 Misc Service revenues	71,680.00	62,614.02
8840-2-0000-40-4460-4893 Rev-Transport of gas of others through distn fac	6,176,214.15	4,063,183.10
8840-2-0000-40-4460-4950 Other Gas revenues	(3,256,733.00)	5,246,022.14
8840-2-0000-40-4700-4191 Allow for other funds used during construction	304,904.76	113,613.09
8840-2-0000-51-5010-7100 Operation Supervision & Engineering - Labour	(346,045.36)	(48,703.78)
8840-2-0000-51-5010-7280 Liquefied Petroleum Gas - Labor	(38,442.39)	(63,429.65)
8840-2-0000-51-5010-7350 Misc Production Exp - Labour	(578.69)	(797.02)
8840-2-0000-51-5010-8410 Operation Labor & Expenses - Labour		(282,388.03)
8840-2-0000-51-5010-8462 Other Expenses - LNG - Labor	(316.24)	(360.66)
8840-2-0000-51-5010-8710 Oper-Dist-Load Dispatching - Labour	(53,735.63)	(75,799.91)
8840-2-0000-51-5010-8740 Mains & services - Labor	(1,279,041.28)	(984,781.19)
8840-2-0000-51-5010-8750 Measuring and Regulating Station Expenses - labor	(20,469.45)	(22,063.82)
8840-2-0000-51-5010-8760 Oper-Stat Exp-Industrial - Labour		(4,753.52)
8840-2-0000-51-5010-8780 Meter & house regulator - Labor	(211,235.93)	(166,254.06)
8840-2-0000-51-5010-8800 Other expenses - Labor	(49,931.54)	(93,914.87)
8840-2-0000-51-5430-8790 Customer installations expenses		(1,500.00)
8840-2-0000-51-5431-8760 Oper-Stat Exp-Industrial	37.31	
8840-2-0000-51-5435-8710 Oper-Dist-Load Dispatching	(538.01)	(13,521.28)
8840-2-0000-51-5435-8800 Other expenses	(103,530.55)	(93,140.31)
8840-2-0000-51-5435-8810 Distribution-Rents-Expense	(2,400.00)	
8840-2-0000-51-5436-8740 Mains & services expenses	(562,214.94)	(161,538.36)
8840-2-0000-51-5437-8780 Meter & house regulator expenses	(6,981.70)	(25,644.62)
8840-2-0000-51-5438-8570 Measuring & Regulating Station Exp		
8840-2-0000-51-5439-8462 Other Expenses - LNG	1,317,032.29	993,910.49
8840-2-0000-51-5444-7350 Misc Production Exp	(13,046.19)	(23,664.00)
8840-2-0000-51-5540-7100 Operation Supervision & Engineering	(587.37)	(866.98)
8840-2-0000-51-5540-7170 Liquefied Petroleum Gas	(18,523.65)	
8840-2-0000-51-5545-8410 Operation Labor & Expenses	(7,873.47)	
8840-2-0000-52-5540-7280 Liquefied Petroleum Gas	2.30	
8840-2-0000-52-5541-8040 Natural Gas City Gate Purchases	(37,570,201.78)	(63,259,828.05)
8840-2-0000-52-5541-8041 Natural Gas Demand Charges - Transportation		(4,732,884.74)
8840-2-0000-52-5541-8042 Deferred Gas Costs	(6,727,627.89)	14,044,050.50
8840-2-0000-52-5541-8044 Natural Gas Capacity Release		673,045.12
8840-2-0000-52-5541-8045 Natural Gas Imbalances - Cashout		175,843.56
8840-2-0000-52-5541-8047 Natural Gas Hedging - Derivative Settlements		1,706,237.00
8840-2-0000-52-5543-8081 Natural Gas Withdrawn from Storage		(6,097,470.85)
8840-2-0000-52-5543-8082 Natural Gas Delivered to Storage		64,565.73
8840-2-0000-56-5010-8700 Operation supervision and engineering-Labour	(152,739.03)	(355,818.04)
8840-2-0000-56-5010-8710 Oper-Dist-Load Dispatching -Dont use		
8840-2-0000-56-5010-8850 Maint supervision and engineering - Labor	(1,032.98)	(1,755.82)
8840-2-0000-56-5010-8860 Maint of structures & improvements - Labor	(54,995.48)	(52,602.96)
8840-2-0000-56-5010-8870 Maint of mains - Labor	(22,283.08)	(191,747.63)
8840-2-0000-56-5010-8890 Maint of meas & reg stn eqt-Gen Labor	(13,506.10)	(14,369.31)
8840-2-0000-56-5010-8920 Maint of services - Labor	(128,757.75)	(170,771.34)

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8840-2-0000-56-5010-8930 Maint of meters & house regulators - Labor	(27,870.55)	(48,233.01)
8840-2-0000-56-5010-8940 Maint of other eqt - Labor	(8,214.26)	(6,001.89)
8840-2-0000-56-5210-5930 Maint of overhead lines	(300.00)	(3,740.14)
8840-2-0000-56-5210-7420 Maint of Production Eqt		(8,737.41)
8840-2-0000-56-5210-8860 Maint of structures & improvements	24.27	(1,166.00)
8840-2-0000-56-5210-8870 Maint of mains	(28,471.68)	(206,549.80)
8840-2-0000-56-5210-8890 Maint of meas & reg stn eqt-Gen exp	(6,975.12)	
8840-2-0000-56-5210-8920 Maint of services exp	13,865.54	(36,595.64)
8840-2-0000-56-5210-8930 Maint of meters & house regulators exp	152.42	(4,955.35)
8840-2-0000-56-5210-8940 Maint of other eqt exp	39.78	
8840-2-0000-56-5435-8700 Operation Supervision & Engineering	(23.31)	(14,468.29)
8840-2-0000-69-5010-9010 Supervision	(261,345.36)	(197,405.80)
8840-2-0000-69-5010-9020 Meter reading expenses - labor	(65,278.43)	(88,272.32)
8840-2-0000-69-5010-9030 Customer records and collection expenses - labor	(34,908.20)	(275,433.28)
8840-2-0000-69-5010-9080 Customer assistance expenses - labor	(3,328.50)	
8840-2-0000-69-5010-9100 Misc customer service and info exp-Labor		(6,451.96)
8840-2-0000-69-5010-9120 Demonstrating & selling exp (Major only)-Labor	(23,446.54)	(73,237.01)
8840-2-0000-69-5010-9220 Admin Exp Transferred - CR		202,436.57
8840-2-0000-69-5010-9221 LU Labor Alloc Capitalized		7,826.75
8840-2-0000-69-5010-9223 APUC Labour Alloc Capitalized		251.47
8840-2-0000-69-5010-9224 LABS Labour Captil		23,785.96
8840-2-0000-69-5010-9234 LABS Labour Allocations		
8840-2-0000-69-5040-4080 Social Security Taxes	(217,749.88)	(251,503.89)
8840-2-0000-69-5040-9261 Payroll Taxes		
8840-2-0000-69-5041-4080 Federal Unemployment taxes	300.00	(7,646.77)
8840-2-0000-69-5041-4081 Tx Oth Inc Tx-FICA Co portion	21,145.65	
8840-2-0000-69-5041-4082 Tx Oth Inc Tx-St Unempl Tax	(4,422.40)	(24,630.87)
8840-2-0000-69-5042-4080 Medicare	(46,673.46)	(61,555.22)
8840-2-0000-69-5043-9260 Employee pensions and benefits - 401k	1,582.02	
8840-2-0000-69-5043-9261 Cash Balance Pension		(38,500.00)
8840-2-0000-69-5043-9262 ESPP Expense	2,328.34	(4,236.22)
8840-2-0000-69-5043-9263 Opt-Out Credit		
8840-2-0000-69-5043-9267 Pension	(503,916.81)	(191,282.94)
8840-2-0000-69-5043-9268 Pension Plan Expenses	(399.00)	
8840-2-0000-69-5043-9269 401K Match	46,141.56	(133,878.97)
8840-2-0000-69-5044-9260 Group Benefits	(503,687.29)	(573,250.13)
8840-2-0000-69-5044-9261 Health Svc		
8840-2-0000-69-5044-9262 FAS 106 (Retiree Health Care)	(194,291.42)	(122,979.24)
8840-2-0000-69-5044-9263 Retiree Life Insurance		
8840-2-0000-69-5044-9265 FAS 112 (Post-Employment Benefits)	99.82	
8840-2-0000-69-5044-9266 Health Care	(13,420.03)	
8840-2-0000-69-5044-9268 Group Life		
8840-2-0000-69-5045-9260 Workers' Compensation	49,827.59	
8840-2-0000-69-5045-9270 Franchise Requirements		
8840-2-0000-69-5110-9310 Rents	(48,365.73)	(57,963.15)
8840-2-0000-69-5130-9210 Office supplies and expenses	(26,743.85)	(333,211.64)
8840-2-0000-69-5200-9220 Admin Expenses Transferred - Credit		906,082.45
8840-2-0000-69-5200-9222 LU Admin Alloc Capitalized		62,643.06
8840-2-0000-69-5200-9223 APUC Admin Alloc Capitalized		36,233.95
8840-2-0000-69-5200-9224 LABS Admin Alloc Capitalized		33,803.95

	Bal Sheet	Bal Sheet
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8840-2-0000-69-5200-9230 Outsided services employed - other	(18,236.25)	(8,060.83)
8840-2-0000-69-5200-9231 Outside services LU HO Allocations	(523,354.54)	(298,300.31)
8840-2-0000-69-5200-9232 Outside services APUC HO Allocations	(306,000.52)	(172,542.60)
8840-2-0000-69-5200-9233 Outside Services - APUC Labour Allocations	(61,110.25)	(1,197.46)
8840-2-0000-69-5200-9234 LABS NonLabour Allocations		(160,971.19)
8840-2-0000-69-5250-9020 Meter reading expenses	(769,430.00)	(10,212.10)
8840-2-0000-69-5250-9030 Customer records and collection expenses	115,759.16	(74,265.98)
8840-2-0000-69-5250-9050 Miscellaneous customer accounts expenses	(6,193.21)	(290,219.49)
8840-2-0000-69-5280-9240 Property insurance		(19,106.47)
8840-2-0000-69-5280-9250 Injuries and damages	(411,052.14)	(106,638.44)
8840-2-0000-69-5390-9080 Customer assistance expenses	(4,485.05)	
8840-2-0000-69-5390-9090 Informational & instructional advertising expenses		
8840-2-0000-69-5390-9100 Misc customer service & informational expenses	(7,757.08)	(151,573.44)
8840-2-0000-69-5390-9120 Demonstrating and selling expenses (Major only)		(6,135.89)
8840-2-0000-69-5390-9130 Advertising expenses (Major only)	(22,269.77)	(21,422.79)
8840-2-0000-69-5610-9280 Regulatory commission expenses	(215,026.68)	(143,769.51)
8840-2-0000-69-5615-9302 Miscellaneous general expenses	(42,911.52)	(9,224.92)
8840-2-0000-69-5680-4080 Property taxes		(2,728,751.96)
8840-2-0000-69-7450-4263 Penalties		(288,613.66)
8840-2-0000-75-7450-4261 Donations	(70.00)	(2,070.00)
8840-2-0000-75-7450-4263 Penalties		(18,500.00)
8840-2-0000-75-7450-4264 Exp for certain civic, political & related act	(100.00)	(2,100.00)
8840-2-0000-75-7695-4080 Franchise taxes	(105,000.00)	
8840-2-0000-80-8543-4300 Interest on debt to associated companies	(1,412,981.31)	(995,704.56)
8840-2-0000-80-8550-4191 AFUDC Borrowed-Equity portion		
8840-2-0000-80-8550-4310 Other Interest Expense	112,174.04	308,617.11
8840-2-0000-80-8550-4311 Other Interest Expense - Tax	(1,997.12)	
8840-2-0000-80-8550-4320 AFUDC - borrowed	123,222.79	45,915.08
8840-2-0000-80-8610-4030 Depreciation Exp	(3,155,605.67)	(2,414,993.74)
8840-2-0000-80-8610-4050 Amortization-Intangibles		(49,268.25)
8840-2-0000-80-8640-4073 Regulatory - debits	(110,102.06)	203,706.09
8840-2-0000-80-8660-9040 Uncollectible accounts	(634,218.36)	(1,180,898.20)
8840-2-0000-80-8670-9210 Gain/Loss Foreign Exchange		
8840-2-0000-80-8710-4090 Federal Income Tax	(2,449,954.44)	0.00
8840-2-0000-80-8720-4090 State Income Tax		
8840-2-0000-80-8760-4104-Def FIT Exp Debit	(1,277,946.91)	(955,589.90)
8840-2-9800-69-5010-9200 A&G salaries - IT	(35,194.44)	(23,932.64)
8840-2-9800-69-5010-9201 A&G Salaries - IT LU Headoffice	(2,285.17)	
8840-2-9800-69-5010-9204 A&G Salaries-IT LABS Head Office		(27,267.82)
8840-2-9800-69-5040-4080 Social Security Taxes		
8840-2-9800-69-5041-4080 Federal Unemployment Taxes		
8840-2-9800-69-5041-4082 Tx Oth Inc Tx-St Unempl Tax - IT		
8840-2-9800-69-5042-4080 Medicare		
8840-2-9800-69-5130-9210 Office Supplies-IT	(317.07)	(17,050.20)
8840-2-9800-69-5130-9215 Office supplies & exp IT LU Headoffice		(20,276.16)
8840-2-9800-69-5200-9230 Outsided services-IT	(70,660.25)	(89,642.68)
8840-2-9810-69-5010-9200 A&G salaries - HR	(119,469.39)	(91,224.68)
8840-2-9810-69-5010-9201 A&G Salaries - HR LU Headoffice	(2,934.34)	
8840-2-9810-69-5010-9204 A&G Salaries-HR LABS Head Office		(244.79)
8840-2-9810-69-5040-4080 Social Security Taxes		

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8840-2-9810-69-5041-4080 Federal Unemployment Taxes		
8840-2-9810-69-5041-4082 Tx Oth Inc Tx-St Unempl Tax-HR		
8840-2-9810-69-5042-4080 Medicare		
8840-2-9810-69-5130-9210 Office Supplies-HR	(16,786.61)	(15,762.81)
8840-2-9810-69-5130-9215 Office supplies & exp HR LU Headoffice		(252.19)
8840-2-9810-69-5130-9216 Meals & Entertain HR LU HO		
8840-2-9810-69-5200-9230 Outsided services-HR	(34,378.65)	(3,879.46)
8840-2-9811-69-5010-9204 A&G Salaries - Payroll&HRIS LABS Headoffice		(9,697.15)
8840-2-9812-69-5010-9204 A&G Salaries - Training&DevLABS Headoffice		(5,873.86)
8840-2-9815-69-5010-9200 A&G Salaries - Environmental/Health& Safety	(69,743.34)	(45,788.29)
8840-2-9815-69-5010-9201 A&G Salaries - EHS&S LU Headoffice		
8840-2-9815-69-5040-4080 Social Security Taxes		
8840-2-9815-69-5041-4080 Federal Unemployment Taxes		
8840-2-9815-69-5041-4082 Tx Oth Inc Tx-St Unempl Tax-Environmental		
8840-2-9815-69-5042-4080 Medicare		
8840-2-9815-69-5130-9210 Office Supplies-Environmental/Health& Safety	(93,992.74)	(117,792.31)
8840-2-9815-69-5200-9230 Outsided services-Environmental/Health& Safety	(30,589.61)	(2,275.66)
8840-2-9820-69-5010-9200 A&G salaries - Finance and Admin	(68,456.28)	(131,913.94)
8840-2-9820-69-5010-9201 A&G Salaries - Fin & Adm LU Headoffice	(25,713.86)	(14,999.55)
8840-2-9820-69-5010-9204 A&G Salaries-Fin & Admin LABS Head Office		(37,215.05)
8840-2-9820-69-5040-4080 Social Security Taxes		
8840-2-9820-69-5041-4080 Federal Unemployment Taxes	600.78	
8840-2-9820-69-5041-4082 Tx Oth Inc Tx-St Unempl Tax		
8840-2-9820-69-5041-4083 Tx Oth Inc Tx-Mun Op Prop	(1,973,689.38)	
8840-2-9820-69-5042-4080 Medicare		
8840-2-9820-69-5130-9210 Office Supplies-Finance and Admin	(11,851.56)	(37,034.07)
8840-2-9820-69-5130-9215 Office supplies & exp Fin & Adm LU Headoffice	(23,811.01)	(59.14)
8840-2-9820-69-5130-9216 Meals & Entertain Fin & Adm LU HO		
8840-2-9820-69-5200-9230 Outsided services-Finance and Admin	(179,733.75)	(112,098.49)
8840-2-9821-69-5010-9204 A&G Salaries - Risk Management LABS Headoffice		(64.07)
8840-2-9822-69-5010-9204 A&G Salaries - Treasury LABS Headoffice		(16,257.25)
8840-2-9823-69-5010-9200 A&G salaries - Legal		(23,446.46)
8840-2-9823-69-5010-9204 A&G Salaries - Legal LABS Headoffice		(2,228.18)
8840-2-9823-69-5130-9210 Office Supplies-Legal		(1,632.34)
8840-2-9823-69-5200-9230 Outsided services-Legal		(9,902.54)
8840-2-9824-69-5010-9204 A&G Salaries - Internal Audit LABS Headoffice		(3,812.34)
8840-2-9825-69-5010-9200 A&G Salaries - Purchasing		(13,479.67)
8840-2-9825-69-5010-9204 A&G Salaries - Purchasing LABS Headoffice		(1,141.95)
8840-2-9825-69-5130-9210 Office Supplies-Purchasing		
8840-2-9825-69-5200-9230 Outsided services-Purchasing		
8840-2-9830-69-5010-9200 A&G salaries - Regulatory	(66,584.15)	(71,635.72)
8840-2-9830-69-5010-9201 A&G Salaries - Regulatory LU Headoffice	(272.96)	
8840-2-9830-69-5040-4080 Social Security Taxes		
8840-2-9830-69-5041-4080 Federal Unemployment Taxes		
8840-2-9830-69-5041-4082 Tx Oth Inc Tx-St Unempl Tax		
8840-2-9830-69-5042-4080 Medicare		
8840-2-9830-69-5130-9210 Office Supplies-Regulatory	(6,378.92)	(429.09)
8840-2-9830-69-5130-9215 Office supplies & exp Regulatory LU Headoffice	(368.60)	
8840-2-9830-69-5130-9216 Meals & Entertain Regulatory LU HO		
8840-2-9830-69-5200-9230 Outsided services-Regulatory	(6,384.48)	(28,677.04)

	Bal Sheet	Bal Sheet
	2013	2014
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8840-2-9835-69-5010-9200 A&G Salaries - Energy Procurement	(79,014.69)	(96,264.32)
8840-2-9835-69-5040-4080 Social Security Taxes		
8840-2-9835-69-5041-4080 Federal Unemployment Taxes	832.26	
8840-2-9835-69-5041-4082 Tx Oth Inc Tx-St Unempl Tax		
8840-2-9835-69-5042-4080 Medicare		
8840-2-9835-69-5130-9210 Office Supplies-Energy Procurement	(2,480.95)	(7,754.99)
8840-2-9835-69-5200-9230 Outsided services-Energy Procurement	(48,155.67)	(46,709.89)
8840-2-9840-69-5010-9200 A&G Salaries - Procurement/Supply Chain	(9,183.73)	89.41
8840-2-9840-69-5040-4080 Social Security Taxes		
8840-2-9840-69-5130-9210 Office Supplies-Procurement/Supply Chain	(680.95)	(50.59)
8840-2-9840-69-5200-9230 Outsided services-Procurement/Supply Chain	46,466.32	
8840-2-9850-69-5010-9200 A&G salaries - Operations	(369,199.73)	(30,444.15)
8840-2-9850-69-5010-9201 A&G Salaries - Operations LU Headoffice	(17,730.31)	(22,270.71)
8840-2-9850-69-5040-4080 Social Security Taxes	1,644.85	
8840-2-9850-69-5041-4080 Federal Unemployment Taxes	2,279.43	
8840-2-9850-69-5041-4082 Tx Oth Inc Tx-St Unempl Tax-Procurement	172.44	
8840-2-9850-69-5042-4080 Medicare	384.68	
8840-2-9850-69-5130-9210 Office Supplies-Operations	(136,372.72)	(419.08)
8840-2-9850-69-5130-9215 Office supplies & exp Operations LU Headoffice	(17,833.08)	(1,317.30)
8840-2-9850-69-5130-9216 Meals & Entertain Operations LU HO		(4,340.63)
8840-2-9850-69-5200-9230 Outsided services-Operations	(24,048.27)	(3,202.17)
8840-2-9855-69-5010-9200 A&G salaries - Legal	(14,936.67)	
8840-2-9855-69-5040-4080 Social Security Taxes		
8840-2-9855-69-5041-4080 Federal Unemployment Taxes		
8840-2-9855-69-5041-4082 Tx Oth Inc Tx-St Unempl Tax-Legal		
8840-2-9855-69-5042-4080 Medicare		
8840-2-9855-69-5130-9210 Office Supplies-Legal	(36,860.07)	
8840-2-9855-69-5200-9230 Outsided services-Legal	(77,450.42)	1,000.00
8840-2-9860-69-5010-9200 A&G salaries - Executive	(31,912.95)	(57,311.99)
8840-2-9860-69-5010-9204 A&G Salaries - Executive LABS Headoffice		(7,992.55)
8840-2-9860-69-5040-4080 Social Security Taxes		
8840-2-9860-69-5041-4080 Federal Unemployment Taxes		
8840-2-9860-69-5041-4082 Tx Oth Inc Tx-St Unempl Tax		
8840-2-9860-69-5042-4080 Medicare		
8840-2-9865-69-5010-9200 A&G - Customer service	(162,757.90)	
8840-2-9865-69-5040-4080 Social Security Taxes		
8840-2-9865-69-5041-4080 Federal Unemployment Taxes		
8840-2-9865-69-5041-4082 Tx Oth Inc Tx-St Unempl Tax-Legal		
8840-2-9865-69-5042-4080 Medicare		
8840-2-9865-69-5130-9210 Office Supplies-Customer service	(30,827.21)	(1,546.15)
8840-2-9865-69-5200-9230 Outsided services-Customer service	19,058.43	(33,082.90)
8840-2-9870-69-5010-9204 A&G Salaries-Investor Relations LABS Head Office		(9,445.29)
Total Year to Date Income	6,793,420.39	8,069,062.67
Total Earnings	7,025,755.66	13,384,521.56
Shareholder's Equity	127,635,126.55	145,995,182.18

	Bal Sheet	Bal Sheet
	2013	2014
	APR	MAR
LIABILITIES		
Current Liabilities		
Accounts Payable		
Non-affiliates:		
8840-2-0000-20-2002-2320 A/P-Customer Refunds	32,069.49	21,309.49
8840-2-0000-20-2002-2321 A/P-Audited Vouchers	50,324.38	
8840-2-0000-20-2002-2326 A/P-Misc Employee Withholding	51,191.73	
8840-2-0000-20-2002-2329 A/P Gas Purchases	3,766,297.91	
8840-2-0000-20-2115-2420 Due to Vendor	(10,070.97)	
8840-2-0000-20-2002-2328 A/P-Unpaid Invoice Accrual	649,788.75	293,858.84
Total Non-affiliates	4,539,601.29	315,168.33
Associated companies:		
8840-2-0000-20-2041-2340 Accts Payable to Assoc Co's	0.48	
Total Associated companies	0.48	0.00
Customer Deposits:		
8840-2-0000-20-2113-2350 Customer Deposits	576,807.55	961,173.54
Total Customer Deposits	576,807.55	961,173.54
Accrued Taxes:		
8840-2-0000-20-2141-2426 Curr&Accr Liab-Payroll	386,452.21	
8840-2-0000-20-2141-2428 Curr&Accr Liab-Vac Accrual	221,560.86	
8840-2-0000-20-2141-2429 Curr&Accr Liab-NGUSA Goals	86,060.75	
8840-2-0000-20-2530-2366 Tx Accr-FICA Company Portion		
8840-2-0000-20-2530-2368 Tx Accr-Mass Medical		
8840-2-0000-20-2530-2369 Tx Accr-Misc		
8840-2-0000-20-2531-2360 Accrued Self-assessed Sales Taxes Payable	(4,945.52)	
8840-2-0000-20-2550-2411 Tx Coll Pay FICA		
8840-2-0000-20-2550-2415 Tx Coll Pay-St Inc Withholding		
8840-2-0000-20-2530-2364 Tx Accr-Municipal Property	272,985.14	342,882.00
Total Accrued Taxes	962,113.44	342,882.00
Accrued Interest:		
8840-2-0000-20-2116-2370 Interest Accrued		
8840-2-0000-20-2116-2374 Int Accr-Tax		
8840-2-0000-20-2116-2372 Int Accr-Customer Deposits	67,789.58	70,015.03

	Bal Sheet	Bal Sheet
	2013	2014
	APR	MAR
Total Accrued Interest	67,789.58	70,015.03
Other accrued expenses:		
8840-2-0000-20-2110-2282 Current Portion-Misc Operating Reserves		11,846,022.00
8840-2-0000-20-2110-2425 Gas/Power Purchases Accrual		13,205,349.99
8840-2-0000-20-2111-2421 Unpaid Invoice Accrual		
8840-2-0000-20-2130-2420 Payroll Accrual		
8840-2-0000-20-2110-2420 Misc Accrued Liabilities	1,405,465.24	4,559,948.20
Total Other accrued expenses	1,405,465.24	29,611,320.19
Current Regulatory Liabilities:		
8840-2-0000-20-2142-1740 Current Reg Liability Deferred Gas Cost		1,361,175.43
8840-2-0000-20-2142-1756 Current Reg Liability Deferred Resi Adjustment		608,831.28
8840-2-0000-20-2142-1745 Current Reg Liability Deferred Rate Case Cost		124,047.14
Total Current Regulatory Liabilities	0.00	2,094,053.85
Other:		
8840-2-0000-20-2124-2420 Accrued cost of removal	28,876,229.89	29,052,929.69
Total Other	28,876,229.89	29,052,929.69
Total current liabilities	36,428,007.47	62,447,542.63
Deferred credits and other liabilities		
Customer Advances for Construction:		
8840-2-0000-20-2770-2520 Customer Advances For Construction	85,010.00	85,010.00
Total Customer Advances for Construction	85,010.00	85,010.00
Deferred rate case:		
8840-2-0000-20-2910-2540 Other Regulatory Liabilities		
8840-2-0000-20-2910-2546 Derivative MTM-Reg Liab		
8840-2-0000-20-2910-2545 Deriv-Gas-Contract-Reg Liab		278,054.43
Total Deferred rate case	0.00	278,054.43
Accrued pension		
Deferred income taxes:		
8840-2-0000-20-2965-2821 ADFIT-Property Related		

	Bal Sheet	Bal Sheet
	2013	2014
	APR	MAR
8840-2-0000-20-2965-2824 ADSIT-Property Related		
8840-2-0000-20-2965-2830-Accum Def Inc TX -Other	63,480,575.05	61,617,587.59
8840-2-0000-20-2965-2835-ADFIT R/A Other	(47,401.08)	(208,369.90)
8840-2-0000-20-2968-2830 ADFIT-R/A-Pensions		
8840-2-0000-20-2965-2823 ADFIT-FAS 109		
Total Deferred income taxes	63,433,173.97	61,409,217.69
Other deferred credits:		
8840-2-0000-20-2760-2530 Other Deferred Credits		
8840-2-0000-20-2760-2534 Def Cr-Hazardous Waste		
8840-2-0000-20-2760-2535 Pension Cost	6.52	
8840-2-0000-20-2760-2550 Accum Deferred Investment Tax Credit		
8840-2-0000-20-2761-2534 R/L-FAS 109 Reg Liab DFIT	(425,019.00)	
8840-2-0000-20-2761-2536 Deriv Gas Cont-Reg-LT		
8840-2-0000-20-2760-2539 FAS 112	72,939.72	33,489.40
Total Other deferred credits	(352,072.76)	33,489.40
Intercompany:		
8840-2-0000-20-2810-2603 Due to LU Co.	3,500,015.58	35,204,184.39
8840-2-0000-20-2810-2635 Due to Cogsdale New Hampshire		
8840-2-0000-20-2810-2606 Due to Liberty Energy New Hampshire	8,603,322.49	725,519.83
Total Intercompany	12,103,338.07	35,929,704.22
LT Notes Payable:		
8840-2-0000-20-2840-2552 NP-LU and EN \$18.1M 5YR@3.86%	18,181,818.18	18,181,818.18
8840-2-0000-20-2840-2554 NP-LU and EN \$21.8M 15YR@5.24%	21,818,181.82	21,818,181.82
8840-2-0000-20-2840-2555 NP-LU and EN \$8.2M 15YR@5.24%	8,181,818.18	8,181,818.18
8840-2-0000-20-2840-2553 NP- LU and EN \$41.8M 10YR@4.84%	41,818,181.82	41,818,181.82
Total LT Notes Payable	90,000,000.00	90,000,000.00
Other:		
8840-2-0000-20-2740-2450 Commodity Settlement Pay <1Yr		24,847.64
8840-2-0000-20-2930-2280 Accum Provision Injury & Damages	2,783,369.69	960,716.95
8840-2-0000-20-2930-2281 Pension/FAS106-Benefit Reserve	31,604,032.96	(39,656.30)
8840-2-0000-20-2930-2282 Misc Operating Reserves	56,025,369.00	41,686,695.00
8840-2-0000-20-2930-2283 OPEB/FAS 106 Benefit reserve		4,953,635.49
8840-2-0000-20-2930-2285 Long Term Pension Obligation		13,187,503.63
8840-2-0000-20-2930-2300 Asset Retirement Obligation	1,081,095.79	1,349,419.97
8840-2-0000-20-2920-2450 Derivative instrument liab-Hedges		30,959.62
Total Other	91,493,867.44	62,154,122.00

	Bal Sheet	Bal Sheet
	2013	2014
	APR	MAR
Total deferred credits and other liabilities	256,763,316.72	249,889,597.74
Total Liabilities and Equity	420,826,450.74	458,332,322.55

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Profit & Loss Statement		
	Energy North	Energy North
	2013	2014
	Apr YTD	Mar YTD
OPERATING REVENUE		
Residential:		
8840-2-0000-40-4295-4800 Residential Sales	41,232,928.63	43,205,144.46
Total Residential	41,232,928.63	43,205,144.46
Commercial & Industrial:		
8840-2-0000-40-4295-4810 Commercial and industrial sales	24,833,829.20	26,403,311.73
Total Commercial & Industrial	24,833,829.20	26,403,311.73
Sales for Resale-SUG MA Ops:		
8840-2-0000-40-4295-4830 Sales for resale	349,462.00	637,500.01
Total Sales for Resale-SUG MA Ops	349,462.00	637,500.01
Other Operating Revenue:		
8840-2-0000-40-4210-4500 Forefieted discounts DO Not USE		
8840-2-0000-40-4210-4870 Forfeited discounts - Gas		
8840-2-0000-40-4460-4880 Misc Service revenues	71,680.00	62,614.02
8840-2-0000-40-4460-4893 Rev-Transport of gas of others through distn fac	6,176,214.15	4,063,183.10
8840-2-0000-40-4460-4950 Other Gas revenues	(3,256,733.00)	5,246,022.14
Total Other Operating Revenue	2,991,161.15	9,371,819.26
TOTAL OPERATING REVENUE	69,407,380.98	79,617,775.46
OPERATING EXPENSES		
Liquefied Petroleum Gas:		
8840-2-0000-52-5540-7280 Liquefied Petroleum Gas	(2.30)	
Total Liquefied Petroleum Gas	(2.30)	
Natural Gas City Gate Purch:		
8840-2-0000-52-5541-8040 Natural Gas City Gate Purchases	37,570,201.78	63,259,828.05
8840-2-0000-52-5541-8041 Natural Gas Demand Charges - Transportation		4,732,884.74
8840-2-0000-52-5541-8042 Deferred Gas Costs	6,727,627.89	(14,044,050.50)

Profit & Loss Statement		
	Energy North	Energy North
	2013	2014
	Apr YTD	Mar YTD
8840-2-0000-52-5541-8044 Natural Gas Capacity Release		(673,045.12)
8840-2-0000-52-5541-8045 Natural Gas Imbalances - Cashout		(175,843.56)
8840-2-0000-52-5541-8047 Natural Gas Hedging - Derivative Settlements		(1,706,237.00)
Total Natural Gas City Gate Purch	44,297,829.67	51,393,536.61
Gas Withdrawn from Storage-Dr:		
8840-2-0000-52-5543-8081 Natural Gas Withdrawn from Storage		6,097,470.85
8840-2-0000-52-5543-8082 Natural Gas Delivered to Storage		(64,565.73)
Total Gas Withdrawn from Storage-Dr		6,032,905.12
Total Purchased Energy	44,297,827.37	57,426,441.73
Net Revenue	25,109,553.61	22,191,333.73
Transmission Expense		
Other Expense:		
8840-2-0000-51-5438-8570 Measuring & Regulating Station Exp		
Total Other Expense		
Total Transmission Expense		
Gas Expenses		
Labour Expense:		
8840-2-0000-51-5010-7100 Operation Supervision & Engineering - Labour	346,045.36	48,703.78
8840-2-0000-51-5010-7350 Misc Production Exp - Labour	578.69	797.02
8840-2-0000-51-5010-8410 Operation Labor & Expenses - Labour		282,388.03
8840-2-0000-51-5010-8462 Other Expenses - LNG - Labor	316.24	360.66
8840-2-0000-51-5010-7280 Liquefied Petroleum Gas - Labor	38,442.39	63,429.65
Total Labour Expense	385,382.68	395,679.14
Other Expense:		
8840-2-0000-51-5439-8462 Other Expenses - LNG	(1,317,032.29)	(993,910.49)
8840-2-0000-51-5444-7350 Misc Production Exp	13,046.19	23,664.00
8840-2-0000-51-5540-7100 Operation Supervision & Engineering	587.37	866.98
8840-2-0000-51-5540-7170 Liquefied Petroleum Gas	18,523.65	
8840-2-0000-51-5545-8410 Operation Labor & Expenses	7,873.47	
8840-2-0000-56-5210-7420 Maint of Production Eqt		8,737.41
Total Other Expense	(1,277,001.61)	(960,642.10)
Total Gas Expense	(891,618.93)	(564,962.96)

Profit & Loss Statement		
	Energy North	Energy North
	2013	2014
	Apr YTD	Mar YTD
Distribution Expenses		
Labour Expense:		
8840-2-0000-51-5010-8710 Oper-Dist-Load Dispatching - Labour	53,735.63	75,799.91
8840-2-0000-51-5010-8740 Mains & services - Labor	1,279,041.28	984,781.19
8840-2-0000-51-5010-8760 Oper-Stat Exp-Industrial - Labour		4,753.52
8840-2-0000-51-5010-8780 Meter & house regulator - Labor	211,235.93	166,254.06
8840-2-0000-51-5010-8800 Other expenses - Labor	49,931.54	93,914.87
8840-2-0000-56-5010-8700 Operation supervision and engineering-Labour	152,739.03	355,818.04
8840-2-0000-56-5010-8710 Oper-Dist-Load Dispatching -Dont use		
8840-2-0000-56-5010-8850 Maint supervision and engineering - Labor	1,032.98	1,755.82
8840-2-0000-56-5010-8860 Maint of structures & improvements - Labor	54,995.48	52,602.96
8840-2-0000-56-5010-8870 Maint of mains - Labor	22,283.08	191,747.63
8840-2-0000-56-5010-8890 Maint of meas & reg stn eqt-Gen Labor	13,506.10	14,369.31
8840-2-0000-56-5010-8920 Maint of services - Labor	128,757.75	170,771.34
8840-2-0000-56-5010-8930 Maint of meters & house regulators - Labor	27,870.55	48,233.01
8840-2-0000-56-5010-8940 Maint of other eqt - Labor	8,214.26	6,001.89
8840-2-0000-51-5010-8750 Measuring and Regulating Station Expenses - labor	20,469.45	22,063.82
Total Labour Expense	2,023,813.06	2,188,867.37
Other Expense:		
8840-2-0000-51-5430-8790 Customer installations expenses		1,500.00
8840-2-0000-51-5431-8760 Oper-Stat Exp-Industrial	(37.31)	
8840-2-0000-51-5435-8710 Oper-Dist-Load Dispatching	538.01	13,521.28
8840-2-0000-51-5435-8800 Other expenses	103,530.55	93,140.31
8840-2-0000-51-5435-8810 Distribution-Rents-Expense	2,400.00	
8840-2-0000-51-5436-8740 Mains & services expenses	562,214.94	161,538.36
8840-2-0000-51-5437-8780 Meter & house regulator expenses	6,981.70	25,644.62
8840-2-0000-56-5210-5930 Maint of overhead lines	300.00	3,740.14
8840-2-0000-56-5210-8860 Maint of structures & improvements	(24.27)	1,166.00
8840-2-0000-56-5210-8870 Maint of mains	28,471.68	206,549.80
8840-2-0000-56-5210-8890 Maint of meas & reg stn eqt-Gen exp	6,975.12	
8840-2-0000-56-5210-8920 Maint of services exp	(13,865.54)	36,595.64
8840-2-0000-56-5210-8930 Maint of meters & house regulators exp	(152.42)	4,955.35
8840-2-0000-56-5210-8940 Maint of other eqt exp	(39.78)	
8840-2-0000-56-5435-8700 Operation Supervision & Engineering	23.31	14,468.29
Total Other Expense	697,315.99	562,819.79
Total Distribution Expense	2,721,129.05	2,751,687.16
Customer Expenses		
Labour Expense:		
8840-2-0000-69-5010-9010 Supervision	261,345.36	197,405.80

Profit & Loss Statement		
	Energy North	Energy North
	2013	2014
	Apr YTD	Mar YTD
8840-2-0000-69-5010-9020 Meter reading expenses - labor	65,278.43	88,272.32
8840-2-0000-69-5010-9030 Customer records and collection expenses - labor	34,908.20	275,433.28
8840-2-0000-69-5010-9080 Customer assistance expenses - labor	3,328.50	
8840-2-0000-69-5010-9100 Misc customer service and info exp-Labor		6,451.96
8840-2-0000-69-5010-9120 Demonstrating & selling exp (Major only)-Labor	23,446.54	73,237.01
Total Labour Expense	388,307.03	640,800.37
Other Expense:		
8840-2-0000-69-5250-9020 Meter reading expenses	769,430.00	10,212.10
8840-2-0000-69-5250-9030 Customer records and collection expenses	(115,759.16)	74,265.98
8840-2-0000-69-5250-9050 Miscellaneous customer accounts expenses	6,193.21	290,219.49
8840-2-0000-69-5390-9080 Customer assistance expenses	4,485.05	
8840-2-0000-69-5390-9090 Informational & instructional advertising expenses		
8840-2-0000-69-5390-9100 Misc customer service & informational expenses	7,757.08	151,573.44
8840-2-0000-69-5390-9120 Demonstrating and selling expenses (Major only)		6,135.89
8840-2-0000-69-5390-9130 Advertising expenses (Major only)	22,269.77	21,422.79
8840-2-0000-80-8660-9040 Uncollectible accounts	634,218.36	1,180,898.20
Total Other Expense	1,328,594.31	1,734,727.89
Total Customer Expense	1,716,901.34	2,375,528.26
Administration Expenses		
Admin & General Wages:		
8840-2-0000-69-5010-9220 Admin Exp Transferred - CR		(202,436.57)
8840-2-0000-69-5040-9261 Payroll Taxes		
8840-2-9800-69-5010-9200 A&G salaries - IT	35,194.44	23,932.64
8840-2-9800-69-5010-9204 A&G Salaries-IT LABS Head Office		27,267.82
8840-2-9810-69-5010-9200 A&G salaries - HR	119,469.39	91,224.68
8840-2-9810-69-5010-9204 A&G Salaries-HR LABS Head Office		244.79
8840-2-9811-69-5010-9204 A&G Salaries - Payroll&HRIS LABS Headoffice		9,697.15
8840-2-9812-69-5010-9204 A&G Salaries - Training&DevLABS Headoffice		5,873.86
8840-2-9815-69-5010-9200 A&G Salaries - Environmental/Health& Safety	69,743.34	45,788.29
8840-2-9820-69-5010-9200 A&G salaries - Finance and Admin	68,456.28	131,913.94
8840-2-9820-69-5010-9204 A&G Salaries-Fin & Admin LABS Head Office		37,215.05
8840-2-9821-69-5010-9204 A&G Salaries - Risk Management LABS Headoffice		64.07
8840-2-9822-69-5010-9204 A&G Salaries - Treasury LABS Headoffice		16,257.25
8840-2-9823-69-5010-9200 A&G salaries - Legal		23,446.46
8840-2-9823-69-5010-9204 A&G Salaries - Legal LABS Headoffice		2,228.18
8840-2-9824-69-5010-9204 A&G Salaries - Internal Audit LABS Headoffice		3,812.34
8840-2-9825-69-5010-9200 A&G Salaries - Purchasing		13,479.67
8840-2-9825-69-5010-9204 A&G Salaries - Purchasing LABS Headoffice		1,141.95
8840-2-9830-69-5010-9200 A&G salaries - Regulatory	66,584.15	71,635.72
8840-2-9835-69-5010-9200 A&G Salaries - Energy Procurement	79,014.69	96,264.32
8840-2-9840-69-5010-9200 A&G Salaries - Procurement/Supply Chain	9,183.73	(89.41)

Profit & Loss Statement		
	Energy North	Energy North
	2013	2014
	Apr YTD	Mar YTD
8840-2-9850-69-5010-9200 A&G salaries - Operations	369,199.73	30,444.15
8840-2-9855-69-5010-9200 A&G salaries - Legal	14,936.67	
8840-2-9860-69-5010-9200 A&G salaries - Executive	31,912.95	57,311.99
8840-2-9860-69-5010-9204 A&G Salaries - Executive LABS Headoffice		7,992.55
8840-2-9865-69-5010-9200 A&G - Customer service	162,757.90	
8840-2-9870-69-5010-9204 A&G Salaries-Investor Relations LABS Head Office		9,445.29
Total Admin & General Wages	1,026,453.27	504,156.18
Office Supplies:		
8840-2-0000-69-5130-9210 Office supplies and expenses	26,743.85	333,211.64
8840-2-9800-69-5130-9210 Office Supplies-IT	317.07	17,050.20
8840-2-9800-69-5130-9215 Office supplies & exp IT LU Headoffice		20,276.16
8840-2-9810-69-5130-9210 Office Supplies-HR	16,786.61	15,762.81
8840-2-9810-69-5130-9216 Meals & Entertain HR LU HO		
8840-2-9815-69-5130-9210 Office Supplies-Environmental/Health& Safety	93,992.74	117,792.31
8840-2-9820-69-5130-9210 Office Supplies-Finance and Admin	11,851.56	37,034.07
8840-2-9820-69-5130-9215 Office supplies & exp Fin & Adm LU Headoffice	23,811.01	59.14
8840-2-9820-69-5130-9216 Meals & Entertain Fin & Adm LU HO		
8840-2-9823-69-5130-9210 Office Supplies-Legal		1,632.34
8840-2-9825-69-5130-9210 Office Supplies-Purchasing		
8840-2-9830-69-5130-9210 Office Supplies-Regulatory	6,378.92	429.09
8840-2-9830-69-5130-9215 Office supplies & exp Regulatory LU Headoffice	368.60	
8840-2-9830-69-5130-9216 Meals & Entertain Regulatory LU HO		
8840-2-9835-69-5130-9210 Office Supplies-Energy Procurement	2,480.95	7,754.99
8840-2-9840-69-5130-9210 Office Supplies-Procurement/Supply Chain	680.95	50.59
8840-2-9850-69-5130-9210 Office Supplies-Operations	136,372.72	419.08
8840-2-9850-69-5130-9215 Office supplies & exp Operations LU Headoffice	17,833.08	1,317.30
8840-2-9850-69-5130-9216 Meals & Entertain Operations LU HO		4,340.63
8840-2-9855-69-5130-9210 Office Supplies-Legal	36,860.07	
8840-2-9865-69-5130-9210 Office Supplies-Customer service	30,827.21	1,546.15
8840-2-9810-69-5130-9215 Office supplies & exp HR LU Headoffice		252.19
Total Office Supplies	405,305.34	558,928.69
Property, Injury and Damages Insurance:		
8840-2-0000-69-5280-9240 Property insurance		19,106.47
8840-2-0000-69-5280-9250 Injuries and damages	411,052.14	106,638.44
Total Property, Injury and Damages Insurance	411,052.14	125,744.91
Employee Pension and Benefit:		
8840-2-0000-69-5043-9260 Employee pensions and benefits - 401k	(1,582.02)	
8840-2-0000-69-5043-9261 Cash Balance Pension		38,500.00
8840-2-0000-69-5043-9262 ESPP Expense	(2,328.34)	4,236.22

Profit & Loss Statement		
	Energy North	Energy North
	2013	2014
	Apr YTD	Mar YTD
8840-2-0000-69-5043-9263 Opt-Out Credit		
8840-2-0000-69-5043-9268 Pension Plan Expenses	399.00	
8840-2-0000-69-5043-9269 401K Match	(46,141.56)	133,878.97
8840-2-0000-69-5044-9260 Group Benefits	503,687.29	573,250.13
8840-2-0000-69-5044-9261 Health Svc		
8840-2-0000-69-5044-9262 FAS 106 (Retiree Health Care)	194,291.42	122,979.24
8840-2-0000-69-5044-9265 FAS 112 (Post-Employment Benefits)	(99.82)	
8840-2-0000-69-5044-9266 Health Care	13,420.03	
8840-2-0000-69-5044-9268 Group Life		
8840-2-0000-69-5045-9260 Workers' Compensation	(49,827.59)	
8840-2-0000-69-5043-9267 Pension	503,916.81	191,282.94
Total Employee Pension and Benefit	1,115,735.22	1,064,127.50
Regulatory Expenses:		
8840-2-0000-69-5610-9280 Regulatory commission expenses	215,026.68	143,769.51
Total Regulatory Expenses	215,026.68	143,769.51
Rents:		
8840-2-0000-69-5110-9310 Rents	48,365.73	57,963.15
Total Rents	48,365.73	57,963.15
Franchise Requirements:		
8840-2-0000-69-5045-9270 Franchise Requirements		
Total Franchise Requirements		
Other Admin Expenses:		
8840-2-0000-69-5200-9220 Admin Expenses Transferred - Credit		(906,082.45)
8840-2-0000-69-5200-9230 Outsided services employed - other	18,236.25	8,060.83
8840-2-0000-69-5615-9302 Miscellaneous general expenses	42,911.52	9,224.92
8840-2-9800-69-5200-9230 Outsided services-IT	70,660.25	89,642.68
8840-2-9810-69-5200-9230 Outsided services-HR	34,378.65	3,879.46
8840-2-9815-69-5200-9230 Outsided services-Environmental/Health& Safety	30,589.61	2,275.66
8840-2-9820-69-5200-9230 Outsided services-Finance and Admin	179,733.75	112,098.49
8840-2-9823-69-5200-9230 Outsided services-Legal		9,902.54
8840-2-9825-69-5200-9230 Outsided services-Purchasing		
8840-2-9830-69-5200-9230 Outsided services-Regulatory	6,384.48	28,677.04
8840-2-9835-69-5200-9230 Outsided services-Energy Procurement	48,155.67	46,709.89
8840-2-9840-69-5200-9230 Outsided services-Procurement/Supply Chain	(46,466.32)	
8840-2-9850-69-5200-9230 Outsided services-Operations	24,048.27	3,202.17
8840-2-9855-69-5200-9230 Outsided services-Legal	77,450.42	(1,000.00)

Profit & Loss Statement		
	Energy North	Energy North
	2013	2014
	Apr YTD	Mar YTD
8840-2-9865-69-5200-9230 Outsided services-Customer service	(19,058.43)	33,082.90
Total Other Admin Expenses	467,024.12	(560,325.87)
Total Administration Expenses	3,688,962.50	1,894,364.07
Income and Non Income Tax		
Federal Unemployment:		
8840-2-0000-69-5040-4080 Social Security Taxes	217,749.88	251,503.89
8840-2-0000-69-5041-4080 Federal Unemployment taxes	(300.00)	7,646.77
8840-2-0000-69-5042-4080 Medicare	46,673.46	61,555.22
8840-2-9800-69-5041-4080 Federal Unemployment Taxes		
8840-2-9800-69-5042-4080 Medicare		
8840-2-9810-69-5040-4080 Social Security Taxes		
8840-2-9810-69-5041-4080 Federal Unemployment Taxes		
8840-2-9810-69-5042-4080 Medicare		
8840-2-9815-69-5040-4080 Social Security Taxes		
8840-2-9815-69-5041-4080 Federal Unemployment Taxes		
8840-2-9815-69-5042-4080 Medicare		
8840-2-9820-69-5040-4080 Social Security Taxes		
8840-2-9820-69-5041-4080 Federal Unemployment Taxes	(600.78)	
8840-2-9820-69-5042-4080 Medicare		
8840-2-9830-69-5040-4080 Social Security Taxes		
8840-2-9830-69-5041-4080 Federal Unemployment Taxes		
8840-2-9830-69-5042-4080 Medicare		
8840-2-9835-69-5040-4080 Social Security Taxes		
8840-2-9835-69-5041-4080 Federal Unemployment Taxes	(832.26)	
8840-2-9835-69-5042-4080 Medicare		
8840-2-9840-69-5040-4080 Social Security Taxes		
8840-2-9850-69-5040-4080 Social Security Taxes	(1,644.85)	
8840-2-9850-69-5041-4080 Federal Unemployment Taxes	(2,279.43)	
8840-2-9850-69-5042-4080 Medicare	(384.68)	
8840-2-9855-69-5040-4080 Social Security Taxes		
8840-2-9855-69-5041-4080 Federal Unemployment Taxes		
8840-2-9855-69-5042-4080 Medicare		
8840-2-9860-69-5040-4080 Social Security Taxes		
8840-2-9860-69-5041-4080 Federal Unemployment Taxes		
8840-2-9860-69-5042-4080 Medicare		
8840-2-9865-69-5040-4080 Social Security Taxes		
8840-2-9865-69-5041-4080 Federal Unemployment Taxes		
8840-2-9865-69-5042-4080 Medicare		
8840-2-9800-69-5040-4080 Social Security Taxes		
Total Federal Unemployment	258,381.34	320,705.88
Company FICA:		

Profit & Loss Statement		
	Energy North	Energy North
	2013	2014
	Apr YTD	Mar YTD
8840-2-0000-69-5041-4081 Tx Oth Inc Tx-FICA Co portion	(21,145.65)	
Total Company FICA	(21,145.65)	
State Unemployment:		
8840-2-0000-69-5041-4082 Tx Oth Inc Tx-St Unempl Tax	4,422.40	24,630.87
8840-2-9800-69-5041-4082 Tx Oth Inc Tx-St Unempl Tax - IT		
8840-2-9815-69-5041-4082 Tx Oth Inc Tx-St Unempl Tax-Environmental		
8840-2-9820-69-5041-4082 Tx Oth Inc Tx-St Unempl Tax		
8840-2-9830-69-5041-4082 Tx Oth Inc Tx-St Unempl Tax		
8840-2-9835-69-5041-4082 Tx Oth Inc Tx-St Unempl Tax		
8840-2-9850-69-5041-4082 Tx Oth Inc Tx-St Unempl Tax-Procurement	(172.44)	
8840-2-9855-69-5041-4082 Tx Oth Inc Tx-St Unempl Tax-Legal		
8840-2-9860-69-5041-4082 Tx Oth Inc Tx-St Unempl Tax		
8840-2-9865-69-5041-4082 Tx Oth Inc Tx-St Unempl Tax-Legal		
8840-2-9810-69-5041-4082 Tx Oth Inc Tx-St Unempl Tax-HR		
Total State Unemployment	4,249.96	24,630.87
Municipal, Property & Franchise Tax:		
8840-2-0000-69-5680-4080 Property taxes		2,728,751.96
8840-2-0000-75-7695-4080 Franchise taxes	105,000.00	
8840-2-9820-69-5041-4083 Tx Oth Inc Tx-Mun Op Prop	1,973,689.38	
Total Municipal, Property & Franchise Tax	2,078,689.38	2,728,751.96
Total Taxes	2,320,175.03	3,074,088.71
Total Operating Expense	\$9,555,548.99	\$9,530,705.24
EBITDA before corporate allocations	\$15,554,004.62	\$12,660,628.49
LU Corporate Labor:		
8840-2-0000-69-5010-9221 LU Labor Alloc Capitalized		(7,826.75)
8840-2-9800-69-5010-9201 A&G Salaries - IT LU Headoffice	2,285.17	
8840-2-9815-69-5010-9201 A&G Salaries - EHS&S LU Headoffice		
8840-2-9820-69-5010-9201 A&G Salaries - Fin & Adm LU Headoffice	25,713.86	14,999.55
8840-2-9830-69-5010-9201 A&G Salaries - Regulatory LU Headoffice	272.96	
8840-2-9850-69-5010-9201 A&G Salaries - Operations LU Headoffice	17,730.31	22,270.71
8840-2-9810-69-5010-9201 A&G Salaries - HR LU Headoffice	2,934.34	
Total LU Corporate Labor	48,936.64	29,443.51

Profit & Loss Statement		
	Energy North	Energy North
	2013	2014
	Apr YTD	Mar YTD
LU Allocations:		
8840-2-0000-69-5200-9222 LU Admin Alloc Capitalized		(62,643.06)
8840-2-0000-69-5200-9231 Outside services LU HO Allocations	523,354.54	298,300.31
Total LU Allocations	523,354.54	235,657.25
LABS Labor:		
8840-2-0000-69-5010-9224 LABS Labour Captil		(23,785.96)
8840-2-0000-69-5010-9234 LABS Labour Allocations		
Total LABS Labor		(23,785.96)
LABS Allocations:		
8840-2-0000-69-5200-9224 LABS Admin Alloc Capitalized		(33,803.95)
8840-2-0000-69-5200-9234 LABS NonLabour Allocations		160,971.19
Total LABS Allocations		127,167.24
APUC/APCO Corporate Labor:		
8840-2-0000-69-5010-9223 APUC Labour Alloc Capitalized		(251.47)
8840-2-0000-69-5200-9233 Outside Services - APUC Labour Allocations	61,110.25	1,197.46
Total APUC/APCO Corporate Labor	61,110.25	945.99
APUC/APCO Allocations:		
8840-2-0000-69-5200-9223 APUC Admin Alloc Capitalized		(36,233.95)
8840-2-0000-69-5200-9232 Outside services APUC HO Allocations	306,000.52	172,542.60
Total APUC/APCO Allocations	306,000.52	136,308.65
Total Corporate Allocations	939,401.95	505,736.68
EBITDA after corporate allocations	14,614,602.67	12,154,891.81
Depreciation & Amortization Expense		
Depreciation Expense:		
8840-2-0000-80-8610-4030 Depreciation Exp	3,155,605.67	2,414,993.74
Total Depreciation Expense	3,155,605.67	2,414,993.74

Profit & Loss Statement		
	Energy North	Energy North
	2013	2014
	Apr YTD	Mar YTD
Amort of Intangibles-Cost:		
8840-2-0000-80-8610-4050 Amortization-Intangibles		49,268.25
Total Amort of Intangibles-Cost		49,268.25
Amortization-Regulatory Debits:		
8840-2-0000-80-8640-4073 Regulatory - debits	110,102.06	(203,706.09)
Total Amortization-Regulatory Debits	110,102.06	(203,706.09)
Total Depreciation and Amortization Expense	3,265,707.73	2,260,555.90
NET OPERATING INCOME	\$11,348,894.94	\$9,894,335.91
Other Income & Deductions		
Allowable Funds used during Construction:		
8840-2-0000-40-4700-4191 Allow for other funds used during construction	304,904.76	113,613.09
Total Allowable Funds used during Construction	304,904.76	113,613.09
Interest & Dividends Income:		
8840-2-0000-40-4420-4190 Interest income	47,273.64	(30,840.40)
Total Interest & Dividends Income	47,273.64	(30,840.40)
Other Income & Deductions:		
8840-2-0000-69-7450-4263 Penalties		(288,613.66)
8840-2-0000-75-7450-4261 Donations	(70.00)	(2,070.00)
8840-2-0000-75-7450-4263 Penalties		(18,500.00)
8840-2-0000-75-7450-4264 Exp for certain civic, political & related act	(100.00)	(2,100.00)
Total Other Income & Deductions	(170.00)	(311,283.66)
Total Other Income & Deductions	352,008.40	(228,510.97)
INCOME BEFORE INTEREST CHARGES	11,700,903.34	9,665,824.94
Interest Charges		
Interest on Long Term Debt:		
8840-2-0000-80-8543-4300 Interest on debt to associated companies	1,412,981.31	995,704.56
8840-2-0000-80-8550-4191 AFUDC Borrowed-Equity portion		

Profit & Loss Statement		
	Energy North	Energy North
	2013	2014
	Apr YTD	Mar YTD
Total Interest on Long Term Debt	1,412,981.31	995,704.56
Other Interest Charges:		
8840-2-0000-80-8550-4310 Other Interest Expense	(112,174.04)	(308,617.11)
8840-2-0000-80-8550-4311 Other Interest Expense - Tax	1,997.12	
8840-2-0000-80-8550-4320 AFUDC - borrowed	(123,222.79)	(45,915.08)
Total Other Interest Charges	(233,399.71)	(354,532.19)
Gain and Loss on Exchange:		
8840-2-0000-80-8670-9210 Gain/Loss Foreign Exchange		
Total Gain and Loss on Exchange		
Total Interest Charges	1,179,581.60	641,172.37
INCOME TAXES		
State Income Tax:		
8840-2-0000-80-8720-4090 State Income Tax		
Total State Income Tax		
Federal Income Taxes:		
8840-2-0000-80-8760-4104 -Def FIT Exp Debit	(1,277,946.91)	(955,589.90)
8840-2-0000-80-8710-4090 Federal Income Tax	(2,449,954.44)	-
Total Federal Income Taxes	(3,727,901.35)	(955,589.90)
Total Income Taxes	(3,727,901.35)	(955,589.90)
NET INCOME / (LOSS)	\$6,793,420.39	\$8,069,062.67

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	Bal Sheet	Bal Sheet	Bal Sheet	Bal Sheet	Bal Sheet	Bal Sheet	Bal Sheet	Bal Sheet	Bal Sheet	Bal Sheet	Bal Sheet	Bal Sheet
	2013	2013	2013	2013	2013	2013	2013	2013	2013	2013	2014	2014
	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR
ASSETS												
Net Utility Plant												
Property, plant and equipment:												
8840-2-0000-10-1615-1010 Plant in Service												
8840-2-0000-10-1615-1012 Plant in Service - ARO	139,286.05	139,286.05	139,286.05	139,286.05	139,286.05	139,286.05	139,286.05	139,286.05	139,286.05	139,286.05	139,286.05	139,286.05
8840-2-0000-10-1615-1141 Goodwill KeySpan												
8840-2-0000-10-1615-1211 OPI-Structures Retained	133,283.70	133,283.70	133,283.70	133,283.70	133,283.70	133,283.70	133,283.70	133,283.70	133,283.70	133,283.70	133,283.70	133,283.70
8840-2-0000-10-1615-1830 Preliminary Survey & Investigation Charges					3,045.89	5,397.55	7,511.94	172,438.15	296,455.65	303,997.58	305,633.58	330,667.82
8840-2-0000-10-1615-3040 PRD-Land & Land Rights	394,087.24	394,087.24	394,087.24	394,087.24	394,087.24	394,087.24	394,087.24	394,087.24	394,087.24	394,087.24	394,087.24	394,087.24
8840-2-0000-10-1615-3050 PRD-Structures&Improvements	1,962,893.69	2,067,041.61	1,962,893.69	1,962,893.69	1,962,893.69	1,962,893.69	1,962,893.69	1,962,893.69	1,962,893.69	1,962,893.69	1,962,893.69	1,962,893.69
8840-2-0000-10-1615-3110 PRD-Structures&Improvements	207,767.48	225,443.37	212,068.46	207,961.78	207,961.78	292,481.99	253,384.56	296,688.46	248,681.12	248,681.12	248,681.12	248,681.12
8840-2-0000-10-1615-3200 PRD-PROD Other Equipment	1,187,799.31	1,513,611.14	1,187,799.31	1,541,373.60	1,541,373.60	1,411,825.81	1,254,347.35	1,212,614.59	1,322,319.31	1,322,319.31	1,325,438.61	1,506,453.15
8840-2-0000-10-1615-3201 PRD-PROD-OTHER EQUIP	8,798,817.29	8,877,062.54	9,184,793.90	8,798,817.29	8,798,817.29	8,798,817.29	8,798,817.29	8,798,817.29	8,798,817.29	8,798,817.29	8,798,817.29	8,798,817.29
8840-2-0000-10-1615-3390 PRD-ARO												
8840-2-0000-10-1615-3610 Structures and Improvements	57,345.26	57,345.26	57,345.26	57,345.26	57,345.26	57,345.26	57,345.26	57,345.26	57,345.26	57,345.26	57,345.26	57,345.26
8840-2-0000-10-1615-3620 Gas Holders												
8840-2-0000-10-1615-3635 Other equipment	7,645.51	7,645.51	7,645.51	7,645.51	7,645.51	7,645.51	7,645.51	7,645.51	7,645.51	7,645.51	7,645.51	7,645.51
8840-2-0000-10-1615-3650 Land & Land Rights	197,763.82	197,763.82	197,763.82	197,763.82	197,763.82	197,763.82	197,763.82	197,763.82	197,763.82	197,763.82	197,763.82	197,763.82
8840-2-0000-10-1615-3662 T&D-STRUCT-IMPROV-M&R STA	269,808.54	269,808.54	269,808.54	269,808.54	269,808.54	269,808.54	269,808.54	269,808.54	269,808.54	269,808.54	269,808.54	269,808.54
8840-2-0000-10-1615-3663 T&D-STRUCT-IMPROV-OTHER	353,850.64	353,850.64	353,850.64	353,850.64	353,850.64	353,850.64	353,850.64	353,850.64	353,850.64	353,850.64	353,850.64	353,850.64
8840-2-0000-10-1615-3670 T&D-Mains-STL-PLST-CI-Mixed	176,235,599.57	183,417,508.01	183,143,665.06	184,335,924.72	184,335,924.72	185,059,934.53	185,952,923.40	185,477,559.72	188,406,610.77	188,829,780.68	189,469,476.42	191,731,092.88
8840-2-0000-10-1615-3690 T&D-M&R Station Equipment	4,783,268.78	4,783,268.78	5,079,527.56	5,198,127.76	5,198,127.76	5,068,134.21	4,791,468.74	4,796,105.94	4,891,028.66	4,891,028.66	4,876,850.47	4,879,926.07
8840-2-0000-10-1615-3720 Transmission-ARO												
8840-2-0000-10-1615-3780 Measuring & regulating str eqt-General	(26,467.73)	(26,467.73)	(26,467.73)	(26,467.73)	(26,467.73)	(26,467.73)	(26,467.73)	(26,467.73)				
8840-2-0000-10-1615-3800 Services	111,719,307.91	112,989,825.01	115,202,039.64	114,987,359.38	114,987,359.38	117,405,613.43	116,617,615.38	116,524,176.62	118,100,974.24	118,853,132.24	119,299,581.36	119,707,934.66
8840-2-0000-10-1615-3810 Meters	12,021,758.18	12,021,758.18	12,050,557.87	12,053,158.07	12,278,471.32	12,607,825.54	12,849,666.85	12,718,465.68	13,036,473.18	13,036,473.18	13,050,913.18	12,628,903.14
8840-2-0000-10-1615-3811 T&D-GAS METERS - INSTRUMENT	150,016.21	246,487.25	150,016.21	150,016.21	150,016.21	150,016.21	150,016.21	150,016.21	150,016.21	150,016.21	150,016.21	150,016.21
8840-2-0000-10-1615-3812 T&D-GAS METERS - ERTS	5,514,023.61	5,514,023.61	5,514,023.61	5,514,023.61	5,514,023.61	5,514,023.61	5,514,023.61	5,514,023.61	5,514,023.61	5,514,023.61	5,514,023.61	5,514,023.61
8840-2-0000-10-1615-3820 Meters Installations	5,970,948.72	5,971,643.86	5,986,778.03	6,008,190.26	6,008,190.26	5,970,948.72	5,976,825.50	5,977,533.16	5,980,203.10	5,980,203.10	5,983,674.99	5,980,805.32
8840-2-0000-10-1615-3870 Other Equipment	535,863.44	535,863.44	614,087.93	611,111.05	611,111.05	764,256.46	535,863.44	539,303.88	541,971.88	541,971.88	575,186.20	575,186.20
8840-2-0000-10-1615-3880 Distribution-ARO												
8840-2-0000-10-1615-3900 General Structures & Improvmt	5,383,056.45	5,383,056.45	5,470,870.56	5,475,076.26	5,475,076.26	5,460,071.93	5,454,954.01	5,399,402.25	5,546,633.38	5,546,633.38	5,582,384.03	5,656,221.07
8840-2-0000-10-1615-3910 Office Furniture & Improvement	10,430.52	12,931.65	20,803.85	12,665.52	12,665.52	196,707.68	191,501.95	12,665.52	156,285.52	156,285.52	156,285.52	164,577.67
8840-2-0000-10-1615-3911 GEN-OFFICE EQUIPT-COMPUTERS	1,217,920.91	1,217,920.91	1,451,934.33	1,217,920.91	1,217,920.91	1,217,920.91	1,217,920.91	1,217,920.91	1,217,920.91	1,217,920.91	1,446,468.43	1,446,468.43
8840-2-0000-10-1615-3912 GEN-LAPTOP COMPUTERS	26,345.62	30,310.62	26,345.62	264,570.54	264,570.54	699,765.23	694,310.57	35,756.18	706,676.19	706,676.19	37,055.18	37,055.18
8840-2-0000-10-1615-3920 Transportation Equipment	95,002.02	95,002.02	95,002.02	95,002.02	95,002.02	95,002.02	95,002.02	95,002.02	261,880.02	261,880.02	261,880.02	274,452.02
8840-2-0000-10-1615-3921 Transportation Equip<12,000 LB	45,116.98	45,116.98	45,116.98	45,116.98	45,116.98	45,116.98	45,116.98	45,116.98	45,116.98	45,116.98	45,116.98	45,116.98
8840-2-0000-10-1615-3930 Stores Equipment	28,210.77	28,210.77	28,917.57	28,210.77	27,878.77	28,911.13	28,911.13	28,210.77	94,838.91	94,838.91	94,838.91	94,838.91
8840-2-0000-10-1615-3940 Tools, Shop, and Garage Equipment	456,859.21	464,310.21	514,248.68	456,859.21	456,859.21	522,676.76	518,305.58	498,345.21	525,930.78	525,930.78	541,137.48	541,137.48
8840-2-0000-10-1615-3941 Tools Shop Equip-CNG ST	221,199.41	221,199.41	221,199.41	221,199.41	221,199.41	221,199.41	221,199.41	221,199.41	221,199.41	221,199.41	221,199.41	221,199.41
8840-2-0000-10-1615-3960 Power Operated Equipment	58,671.94	58,671.94	82,001.07	58,671.94	58,671.94	82,001.07	82,001.07	70,336.07	70,336.07	70,336.07	278,836.07	278,836.07
8840-2-0000-10-1615-3961 GEN-POWER OP EQPT>=12,000 LB	305,677.11	305,677.11	305,677.11	305,677.11	305,677.11	305,677.11	305,677.11	305,677.11	305,677.11	305,677.11	305,677.11	305,677.11
8840-2-0000-10-1615-3970 Communications Equipment	329,783.04	329,783.04	329,783.04	329,783.04	329,783.04	410,196.17	409,698.70	329,783.04	342,638.70	342,638.70	350,328.63	353,696.34
8840-2-0000-10-1615-3980 Misc. Equipment	173,709.80	176,807.70	176,807.70	177,142.62	177,142.62	182,292.62	182,292.62	178,037.62	183,187.62	181,125.06	181,125.06	181,125.06
Total Property, plant and equipment	338,966,651.00	348,059,138.64	350,583,562.24	351,583,456.78	351,811,483.92	356,006,311.09	355,638,853.05	354,131,160.85	360,481,861.07	361,662,668.35	362,616,590.32	365,168,873.65
Less: Accum depreciation:												
8840-2-0000-10-1655-1080 Accum Prov for Depn of Elect Utility Plant	(123,405,765.61)	(124,253,863.96)	(125,324,007.23)	(125,703,239.89)	(126,492,141.30)	(127,423,249.46)	(128,323,015.27)	(129,130,787.72)	(130,139,518.59)	(130,958,002.18)	(131,793,028.18)	(130,912,318.60)
8840-2-0000-10-1655-1087 Excess Accum Depreciation	(189,993.88)	(189,993.88)	(189,993.88)	(189,993.88)	(290,480.23)	(290,480.23)	(290,480.23)	(290,480.23)	(290,480.23)	(290,480.23)	(290,480.23)	(290,480.23)
8840-2-0000-10-1655-1100 Accum Prov for Amort of Elect Utility Plant (nonma	(132,210.04)	(132,241.58)	(132,273.12)	(132,304.66)	(132,336.20)	(132,367.74)	(132,399.28)	(132,430.82)	(132,462.36)	(132,493.90)	(132,525.44)	(132,556.98)
8840-2-0000-10-1655-1220 Accum Depr Non Utility Property	(133,283.70)	(133,283.70)	(133,283.70)	(133,283.70)	(133,283.70)	(133,283.70)	(133,283.70)	(133,283.70)	(133,283.70)	(133,283.70)	(133,283.70)	(133,283.70)
Total Less: Accum depreciation	(123,861,253.23)	(124,709,383.12)	(125,779,557.93)	(126,259,308.48)	(127,048,241.43)	(127,979,381.13)	(128,879,178.48)	(129,686,982.47)	(130,695,744.88)	(131,514,260.01)	(132,349,317.55)	(131,468,639.51)
CWIP/Fixed Assets Clearing:												
8840-2-0000-10-1618-1070 Construction Work In Progress	16,533,632.70	8,831,321.19	10,078,105.91	11,074,618.21	14,822,361.01	13,481,308.70	15,747,750.14	19,387,954.56	19,359,253.33	19,508,443.54	19,867,496.74	16,432,276.00
8840-2-0000-10-1618-1071 Capital Accrual CWIP-Additions	(258.41)	(49.41)	(258.41)	(258.41)	(258.41)	(258.41)	(258.41)	(258.41)				

	Bal Sheet	Bal Sheet	Bal Sheet	Bal Sheet	Bal Sheet	Bal Sheet	Bal Sheet	Bal Sheet	Bal Sheet	Bal Sheet	Bal Sheet	Bal Sheet
	2013	2013	2013	2013	2013	2013	2013	2013	2013	2013	2014	2014
	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR
8840-2-0000-10-1655-1081 RWIP Reclass	280,210.16	289,710.26	295,944.05	301,943.56	318,787.35	320,770.80	1,209,389.21	1,445,864.02		104,872.20	158,536.02	
8840-2-0000-10-1655-1084 Accum dep cost of removal	28,876,803.42	29,053,483.76	29,230,164.10	29,406,844.44	29,583,524.78	29,762,714.99	29,944,705.59	30,126,696.19	30,312,767.54	30,498,670.68	30,684,559.20	30,872,896.79
8840-2-0000-10-1618-1072 Construction Work-in-Process Clearing	3,765,969.10	3,782,057.09	3,773,516.98	3,794,100.16	2,354,609.55	2,365,001.59	2,359,818.67	2,368,227.68	801,519.73	74,016.27		
Total CWIP/Fixed Assets Clearing	49,456,356.97	41,956,522.89	43,377,472.63	44,577,247.96	47,079,024.28	45,929,537.67	49,261,405.20	53,328,742.45	50,473,540.60	50,186,002.69	50,710,591.96	47,305,172.79
Net property, plant and equipment	264,561,754.74	265,306,278.41	268,181,476.94	269,901,396.26	271,842,266.77	273,956,467.63	276,021,079.77	277,772,920.83	280,259,656.79	280,334,411.03	280,977,864.73	281,005,406.93
Investments and other:												
8840-2-0000-10-1163-1750 R/A-LDAC Costs												
8840-2-0000-10-1163-1752 R/A-CGAC Costs - Off Peak	(1,250,570.08)	(1,250,570.08)										
8840-2-0000-10-1163-1754 Deferred off-peak Bad Debt	269,378.43	272,720.13	214,265.63	216,883.41	222,780.96	229,206.98	249,368.90	252,580.59	249,581.27	250,392.34	250,641.72	250,196.04
8840-2-0000-10-1169-1756 Deferred Residential Assistance Adjustment	(578,499.18)	(512,040.94)	(482,026.93)	(453,681.08)	(426,004.29)	(322,015.63)	(382,980.15)	(453,715.68)		(580,580.94)	(617,178.81)	
8840-2-0000-10-1163-1755 Deferred Peak Reserve DSM	(870,022.29)	(736,317.75)	(506,577.16)	(341,193.79)	(166,280.00)	79,536.50	909,941.33	1,141,746.21	1,805,727.04	1,422,329.30	1,347,994.08	1,091,589.80
8840-2-0000-10-1920-1760 Derivative instrument assets-Hedges			13,755.42			3,160.00			33,051.85			447.91
Total Investments and other	(2,429,713.12)	(2,226,208.64)	(760,583.04)	(577,991.46)	(369,503.33)	(10,112.15)	776,330.08	940,611.12	2,088,360.16	1,092,140.70	981,456.99	1,342,233.75
Land and Land Rights:												
8840-2-0000-10-1610-1210 OPI-Land Retained	13,665.00	13,665.00	13,665.00	13,665.00	13,665.00	13,665.00	13,665.00	13,665.00	13,665.00	13,665.00	13,665.00	13,665.00
8840-2-0000-10-1610-3890 Land and Land Rights	16,549.68	16,549.68	16,549.68	16,549.68	16,549.68	16,549.68	16,549.68	16,549.68	16,720.60	16,720.60	16,720.60	16,720.60
Total Land and Land Rights	30,214.68	30,214.68	30,214.68	30,214.68	30,214.68	30,214.68	30,214.68	30,214.68	30,385.60	30,385.60	30,385.60	30,385.60
Goodwill:												
8840-2-0000-10-1910-1141 Goodwill	31,227,482.74	32,703,711.00	28,110,544.45	28,110,544.45	28,110,544.45	28,151,896.45	28,151,896.45	28,151,896.45	28,151,896.45	28,151,896.45	28,151,896.45	28,151,896.45
Total Goodwill	31,227,482.74	32,703,711.00	28,110,544.45	28,110,544.45	28,110,544.45	28,151,896.45	28,151,896.45	28,151,896.45	28,151,896.45	28,151,896.45	28,151,896.45	28,151,896.45
Intangibles:												
8840-2-0000-10-1647-3030 Misc. Intangible Plant	130,125.19	210,525.33	212,508.79	338,289.43	338,289.43	412,216.76	130,125.19	361,929.32	984,600.65	985,365.04	988,504.16	988,504.16
Total Intangibles	130,125.19	210,525.33	212,508.79	338,289.43	338,289.43	412,216.76	130,125.19	361,929.32	984,600.65	985,365.04	988,504.16	988,504.16
Less: Accum amortization:												
8840-2-0000-10-1655-1110 Accum Prov for Amort of Elect Utility Plant									(16,410.02)	(32,832.77)	(49,255.52)	(65,678.27)
Total Less: Accum amortization									(16,410.02)	(32,832.77)	(49,255.52)	(65,678.27)
Net Intangibles	31,387,822.61	32,944,451.01	28,353,267.92	28,479,048.56	28,479,048.56	28,594,327.89	28,312,236.32	28,544,040.45	29,150,472.68	29,134,814.32	29,121,530.69	29,105,107.94
Current Assets												
Cash:												
8840-2-0000-10-1020-1310 Cash - JP Morgan	746,151.77	813,698.16	3,585.21	7,332.10	324,543.94	165,540.45	198,132.73	274,172.93	396,822.74	420,039.45	1,205,532.56	1,980,937.59
8840-2-0000-10-1020-1311 Cash - Wells Fargo												
8840-2-0000-10-1020-1313 Cash Receipts Misc AR						46,923.49	20,846.96	19,160.55	29,934.98	13,874.99	3,183.52	40,782.47
8840-2-0000-10-1020-1312 Cash - JP Morgan- Customer Refunds												
Total Cash	746,151.77	813,698.16	3,585.21	7,332.10	324,543.94	212,463.94	218,979.69	293,333.48	426,757.72	433,914.44	1,208,716.08	2,021,720.06
Accounts Receivable:												
8840-2-0000-10-1101-1420 Customer Accounts Receivable	856,806.17	24,595.05	722,349.20	526,439.70	(95.90)	7,638,710.54	7,727,942.81	12,157,610.10	22,398,333.38	33,265,125.45	38,947,131.96	42,907,863.00

	Bal Sheet 2013 APR	Bal Sheet 2013 MAY	Bal Sheet 2013 JUN	Bal Sheet 2013 JUL	Bal Sheet 2013 AUG	Bal Sheet 2013 SEP	Bal Sheet 2013 OCT	Bal Sheet 2013 NOV	Bal Sheet 2013 DEC	Bal Sheet 2014 JAN	Bal Sheet 2014 FEB	Bal Sheet 2014 MAR
8840-2-0000-10-1101-1425 A/R - CRIS	15,851,896.50	11,441,747.32	11,270,075.56	8,745,384.73	6,551,332.18							
8840-2-0000-10-1103-1422 Deferred Billing												
8840-2-0000-10-1103-1424 Deferred Working Capital - off - Peak												
8840-2-0000-10-1121-1460 AR Associated Company	208,176.58	369,647.32	157,158.71	206,605.05	289,139.18	457,114.39	132,624.10	275,930.24	186,706.14	428,874.22	391,404.78	128,397.53
8840-2-0000-10-1160-1430 Other Accounts Receivable	114,155.64	203,277.64	150,355.97	21,770.51	35,938.51	21,770.51			697,659.98	697,659.98	697,659.98	111,559.00
8840-2-0000-10-1101-1421 Customer AR-Misc Billing					29,298.52	51,650.34	(25,494.45)	(14,240.04)	(176,616.90)	(121,819.88)	304,600.91	(248,642.28)
Total Accounts Receivable	17,031,034.89	12,039,267.33	12,299,939.44	9,500,199.99	6,905,612.49	8,169,245.78	7,835,072.46	12,419,300.30	23,106,082.60	34,269,839.77	40,340,797.63	42,899,177.25
Allowance for Uncollectible accounts:												
8840-2-0000-10-1102-1440 Accum Prov Uncollectable Accounts	(4,404,055.06)	(4,480,549.25)	(4,413,536.54)	(4,110,010.94)	(3,590,208.14)	(3,116,549.84)	(3,437,132.90)	(3,627,750.35)	(4,169,407.09)	(5,113,764.66)	(5,822,357.00)	(6,824,250.00)
Total Allowance for Uncollectible accounts	(4,404,055.06)	(4,480,549.25)	(4,413,536.54)	(4,110,010.94)	(3,590,208.14)	(3,116,549.84)	(3,437,132.90)	(3,627,750.35)	(4,169,407.09)	(5,113,764.66)	(5,822,357.00)	(6,824,250.00)
Unapplied Payments:												
8840-2-0000-20-2111-2420 Unapplied payments	(2,368.33)	(2,368.33)			(25,412.19)	(456,840.74)	(1,390,149.05)	(2,121,801.38)	(2,052,301.13)	(2,179,247.61)	(2,875,492.37)	(3,908,087.94)
Total Unapplied Payments	(2,368.33)	(2,368.33)	0.00	0.00	(25,412.19)	(456,840.74)	(1,390,149.05)	(2,121,801.38)	(2,052,301.13)	(2,179,247.61)	(2,875,492.37)	(3,908,087.94)
Accrued Utility Revenue:												
8840-2-0000-10-1162-1730 Accrued Utility Revenue	5,734,259.00	3,237,601.00	2,093,241.00	1,258,253.00	1,606,994.00	1,547,142.27	4,588,338.39	14,420,831.79	17,474,409.83	23,514,844.12	22,155,772.50	22,469,516.11
Total Accrued Utility Revenue	5,734,259.00	3,237,601.00	2,093,241.00	1,258,253.00	1,606,994.00	1,547,142.27	4,588,338.39	14,420,831.79	17,474,409.83	23,514,844.12	22,155,772.50	22,469,516.11
Due From Vendor:												
8840-2-0000-10-1161-1430 Due from Vendor	2,397,549.23	3,209,343.02	(1,599,542.76)	(1,599,542.76)	(7,732,598.78)							
Total Due From Vendor	2,397,549.23	3,209,343.02	(1,599,542.76)	(1,599,542.76)	(7,732,598.78)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Prepays:												
8840-2-0000-10-1240-1650 Prepays	163,039.76	326,494.23	163,039.76	163,039.76	163,039.76					75,988.87	69,080.79	62,172.71
8840-2-0000-10-1240-1653 Prepaid Taxes-Mun-Property-Oper	1,554,526.90	1,214,893.35	2,806,493.76	2,806,493.76	2,806,493.76	3,300,786.46	3,300,786.46	2,377,865.00	1,655,985.58	1,309,988.32	757,993.12	205,997.92
Total Prepays	1,717,566.66	1,541,387.58	2,969,533.52	2,969,533.52	2,969,533.52	3,300,786.46	3,300,786.46	2,377,865.00	1,655,985.58	1,385,977.19	827,073.91	268,170.63
Other:												
8840-2-0000-10-1220-1750 Current Portion Derivative Asset						11,698.66			278,107.94			277,606.52
8840-2-0000-10-1251-1843 Transp Exp-DR-Clearing Only	1,399.54											(0.04)
8840-2-0000-10-1251-1849 Operating Clearing												
8840-2-0000-10-1250-1840 Misc Billing Clearing	155,576.51	154,796.55	211,096.52	241,480.63	214,740.57	265,349.84	331,887.15	275,089.29	311,920.92	295,573.69	202,029.09	203,520.39
Total Other	156,976.05	154,796.55	211,096.52	241,480.63	214,740.57	277,048.50	331,887.15	275,089.29	590,028.86	295,573.69	202,029.09	481,126.87
Intercompany:												
8840-2-0000-10-1310-2603 Due from Liberty Utilities Co	500,000.00	500,000.00	500,000.00	500,000.00	500,000.00	500,000.00	500,000.00	500,000.00	500,000.00	500,000.00	500,000.00	(12,500,000.00)
Total Intercompany	500,000.00	500,000.00	500,000.00	500,000.00	500,000.00	500,000.00	500,000.00	500,000.00	500,000.00	500,000.00	500,000.00	(12,500,000.00)
Total Current Assets	23,877,114.21	17,013,176.06	12,064,316.39	8,767,245.54	1,173,205.41	10,433,296.37	11,947,782.20	24,536,868.13	37,531,556.37	53,107,136.94	56,536,539.84	44,907,372.98

	Bal Sheet	Bal Sheet	Bal Sheet	Bal Sheet	Bal Sheet	Bal Sheet	Bal Sheet	Bal Sheet	Bal Sheet	Bal Sheet	Bal Sheet	Bal Sheet
	2013	2013	2013	2013	2013	2013	2013	2013	2013	2014	2014	2014
	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR
Regulatory Assets												
Regulatory assets:												
8840-2-0000-10-1929-1822 Derivative MTM Reg Asset												
8840-2-0000-10-1929-1824 Deriv-Gas Contract-RegAsset			554,879.07			839,338.23			155,815.28			55,807.18
8840-2-0000-10-1929-1825 Interest on Def Reg Assets	778,876.72											
8840-2-0000-10-1929-1827 FAS158-OPEB												
8840-2-0000-10-1929-1828 OPEB Expense Deferred-Gas	10,329,642.03	10,329,642.03	10,329,642.03	10,329,642.03	10,329,642.03	10,329,642.03	10,329,642.03	10,329,642.03	10,329,642.03	10,329,642.03	10,329,642.03	10,329,642.03
8840-2-0000-10-1929-1863 Regulatory Assets - FAS 109								425,019.00	425,019.00	425,019.00	425,019.00	425,019.00
8840-2-0000-10-1930-1745 Rate Case Recovery	5,098.87	(23,158.63)	(41,134.52)	(55,272.85)	(68,576.29)	(82,824.11)	(99,135.18)	(121,611.73)		(123,230.93)	(123,616.00)	
8840-2-0000-10-1930-1823 Other Regulatory Asset - Deferred Rate Case	(5,853,465.65)	(5,939,545.65)	(6,025,625.65)	(6,111,705.65)	(6,197,785.65)	(6,283,865.65)	(6,369,946.65)	(6,456,027.65)				
8840-2-0000-10-1930-1826 FAS 158 - Pension	21,625,753.00	21,983,333.00	21,625,753.00	21,625,753.00	21,625,753.00	21,625,753.00	21,625,753.00	21,625,753.00	21,625,753.00	21,625,753.00	21,625,753.00	21,625,753.00
8840-2-0000-10-1930-1827 Asset Ret Oblig Reg Asset	1,011,432.58	1,016,421.65	1,235,202.07	1,240,191.14	1,245,180.21	1,250,169.28	1,255,158.35	1,260,147.42	1,265,136.49	1,270,125.56	1,275,114.63	1,280,103.70
8840-2-0000-10-1930-1828 NEG & KeySpan CTA	1,866,209.78	2,622,458.82	2,599,690.75	2,576,781.43	2,553,730.42	2,530,535.52	2,507,197.17	2,483,714.03	2,460,085.20	2,436,309.77	2,412,386.84	2,632,950.89
8840-2-0000-10-1929-1826 Reg asset other Pension related									(6,542,108.65)	(6,628,189.65)	(6,714,269.97)	(6,800,349.60)
Total Regulatory assets	29,763,547.33	29,989,151.22	30,278,406.75	29,605,389.10	29,487,943.72	30,208,748.30	29,248,668.72	29,546,636.10	29,719,342.35	29,335,428.78	29,230,029.53	29,548,926.20
Deferred charges												
Other assets:												
8840-2-0000-10-1163-1422 Deferred Working Capital - Peak	5,658.15	3,641.52	4,191.14	4,377.81	4,499.20	5,247.07	6,043.59	8,648.67	13,536.39	32,911.28	41,490.24	42,402.58
8840-2-0000-10-1920-1430-Other Long Term Assets												651,309.00
8840-2-0000-10-1920-1740 R/A-CGAC Costs Peak	2,057,294.41	3,808,948.56	2,927,360.06	3,049,803.67	3,081,011.08	3,672,122.02	4,309,752.42	(4,497,160.62)		8,802,172.24	15,395,613.46	13,050,309.15
8840-2-0000-10-1920-1741 R/A-CGAC Costs Off Peak	52,304.79	(2,467,381.96)	(4,180,810.26)	(3,420,924.92)	(3,529,520.54)	(2,744,511.77)	(4,614,752.99)	(1,108,961.19)		(1,395,278.15)	(1,364,585.91)	
8840-2-0000-10-1920-1743 Deferred Peak Bad Debt	22,379.58	(25,027.89)	(14,460.83)	(11,051.98)	(8,929.54)	5,540.29	20,958.82	78,570.49	176,709.77	502,982.48	660,490.77	697,741.45
8840-2-0000-10-1920-1744 Deferred Gas Cost-Unbundling	(24,401.89)	(24,469.25)	(24,534.61)	(24,602.33)	(24,670.24)	(24,736.14)	(24,804.42)	(24,870.68)	(24,939.15)	(25,007.99)	(25,070.33)	(25,139.53)
8840-2-0000-10-1920-1860 Misc Deferred Debits	215,975.41	47,923.13		(47,923.17)	(95,846.34)	314,596.49	266,673.32	218,750.15	288,074.98	122,903.81	174,980.64	27,057.47
8840-2-0000-10-1920-1863 R/A-Environmental-Materials	51,635,945.13	51,624,442.96	51,456,905.68	51,451,199.75	51,432,143.65	52,082,970.06	52,075,269.76	52,060,320.62	50,627,135.65	50,578,256.68	50,531,071.72	48,132,293.09
8840-2-0000-10-1920-1864 R/A-Environmental-Purch Gas	7,448,194.64	7,750,719.93	7,784,263.88	7,830,071.38	7,856,488.60	7,999,125.50	7,975,238.26	8,053,003.84	8,204,882.77	8,220,769.75	8,270,635.22	8,483,450.81
8840-2-0000-10-1920-1869 Deferred Charges - DDE												
8840-2-0000-10-1163-1424 Deferred Working Capital - off - Peak	(1,511.00)	(1,189.31)	(3,811.43)	(3,454.21)	(2,960.62)	(2,397.80)	(1,085.39)	(421.81)	(552.57)	(549.06)	(566.80)	(622.31)
Total Other assets	61,411,839.22	60,717,607.69	57,949,103.63	58,827,496.00	58,712,215.25	61,307,955.72	60,013,293.37	54,787,879.47	59,284,847.84	66,839,161.04	73,684,059.01	71,058,801.71
Inventory												
Plant Materials and Operating Supplies:												
8840-2-0000-10-1380-1540 Plant Materials and Operating Supplies	931,158.27	1,119,647.73	1,278,325.17	1,352,301.38	1,481,302.43	1,446,252.57	1,601,764.45	1,612,647.02	1,214,088.00	1,310,457.84	1,357,141.59	1,487,221.97
Total Plant Materials and Operating Supplies	931,158.27	1,119,647.73	1,278,325.17	1,352,301.38	1,481,302.43	1,446,252.57	1,601,764.45	1,612,647.02	1,214,088.00	1,310,457.84	1,357,141.59	1,487,221.97
Stores Expense Undistributed:												
8840-2-0000-10-1380-1630 Stores Expense Undistributed	21,018.50	28,640.07			(4,352.24)	(3,626.60)		(2,092.30)				
8840-2-0000-10-1380-1631 Stores Clearing Db Bill Pool												
8840-2-0000-10-1380-1641 Fuel Stock - Propane	1,010,950.71	1,005,361.27	998,988.40	994,167.32	991,771.85	1,445,746.04	1,537,307.51	1,477,623.76	1,396,248.91	1,015,255.98	1,115,334.85	749,981.35
8840-2-0000-10-1380-1642 UG Storage-Liquefied Nat Gas	95,036.23	77,398.75	58,313.85	58,511.17	42,039.31	133,842.51	115,946.03	92,202.72	147,921.55	204,852.39	282,807.46	177,833.91
8840-2-0000-10-1380-1640 Gas Stored Underground-Current	7,372,216.12	7,640,195.25	7,895,702.44	7,941,116.31	8,242,764.16	8,506,680.48	8,668,738.90	8,448,724.71	7,206,961.58	5,857,356.66	4,144,178.19	1,981,703.91
Total Stores Expense Undistributed	8,499,221.56	8,751,595.34	8,953,004.69	8,993,794.80	9,272,223.08	10,082,642.43	10,321,992.44	10,016,458.89	8,751,132.04	7,077,465.03	5,542,320.50	2,909,519.17
Total Inventory	9,430,379.83	9,871,243.07	10,231,329.86	10,346,096.18	10,753,525.51	11,528,895.00	11,923,756.89	11,629,105.91	9,965,220.04	8,387,922.87	6,899,462.09	4,396,741.14
Accumulated Deferred Income Tax:												
8840-2-0000-10-1800-1903 ADIT- FIT on SIT	2,823,706.64	2,823,706.64	2,149,506.13	2,149,506.13	2,149,506.13	1,335,675.59	1,335,675.59	1,335,675.59	1,335,675.59	1,335,675.59	1,335,675.59	(3,032,268.10)
8840-2-0000-10-1800-1906 ADFIT-Unbilled Revenue	(0.10)											
8840-2-0000-10-1800-1907 ADFIT-Pension Liability	0.25											
8840-2-0000-10-1800-1908 ADFIT-Reserve-Environmental	0.01											
8840-2-0000-10-1800-1909 ADFIT-Deferred Compensation	(0.01)											
8840-2-0000-10-1801-1900 ADFIT-Other	0.38											

	Bal Sheet	Bal Sheet	Bal Sheet	Bal Sheet	Bal Sheet	Bal Sheet	Bal Sheet	Bal Sheet	Bal Sheet	Bal Sheet	Bal Sheet	Bal Sheet
	2013	2013	2013	2013	2013	2013	2013	2013	2013	2014	2014	2014
	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR
8840-2-0000-10-1801-1901 ADFIT-OPEB Liability	(0.03)											
8840-2-0000-10-1801-1903 ADFIT-Accrued Interest	(0.01)											
8840-2-0000-10-1801-1906 ADSIT-FAS 109	0.33											
8840-2-0000-10-1802-1909 ADFIT-OCI-Investments	(0.04)											
8840-2-0000-10-1803-1901 ADFIT-FIT on SIT-OCI	(0.41)											
8840-2-0000-10-1803-1902 ADFIT-Reserve-State FIN 48	0.19											
8840-2-0000-10-1803-1904 ADFIT-Employee Comp & Benefits	(0.35)											
8840-2-0000-10-1803-1905 ADFIT-Reg Liability-Other	(0.40)											
8840-2-0000-10-1803-1906 ADFIT-Reserves-Other	(0.24)											
8840-2-0000-10-1800-1905 ADFIT-Bad Debt Reserve	(0.29)											
Total Accumulated Deferred Income Tax	2,823,705.92	2,823,706.64	2,149,506.13	2,149,506.13	2,149,506.13	1,335,675.59	1,335,675.59	1,335,675.59	1,335,675.59	1,335,675.59	1,335,675.59	(3,032,268.10)
Total deferred charges	103,429,472.30	103,401,708.62	100,608,346.37	100,928,487.41	101,103,190.61	104,381,274.61	102,521,394.57	97,299,297.07	100,305,085.82	105,898,188.28	111,149,226.22	101,972,200.95
Total Assets	420,826,450.74	416,439,405.46	408,446,824.58	407,498,186.31	402,228,208.02	417,355,254.35	419,578,822.94	429,093,737.60	449,335,131.82	469,566,691.27	478,766,618.47	458,332,322.55
EQUITY												
Common Stock:												
8840-2-0000-30-3010-2010 Common Stock Issued	121,647,057.70	121,647,057.70	121,647,057.70	121,647,057.70	121,647,057.70	121,647,057.70	121,647,057.70	121,647,057.70	121,647,057.70	121,647,057.70	121,647,057.70	121,647,057.70
Total Common Stock	121,647,057.70	121,647,057.70	121,647,057.70	121,647,057.70	121,647,057.70	121,647,057.70	121,647,057.70	121,647,057.70	121,647,057.70	121,647,057.70	121,647,057.70	121,647,057.70
Accum other comprehensive income:												
8840-2-0000-30-3800-2190 Accum Other Comprehensive Income	(1,718,309.00)	(1,718,309.00)	(1,718,309.00)	(1,718,309.00)	(1,718,309.00)							
8840-2-0000-30-3800-2191 OCI Unreal Apprec on Inv-Elim												
8840-2-0000-30-3800-2192 OCI FAS 158-Pension	680,622.19	680,622.19	680,622.19	680,622.19	680,622.19	(938,051.81)	(938,051.81)	(938,051.81)	9,284,806.19	9,284,806.19	9,259,972.86	9,258,155.18
8840-2-0000-30-3800-2193 OCI FAS 158-OPEB						(99,635.00)	(99,635.00)	(99,635.00)	1,751,748.00	1,751,748.00	1,736,314.58	1,705,447.74
Total Accum other comprehensive income	(1,037,686.81)	(1,037,686.81)	(1,037,686.81)	(1,037,686.81)	(1,037,686.81)	(1,037,686.81)	(1,037,686.81)	(1,037,686.81)	11,036,554.19	11,036,554.19	10,996,287.44	10,963,602.92
Total equity	120,609,370.89	120,609,370.89	120,609,370.89	120,609,370.89	120,609,370.89	120,609,370.89	120,609,370.89	120,609,370.89	132,683,611.89	132,683,611.89	132,643,345.14	132,610,660.62
Earnings												
Opening Retained:												
8840-2-0000-30-3310-2160 Retained Earnings	232,335.27	232,335.27	232,335.27	232,335.27	232,335.27	232,335.27	232,335.27	232,335.27	232,335.27	8,676,823.27	8,676,823.27	5,315,458.89
Total Opening Retained	232,335.27	232,335.27	232,335.27	232,335.27	232,335.27	232,335.27	232,335.27	232,335.27	232,335.27	8,676,823.27	8,676,823.27	5,315,458.89
Year to Date Income:												
8840-2-0000-40-4210-4500 Forefieted discounts DO Not USE												
8840-2-0000-40-4210-4870 Forfeited discounts - Gas												
8840-2-0000-40-4295-4800 Residential Sales	41,232,928.63	46,298,559.07	49,361,515.72	51,883,034.12	54,271,195.76	56,646,165.27	59,159,005.79	63,979,328.83	74,160,157.40	14,159,483.81	28,706,382.80	43,205,144.46
8840-2-0000-40-4295-4810 Commercial and industrial sales	24,833,829.20	27,508,659.20	29,034,792.78	30,284,536.43	31,454,626.81	32,642,127.33	33,988,987.65	36,600,604.18	42,336,675.07	8,677,984.82	17,373,838.68	26,403,311.73
8840-2-0000-40-4295-4830 Sales for resale	349,462.00	459,184.62	524,272.31	524,272.32	524,272.32	524,272.32	524,272.32	742,649.99	949,316.66	206,666.67	413,333.34	637,500.01
8840-2-0000-40-4420-4190 Interest income	47,273.64	58,745.96	70,077.89	81,268.57	92,317.56	103,222.66	113,984.31	124,601.17	135,072.34	10,324.57	20,501.64	(30,840.40)
8840-2-0000-40-4460-4880 Misc Service revenues	71,680.00	102,880.00	128,800.00	154,380.00	183,920.00	183,920.00	183,919.99	235,132.35	262,339.62	22,159.61	45,230.63	62,614.02
8840-2-0000-40-4460-4893 Rev-Transport of gas of others through distn fac	6,176,214.15	6,976,022.47	7,555,129.37	8,028,157.29	8,528,367.78	9,007,526.48	9,538,526.46	10,409,048.75	11,649,804.18	1,458,622.01	2,757,628.65	4,063,183.10
8840-2-0000-40-4460-4950 Other Gas revenues	(3,256,733.00)	(5,692,430.46)	(6,823,560.04)	(7,655,428.04)	(7,260,492.04)	(7,445,686.04)	(4,412,219.67)	5,241,568.13	8,258,714.61	6,042,379.76	4,811,966.86	5,246,022.14
8840-2-0000-40-4700-4191 Allow for other funds used during construction	304,904.76	356,203.15	461,041.56	473,539.97	308,584.41	150,101.27	171,363.20	188,677.06	191,488.56	34,068.27	72,026.41	113,613.09

	Bal Sheet	Bal Sheet	Bal Sheet	Bal Sheet	Bal Sheet	Bal Sheet	Bal Sheet	Bal Sheet	Bal Sheet	Bal Sheet	Bal Sheet	Bal Sheet
	2013	2013	2013	2013	2013	2013	2013	2013	2013	2014	2014	2014
	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR
8840-2-0000-51-5010-7100 Operation Supervision & Engineering - Labour	(346,045.36)	(408,743.54)	(458,513.65)	(522,994.92)	(576,798.66)	(628,394.65)	(658,762.38)	(669,058.64)	(688,166.01)	(18,159.50)	(27,909.09)	(48,703.78)
8840-2-0000-51-5010-7280 Liquefied Petroleum Gas - Labor	(38,442.39)	(38,455.37)	(38,455.37)	(38,455.37)	(38,613.10)	(38,858.06)	(39,982.91)	(42,456.61)	(65,132.90)	(34,542.19)	(41,951.11)	(63,429.65)
8840-2-0000-51-5010-7350 Misc Production Exp - Labour	(578.69)	(578.69)	(578.69)	(578.69)	(578.69)	(578.69)	(578.69)	(578.69)	(578.69)	(797.02)	(797.02)	(797.02)
8840-2-0000-51-5010-8410 Operation Labor & Expenses - Labour								(8,487.75)	(84,013.05)	(102,387.13)	(191,365.82)	(282,388.03)
8840-2-0000-51-5010-8462 Other Expenses - LNG - Labor	(316.24)	(349.12)	(349.12)	(349.12)	(349.12)	(349.12)	(1,086.75)	(1,749.62)	(1,431.25)	(70.84)	(360.66)	(360.66)
8840-2-0000-51-5010-8710 Oper-Dist-Load Dispatching - Labour	(53,735.63)	(59,669.62)	(62,918.78)	(66,847.04)	(70,096.03)	(90,246.68)	(115,468.47)	(132,805.41)	(156,038.75)	(26,192.71)	(48,750.29)	(75,799.91)
8840-2-0000-51-5010-8740 Mains & services - Labor	(1,279,041.28)	(1,456,489.77)	(1,709,773.11)	(2,081,568.94)	(2,458,584.74)	(2,798,544.62)	(3,120,655.19)	(3,385,466.16)	(3,634,593.13)	(313,121.20)	(594,532.04)	(984,781.19)
8840-2-0000-51-5010-8750 Measuring and Regulating Station Expenses - labor	(20,469.45)	(25,378.90)	(28,875.10)	(33,211.77)	(34,588.53)	(42,756.37)	(50,000.00)	(54,458.79)	(64,428.99)	(9,049.42)	(14,773.76)	(22,063.82)
8840-2-0000-51-5010-8760 Oper-Stat Exp-Industrial - Labour								(847.59)	(2,215.43)	(1,044.94)	(2,014.02)	(4,753.52)
8840-2-0000-51-5010-8780 Meter & house regulator - Labor	(211,235.93)	(299,782.36)	(322,856.60)	(386,965.27)	(438,314.83)	(503,195.47)	(614,984.12)	(695,405.57)	(736,555.54)	(46,338.39)	(83,298.67)	(166,254.06)
8840-2-0000-51-5010-8800 Other expenses - Labor	(49,931.54)	(57,960.90)	(65,066.48)	(70,130.20)	(79,005.24)	(87,441.29)	(116,459.22)	(140,597.51)	(172,733.55)	(33,089.49)	(66,972.14)	(93,914.87)
8840-2-0000-51-5430-8790 Customer installations expenses								(1,000.00)	(2,500.00)	(1,500.00)	(1,500.00)	(1,500.00)
8840-2-0000-51-5431-8760 Oper-Stat Exp-Industrial	37.31	37.31	37.31	37.31	37.31	37.31	37.31	37.31	37.31			
8840-2-0000-51-5435-8710 Oper-Dist-Load Dispatching	(538.01)	(5,857.65)	(7,847.26)	(9,392.50)	(9,987.88)	(9,987.88)	(24,525.68)	(25,049.24)	(25,630.12)	(690.93)	(6,063.51)	(13,521.28)
8840-2-0000-51-5435-8800 Other expenses	(103,530.55)	(136,681.77)	(143,957.46)	(194,799.28)	(187,140.02)	(209,615.52)	(235,690.61)	(245,125.28)	(283,449.74)	(30,918.09)	(77,008.87)	(93,140.31)
8840-2-0000-51-5435-8810 Distribution-Rents-Expense	(2,400.00)	(12,822.95)	(12,822.95)	(12,822.95)	(12,987.95)	(13,977.95)	(13,977.95)	(16,385.45)	(16,585.45)			
8840-2-0000-51-5436-8740 Mains & services expenses	(562,214.94)	(855,365.16)	(1,117,365.74)	(1,240,020.91)	(1,352,784.83)	(1,415,790.53)	(1,553,041.90)	(1,632,657.58)	(1,830,208.97)	(74,695.99)	(132,600.69)	(161,538.36)
8840-2-0000-51-5437-8860 Meter & house regulator expenses	(6,981.70)	(10,062.04)	(12,987.04)	(12,984.78)	(12,984.78)	(8,973.98)	(8,989.42)	(8,989.42)	(12,431.03)	(5,211.46)	(22,458.67)	(25,644.62)
8840-2-0000-51-5438-8570 Measuring & Regulating Station Exp		(17.29)	(17.29)	(52.99)	(52.99)	(52.99)	(71.11)	(71.11)	(71.11)			
8840-2-0000-51-5439-8462 Other Expenses - LNG	1,317,032.29	1,316,594.87	1,317,703.83	1,320,976.76	1,321,393.93	1,321,030.51	1,320,596.51	1,651,434.40	1,983,233.90	330,311.49	662,110.99	993,910.49
8840-2-0000-51-5444-7350 Misc Production Exp	(13,046.19)	(12,930.38)	(12,930.38)	(12,930.38)	(12,930.38)	(12,930.38)	(7,195.63)	(7,195.63)	(7,195.63)			(23,664.00)
8840-2-0000-51-5540-7100 Operation Supervision & Engineering	(587.37)	(660.82)	(660.82)	(660.82)	(660.82)	(660.82)	(660.82)	(660.82)	(660.82)		(866.98)	(866.98)
8840-2-0000-51-5540-7170 Liquefied Petroleum Gas	(18,523.65)	(18,523.65)	(18,523.65)	(18,523.65)	(18,523.65)	(140,539.46)	(139,178.07)	(139,178.07)	(139,178.07)			
8840-2-0000-51-5545-8410 Operation Labor & Expenses	(7,873.47)	(8,193.06)	(8,800.06)	(11,800.06)	(14,485.06)	(18,726.06)	(43,944.06)	(43,944.06)	(45,194.06)			
8840-2-0000-52-5540-7280 Liquefied Petroleum Gas	2.30	2.30	2.30	2.30	2.30	2.30						
8840-2-0000-52-5541-8040 Natural Gas City Gate Purchases	(37,570,201.78)	(38,062,082.75)	(37,440,628.61)	(39,010,090.57)	(40,506,701.39)	(42,600,186.98)	(45,616,257.84)	(52,357,161.94)	(67,985,533.18)	(29,549,488.28)	(51,037,539.75)	(63,259,828.05)
8840-2-0000-52-5541-8041 Natural Gas Demand Charges - Transportation										(1,571,032.90)	(3,144,807.62)	(4,732,884.74)
8840-2-0000-52-5541-8042 Deferred Gas Costs	(6,727,627.89)	(9,239,032.82)	(11,386,335.91)	(10,579,645.44)	(10,740,726.27)	(9,226,482.48)	(10,489,124.31)	(16,157,647.07)	(13,927,295.51)	10,256,573.65	16,725,313.62	14,044,050.50
8840-2-0000-52-5541-8044 Natural Gas Capacity Release										228,970.63	457,892.13	673,045.12
8840-2-0000-52-5541-8045 Natural Gas Imbalances - Cashout										18,842.62	15,777.10	175,843.56
8840-2-0000-52-5541-8047 Natural Gas Hedging - Derivative Settlements										230,715.97	1,584,224.00	1,706,237.00
8840-2-0000-52-5543-8081 Natural Gas Withdrawn from Storage										(1,737,249.93)	(3,457,061.00)	(6,097,470.85)
8840-2-0000-52-5543-8082 Natural Gas Delivered to Storage										(27,745.23)	95,560.89	64,565.73
8840-2-0000-56-5010-8700 Operation supervision and engineering-Labour	(152,739.03)	(231,692.98)	(54,780.52)	(81,854.70)	(82,304.14)	(126,453.04)	(212,265.51)	(289,016.40)	(414,828.16)	(150,180.52)	(247,349.52)	(355,818.04)
8840-2-0000-56-5010-8710 Oper-Dist-Load Dispatching - Dont use												
8840-2-0000-56-5010-8850 Maint supervision and engineering - Labor	(1,032.98)	(1,295.08)	(1,321.03)	(1,321.03)	(1,321.03)	(1,321.03)	(1,321.03)	(1,321.03)	(1,321.03)	(1,755.82)	(1,755.82)	(1,755.82)
8840-2-0000-56-5010-8860 Maint of structures & improvements - Labor	(54,995.48)	(68,805.00)	(76,298.13)	(77,717.27)	(78,348.21)	(79,035.63)	(80,617.25)	(81,255.39)	(92,674.98)	(18,140.15)	(49,091.77)	(52,602.96)
8840-2-0000-56-5010-8870 Maint of mains - Labor	(22,283.08)	(22,634.13)	(28,005.67)	(28,344.85)	(29,192.24)	(49,283.76)	(86,161.55)	(108,935.72)	(134,745.67)	(81,435.07)	(138,144.21)	(191,747.63)
8840-2-0000-56-5010-8890 Maint of meas & reg stn eqt-Gen Labor	(13,506.10)	(16,331.71)	(18,458.91)	(22,302.36)	(24,984.83)	(25,458.67)	(27,637.36)	(30,225.33)	(35,316.74)	(5,270.75)	(11,464.10)	(14,369.31)
8840-2-0000-56-5010-8920 Maint of services - Labor	(128,757.75)	(146,839.00)	(151,116.69)	(179,034.65)	(212,305.27)	(248,632.14)	(309,031.10)	(348,512.43)	(396,860.52)	(61,074.18)	(110,374.02)	(170,771.34)
8840-2-0000-56-5010-8930 Maint of meters & house regulators - Labor	(27,870.55)	(33,248.42)	(35,580.73)	(45,702.18)	(55,948.18)	(62,538.17)	(70,272.30)	(78,011.55)	(93,042.43)	(19,454.12)	(33,747.93)	(48,233.01)
8840-2-0000-56-5010-8940 Maint of other eqt - Labor	(8,214.26)	(20,831.08)	(30,330.14)	(37,883.54)	(46,104.47)	(54,645.30)	(54,595.76)	(63,899.96)	(64,956.84)	(606.08)	(3,089.84)	(6,001.89)
8840-2-0000-56-5210-5930 Maint of overhead lines	(300.00)	(300.00)	(300.00)	(300.00)					(3,735.26)		(1,539.00)	(3,740.14)
8840-2-0000-56-5210-7420 Maint of Production Eqt			(405.62)	(405.62)	(405.62)	(405.62)	(405.62)	(405.62)	(405.62)		(125.00)	(8,737.41)
8840-2-0000-56-5210-8860 Maint of structures & improvements	24.27	24.27	24.27	24.27	24.27	24.27	24.27	24.27	24.27	(638.00)	(1,166.00)	(1,166.00)
8840-2-0000-56-5210-8870 Maint of mains	(28,471.68)	(42,746.03)	(48,486.83)	(53,521.27)	(70,460.33)	(110,251.84)	(132,423.98)	(307,416.25)	(335,494.53)	(118,546.01)	(131,039.07)	(206,549.80)
8840-2-0000-56-5210-8890 Maint of meas & reg stn eqt-Gen exp	(6,975.12)	(6,975.12)	(6,965.12)	(8,028.89)	(7,925.12)	(7,925.12)	(3,125.12)	(3,125.12)	(3,125.12)			
8840-2-0000-56-5210-8920 Maint of services exp	13,865.54	11,657.89	(8,928.34)	(10,887.96)	(12,002.29)	(7,148.01)	(13,855.24)	(23,742.37)	(34,218.45)	(28,315.56)	(26,853.26)	(36,595.64)
8840-2-0000-56-5210-8930 Maint of meters & house regulators exp	152.42	152.42	152.42	152.42	(1,199.34)	(6,276.19)	(4,873.61)	(5,927.35)	(8,635.83)	(2,181.00)	(4,046.57)	(4,955.35)
8840-2-0000-56-5210-8940 Maint of other eqt exp	39.78	39.78	39.78	39.78	39.78	39.78	39.78	39.78	39.78			
8840-2-0000-56-5435-8700 Operation Supervision & Engineering	(23.31)	(273.29)	(980.38)	(3,486.05)	(3,561.05)	(4,105.30)	(4,105.30)	(4,105.30)	(4,519.54)		(12,466.80)	(14,468.29)
8840-2-0000-69-5010-9010 Supervision	(261,345.36)	(386,610.63)	(424,149.11)	(548,335.15)	(676,966.89)	(793,084.52)	(844,783.80)	(890,337.96)	(983,639.74)	(76,380.78)	(136,389.64)	(197,405.80)
8840-2-0000-69-5010-9020 Meter reading expenses - labor	(65,278.43)	(80,418.34)	(89,620.90)	(102,772.81)	(121,598.26)	(142,490.90)	(170,034.35)	(194,703.31)	(213,387.65)	(24,068.94)	(57,744.92)	(88,272.32)
8840-2-0000-69-5010-9030 Customer records and collection expenses - labor	(34,908.20)	(71,416.22)	(79,646.56)	(108,672.16)	(127,910.09)	(127,972.78)	(182,753.47)	(240,338.14)	(318,085.23)	(70,772.27)	(197,625.31)	(275,433.28)
8840-2-0000-69-5010-9080 Customer assistance expenses - labor	(3,328.50)	(4,488.68)				(2,254.65)		(7,936.69)				
8840-2-0000-69-5010-9100 Misc customer service and info exp-Labor								(60.03)	(829.23)		(1,514.75)	(6,451.96)
8840-2-0000-69-5010-9120 Demonstrating & selling exp (Major only)-Labor	(23,446.54)	(28,372.39)	(36,858.68)	(44,506.17)	(50,252.59)	(59,950.60)	(102,673.14)	(128,322.95)	(159,030.33)	(27,697.19)	(50,019.17)	(73,237.01)
8840-2-0000-69-5010-9220 Admin Exp Transferred - CR										99,184.68	151,142.58	202,436.57
8840-2-0000-69-5010-9221 LU Labor Alloc Capitalized			15,859.48							2,097.45	5,435.45	7,826.75
8840-2-0000-69-5010-9223 APUC Labour Alloc Capitalized											24.57	251.47
8840-2-0000-69-5010-9224 LABS Labour Captil										6,668.55	12,625.31	23,785.96
8840-2-0000-69-5010-9234 LABS Labour Allocations			(23,095.24)	(27,027.87)	(104,313.84)	(126,927.21)	(163,306.77)	(185,661.34)	(247,654.76)			

	Bal Sheet	Bal Sheet	Bal Sheet	Bal Sheet	Bal Sheet	Bal Sheet	Bal Sheet	Bal Sheet	Bal Sheet	Bal Sheet	Bal Sheet	Bal Sheet
	2013	2013	2013	2013	2013	2013	2013	2013	2013	2014	2014	2014
	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR
8840-2-0000-69-5040-4080 Social Security Taxes	(217,749.88)	(278,630.60)	(337,180.59)	(398,083.86)	(443,648.57)	(513,442.50)	(552,459.00)	(586,107.08)	(641,819.06)	(90,783.29)	(168,392.09)	(251,503.89)
8840-2-0000-69-5040-9261 Payroll Taxes		81.59	81.59	81.59	81.59	81.59	81.59	81.59	81.59			
8840-2-0000-69-5041-4080 Federal Unemployment taxes	300.00	(930.46)	(1,094.58)	(1,266.71)	(1,637.83)	(1,940.35)	(2,060.83)	(2,139.21)	(2,138.49)	(7,218.28)	(7,517.74)	(7,646.77)
8840-2-0000-69-5041-4081 Tx Oth Inc Tx-FICA Co portion	21,145.65	21,145.65	21,145.65	21,145.65	21,145.65	21,145.65	21,145.65	21,145.65	21,145.65			
8840-2-0000-69-5041-4082 Tx Oth Inc Tx-St Unempl Tax	(4,422.40)	(5,269.08)	(5,269.08)	(5,736.44)	(6,099.07)	(8,872.76)	(9,722.72)	(10,235.74)	(10,362.21)	(16,949.26)	(23,352.26)	(24,630.87)
8840-2-0000-69-5042-4080 Medicare	(46,673.46)	(61,035.42)	(69,140.93)	(81,516.01)	(98,056.09)	(111,120.90)	(122,090.60)	(135,594.46)	(147,873.76)	(25,342.29)	(43,676.37)	(61,555.22)
8840-2-0000-69-5043-9260 Employee pensions and benefits - 401k	1,582.02	1,582.02	1,582.02	1,582.02	1,582.02	1,582.02	1,582.02	1,582.02	1,582.02			
8840-2-0000-69-5043-9261 Cash Balance Pension											(28,000.00)	(38,500.00)
8840-2-0000-69-5043-9262 ESPP Expense	2,328.34	2,328.34	2,328.34	2,328.34	2,328.34	2,328.34	2,328.34	2,328.34	2,328.34	(1,288.35)	(2,238.60)	(4,236.22)
8840-2-0000-69-5043-9263 Opt-Out Credit												
8840-2-0000-69-5043-9267 Pension	(503,916.81)	(641,980.80)	(689,711.27)	(801,315.78)	(888,683.47)	(990,761.50)	(1,074,200.25)	(1,156,323.98)	(1,093,607.59)	(177,766.00)	(233,812.98)	(191,282.94)
8840-2-0000-69-5043-9268 Pension Plan Expenses		(399.00)	(399.00)	(399.00)	(399.00)	(399.00)	(399.00)	(399.00)	(399.00)			
8840-2-0000-69-5043-9269 401K Match	46,141.56	(253,247.33)	(253,247.33)	(253,247.33)	(253,247.33)	(253,247.33)	(192,803.88)	(253,247.33)	(253,247.33)	(54,953.58)	(93,990.95)	(133,878.97)
8840-2-0000-69-5044-9260 Group Benefits	(503,687.29)	(693,363.01)	(857,791.67)	(1,033,274.18)	(1,121,803.07)	(1,298,980.11)	(1,432,887.92)	(1,537,147.07)	(1,684,569.04)	(262,516.54)	(399,623.87)	(573,250.13)
8840-2-0000-69-5044-9261 Health Svc												
8840-2-0000-69-5044-9262 FAS 106 (Retiree Health Care)	(194,291.42)	(246,245.42)	(298,199.42)	(350,153.42)	(402,107.42)	(454,062.42)	(506,017.42)	(557,972.42)	(609,927.42)	(51,955.00)	(92,948.08)	(122,979.24)
8840-2-0000-69-5044-9263 Retiree Life Insurance												
8840-2-0000-69-5044-9265 FAS 112 (Post-Employment Benefits)	99.82	99.82	99.82	99.82	99.82	99.82	99.82	99.82	99.82	39,550.14		
8840-2-0000-69-5044-9266 Health Care	(13,420.03)	(13,420.03)	(13,420.03)	(13,420.03)	(13,420.03)	(13,420.03)	(13,420.03)	(13,420.03)	(13,420.03)			
8840-2-0000-69-5044-9268 Group Life												
8840-2-0000-69-5045-9260 Workers' Compensation	49,827.59	59,484.42	97,883.72	114,495.91	138,180.67	157,045.14	183,158.32	208,582.13	231,572.17			
8840-2-0000-69-5045-9270 Franchise Requirements												
8840-2-0000-69-5110-9310 Rents	(48,365.73)	(61,842.77)	(61,842.77)	(61,842.77)	(61,842.77)	(94,572.72)	(106,702.05)	(118,831.38)	(132,308.32)	(145,785.36)	(13,477.04)	(31,009.07)
8840-2-0000-69-5130-9210 Office supplies and expenses	(26,743.85)	(82,438.09)	(56,265.60)	(136,645.79)	(186,316.66)	(284,750.20)	(353,659.08)	(447,674.59)	(561,419.48)	(98,035.32)	(216,969.97)	(333,211.64)
8840-2-0000-69-5200-9220 Admin Expenses Transferred - Credit										401,510.93	667,951.51	906,082.45
8840-2-0000-69-5200-9222 LU Admin Alloc Capitalized			129,978.70	187,871.89	210,129.42	234,570.98	258,941.70	286,052.91	305,634.93	13,652.08	33,102.29	62,643.06
8840-2-0000-69-5200-9223 APUC Admin Alloc Capitalized					119,954.77	133,914.81	144,162.91	152,856.01	187,886.32	11,273.32	24,320.23	36,233.95
8840-2-0000-69-5200-9224 LABS Admin Alloc Capitalized					99,701.16	116,316.38	136,043.55	148,564.13	165,443.90	16,290.42	29,338.18	33,803.95
8840-2-0000-69-5200-9230 Outsided services employed - other	(18,236.25)	(23,193.80)	(19,467.96)	(22,253.49)	(2,003.49)	(4,239.91)	(24,649.58)	(27,979.66)	(41,981.35)	(3,736.20)	(6,072.63)	(8,060.83)
8840-2-0000-69-5200-9231 Outsided services LU HO Allocations	(523,354.54)	(579,249.65)	(649,893.49)	(850,372.31)	(950,104.83)	(1,057,448.39)	(1,166,408.37)	(1,293,382.17)	(1,361,129.15)	(65,009.91)	(157,629.97)	(298,300.31)
8840-2-0000-69-5200-9232 Outsided services APUC HO Allocations	(306,000.52)	(404,789.86)	(472,667.34)	(571,574.48)	(457,034.06)	(526,612.51)	(577,451.44)	(618,860.10)	(618,860.10)	(53,682.46)	(115,810.60)	(172,542.60)
8840-2-0000-69-5200-9233 Outsided Services - APUC Labour Allocations	(61,110.25)	(95,375.98)	(99,003.13)	(138,665.26)	(142,397.78)	(142,961.55)	(143,363.13)	(145,419.97)	(153,176.43)	(116.98)	(116.98)	(1,197.46)
8840-2-0000-69-5200-9234 LABS NonLabour Allocations			(63,541.00)	(151,055.83)	(394,191.94)	(454,654.67)	(516,911.00)	(557,159.31)	(579,564.75)	(77,573.45)	(139,705.64)	(160,971.19)
8840-2-0000-69-5250-9020 Meter reading expenses	(769,430.00)	(934,440.05)	(924,076.62)	(916,629.09)	(1,267,037.22)	(1,268,636.60)	(1,322,304.41)	(1,316,885.02)	(1,298,224.03)	(6,374.53)	(10,294.89)	(10,212.10)
8840-2-0000-69-5250-9030 Customer records and collection expenses	115,759.16	114,405.69	115,087.16	115,087.16	91,618.96	91,618.96	91,618.96	91,618.96	91,618.96	(317,422.45)	44,401.93	(67,666.80)
8840-2-0000-69-5250-9050 Miscellaneous customer accounts expenses	(6,193.21)	(6,193.21)	(6,193.21)	(6,193.21)	(6,193.21)	(6,193.21)	(6,193.21)	(6,193.21)	(6,193.21)		(2,997.40)	(290,219.49)
8840-2-0000-69-5280-9240 Property insurance					(107,578.96)	(121,026.33)	(134,473.70)	(147,921.07)	(161,368.44)	(13,447.37)	(13,447.37)	(19,106.47)
8840-2-0000-69-5280-9250 Injuries and damages	(411,052.14)	(545,549.08)	(665,357.27)	(799,162.57)	(807,814.32)	(968,702.75)	(592,657.16)	(705,189.71)	(778,290.67)	(114,503.62)	(194,120.10)	(106,638.44)
8840-2-0000-69-5390-9080 Customer assistance expenses	(4,485.05)			0.20	(0.20)	1,048.52	77,480.22	9,904.41				
8840-2-0000-69-5390-9090 Informational & instructional advertising expenses												
8840-2-0000-69-5390-9100 Misc customer service & informational expenses	(7,757.08)	(8,357.82)	(16,179.32)	(26,401.11)	(26,992.87)	(28,415.46)	(33,323.46)	(55,483.89)	(89,854.59)	(65,597.42)	(108,377.64)	(151,573.44)
8840-2-0000-69-5390-9120 Demonstrating and selling expenses (Major only)									(29,762.00)	(285.89)		(6,135.89)
8840-2-0000-69-5390-9130 Advertising expenses (Major only)	(22,269.77)	(42,532.10)	(49,413.31)	(55,745.29)	(74,577.21)	(80,599.83)	(92,043.23)	(99,081.89)	(102,790.33)	(12,550.42)	(23,281.35)	(21,422.79)
8840-2-0000-69-5610-9280 Regulatory commission expenses	(215,026.68)	(330,449.85)	(378,373.02)	(426,296.19)	(521,469.36)	(569,392.53)	(668,231.70)	(716,154.87)	(764,078.04)	(47,923.17)	(95,846.34)	(143,769.51)
8840-2-0000-69-5615-9302 Miscellaneous general expenses	(42,911.52)	(43,605.08)	(46,817.56)	(49,735.52)	(53,949.28)	(87,875.58)	(89,361.32)	(90,611.80)	(141,538.96)	24,999.59	(877.43)	(9,224.92)
8840-2-0000-69-5680-4080 Property taxes		(593,667.00)	(1,187,334.00)	(1,781,001.00)	(2,374,668.00)	(2,968,335.00)	(3,562,002.00)	(6,137,662.38)	(6,834,507.92)	(755,089.76)	(1,421,098.96)	(2,728,751.96)
8840-2-0000-69-7450-4263 Penalties												(288,613.66)
8840-2-0000-75-7450-4261 Donations	(70.00)	(320.00)	(320.00)	(320.00)	(320.00)	(320.00)	(320.00)	(320.00)	(320.00)	(70.00)	(2,070.00)	(2,070.00)
8840-2-0000-75-7450-4263 Penalties		(250.00)	(1,750.00)	(2,250.00)	(3,250.00)	(3,750.00)	(5,750.00)	(7,750.00)	(24,250.00)	(5,500.00)	(18,500.00)	(18,500.00)
8840-2-0000-75-7450-4264 Exp for certain civic, political & related act	(100.00)	(200.00)	(200.00)	(200.00)	(480.00)	(480.00)	(26,464.64)	(26,464.64)	(38,010.57)			(2,100.00)
8840-2-0000-75-7695-4080 Franchise taxes	(105,000.00)	(105,000.00)	(105,000.00)	(105,000.00)	(105,000.00)	(105,000.00)	(105,000.00)	(105,000.00)	(105,000.00)			
8840-2-0000-80-8543-4300 Interest on debt to associated companies	(1,412,981.31)	(1,778,001.48)	(2,131,246.81)	(2,323,310.59)	(2,515,374.37)	(2,987,113.62)	(3,319,015.14)	(3,650,916.66)	(3,982,818.18)	(331,901.52)	(663,803.04)	(995,704.56)
8840-2-0000-80-8550-4191 AFUDC Borrowed-Equity portion												
8840-2-0000-80-8550-4310 Other Interest Expense	112,174.04	123,818.82	125,353.20	126,431.95	128,456.99	133,486.54	151,086.56	206,178.46	247,474.46	109,385.65	222,585.14	308,617.11
8840-2-0000-80-8550-4311 Other Interest Expense - Tax	(1,997.12)	(1,997.12)	(1,997.12)	(1,997.12)	(1,997.12)	(1,997.12)	(1,997.12)	(1,997.12)	(1,997.12)			
8840-2-0000-80-8550-4320 AFUDC - borrowed	123,222.79	143,954.22	186,323.13	191,374.18	124,709.79	60,661.14	69,253.84	76,251.14	77,387.36	13,768.20	29,108.43	45,915.08
8840-2-0000-80-8610-4030 Depreciation Exp	(3,155,605.67)	(4,003,704.02)	(5,073,847.29)	(5,553,566.30)	(6,342,467.71)	(7,268,874.34)	(8,173,341.68)	(8,981,114.13)	(9,989,845.00)	(818,483.59)	(1,653,509.59)	(2,414,993.74)
8840-2-0000-80-8610-4050 Amortization-Intangibles						(4,701.53)			(16,410.02)	(16,422.75)	(32,845.50)	(49,268.25)
8840-2-0000-80-8640-4073 Regulatory - debits	(110,102.06)	(144,202.61)	(178,302.06)	(212,402.06)	(246,502.06)	(280,602.06)	(314,702.06)	(348,802.06)	(382,902.06)	(34,100.00)	(68,200.00)	203,706.09
8840-2-0000-80-8660-9040 Uncollectible accounts	(634,218.36)	(774,980.61)	(887,312.39)	(941,268.88)	(991,945.82)	(488,009.99)	(635,334.47)	(604,533.64)	(801,634.23)	(279,961.74)	(510,241.34)	(1,180,898.20)
8840-2-0000-80-8670-9210 Gain/Loss Foreign Exchange						(1,954.22)	(1,954.22)	(1,954.22)	(1,954.22)			
8840-2-0000-80-8710-4090 Federal Income Tax	(2,449,954.44)	(2,449,954.44)	(660,034.28)	(660,034.28)	(660,034.28)	0.00	0.00	0.00	0.00	0.00	0.00	0.00

	Bal Sheet	Bal Sheet	Bal Sheet	Bal Sheet	Bal Sheet	Bal Sheet	Bal Sheet	Bal Sheet	Bal Sheet	Bal Sheet	Bal Sheet	Bal Sheet
	2013	2013	2013	2013	2013	2013	2013	2013	2013	2014	2014	2014
	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR
8840-2-0000-80-8720-4090 State Income Tax			(110,600.00)	(110,600.00)	(110,600.00)	(110,600.00)	(110,600.00)	(110,600.00)	(110,600.00)			
8840-2-0000-80-8760-4104-Def FIT Exp Debit	(1,277,946.91)	(1,277,946.91)	(1,770,041.99)	(1,770,041.99)	(1,770,041.99)	(788,251.26)	(788,251.26)	(788,251.26)	(788,251.26)	(788,251.26)	(788,251.26)	(955,589.90)
8840-2-9800-69-5010-9200 A&G salaries - IT	(35,194.44)	(45,163.55)	(55,515.53)	(63,259.51)	(70,259.65)	(79,322.56)	(88,633.31)	(94,167.41)	(102,870.06)	(8,594.71)	(15,976.47)	(23,932.64)
8840-2-9800-69-5010-9201 A&G Salaries - IT LU Headoffice	(2,285.17)	(3,293.07)	(3,293.07)	(3,293.07)	(3,293.07)	(3,293.07)	(3,293.07)	(3,293.07)	(3,293.07)			
8840-2-9800-69-5010-9204 A&G Salaries-IT LABS Head Office										(6,678.82)	(8,731.30)	(27,267.82)
8840-2-9800-69-5040-4080 Social Security Taxes												
8840-2-9800-69-5041-4080 Federal Unemployment Taxes												
8840-2-9800-69-5041-4082 Tx Oth Inc Tx-St Unempl Tax - IT												
8840-2-9800-69-5042-4080 Medicare												
8840-2-9800-69-5130-9210 Office Supplies-IT	(317.07)	(317.07)	(317.07)	(317.07)	(317.07)	(317.07)	(317.07)	(317.07)	(317.07)		(15,433.06)	(17,050.20)
8840-2-9800-69-5130-9215 Office supplies & exp IT LU Headoffice						(3,670.98)	(3,670.98)	(3,670.98)	(3,670.98)	(20,276.16)	(20,276.16)	(20,276.16)
8840-2-9800-69-5200-9230 Outsided services-IT	(70,660.25)	(108,657.15)	(252,950.14)	(303,141.56)	(515,547.71)	(505,141.60)	(637,433.25)	(814,584.00)	(692,252.64)	(85,308.87)	(185,978.71)	(89,642.68)
8840-2-9810-69-5010-9200 A&G salaries - HR	(119,469.39)	(152,867.95)	(180,656.77)	(211,380.41)	(241,985.31)	(265,656.04)	(288,710.91)	(308,928.99)	(337,452.56)	(32,000.22)	(60,491.91)	(91,224.68)
8840-2-9810-69-5010-9201 A&G Salaries - HR LU Headoffice	(2,934.34)	(2,934.34)	(2,934.34)	(2,934.34)	(2,934.34)	(2,934.34)	(2,934.34)	(2,934.34)	(2,934.34)			
8840-2-9810-69-5010-9204 A&G Salaries-HR LABS Head Office										(33.47)	(244.79)	(244.79)
8840-2-9810-69-5040-4080 Social Security Taxes												
8840-2-9810-69-5041-4080 Federal Unemployment Taxes												
8840-2-9810-69-5041-4082 Tx Oth Inc Tx-St Unempl Tax-HR												
8840-2-9810-69-5042-4080 Medicare												
8840-2-9810-69-5130-9210 Office Supplies-HR	(16,786.61)	(21,938.83)	(25,602.99)	(30,998.62)	(37,018.45)	(39,531.69)	(45,915.49)	(50,531.84)	(62,420.34)	(1,159.83)	(7,049.15)	(15,762.81)
8840-2-9810-69-5130-9215 Office supplies & exp HR LU Headoffice						(1,143.54)	(1,143.54)	(1,143.54)	(1,143.54)			(252.19)
8840-2-9810-69-5130-9216 Meals & Entertain HR LU HO						(29.82)	(412.04)	(412.04)	(412.04)			
8840-2-9810-69-5200-9230 Outsided services-HR	(34,378.65)	(54,142.86)	(58,082.11)	(59,219.42)	(58,351.61)	(69,958.85)	(70,513.60)	(72,509.65)	(73,608.27)	(876.44)	(2,119.13)	(3,879.46)
8840-2-9811-69-5010-9204 A&G Salaries - Payroll&HRIS LABS Headoffice									(490.00)		(2,737.85)	(9,697.15)
8840-2-9812-69-5010-9204 A&G Salaries - Training&DevLABS Headoffice									(2,562.45)		(3,807.22)	(5,873.86)
8840-2-9815-69-5010-9200 A&G Salaries - Environmental/Health& Safety	(69,743.34)	(87,347.16)	(98,075.80)	(113,662.55)	(121,242.25)	(134,738.91)	(147,592.25)	(154,689.69)	(165,712.00)	(14,219.95)	(29,057.52)	(45,78

[illegible]

	Bal Sheet 2013 APR	Bal Sheet 2013 MAY	Bal Sheet 2013 JUN	Bal Sheet 2013 JUL	Bal Sheet 2013 AUG	Bal Sheet 2013 SEP	Bal Sheet 2013 OCT	Bal Sheet 2013 NOV	Bal Sheet 2013 DEC	Bal Sheet 2014 JAN	Bal Sheet 2014 FEB	Bal Sheet 2014 MAR
8840-2-0000-20-2002-2320 A/P-Customer Refunds	32,069.49	19,180.49	27,810.45	28,009.33	28,950.03	24,233.68	5,996.70	24,288.67	28,472.53	24,288.67	24,288.67	21,309.49
8840-2-0000-20-2002-2321 A/P-Audited Vouchers	50,324.38	50,324.38										
8840-2-0000-20-2002-2326 A/P-Misc Employee Withholding	51,191.73	51,191.73										
8840-2-0000-20-2002-2329 A/P Gas Purchases	3,766,297.91	2,524,692.23	971,954.23	1,711,192.82								
8840-2-0000-20-2115-2420 Due to Vendor	(10,070.97)	(10,070.97)										
8840-2-0000-20-2002-2328 A/P-Unpaid Invoice Accrual	649,788.75	649,788.75	438,431.35	438,431.35	438,431.35	438,431.35	438,431.35	293,858.84	293,858.84	293,858.84	293,858.84	293,858.84
Total Non-affiliates	4,539,601.29	3,285,106.61	1,438,196.03	2,177,633.50	467,381.38	462,665.03	444,428.05	318,147.51	322,331.37	318,147.51	318,147.51	315,168.33
Associated companies:												
8840-2-0000-20-2041-2340 Accts Payable to Assoc Co's	0.48	0.48										
Total Associated companies	0.48	0.48	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Customer Deposits:												
8840-2-0000-20-2113-2350 Customer Deposits	576,807.55	592,656.73	595,698.83	584,803.03	570,388.07	693,565.96	779,402.98	821,578.92	855,225.46	912,919.90	1,182,937.66	961,173.54
Total Customer Deposits	576,807.55	592,656.73	595,698.83	584,803.03	570,388.07	693,565.96	779,402.98	821,578.92	855,225.46	912,919.90	1,182,937.66	961,173.54
Accrued Taxes:												
8840-2-0000-20-2141-2426 Curr&Accr Liab-Payroll	386,452.21	166,464.18	166,464.18	166,464.18	166,464.18							
8840-2-0000-20-2141-2428 Curr&Accr Liab-Vac Accrual	221,560.86	221,560.86	221,560.86	221,560.86	221,560.86							
8840-2-0000-20-2141-2429 Curr&Accr Liab-NGUSA Goals	86,060.75	187,260.80	187,260.80	187,260.80	187,260.80							
8840-2-0000-20-2530-2366 Tx Accr-FICA Company Portion												
8840-2-0000-20-2530-2368 Tx Accr-Mass Medical												
8840-2-0000-20-2530-2369 Tx Accr-Misc												
8840-2-0000-20-2531-2360 Accrued Self-assessed Sales Taxes Payable	(4,945.52)	(4,945.52)										
8840-2-0000-20-2550-2411 Tx Coll Pay FICA												
8840-2-0000-20-2550-2415 Tx Coll Pay-St Inc Withholding												
8840-2-0000-20-2530-2364 Tx Accr-Municipal Property	272,985.14	788,353.50	1,382,020.50	1,975,687.50	2,569,354.50	3,163,021.50	3,756,688.50			114,294.00	228,588.00	342,882.00
Total Accrued Taxes	962,113.44	1,358,693.82	1,957,306.34	2,550,973.34	3,144,640.34	3,163,021.50	3,756,688.50	0.00	0.00	114,294.00	228,588.00	342,882.00
Accrued Interest:												
8840-2-0000-20-2116-2370 Interest Accrued												
8840-2-0000-20-2116-2374 Int Accr-Tax												
8840-2-0000-20-2116-2372 Int Accr-Customer Deposits	67,789.58	69,381.96	72,512.25	68,491.86	70,015.03	70,015.03	70,015.03	70,015.03	70,015.03	70,015.03	70,015.03	70,015.03
Total Accrued Interest	67,789.58	69,381.96	72,512.25	68,491.86	70,015.03	70,015.03	70,015.03	70,015.03	70,015.03	70,015.03	70,015.03	70,015.03
Other accrued expenses:												
8840-2-0000-20-2110-2282 Current Portion-Misc Operating Reserves			3,115,874.00	3,115,874.00	3,115,874.00	5,863,252.00	5,863,252.00	5,863,252.00	8,617,889.58	8,617,889.58	8,617,889.58	11,846,022.00
8840-2-0000-20-2110-2425 Gas/Power Purchases Accrual						2,928,696.46	3,296,062.35	6,201,414.56	14,150,060.94	30,833,244.43	23,317,332.46	13,205,349.99
8840-2-0000-20-2111-2421 Unpaid Invoice Accrual							(144,572.51)					
8840-2-0000-20-2130-2420 Payroll Accrual						388,025.04						
8840-2-0000-20-2110-2420 Misc Accrued Liabilities	1,405,465.24	1,851,604.11	3,189,184.58	3,895,231.39	6,023,146.66	6,865,551.17	7,191,568.66	6,751,178.92	7,903,784.68	6,311,617.19	4,855,805.19	4,559,948.20
Total Other accrued expenses	1,405,465.24	1,851,604.11	6,305,058.58	7,011,105.39	9,139,020.66	16,045,524.67	16,206,310.50	18,815,845.48	30,671,735.20	45,762,751.20	36,791,027.23	29,611,320.19
Current Regulatory Liabilities:												
8840-2-0000-20-2142-1740 Current Reg Liability Deferred Gas Cost									3,116,272.47			1,361,175.43
8840-2-0000-20-2142-1756 Current Reg Liability Deferred Resi Adjustment									509,751.75			608,831.28
8840-2-0000-20-2142-1745 Current Reg Liability Deferred Rate Case Cost									122,704.57			124,047.14
Total Current Regulatory Liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,748,728.79	0.00	0.00	2,094,053.85

	Bal Sheet	Bal Sheet	Bal Sheet	Bal Sheet	Bal Sheet	Bal Sheet	Bal Sheet	Bal Sheet	Bal Sheet	Bal Sheet	Bal Sheet	Bal Sheet
	2013	2013	2013	2013	2013	2013	2013	2013	2013	2014	2014	2014
	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR
Other:												
8840-2-0000-20-2124-2420 Accrued cost of removal	28,876,229.89	29,052,910.23	29,230,115.32	29,406,795.66	29,583,476.00	29,762,666.21	29,944,656.81	30,126,431.70	28,809,327.56	28,995,224.20	29,181,112.72	29,052,929.69
Total Other	28,876,229.89	29,052,910.23	29,230,115.32	29,406,795.66	29,583,476.00	29,762,666.21	29,944,656.81	30,126,431.70	28,809,327.56	28,995,224.20	29,181,112.72	29,052,929.69
Total current liabilities	36,428,007.47	36,210,353.94	39,598,887.35	41,799,802.78	42,974,921.48	50,197,458.40	51,201,501.87	50,152,018.64	64,477,363.41	76,173,351.84	67,771,828.15	62,447,542.63
Deferred credits and other liabilities												
Customer Advances for Construction:												
8840-2-0000-20-2770-2520 Customer Advances For Construction	85,010.00	85,010.00	85,010.00	85,010.00	85,010.00	85,010.00	85,010.00	85,010.00	85,010.00	85,010.00	85,010.00	85,010.00
Total Customer Advances for Construction	85,010.00	85,010.00	85,010.00	85,010.00	85,010.00	85,010.00	85,010.00	85,010.00	85,010.00	85,010.00	85,010.00	85,010.00
Deferred rate case:												
8840-2-0000-20-2910-2540 Other Regulatory Liabilities					(42,698.00)							
8840-2-0000-20-2910-2546 Derivative MTM-Reg Liab												
8840-2-0000-20-2910-2545 Deriv-Gas-Contract-Reg Liab			13,755.42			14,858.66			311,159.79			278,054.43
Total Deferred rate case	0.00	0.00	13,755.42	0.00	(42,698.00)	14,858.66	0.00	0.00	311,159.79	0.00	0.00	278,054.43
Accrued pension												
Deferred income taxes:												
8840-2-0000-20-2965-2821 ADFIT-Property Related												
8840-2-0000-20-2965-2824 ADSIT-Property Related												
8840-2-0000-20-2965-2830-Accum Def Inc TX -Other	63,480,575.05	63,480,575.05	64,222,177.95	64,222,177.95	64,222,177.95	62,423,531.23	62,423,531.23	62,423,531.23	62,423,531.23	62,423,531.23	62,423,531.23	61,617,587.59
8840-2-0000-20-2965-2835-ADFIT R/A Other	(47,401.08)	(47,401.08)	(130,249.33)	(130,249.33)	(130,249.33)	(127,223.88)	(127,223.88)	(127,223.88)	(127,223.88)	(127,223.88)	(127,223.88)	(208,369.90)
8840-2-0000-20-2968-2830 ADFIT-R/A-Pensions												
8840-2-0000-20-2965-2823 ADFIT-FAS 109												
Total Deferred income taxes	63,433,173.97	63,433,173.97	64,091,928.62	64,091,928.62	64,091,928.62	62,296,307.35	62,296,307.35	62,296,307.35	62,296,307.35	62,296,307.35	62,296,307.35	61,409,217.69
Other deferred credits:												
8840-2-0000-20-2760-2530 Other Deferred Credits												
8840-2-0000-20-2760-2534 Def Cr-Hazardous Waste												
8840-2-0000-20-2760-2535 Pension Cost	6.52	11.50		3.39	7.96							
8840-2-0000-20-2760-2550 Accum Deferred Investment Tax Credit												
8840-2-0000-20-2761-2534 R/L-FAS 109 Reg Liab DFIT	(425,019.00)	(425,019.00)	(425,019.00)	(425,019.00)	(425,019.00)	(425,019.00)	(425,019.00)					
8840-2-0000-20-2761-2536 Deriv Gas Cont-Reg-LT												
8840-2-0000-20-2760-2539 FAS 112	72,939.72	72,939.72	72,939.72	72,939.72	72,939.72	72,939.72	72,939.72	72,939.72	33,489.40	33,489.40	33,489.40	33,489.40
Total Other deferred credits	(352,072.76)	(352,067.78)	(352,079.28)	(352,075.89)	(352,071.32)	(352,079.28)	(352,079.28)	72,939.72	33,489.40	33,489.40	33,489.40	33,489.40
Intercompany:												
8840-2-0000-20-2810-2603 Due to LU Co.	3,500,015.58	3,865,035.75	2,428,360.92	2,629,015.61	2,821,079.39	2,632,784.36	3,545,974.45	7,294,487.40	12,937,388.92	21,777,881.35	40,412,282.87	35,204,184.39
8840-2-0000-20-2810-2635 Due to Cogsdale New Hampshire							(309.72)			245.00	245.00	
8840-2-0000-20-2810-2606 Due to Liberty Energy New Hampshire	8,603,322.49	5,692,403.20	(1,462,215.71)	(3,167,588.79)	(8,604,205.25)	3,064,604.54	5,565,323.61	9,615,683.17	10,334,206.82	6,646,522.55	2,647,280.60	725,519.83
Total Intercompany	12,103,338.07	9,557,438.95	966,145.21	(538,573.18)	(5,783,125.86)	5,697,388.90	9,110,988.34	16,910,170.57	23,271,595.74	28,424,648.90	43,059,808.47	35,929,704.22
LT Notes Payable:												
8840-2-0000-20-2840-2552 NP-LU and EN \$18.1M 5YR@3.86%	18,181,818.18	18,181,818.18	18,181,818.18	18,181,818.18	18,181,818.18	18,181,818.18	18,181,818.18	18,181,818.18	18,181,818.18	18,181,818.18	18,181,818.18	18,181,818.18

	Bal Sheet	Bal Sheet	Bal Sheet	Bal Sheet	Bal Sheet	Bal Sheet	Bal Sheet	Bal Sheet	Bal Sheet	Bal Sheet	Bal Sheet	Bal Sheet
	2013	2013	2013	2013	2013	2013	2013	2013	2013	2014	2014	2014
	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR
8840-2-0000-20-2840-2554 NP-LU and EN \$21.8M 15YR@5.24%	21,818,181.82	21,818,181.82	21,818,181.82	21,818,181.82	21,818,181.82	21,818,181.82	21,818,181.82	21,818,181.82	21,818,181.82	21,818,181.82	21,818,181.82	21,818,181.82
8840-2-0000-20-2840-2555 NP-LU and EN \$8.2M 15YR@5.24%	8,181,818.18	8,181,818.18	8,181,818.18	8,181,818.18	8,181,818.18	8,181,818.18	8,181,818.18	8,181,818.18	8,181,818.18	8,181,818.18	8,181,818.18	8,181,818.18
8840-2-0000-20-2840-2553 NP- LU and EN \$41.8M 10YR@4.84%	41,818,181.82	41,818,181.82	41,818,181.82	41,818,181.82	41,818,181.82	41,818,181.82	41,818,181.82	41,818,181.82	41,818,181.82	41,818,181.82	41,818,181.82	41,818,181.82
Total LT Notes Payable	90,000,000.00	90,000,000.00	90,000,000.00	90,000,000.00	90,000,000.00	90,000,000.00	90,000,000.00	90,000,000.00	90,000,000.00	90,000,000.00	90,000,000.00	90,000,000.00
Other:												
8840-2-0000-20-2740-2450 Commodity Settlement Pay <1Yr			503,079.07	503,079.07	503,079.07	715,502.73			118,741.24			24,847.64
8840-2-0000-20-2930-2280 Accum Provision Injury & Damages	2,783,369.69	2,783,369.69	1,591,703.30	1,591,703.30	1,591,703.30	1,633,055.30	1,142,055.30	1,142,047.10	1,142,047.10	1,142,047.10	1,142,047.10	960,716.95
8840-2-0000-20-2930-2281 Pension/FAS106-Benefit Reserve	31,604,032.96	31,698,993.72	31,779,003.35	31,865,467.48	31,961,056.73	(94,772.43)	(94,772.43)	(134,583.12)	(48,676.31)	(39,656.30)	(39,656.30)	(39,656.30)
8840-2-0000-20-2930-2282 Misc Operating Reserves	56,025,369.00	56,025,369.00	52,749,242.00	52,749,242.00	52,749,242.00	50,658,389.00	50,658,389.00	50,658,389.00	47,204,400.40	47,204,400.40	47,204,400.40	41,686,695.00
8840-2-0000-20-2930-2283 OPEB/FAS 106 Benefit reserve						6,902,359.46	6,606,462.72	6,632,945.72	4,860,771.00	4,887,254.00	4,918,208.83	4,953,635.49
8840-2-0000-20-2930-2285 Long Term Pension Obligation						23,953,943.67	23,970,821.06	24,078,626.06	13,590,441.00	13,340,666.00	13,282,445.46	13,187,503.63
8840-2-0000-20-2930-2300 Asset Retirement Obligation	1,081,095.79	1,086,053.39	1,304,802.27	1,309,759.80	1,314,717.33	1,319,674.86	1,324,632.32	1,329,589.92	1,334,547.45	1,339,504.98	1,344,462.51	1,349,420.05
8840-2-0000-20-2920-2450 Derivative instrument liab-Hedges			51,800.00	(503,079.07)	(503,079.07)	123,835.50			37,074.04			30,959.54
Total Other	91,493,867.44	91,593,785.80	87,979,629.99	87,516,172.58	87,616,719.36	85,211,988.09	83,607,587.97	83,707,014.68	68,288,022.23	67,865,196.17	67,851,908.00	62,154,122.00
Total deferred credits and other liabilities	256,763,316.72	254,317,340.94	242,784,389.96	240,802,462.13	235,615,762.80	242,953,473.72	244,747,814.38	253,071,442.32	244,285,584.51	248,704,651.82	263,326,523.22	249,889,597.74
Total Liabilities and Equity	420,826,450.74	416,439,405.46	408,446,824.58	407,498,186.31	402,228,208.02	417,355,254.35	419,578,822.94	429,093,737.60	449,335,131.82	469,566,691.27	478,766,618.47	458,332,322.55

Profit & Loss Statement																									
	Energy North 2013 Apr	Energy North 2013 Apr YTD	Energy North 2013 May	Energy North 2013 May YTD	Energy North 2013 Jun	Energy North 2013 Jun YTD	Energy North 2013 Jul	Energy North 2013 Jul YTD	Energy North 2013 Aug	Energy North 2013 Aug YTD	Energy North 2013 Sep	Energy North 2013 Sep YTD	Energy North 2013 Oct	Energy North 2013 Oct YTD	Energy North 2013 Nov	Energy North 2013 Nov YTD	Energy North 2013 Dec	Energy North 2013 Dec YTD	Energy North 2014 Jan	Energy North 2014 Jan YTD	Energy North 2014 Feb	Energy North 2014 Feb YTD	Energy North 2014 Mar	Energy North 2014 Mar YTD	
OPERATING REVENUE																									
Residential:																									
8840-2-0000-40-4295-4800 Residential Sales	8,790,610.91	41,232,928.63	5,065,630.44	46,298,559.07	3,062,956.65	49,361,515.72	2,521,518.40	51,883,034.12	2,388,161.64	54,271,195.76	2,374,969.51	56,646,165.27	2,512,840.52	59,159,005.79	4,820,323.04	63,979,328.83	10,180,828.57	74,160,157.40	14,159,483.81	14,159,483.81	14,546,898.99	28,706,382.80	14,498,761.66	43,205,144.46	
Total Residential	8,790,610.91	41,232,928.63	5,065,630.44	46,298,559.07	3,062,956.65	49,361,515.72	2,521,518.40	51,883,034.12	2,388,161.64	54,271,195.76	2,374,969.51	56,646,165.27	2,512,840.52	59,159,005.79	4,820,323.04	63,979,328.83	10,180,828.57	74,160,157.40	14,159,483.81	14,159,483.81	14,546,898.99	28,706,382.80	14,498,761.66	43,205,144.46	
Commercial & Industrial:																									
8840-2-0000-40-4295-4810 Commercial and industrial sales	5,342,636.04	24,833,829.20	2,674,830.00	27,508,659.20	1,526,133.58	29,034,792.78	1,249,743.65	30,284,536.43	1,170,090.38	31,454,626.81	1,187,500.52	32,642,127.33	1,346,860.32	33,988,987.65	2,611,616.53	36,600,604.18	5,736,070.89	42,336,675.07	8,677,984.82	8,677,984.82	8,695,853.86	17,373,838.68	9,029,473.05	26,403,311.73	
Total Commercial & Industrial	5,342,636.04	24,833,829.20	2,674,830.00	27,508,659.20	1,526,133.58	29,034,792.78	1,249,743.65	30,284,536.43	1,170,090.38	31,454,626.81	1,187,500.52	32,642,127.33	1,346,860.32	33,988,987.65	2,611,616.53	36,600,604.18	5,736,070.89	42,336,675.07	8,677,984.82	8,677,984.82	8,695,853.86	17,373,838.68	9,029,473.05	26,403,311.73	
Sales for Resale-SUG MA Ops:																									
8840-2-0000-40-4295-4830 Sales for resale		349,462.00	109,722.62	459,184.62	65,087.69	524,272.31	0.01	524,272.32		524,272.32		524,272.32		524,272.32	218,377.67	742,649.99	206,666.67	949,316.66	206,666.67	206,666.67	206,666.67	413,333.34	224,166.67	637,500.01	
Total Sales for Resale-SUG MA Ops		349,462.00	109,722.62	459,184.62	65,087.69	524,272.31	0.01	524,272.32		524,272.32		524,272.32		524,272.32	218,377.67	742,649.99	206,666.67	949,316.66	206,666.67	206,666.67	206,666.67	413,333.34	224,166.67	637,500.01	
Other Operating Revenue:																									
8840-2-0000-40-4210-4500 Forefieted discounts DO Not USE																									
8840-2-0000-40-4210-4870 Forfeited discounts - Gas	22,540.00	71,680.00	31,200.00	102,880.00	25,920.00	128,800.00	25,580.00	154,380.00	29,540.00	183,920.00		183,920.00	(0.01)	183,919.99	51,212.36	235,132.35	27,207.27	262,339.62	22,159.61	22,159.61	23,071.02	45,230.63	17,383.39	62,614.02	
8840-2-0000-40-4460-4893 Rev-Transport of gas of others through distn fac	1,214,384.51	6,176,214.15	799,808.32	6,976,022.47	579,106.90	7,555,129.37	473,027.92	8,028,157.29	500,210.49	8,528,367.78	479,158.70	9,007,526.48	530,999.98	9,538,526.46	870,522.29	10,409,048.75	1,240,755.43	11,649,804.18	1,458,622.01	1,458,622.01	1,299,006.64	2,757,628.65	1,305,554.45	4,063,183.10	
8840-2-0000-40-4460-4950 Other Gas revenues	(4,419,009.00)	(3,256,733.00)	(2,435,697.46)	(5,692,430.46)	(1,131,129.58)	(6,823,560.04)	(831,868.00)	(7,655,428.04)	394,936.00	(7,260,492.04)	(185,194.00)	(7,445,686.04)	3,033,466.37	(4,412,219.67)	9,653,787.80	5,241,568.13	3,017,146.48	8,258,714.61	6,042,379.76	6,042,379.76	(1,230,412.90)	4,811,966.86	434,055.28	5,246,022.14	
Total Other Operating Revenue	(3,182,084.49)	2,991,161.15	(1,604,689.14)	1,386,472.01	(526,102.68)	860,369.33	(333,260.08)	527,109.25	924,686.49	1,451,795.74	293,964.70	1,745,760.44	3,564,466.34	5,310,226.78	10,575,522.45	15,885,749.23	4,285,109.18	20,170,858.41	7,523,161.38	7,523,161.38	91,664.76	7,614,826.14	1,756,993.12	9,371,819.26	
TOTAL OPERATING REVENUE	10,951,162.46	69,407,380.98	6,245,493.92	75,652,874.90	4,128,075.24	79,780,950.14	3,438,001.98	83,218,952.12	4,482,938.51	87,701,890.63	3,856,434.73	91,558,325.36	7,424,167.18	98,982,492.54	18,225,839.69	117,208,332.23	20,408,675.31	137,617,007.54	30,567,296.68	30,567,296.68	23,541,084.28	54,108,380.96	25,509,394.50	79,617,775.46	
OPERATING EXPENSES																									
Liquefied Petroleum Gas:																									
8840-2-0000-52-5540-7280 Liquefied Petroleum Gas		(2.30)		(2.30)		(2.30)		(2.30)		(2.30)	2.30														
Total Liquefied Petroleum Gas		(2.30)		(2.30)		(2.30)		(2.30)		(2.30)	2.30														
Natural Gas City Gate Purch:																									
8840-2-0000-52-5541-8040 Natural Gas City Gate Purchases	776,185.20	37,570,201.78	491,880.97	38,062,082.75	(621,454.14)	37,440,628.61	1,569,461.96	39,010,090.57	1,496,610.82	40,506,701.39	2,093,485.59	42,600,186.98	3,016,070.86	45,616,257.84	6,740,904.10	52,357,161.94	15,628,371.24	67,985,533.18	29,549,488.28	29,549,488.28	21,488,051.47	51,037,539.75	12,222,288.30	63,259,828.05	
8840-2-0000-52-5541-8041 Natural Gas Demand Charges - Transportation																			1,571,032.90	1,571,032.90	1,573,774.72	3,144,807.62	1,588,077.12	4,732,884.74	
8840-2-0000-52-5541-8042 Deferred Gas Costs	5,696,792.40	6,727,627.89	2,511,404.93	9,239,032.82	2,147,303.09	11,386,335.91	(806,690.47)	10,579,645.44	161,080.83	10,740,726.27	(1,514,243.79)	9,226,482.48	1,262,641.83	10,489,124.31	5,668,522.76	16,157,647.07	(2,230,351.56)	13,927,295.51	(10,256,573.65)	(10,256,573.65)	(6,468,739.97)	(16,725,313.62)	2,681,263.12	(14,044,050.50)	
8840-2-0000-52-5541-8044 Natural Gas Capacity Release																			(228,970.63)	(228,970.63)	(228,921.50)	(457,892.13)	(215,152.99)	(673,045.12)	
8840-2-0000-52-5541-8045 Natural Gas Imbalances - Cashout																			(18,842.62)	(18,842.62)	3,065.52	(15,777.10)	(160,066.46)	(175,843.56)	
8840-2-0000-52-5541-8047 Natural Gas Hedging - Derivative Settlements																			(230,715.97)	(230,715.97)	(1,353,508.03)	(1,584,224.00)	(122,013.00)	(1,706,237.00)	
Total Natural Gas City Gate Purch	6,472,977.60	44,297,829.67	3,003,285.90	47,301,115.57	1,525,848.95	48,826,964.52	762,771.49	49,589,736.01	1,657,691.65	51,247,427.66	579,241.80	51,826,669.46	4,278,712.69	56,105,382.15	12,409,426.86	68,514,809.01	13,398,019.68	81,912,828.69	22,150,413.47	22,150,413.47	16,610,227.16	38,760,640.63	18,665,801.10	57,426,441.73	
Gas Withdrawn from Storage-Dr:																									
8840-2-0000-52-5543-8081 Natural Gas Withdrawn from Storage																			1,737,249.93	1,737,249.93	1,719,811.07	3,457,061.00	2,640,409.85	6,097,470.85	
8840-2-0000-52-5543-8082 Natural Gas Delivered to Storage																			27,745.23	27,745.23	(123,306.12)	(95,560.89)	30,995.16	(64,565.73)	
Total Gas Withdrawn from Storage-Dr																			1,764,995.16	1,764,995.16	1,596,504.95	3,361,500.11	2,671,405.01	6,032,905.12	
Total Purchased Energy	6,472,977.60	44,297,827.37	3,003,285.90	47,301,113.27	1,525,848.95	48,826,962.22	762,771.49	49,589,733.71	1,657,691.65	51,247,425.36	579,244.10	51,826,669.46	4,278,712.69	56,105,382.15	12,409,426.86	68,514,809.01	13,398,019.68	81,912,828.69	22,150,413.47	22,150,413.47	16,610,227.16	38,760,640.63	18,665,801.10	57,426,441.73	
Net Revenue	4,478,184.86	25,109,553.61	3,242,208.02	28,351,761.63	2,602,226.29	30,953,987.92	2,675,230.49	33,629,218.41	2,825,246.86	36,454,465.27	3,277,190.63	39,731,655.90	3,145,454.49	42,877,110.39	5,816,412.83	48,693,523.22	7,010,655.63	55,704,178.85	8,416,883.21	8,416,883.21	6,930,857.12	15,347,740.33	6,843,593.40	22,191,333.73	
Transmission Expense																									
Other Expense:																									

Profit & Loss Statement																										
	Energy North	Energy North	Energy North	Energy North	Energy North	Energy North	Energy North	Energy North	Energy North	Energy North	Energy North	Energy North	Energy North	Energy North	Energy North	Energy North	Energy North	Energy North	Energy North	Energy North	Energy North	Energy North	Energy North	Energy North	Energy North	Energy North
	2013	2013	2013	2013	2013	2013	2013	2013	2013	2013	2013	2013	2013	2013	2013	2013	2013	2013	2013	2014	2014	2014	2014	2014	2014	2014
	Apr	Apr YTD	May	May YTD	Jun	Jun YTD	Jul	Jul YTD	Aug	Aug YTD	Sep	Sep YTD	Oct	Oct YTD	Nov	Nov YTD	Dec	Dec YTD	Jan	Jan YTD	Feb	Feb YTD	Mar	Mar YTD		
Company FICA:																										
8840-2-0000-69-5041-4081 Tx Oth Inc Tx-FICA Co portion		(21,145.65)		(21,145.65)		(21,145.65)		(21,145.65)		(21,145.65)		(21,145.65)		(21,145.65)		(21,145.65)		(21,145.65)		(21,145.65)						
Total Company FICA		(21,145.65)		(21,145.65)		(21,145.65)		(21,145.65)		(21,145.65)		(21,145.65)		(21,145.65)		(21,145.65)		(21,145.65)		(21,145.65)						
State Unemployment:																										
8840-2-0000-69-5041-4082 Tx Oth Inc Tx-St Unempl Tax	(2,354.15)	4,422.40	1,295.47	5,717.87	(448.79)	5,269.08	467.36	5,736.44	362.63	6,099.07	2,773.69	8,872.76	849.96	9,722.72	513.02	10,235.74	126.47	10,362.21	16,949.26	16,949.26	6,403.00	23,352.26	1,278.61	24,630.87		
8840-2-9800-69-5041-4082 Tx Oth Inc Tx-St Unempl Tax - IT																										
8840-2-9815-69-5041-4082 Tx Oth Inc Tx-St Unempl Tax-Environmental																										
8840-2-9820-69-5041-4082 Tx Oth Inc Tx-St Unempl Tax																										
8840-2-9830-69-5041-4082 Tx Oth Inc Tx-St Unempl Tax																										
8840-2-9835-69-5041-4082 Tx Oth Inc Tx-St Unempl Tax																										
8840-2-9850-69-5041-4082 Tx Oth Inc Tx-St Unempl Tax-Procurement	(172.44)			(172.44)		(172.44)		(172.44)		(172.44)		(172.44)		(172.44)		(172.44)		(172.44)		(172.44)						
8840-2-9855-69-5041-4082 Tx Oth Inc Tx-St Unempl Tax-Legal																										
8840-2-9860-69-5041-4082 Tx Oth Inc Tx-St Unempl Tax																										
8840-2-9865-69-5041-4082 Tx Oth Inc Tx-St Unempl Tax-Legal																										
8840-2-9810-69-5041-4082 Tx Oth Inc Tx-St Unempl Tax-HR																										
Total State Unemployment	(2,354.15)	4,249.96	1,295.47	5,545.43	(448.79)	5,096.64	467.36	5,564.00	362.63	5,926.63	2,773.69	8,700.32	849.96	9,550.28	513.02	10,063.30	126.47	10,189.77	16,949.26	16,949.26	6,403.00	23,352.26	1,278.61	24,630.87		
Municipal, Property & Franchise Tax:																										
8840-2-0000-69-5680-4080 Property taxes			593,667.00	593,667.00	593,667.00	1,187,334.00	593,667.00	1,781,001.00	593,667.00	2,374,668.00	593,667.00	2,968,335.00	593,667.00	3,562,002.00	2,575,660.38	6,137,662.38	696,845.54	6,834,507.92	755,089.76	755,089.76	666,009.20	1,421,098.96	1,307,653.00	2,728,751.96		
8840-2-0000-75-7695-4080 Franchise taxes		105,000.00		105,000.00		105,000.00		105,000.00		105,000.00		105,000.00		105,000.00		105,000.00		105,000.00								
8840-2-9820-69-5041-4083 Tx Oth Inc Tx-Mun Op Prop	593,667.00	1,973,689.38	8,304.00	1,981,993.38		1,981,993.38		1,981,993.38		1,981,993.38		1,981,993.38		1,981,993.38	(1,981,993.38)											
Total Municipal, Property & Franchise Tax	593,667.00	2,078,689.38	601,971.00	2,680,660.38	593,667.00	3,274,327.38	593,667.00	3,867,994.38	593,667.00	4,461,661.38	593,667.00	5,055,328.38	593,667.00	5,648,995.38	593,667.00	6,242,662.38	696,845.54	6,939,507.92	755,089.76	755,089.76	666,009.20	1,421,098.96	1,307,653.00	2,728,751.96		
Total Taxes	625,851.55	2,320,175.03	679,739.61	2,999,914.64	660,037.83	3,659,952.47	667,584.84	4,327,537.31	656,505.54	4,984,042.85	679,601.95	5,663,644.80	644,623.64	6,308,268.44	641,410.34	6,949,678.78	764,962.57	7,714,641.35	895,382.88	895,382.88	768,654.54	1,664,037.42	1,410,051.29	3,074,088.71		
Total Operating Expense	\$2,339,688.89	\$9,555,548.99	\$3,610,174.91	\$13,165,723.90	\$2,239,219.72	\$15,404,943.62	\$2,768,140.87	\$18,173,084.49	\$2,769,423.03	\$20,942,507.52	\$2,486,151.08	\$23,428,658.60	\$2,267,350.36	\$25,696,008.96	\$2,296,589.29	\$27,992,598.25	\$2,868,942.59	\$30,861,540.84	\$3,105,176.46	\$3,105,176.46	\$2,677,207.15	\$5,782,383.61	\$3,748,321.63	\$9,530,705.24		
EBITDA before corporate allocations	\$2,138,495.97	\$15,554,004.62	(\$367,966.89)	\$15,186,037.73	\$363,006.57	\$15,549,044.30	(\$92,910.38)	\$15,456,133.92	\$55,823.83	\$15,511,957.75	\$791,039.55	\$16,302,997.30	\$878,104.13	\$17,181,101.43	\$3,519,823.54	\$20,700,924.97	\$4,141,713.04	\$24,842,638.01	\$5,311,706.75	\$5,311,706.75	\$4,253,649.97	\$9,565,356.72	\$3,095,271.77	\$12,660,628.49		
LU Corporate Labor:																										
8840-2-0000-69-5010-9221 LU Labor Alloc Capitalized					(15,859.48)	(15,859.48)	15,859.48												(2,097.45)	(2,097.45)	(3,338.00)	(5,435.45)	(2,391.30)	(7,826.75)		
8840-2-9800-69-5010-9201 A&G Salaries - IT LU Headoffice		2,285.17	1,007.90	3,293.07		3,293.07		3,293.07		3,293.07		3,293.07		3,293.07		3,293.07		3,293.07								
8840-2-9815-69-5010-9201 A&G Salaries - EH&S LU Headoffice			(379.14)	(379.14)		(379.14)		(379.14)		(379.14)		(379.14)		(379.14)		(379.14)		(379.14)								
8840-2-9820-69-5010-9201 A&G Salaries - Fin & Adm LU Headoffice	3,146.25	25,713.86	6,536.93	32,250.79	12,164.56	44,415.35	4,286.93	48,702.28	4,899.54	53,601.82	9,927.64	63,529.46	6,685.80	70,215.26	3,407.26	73,622.52	23,770.19	97,392.71	2,395.39	2,395.39	8,518.71	10,914.10	4,085.45	14,999.55		
8840-2-9830-69-5010-9201 A&G Salaries - Regulatory LU Headoffice	272.96	272.96		272.96		272.96		272.96		272.96		272.96		272.96		272.96		272.96								
8840-2-9850-69-5010-9201 A&G Salaries - Operations LU Headoffice	5,440.85	17,730.31	6,661.61	24,391.92	4,368.90	28,760.82	5,402.82	34,163.64	6,655.60	40,819.24	4,936.60	45,755.84	6,207.81	51,963.65	5,174.99	57,138.64	6,392.94	63,531.58	7,592.48	7,592.48	7,376.52	14,969.00	7,301.71	22,270.71		
8840-2-9810-69-5010-9201 A&G Salaries - HR LU Headoffice		2,934.34		2,934.34		2,934.34		2,934.34		2,934.34		2,934.34		2,934.34		2,934.34		2,934.34								
Total LU Corporate Labor	8,860.06	48,936.64	13,827.30	62,763.94	673.98	63,437.92	25,549.23	88,987.15	11,555.14	100,542.29	14,864.24	115,406.53	12,893.61	128,300.14	8,582.25	136,882.39	30,163.13	167,045.52	7,890.42	7,890.42	12,557.23	20,447.65	8,995.86	29,443.51		
LU Allocations:																										
8840-2-0000-69-5200-9222 LU Admin Alloc Capitalized					(129,978.70)	(129,978.70)	(57,893.19)	(187,871.89)	(22,257.53)	(210,129.42)	(24,441.56)	(234,570.98)	(24,370.72)	(258,941.70)	(27,111.21)	(286,052.91)	(19,582.02)	(305,634.93)	(13,652.08)	(13,652.08)	(19,450.21)	(33,102.29)	(29,540.77)	(62,643.06)		
8840-2-0000-69-5200-9231 Outside services LU HO Allocations	(21,615.51)	523,354.54	55,895.11	579,249.65	70,643.84	649,893.49	200,478.82	850,372.31	99,732.52	950,104.83	107,343.56	1,057,448.39	108,959.98	1,166,408.37	126,973.80	1,293,382.17	67,746.98	1,361,129.15	65,009.91	65,009.91	92,620.06	157,629.97	140,670.34	298,300.31		
Total LU Allocations	(21,615.51)	523,354.54	55,895.11	579,249.65	(59,334.86)	519,914.79	142,585.63	662,500.42	77,474.99	739,975.41	82,902.00	822,877.41	84,589.26	907,466.67	99,862.59	1,007,329.26	48,164.96	1,055,494.22	51,357.83	51,357.83	73,169.85	124,527.68	111,129.57	235,657.25		
LABS Labor:																										
8840-2-0000-69-5010-9224 LABS Labour Captil																										

Profit & Loss Statement																									
	Energy North	Energy North	Energy North	Energy North	Energy North	Energy North	Energy North	Energy North	Energy North	Energy North	Energy North	Energy North	Energy North	Energy North	Energy North	Energy North	Energy North	Energy North	Energy North	Energy North	Energy North	Energy North	Energy North	Energy North	Energy North
	2013	2013	2013	2013	2013	2013	2013	2013	2013	2013	2013	2013	2013	2013	2013	2013	2013	2013	2014	2014	2014	2014	2014	2014	2014
	Apr	Apr YTD	May	May YTD	Jun	Jun YTD	Jul	Jul YTD	Aug	Aug YTD	Sep	Sep YTD	Oct	Oct YTD	Nov	Nov YTD	Dec	Dec YTD	Jan	Jan YTD	Feb	Feb YTD	Mar	Mar YTD	Mar YTD
8840-2-0000-69-5200-9234 LABS NonLabour Allocations					63,541.00	63,541.00	87,514.83	151,055.83	243,136.11	394,191.94	60,462.73	454,654.67	62,256.33	516,911.00	40,248.31	557,159.31	22,405.44	579,564.75	77,573.45	77,573.45	62,132.19	139,705.64	21,265.55	160,971.19	
Total LABS Allocations					63,541.00	63,541.00	87,514.83	151,055.83	143,434.95	294,490.78	43,847.51	338,338.29	42,529.16	380,867.45	27,727.73	408,595.18	5,525.67	414,120.85	61,283.03	61,283.03	49,084.43	110,367.46	16,799.78	127,167.24	
APUC/APCO Corporate Labor:																									
8840-2-0000-69-5010-9223 APUC Labour Alloc Capitalized																					(24.57)	(24.57)	(226.90)	(251.47)	
8840-2-0000-69-5200-9233 Outside Services - APUC Labour Allocations	22,145.93	61,110.25	34,265.73	95,375.98	3,627.15	99,003.13	39,662.13	138,665.26	4,074.52	142,739.78	221.77	142,961.55	401.58	143,363.13	2,056.84	145,419.97	39,756.46	185,176.43			116.98	116.98	1,080.48	1,197.46	
Total APUC/APCO Corporate Labor	22,145.93	61,110.25	34,265.73	95,375.98	3,627.15	99,003.13	39,662.13	138,665.26	4,074.52	142,739.78	221.77	142,961.55	401.58	143,363.13	2,056.84	145,419.97	39,756.46	185,176.43			92.41	92.41	853.58	945.99	
APUC/APCO Allocations:																									
8840-2-0000-69-5200-9223 APUC Admin Alloc Capitalized									(119,954.77)	(119,954.77)	(13,960.04)	(133,914.81)	(10,248.10)	(144,162.91)	(8,693.10)	(152,856.01)	(35,030.31)	(187,886.32)	(11,273.32)	(11,273.32)	(13,046.91)	(24,320.23)	(11,913.72)	(36,233.95)	
8840-2-0000-69-5200-9232 Outside services APUC HO Allocations	127,099.90	306,000.52	98,789.34	404,789.86	67,877.48	472,667.34	98,907.14	571,574.48	(114,540.42)	457,034.06	69,578.45	526,612.51	50,838.93	577,451.44	41,408.66	618,860.10		618,860.10	53,682.46	53,682.46	62,128.14	115,810.60	56,732.00	172,542.60	
Total APUC/APCO Allocations	127,099.90	306,000.52	98,789.34	404,789.86	67,877.48	472,667.34	98,907.14	571,574.48	(234,495.19)	337,079.29	55,618.41	392,697.70	40,590.83	433,288.53	32,715.56	466,004.09	(35,030.31)	430,973.78	42,409.14	42,409.14	49,081.23	91,490.37	44,818.28	136,308.65	
Total Corporate Allocations	136,490.38	939,401.95	202,777.48	1,142,179.43	99,479.99	1,241,659.42	398,151.59	1,639,811.01	79,330.38	1,719,141.39	220,067.30	1,939,208.69	217,384.00	2,156,592.69	193,299.54	2,349,892.23	150,573.33	2,500,465.56	156,271.87	156,271.87	178,028.39	334,300.26	171,436.42	505,736.68	
EBITDA after corporate allocations	2,002,005.59	14,614,602.67	(570,744.37)	14,043,858.30	263,526.58	14,307,384.88	(491,061.97)	13,816,322.91	(23,506.55)	13,792,816.36	570,972.25	14,363,788.61	660,720.13	15,024,508.74	3,326,524.00	18,351,032.74	3,991,139.71	22,342,172.45	5,155,434.88	5,155,434.88	4,075,621.58	9,231,056.46	2,923,835.35	12,154,891.81	
Depreciation & Amortization Expense																									
Depreciation Expense:																									
8840-2-0000-80-8610-4030 Depreciation Exp	729,704.47	3,155,605.67	848,098.35	4,003,704.02	1,070,143.27	5,073,847.29	479,719.01	5,553,566.30	788,901.41	6,342,467.71	926,406.63	7,268,874.34	904,467.34	8,173,341.68	807,772.45	8,981,114.13	1,008,730.87	9,989,845.00	818,483.59	818,483.59	835,026.00	1,653,509.59	761,484.15	2,414,993.74	
Total Depreciation Expense	729,704.47	3,155,605.67	848,098.35	4,003,704.02	1,070,143.27	5,073,847.29	479,719.01	5,553,566.30	788,901.41	6,342,467.71	926,406.63	7,268,874.34	904,467.34	8,173,341.68	807,772.45	8,981,114.13	1,008,730.87	9,989,845.00	818,483.59	818,483.59	835,026.00	1,653,509.59	761,484.15	2,414,993.74	
Amort of Intangibles-Cost:																									
8840-2-0000-80-8610-4050 Amortization-Intangibles											4,701.53	4,701.53	(4,701.53)				16,410.02	16,410.02	16,422.75	16,422.75	16,422.75	32,845.50	16,422.75	49,268.25	
Total Amort of Intangibles-Cost											4,701.53	4,701.53	(4,701.53)				16,410.02	16,410.02	16,422.75	16,422.75	16,422.75	32,845.50	16,422.75	49,268.25	
Amortization-Regulatory Debits:																									
8840-2-0000-80-8640-4073 Regulatory - debits	34,100.00	110,102.06	34,100.00	144,202.06	34,100.00	178,302.06	34,100.00	212,402.06	34,100.00	246,502.06	34,100.00	280,602.06	34,100.00	314,702.06	34,100.00	348,802.06	34,100.00	382,902.06	34,100.00	34,100.00	34,100.00	68,200.00	(271,906.09)	(203,706.09)	
Total Amortization-Regulatory Debits	34,100.00	110,102.06	34,100.00	144,202.06	34,100.00	178,302.06	34,100.00	212,402.06	34,100.00	246,502.06	34,100.00	280,602.06	34,100.00	314,702.06	34,100.00	348,802.06	34,100.00	382,902.06	34,100.00	34,100.00	34,100.00	68,200.00	(271,906.09)	(203,706.09)	
Total Depreciation and Amortization Expense	763,804.47	3,265,707.73	882,198.35	4,147,906.08	1,104,243.27	5,252,149.35	513,819.01	5,765,968.36	823,001.41	6,588,969.77	965,208.16	7,554,177.93	933,865.81	8,488,043.74	841,872.45	9,329,916.19	1,059,240.89	10,389,157.08	869,006.34	869,006.34	885,548.75	1,754,555.09	506,000.81	2,260,555.90	
NET OPERATING INCOME	\$1,238,201.12	\$11,348,894.94	(\$1,452,942.72)	\$9,895,952.22	(\$840,716.69)	\$9,055,235.53	(\$1,004,880.98)	\$8,050,354.55	(\$846,507.96)	\$7,203,846.59	(\$394,235.91)	\$6,809,610.68	(\$273,145.68)	\$6,536,465.00	\$2,484,651.55	\$9,021,116.55	\$2,931,898.82	\$11,953,015.37	\$4,286,428.54	\$4,286,428.54	\$3,190,072.83	\$7,476,501.37	\$2,417,834.54	\$9,894,335.91	
Other Income & Deductions																									
Allowable Funds used during Construction:																									
8840-2-0000-40-4700-4191 Allow for other funds used during construction	147,682.12	304,904.76	51,298.39	356,203.15	104,838.41	461,041.56	12,498.41	473,539.97	(164,955.56)	308,584.41	(158,483.14)	150,101.27	21,261.93	171,363.20	17,313.86	188,677.06	2,811.50	191,488.56	34,068.27	34,068.27	37,958.14	72,026.41	41,586.68	113,613.09	
Total Allowable Funds used during Construction	147,682.12	304,904.76	51,298.39	356,203.15	104,838.41	461,041.56	12,498.41	473,539.97	(164,955.56)	308,584.41	(158,483.14)	150,101.27	21,261.93	171,363.20	17,313.86	188,677.06	2,811.50	191,488.56	34,068.27	34,068.27	37,958.14	72,026.41	41,586.68	113,613.09	
Interest & Dividends Income:																									
8840-2-0000-40-4420-4190 Interest income	11,611.83	47,273.64	11,472.32	58,745.96	11,331.93	70,077.89	11,190.68	81,268.57	11,048.99	92,317.56	10,905.10	103,222.66	10,761.65	113,984.31	10,616.86	124,601.17	10,471.17	135,072.34	10,324.57	10,324.57	10,177.07	20,501.64	(51,342.04)	(30,840.40)	
Total Interest & Dividends Income	11,611.83	47,273.64	11,472.32	58,745.96	11,331.93	70,077.89	11,190.68	81,268.57	11,048.99	92,317.56	10,905.10	103,222.66	10,761.65	113,984.31	10,616.86	124,601.17	10,471.17	135,072.34	10,324.57	10,324.57	10,177.07	20,501.64	(51,342.04)	(30,840.40)	
Other Income & Deductions:																									
8840-2-0000-69-7450-4263 Penalties																							(288,613.66)	(288,613.66)	
8840-2-0000-75-7450-4261 Donations	(70.00)	(70.00)	(250.00)	(320.00)		(320.00)		(320.00)		(320.00)		(320.00)		(320.00)		(320.00)		(320.00)	(70.00)	(70.00)	(2,000.00)	(2,070.00)		(2,070.00)	
8840-2-0000-75-7450-4263 Penalties			(250.00)	(250.00)	(1,500.00)	(1,750.00)	(500.00)	(2,250.00)	(1,000.00)	(3,250.00)	(500.00)	(3,750.00)	(2,000.00)	(5,750.00)	(2,000.00)	(7,750.00)	(16,500.00)	(24,250.00)	(5,500.00)	(5,500.00)	(13,000.00)	(18,500.00)		(18,500.00)	
8840-2-0000-75-7450-4264 Exp for certain civic, political & related act		(100.00)	(100.00)	(200.00)		(200.00)		(200.00)	(280.00)	(480.00)		(480.00)	(25,984.64)	(26,464.64)		(26,464.64)	(11,545.93)	(38,010.57)					(2,100.00)	(2,100.00)	

Profit & Loss Statement																									
	Energy North	Energy North	Energy North	Energy North	Energy North	Energy North	Energy North	Energy North	Energy North	Energy North	Energy North	Energy North	Energy North	Energy North	Energy North	Energy North	Energy North	Energy North	Energy North	Energy North	Energy North	Energy North	Energy North	Energy North	Energy North
	2013	2013	2013	2013	2013	2013	2013	2013	2013	2013	2013	2013	2013	2013	2013	2013	2013	2013	2013	2014	2014	2014	2014	2014	2014
	Apr	Apr YTD	May	May YTD	Jun	Jun YTD	Jul	Jul YTD	Aug	Aug YTD	Sep	Sep YTD	Oct	Oct YTD	Nov	Nov YTD	Dec	Dec YTD	Jan	Jan YTD	Feb	Feb YTD	Mar	Mar YTD	Mar YTD
Total Other Income & Deductions	(70.00)	(170.00)	(600.00)	(770.00)	(1,500.00)	(2,270.00)	(500.00)	(2,770.00)	(1,280.00)	(4,050.00)	(500.00)	(4,550.00)	(27,984.64)	(32,534.64)	(2,000.00)	(34,534.64)	(28,045.93)	(62,580.57)	(5,570.00)	(5,570.00)	(15,000.00)	(20,570.00)	(290,713.66)	(311,283.66)	
Total Other Income & Deductions	159,223.95	352,008.40	62,170.71	414,179.11	114,670.34	528,849.45	23,189.09	552,038.54	(155,186.57)	396,851.97	(148,078.04)	248,773.93	4,038.94	252,812.87	25,930.72	278,743.59	(14,763.26)	263,980.33	38,822.84	38,822.84	33,135.21	71,958.05	(300,469.02)	(228,510.97)	
INCOME BEFORE INTEREST CHARGES	1,397,425.07	11,700,903.34	(1,390,772.01)	10,310,131.33	(726,046.35)	9,584,084.98	(981,691.89)	8,602,393.09	(1,001,694.53)	7,600,698.56	(542,313.95)	7,058,384.61	(269,106.74)	6,789,277.87	2,510,582.27	9,299,860.14	2,917,135.56	12,216,995.70	4,325,251.38	4,325,251.38	3,223,208.04	7,548,459.42	2,117,365.52	9,665,824.94	
Interest Charges																									
Interest on Long Term Debt:																									
8840-2-0000-80-8543-4300 Interest on debt to associated companies	353,245.33	1,412,981.31	365,020.17	1,778,001.48	353,245.33	2,131,246.81	192,063.78	2,323,310.59	192,063.78	2,515,374.37	471,739.25	2,987,113.62	331,901.52	3,319,015.14	331,901.52	3,650,916.66	331,901.52	3,982,818.18	331,901.52	331,901.52	331,901.52	331,901.52	663,803.04	331,901.52	995,704.56
8840-2-0000-80-8550-4191 AFUDC Borrowed-Equity portion																									
Total Interest on Long Term Debt	353,245.33	1,412,981.31	365,020.17	1,778,001.48	353,245.33	2,131,246.81	192,063.78	2,323,310.59	192,063.78	2,515,374.37	471,739.25	2,987,113.62	331,901.52	3,319,015.14	331,901.52	3,650,916.66	331,901.52	3,982,818.18	331,901.52	331,901.52	331,901.52	663,803.04	331,901.52	995,704.56	
Other Interest Charges:																									
8840-2-0000-80-8550-4310 Other Interest Expense	(23,521.44)	(112,174.04)	(11,644.78)	(123,818.82)	(1,534.38)	(125,353.20)	(1,078.75)	(126,431.95)	(2,025.04)	(128,456.99)	(5,029.55)	(133,486.54)	(17,600.02)	(151,086.56)	(55,091.90)	(206,178.46)	(41,296.00)	(247,474.46)	(109,385.65)	(109,385.65)	(113,199.49)	(222,585.14)	(86,031.97)	(308,617.11)	
8840-2-0000-80-8550-4311 Other Interest Expense - Tax	1,997.12	1,997.12		1,997.12		1,997.12		1,997.12		1,997.12		1,997.12		1,997.12		1,997.12		1,997.12		1,997.12		1,997.12		1,997.12	
8840-2-0000-80-8550-4320 AFUDC - borrowed	(59,683.56)	(123,222.79)	(20,731.43)	(143,954.22)	(42,368.91)	(186,323.13)	(5,051.05)	(191,374.18)		66,664.39	(124,709.79)	64,048.65	(60,661.14)	(8,592.70)	(69,253.84)	(6,997.30)	(76,251.14)	(1,136.22)	(77,387.36)	(13,768.20)	(13,768.20)	(15,340.23)	(29,108.43)	(16,806.65)	(45,915.08)
Total Other Interest Charges	(81,207.88)	(233,399.71)	(32,376.21)	(265,775.92)	(43,903.29)	(309,679.21)	(6,129.80)	(315,809.01)		64,639.35	(251,169.66)	59,019.10	(192,150.56)	(26,192.72)	(218,343.28)	(62,089.20)	(280,432.48)	(42,432.22)	(322,864.70)	(123,153.85)	(123,153.85)	(128,539.72)	(251,693.57)	(102,838.62)	(354,532.19)
Gain and Loss on Exchange:																									
8840-2-0000-80-8670-9210 Gain/Loss Foreign Exchange												1,954.22	1,954.22		1,954.22		1,954.22		1,954.22						
Total Gain and Loss on Exchange												1,954.22	1,954.22		1,954.22		1,954.22		1,954.22						
Total Interest Charges	272,037.45	1,179,581.60	332,643.96	1,512,225.56	309,342.04	1,821,567.60	185,933.98	2,007,501.58	256,703.13	2,264,204.71	532,712.57	2,796,917.28	305,708.80	3,102,626.08	269,812.32	3,372,438.40	289,469.30	3,661,907.70	208,747.67	208,747.67	203,361.80	412,109.47	229,062.90	641,172.37	
INCOME TAXES																									
State Income Tax:																									
8840-2-0000-80-8720-4090 State Income Tax					110,600.00	110,600.00		110,600.00		110,600.00		110,600.00		110,600.00		110,600.00		110,600.00		110,600.00					
Total State Income Tax					110,600.00	110,600.00		110,600.00		110,600.00		110,600.00		110,600.00		110,600.00		110,600.00		110,600.00					
Federal Income Taxes:																									
8840-2-0000-80-8760-4104 -Def FIT Exp Debit		(1,277,946.91)		(1,277,946.91)	(492,095.08)	(1,770,041.99)		(1,770,041.99)		(1,770,041.99)	981790.73	(788,251.26)		(788,251.26)		(788,251.26)		(788,251.26)		(788,251.26)		(788,251.26)	(167,338.64)	(955,589.90)	
8840-2-0000-80-8710-4090 Federal Income Tax		(2,449,954.44)		(2,449,954.44)	1,789,920.16	(660,034.28)		(660,034.28)		(660,034.28)	660034.28	-		-		-		-		-		-		-	
Total Federal Income Taxes		(3,727,901.35)		(3,727,901.35)	1,297,825.08	(2,430,076.27)		(2,430,076.27)		(2,430,076.27)	1,641,825.01	(788,251.26)		(788,251.26)		(788,251.26)		(788,251.26)		(788,251.26)		(788,251.26)	(167,338.64)	(955,589.90)	
Total Income Taxes		(3,727,901.35)		(3,727,901.35)	1,408,425.08	(2,319,476.27)		(2,319,476.27)		(2,319,476.27)	1,641,825.01	(677,651.26)		(677,651.26)		(677,651.26)		(677,651.26)		(788,251.26)		(788,251.26)	(167,338.64)	(955,589.90)	
NET INCOME / (LOSS)	\$1,125,387.62	\$6,793,420.39	(\$1,723,415.97)	\$5,070,004.42	\$151,836.69	\$5,221,841.11	(\$1,167,625.87)	\$4,054,215.24	(\$1,258,397.66)	\$2,795,817.58	\$566,798.49	\$3,362,616.07	(\$574,815.54)	\$2,787,800.53	\$2,240,769.95	\$5,028,570.48	\$2,627,666.26	\$7,656,236.74	\$4,116,503.71	\$3,328,252.45	\$3,019,846.24	\$6,348,098.69	\$1,720,963.98	\$8,069,062.67	

EnergyNorth and National Grid		Bal Sheet	Bal Sheet	Bal Sheet	Bal Sheet	Bal Sheet	Bal Sheet	Bal Sheet	Bal Sheet	Bal Sheet	Bal Sheet
Balance sheet - Q4-2011 thru Q1 2014		2011	2012	2012	2012	2012	2013	2013	2013	2013	2014
		DEC	MAR	JUN	SEP	DEC	MAR	JUN	SEP	DEC	MAR
ASSETS	ASSETS										
Net Utility Plant	Net Utility Plant										
Property, plant and equipment:	Property, plant and equipm										
8840-2-0000-10-1615-1010 Plant in Service	8840-2-0000-10-1615-1010	331,984,372.59	333,798,422.67	339,471,619.08	339,471,619.10						
8840-2-0000-10-1615-1012 Plant in Service - ARO	8840-2-0000-10-1615-1012	140,015.04	140,015.04	139,286.05	139,286.05		139,286.05	139,286.05	139,286.05	139,286.05	139,286.05
8840-2-0000-10-1615-1060 Completed Const not Classified	8840-2-0000-10-1615-1060	194,272.79	41,141.63	-							
8840-2-0000-10-1615-1141 Goodwill KeySpan	8840-2-0000-10-1615-1141	96,817,770.66	96,817,770.66	96,817,770.66							
8840-2-0000-10-1615-1142 Goodwill Rollforward	8840-2-0000-10-1615-1142	(94,702,847.00)	(94,702,847.00)	(94,702,847.00)							
8840-2-0000-10-1615-1211 OPI-Structures Retained	8840-2-0000-10-1615-1211	-	-	-		133,283.70	133,283.70	133,283.70	133,283.70	133,283.70	133,283.70
8840-2-0000-10-1615-1830 Preliminary Survey & Investigation Charges	8840-2-0000-10-1615-1830	-	-	-					5,397.55	296,455.65	330,667.82
8840-2-0000-10-1615-3040 PRD-Land & Land Rights	8840-2-0000-10-1615-3040	-	-	-		394,087.24	394,087.24	394,087.24	394,087.24	394,087.24	394,087.24
8840-2-0000-10-1615-3050 PRD-Structures&Improvements	8840-2-0000-10-1615-3050	-	-	-		1,962,893.69	2,067,041.61	1,962,893.69	1,962,893.69	1,962,893.69	1,962,893.69
8840-2-0000-10-1615-3110 PRD-Structures&Improvements	8840-2-0000-10-1615-3110	-	-	-		207,767.48	225,443.37	212,068.46	292,481.99	248,681.12	248,681.12
8840-2-0000-10-1615-3200 PRD-PROD Other Equipment	8840-2-0000-10-1615-3200	-	-	-		1,187,799.31	1,513,611.14	1,187,799.31	1,411,825.81	1,322,319.31	1,506,453.15
8840-2-0000-10-1615-3201 PRD-PROD-OTHER EQUIP	8840-2-0000-10-1615-3201	-	-	-		8,798,817.29	8,877,062.54	9,184,793.90	8,798,817.29	8,798,817.29	8,798,817.29
8840-2-0000-10-1615-3390 PRD-ARO	8840-2-0000-10-1615-3390	-	-	-		8,154.56					
8840-2-0000-10-1615-3610 Structures and Improvements	8840-2-0000-10-1615-3610	-	-	-		57,345.26	57,345.26	57,345.26	57,345.26	57,345.26	57,345.26
8840-2-0000-10-1615-3620 Gas Holders	8840-2-0000-10-1615-3620	-	-	-	5,342.04						
8840-2-0000-10-1615-3635 Other equipment	8840-2-0000-10-1615-3635	-	-	-		7,645.51	7,645.51	7,645.51	7,645.51	7,645.51	7,645.51
8840-2-0000-10-1615-3650 Land & Land Rights	8840-2-0000-10-1615-3650	-	-	-		197,763.82	197,763.82	197,763.82	197,763.82	197,763.82	197,763.82
8840-2-0000-10-1615-3662 T&D-STRUCT-IMPROV-M&R STA	8840-2-0000-10-1615-3662	-	-	-		269,808.54	269,808.54	269,808.54	269,808.54	269,808.54	269,808.54
8840-2-0000-10-1615-3663 T&D-STRUCT-IMPROV-OTHER	8840-2-0000-10-1615-3663	-	-	-		353,850.64	353,850.64	353,850.64	353,850.64	353,850.64	353,850.64
8840-2-0000-10-1615-3670 T&D-Mains-STL-PLST-CI-Mixed	8840-2-0000-10-1615-3670	-	-	-		176,382,617.96	183,428,621.86	183,143,665.06	185,059,934.53	188,406,610.77	191,731,092.88
8840-2-0000-10-1615-3690 T&D-M&R Station Equipment	8840-2-0000-10-1615-3690	-	-	-	357.73	4,783,268.78	4,783,268.78	5,079,527.56	5,068,134.21	4,891,028.66	4,879,926.07
8840-2-0000-10-1615-3720 Transmission-ARO	8840-2-0000-10-1615-3720	-	-	-		123,950.98					
8840-2-0000-10-1615-3780 Measuring & regulating strn eqt-General	8840-2-0000-10-1615-3780	-	-	-			(646.73)	(26,467.73)	(26,467.73)		
8840-2-0000-10-1615-3800 Services	8840-2-0000-10-1615-3800	-	-	-		111,947,170.75	113,020,349.35	115,202,039.64	117,405,613.43	118,100,974.24	119,707,934.66
8840-2-0000-10-1615-3810 Meters	8840-2-0000-10-1615-3810	-	-	-		12,252,810.90	12,036,764.02	12,050,557.87	12,607,825.54	13,036,473.18	12,628,903.14
8840-2-0000-10-1615-3811 T&D-GAS METERS - INSTRUMENT	8840-2-0000-10-1615-3811	-	-	-		150,016.21	246,487.25	150,016.21	150,016.21	150,016.21	150,016.21
8840-2-0000-10-1615-3812 T&D-GAS METERS - ERTS	8840-2-0000-10-1615-3812	-	-	-		5,514,023.61	5,514,023.61	5,514,023.61	5,514,023.61	5,514,023.61	5,514,023.61
8840-2-0000-10-1615-3820 Meters Installations	8840-2-0000-10-1615-3820	-	-	-		5,970,948.72	5,971,643.86	5,986,778.03	5,970,948.72	5,980,203.10	5,980,805.32
8840-2-0000-10-1615-3870 Other Equipment	8840-2-0000-10-1615-3870	-	-	-		535,863.44	535,863.44	614,087.93	764,256.46	541,971.88	575,186.20
8840-2-0000-10-1615-3880 Distribution-ARO	8840-2-0000-10-1615-3880	-	-	-		7,180.51					
8840-2-0000-10-1615-3900 General Structures & Improvmnt	8840-2-0000-10-1615-3900	-	-	-		5,383,056.45	5,383,806.45	5,470,870.56	5,460,071.93	5,546,633.38	5,656,221.07
8840-2-0000-10-1615-3910 Office Furniture & Improvement	8840-2-0000-10-1615-3910	-	-	-		10,430.52	12,931.65	20,803.85	196,707.68	156,285.52	164,577.67
8840-2-0000-10-1615-3911 GEN-OFFICE EQUIPT-COMPUTERS	8840-2-0000-10-1615-3911	-	-	-		1,217,920.91	1,217,920.91	1,451,934.33	1,217,920.91	1,217,920.91	1,446,468.43
8840-2-0000-10-1615-3912 GEN-LAPTOP COMPUTERS	8840-2-0000-10-1615-3912	-	-	-		26,345.62	26,345.62	26,345.62	699,765.23	706,676.19	37,055.18
8840-2-0000-10-1615-3920 Transportation Equipment	8840-2-0000-10-1615-3920	-	-	-		95,002.02	95,002.02	95,002.02	95,002.02	161,880.02	274,452.02
8840-2-0000-10-1615-3921 Transportation Equip<12,000 LB	8840-2-0000-10-1615-3921	-	-	-		45,116.98	45,116.98	45,116.98	45,116.98	45,116.98	45,116.98
8840-2-0000-10-1615-3930 Stores Equipment	8840-2-0000-10-1615-3930	-	-	-		28,210.77	28,210.77	28,917.57	28,911.13	94,838.91	94,838.91
8840-2-0000-10-1615-3940 Tools, Shop, and Garage Equipment	8840-2-0000-10-1615-3940	-	-	-		456,859.21	464,310.21	514,248.68	522,676.76	525,930.78	541,137.48
8840-2-0000-10-1615-3941 Tools Shop Equip-CNG ST	8840-2-0000-10-1615-3941	-	-	-		221,199.41	221,199.41	221,199.41	221,199.41	221,199.41	221,199.41
8840-2-0000-10-1615-3960 Power Operated Equipment	8840-2-0000-10-1615-3960	-	-	-		58,671.94	58,671.94	82,001.07	82,001.07	70,336.07	278,836.07
8840-2-0000-10-1615-3961 GEN-POWER OP EQPT>=12,000 LB	8840-2-0000-10-1615-3961	-	-	-		305,677.11	305,677.11	305,677.11	305,677.11	305,677.11	305,677.11
8840-2-0000-10-1615-3970 Communications Equipment	8840-2-0000-10-1615-3970	-	-	-		329,783.04	329,783.04	329,783.04	410,196.17	342,638.70	353,696.34
8840-2-0000-10-1615-3980 Misc. Equipment	8840-2-0000-10-1615-3980	-	-	-	1,295.00	172,171.10	176,807.76	176,807.76	182,292.62	183,187.62	181,125.06
Total Property, plant and equipment	Total Property, plant a	334,433,584.08	336,094,503.00	341,725,828.79	339,617,899.92	339,597,513.98	348,138,199.73	350,583,562.24	356,006,311.09	360,481,861.07	365,168,873.65
Less: Accum depreciation:	Less: Accum depreciation:										
8840-2-0000-10-1655-1080 Accum Prov for Depn of Elect Utility Plant	8840-2-0000-10-1655-1080	(115,231,069.35)	(115,815,970.45)	(116,686,949.72)	(118,454,562.78)	(120,856,528.60)	(122,730,481.59)	(125,324,007.23)	(127,423,249.46)	(130,139,518.59)	(130,912,318.60)
8840-2-0000-10-1655-1087 Excess Accum Depreciation	8840-2-0000-10-1655-1087	-	-	-		(189,993.88)	(189,993.88)	(189,993.88)	(290,480.23)	(290,480.23)	(290,480.23)
8840-2-0000-10-1655-1100 Accum Prov for Amort of Elect Utility Plant (nonma	8840-2-0000-10-1655-1100	(132,465.98)	(132,529.05)	(131,894.66)	(131,894.66)	(132,083.88)	(132,178.50)	(132,273.12)	(132,367.74)	(132,462.36)	(132,556.98)
8840-2-0000-10-1655-1220 Accum Depr Non Utility Property	8840-2-0000-10-1655-1220	(133,283.70)	(133,283.70)	(133,283.70)		(133,283.70)	(133,283.70)	(133,283.70)	(133,283.70)	(133,283.70)	(133,283.70)

EnergyNorth and National Grid											
Balance sheet - Q4-2011 thru Q1 2014		Bal Sheet	Bal Sheet	Bal Sheet	Bal Sheet	Bal Sheet	Bal Sheet	Bal Sheet	Bal Sheet	Bal Sheet	Bal Sheet
		2011	2012	2012	2012	2012	2013	2013	2013	2013	2014
		DEC	MAR	JUN	SEP	DEC	MAR	JUN	SEP	DEC	MAR
Total Less: Accum depreciation	Total Less: Accum depre	(115,496,819.03)	(116,081,783.20)	(116,952,128.08)	(118,586,457.44)	(121,311,890.06)	(123,185,937.67)	(125,779,557.93)	(127,979,381.13)	(130,695,744.88)	(131,468,639.51)
CWIP/Fixed Assets Clearing:	CWIP/Fixed Assets Clearing										
8840-2-0000-10-1618-1070 Construction Work In Progress	8840-2-0000-10-1618-1070	7,352,307.51	5,993,167.31	2,579,237.11	5,605,439.76	12,797,387.06	5,948,106.83	10,078,105.91	13,481,308.70	19,359,253.33	16,432,276.00
8840-2-0000-10-1618-1071 Capital Accrual CWIP-Additions	8840-2-0000-10-1618-1071	(5,653.41)	(258.41)	(258.41)	(258.41)	(258.41)	(258.41)	(258.41)	(258.41)		
8840-2-0000-10-1655-1081 RWIP Reclass	8840-2-0000-10-1655-1081	793,180.73	538,732.65	265,084.81	265,084.81	265,084.81	273,624.68	295,944.05	320,770.80		
8840-2-0000-10-1655-1084 Accum dep cost of removal	8840-2-0000-10-1655-1084	-	-	-	27,110,000.00	28,170,082.05	28,700,123.08	29,230,164.10	29,762,714.99	30,312,767.54	30,872,896.79
8840-2-0000-10-1618-1072 Construction Work-in-Process Clearing	8840-2-0000-10-1618-1072	-	-	-	3,607,971.67	3,757,383.98	3,768,902.21	3,773,516.98	2,365,001.59	801,519.73	
Total CWIP/Fixed Assets Clearing	Total CWIP/Fixed Assets	8,139,834.83	6,531,641.55	2,844,063.51	36,588,237.83	44,989,679.49	38,690,498.39	43,377,472.63	45,929,537.67	50,473,540.60	47,305,172.79
Net property, plant and equipment	Net property, plant and	227,076,599.88	226,544,361.35	227,617,764.22	257,619,680.31	263,275,303.41	263,642,760.45	268,181,476.94	273,956,467.63	280,259,656.79	281,005,406.93
Investments and other:	Investments and other:										
8840-2-0000-10-1163-1750 R/A-LDAC Costs	8840-2-0000-10-1163-1750	(2,851,865.06)	(4,434,601.85)	(4,665,097.96)	(4,901,142.36)						
8840-2-0000-10-1615-1210 Non Utility Misc Property	8840-2-0000-10-1615-1210	146,948.70	146,948.70	146,948.70	146,948.70						
8840-2-0000-10-1920-1283 SERP Trust Account	8840-2-0000-10-1920-1283	2,304,294.59	2,285,795.61	2,132,540.93							
8840-2-0000-10-1163-1752 R/A-CGAC Costs - Off Peak	8840-2-0000-10-1163-1752	3,830,607.07	792,591.27	690,203.11	648,630.95	(1,250,570.08)	(1,250,570.08)				
8840-2-0000-10-1163-1753 -R/A- CGAC Costs = Off Peak	8840-2-0000-10-1163-1753	(451,728.95)	(491,731.32)	248,902.60							
8840-2-0000-10-1163-1754 Deferred off-peak Bad Debt	8840-2-0000-10-1163-1754	-	-	-	25,607.29	266,519.25	268,660.77	214,265.63	229,206.98	249,581.27	250,196.04
8840-2-0000-10-1169-1756 Deferred Residential Assistance Adjustment	8840-2-0000-10-1169-1756	-	-	-	35,887.56	(636,697.89)	(616,027.40)	(482,026.93)	(322,015.63)		
8840-2-0000-10-1163-1755 Deferred Peak Reserve DSM	8840-2-0000-10-1163-1755	-	-	-	738,180.57	(602,593.51)	(1,060,750.67)	(506,577.16)	79,536.50	1,805,727.04	1,091,589.80
8840-2-0000-10-1920-1760 Derivative instrument assets-Hedges	8840-2-0000-10-1920-1760	904,521.40	20,551.79	82,849.00	643,598.29	142,049.90	721,491.77	13,755.42	3,160.00	33,051.85	447.91
Total Investments and other	Total Investments and o	3,882,777.75	(1,680,445.80)	(1,363,653.62)	(2,809,237.70)	(2,081,292.33)	(1,937,195.61)	(760,583.04)	(10,112.15)	2,088,360.16	1,342,233.75
Land and Land Rights:	Land and Land Rights:										
8840-2-0000-10-1610-1210 OPI-Land Retained	8840-2-0000-10-1610-1210	-	-	-		13,665.00	13,665.00	13,665.00	13,665.00	13,665.00	13,665.00
8840-2-0000-10-1610-3890 Land and Land Rights	8840-2-0000-10-1610-3890	-	-	-		16,549.68	16,549.68	16,549.68	16,549.68	16,720.60	16,720.60
Total Land and Land Rights	Total Land and Land Rig	0.00	0.00	0.00	0.00	30,214.68	30,214.68	30,214.68	30,214.68	30,385.60	30,385.60
Goodwill:	Goodwill:										
8840-2-0000-10-1910-1141 Goodwill	8840-2-0000-10-1910-1141	-	-	-	(36,037,472.00)	32,703,711.00	31,227,482.74	28,110,544.45	28,151,896.45	28,151,896.45	28,151,896.45
Total Goodwill	Total Goodwill	0.00	0.00	0.00	(36,037,472.00)	32,703,711.00	31,227,482.74	28,110,544.45	28,151,896.45	28,151,896.45	28,151,896.45
Intangibles:	Intangibles:										
8840-2-0000-10-1647-3030 R/A- Intangible Plant	8840-2-0000-10-1647-3030	-	-	-		130,125.19	210,525.33	212,508.79	412,216.76	984,600.65	988,504.16
Total Intangibles	Total Intangibles	0.00	0.00	0.00	0.00	130,125.19	210,525.33	212,508.79	412,216.76	984,600.65	988,504.16
Less: Accum amortization:	Less: Accum amortization:										
8840-2-0000-10-1655-1110 Accum Prov for Amort of Elect Utility Plant	8840-2-0000-10-1655-1110	(130,125.19)	(130,125.19)	(130,125.19)	(94.61)					(16,410.02)	(65,678.27)
Total Less: Accum amortization	Total Less: Accum amort	(130,125.19)	(130,125.19)	(130,125.19)	(94.61)					(16,410.02)	(65,678.27)
Net Intangibles	Net Intangibles	(130,125.19)	(130,125.19)	(130,125.19)	(36,037,566.61)	32,864,050.87	31,468,222.75	28,353,267.92	28,594,327.89	29,150,472.68	29,105,107.94
Current Assets	Current Assets										

EnergyNorth and National Grid											
Balance sheet - Q4-2011 thru Q1 2014		Bal Sheet	Bal Sheet	Bal Sheet	Bal Sheet	Bal Sheet	Bal Sheet	Bal Sheet	Bal Sheet	Bal Sheet	Bal Sheet
		2011	2012	2012	2012	2012	2013	2013	2013	2013	2014
		DEC	MAR	JUN	SEP	DEC	MAR	JUN	SEP	DEC	MAR
Cash:	Cash:										
8840-2-0000-10-1020-1310 Cash - JP Morgan	8840-2-0000-10-1020-1310	-	-	915,868.00	626,590.77	71,776.74	1,776,922.40	3,585.21	165,540.45	396,822.74	1,980,937.59
8840-2-0000-10-1020-1311 Cash - Wells Fargo	8840-2-0000-10-1020-1311	-	-	-							
8840-2-0000-10-1020-1313 Cash Receipts Misc AR	8840-2-0000-10-1020-1313	-	-	-							
8840-2-0000-10-1020-1312 Cash - JP Morgan- Customer Refunds	8840-2-0000-10-1020-1312	-	-	-					46,923.49	29,934.98	40,782.47
Total Cash	Total Cash	0.00	0.00	915,868.00	626,590.77	71,776.74	1,776,922.40	3,585.21	212,463.94	426,757.72	2,021,720.06
Accounts Receivable:	Accounts Receivable:										
8840-2-0000-10-1101-1420 Customer Accounts Receivable	8840-2-0000-10-1101-1420	21,933,836.58	24,367,463.95	18,074,624.12	561,273.61	910,619.90	2,395,353.94	722,349.20	7,638,710.54	22,398,333.38	42,907,863.00
8840-2-0000-10-1101-1425 A/R - CRIS	8840-2-0000-10-1101-1425	-	-	-	15,080,348.94	17,707,711.74	17,302,717.54	11,270,075.56			
8840-2-0000-10-1103-1422 Deferred Billing	8840-2-0000-10-1103-1422	-	-	-	2,272.74						
8840-2-0000-10-1103-1424 Deferred Working Capital - off - Peak	8840-2-0000-10-1103-1424	-	-	-	1,243.93						
8840-2-0000-10-1310-1460 AR Assoc Companies	8840-2-0000-10-1310-1460	1,625,759.43	2,157,307.45	977,770.08							
8840-2-0000-10-1121-1460 AR Associated Company	8840-2-0000-10-1121-1460	-	-	-		70,182.29	287,786.98	157,158.71	457,114.39	186,706.14	128,397.53
8840-2-0000-10-1160-1430 Other Accounts Receivable	8840-2-0000-10-1160-1430	9,113.85	1,352,779.64	500,064.69	537,519.07	297,022.64	90,880.64	150,355.97	21,770.51	697,659.98	111,559.00
8840-2-0000-10-1101-1421 Customer AR-Misc Billing	8840-2-0000-10-1101-1421	-	-	-	(707,945.86)	152,633.42			51,650.34	(176,616.90)	(248,642.28)
Total Accounts Receivable	Total Accounts Receivab	23,568,709.86	27,877,551.04	19,552,458.89	15,474,712.43	19,138,169.99	20,076,739.10	12,299,939.44	8,169,245.78	23,106,082.60	42,899,177.25
Allowance for Uncollectible accounts:	Allowance for Uncollect										
8840-2-0000-10-1102-1440 Accum Prov Uncollectable Accounts	8840-2-0000-10-1102-1440	(3,538,848.02)	(3,742,605.66)	(4,003,301.30)	(3,121,520.99)	(3,237,477.00)	(4,177,086.91)	(4,413,536.54)	(3,116,549.84)	(4,169,407.09)	(6,824,250.00)
Total Allowance for Uncollectible accounts	Total Allowance for	(3,538,848.02)	(3,742,605.66)	(4,003,301.30)	(3,121,520.99)	(3,237,477.00)	(4,177,086.91)	(4,413,536.54)	(3,116,549.84)	(4,169,407.09)	(6,824,250.00)
Unapplied Payments:	Unapplied Payments:										
8840-2-0000-20-2111-2420 Unapplied payments	8840-2-0000-20-2111-2420	-	-	-	(435,245.58)		542.00		(456,840.74)	(2,052,301.13)	(3,908,087.94)
Total Unapplied Payments	Total Unapplied Paym	0.00	0.00	0.00	(435,245.58)	0.00	542.00	0.00	(456,840.74)	(2,052,301.13)	(3,908,087.94)
Accrued Utility Revenue:	Accrued Utility Revenue:										
8840-2-0000-10-1162-1730 Accrued Utility Revenue	8840-2-0000-10-1162-1730	13,136,811.00	7,695,924.00	2,665,400.00	1,105,167.00	9,042,287.00	10,155,023.00	2,093,241.00	1,547,142.27	17,474,409.83	22,469,516.11
Total Accrued Utility Revenue	Total Accrued Utility R	13,136,811.00	7,695,924.00	2,665,400.00	1,105,167.00	9,042,287.00	10,155,023.00	2,093,241.00	1,547,142.27	17,474,409.83	22,469,516.11
Due From Vendor:	Due From Vendor:										
8840-2-0000-10-1161-1430 Due from Vendor	8840-2-0000-10-1161-1430	-	-	-		(9,373,194.60)	2,397,549.23	(1,599,542.76)			
Total Due From Vendor	Total Due From Vendor	0.00	0.00	0.00	0.00	(9,373,194.60)	2,397,549.23	(1,599,542.76)	0.00	0.00	0.00
Prepays:	Prepays:										
8840-2-0000-10-1240-1650 Prepays	8840-2-0000-10-1240-1650	691,742.94	440,336.08	85,124.56	122,018.11	124,518.11	124,518.11	163,039.76			62,172.71
8840-2-0000-10-1240-1653 Prepaid Taxes-Mun-Property-Oper	8840-2-0000-10-1240-1653	-	-	-	12,594.60	2,760,044.77	1,380,022.39	2,806,493.76	3,300,786.46	1,655,985.58	205,997.92
Total Prepays	Total Prepays	691,742.94	440,336.08	85,124.56	134,612.71	2,884,562.88	1,504,540.50	2,969,533.52	3,300,786.46	1,655,985.58	268,170.63

EnergyNorth and National Grid		Bal Sheet	Bal Sheet	Bal Sheet	Bal Sheet	Bal Sheet	Bal Sheet	Bal Sheet	Bal Sheet	Bal Sheet	Bal Sheet
Balance sheet - Q4-2011 thru Q1 2014		2011	2012	2012	2012	2012	2013	2013	2013	2013	2014
		DEC	MAR	JUN	SEP	DEC	MAR	JUN	SEP	DEC	MAR
Other:	Other:										
8840-2-0000-10-1220-1750 Current Portion Derivative Asset	8840-2-0000-10-1220-1750	-	-	-					11,698.66	278,107.94	277,606.52
8840-2-0000-10-1251-1843 Transp Exp-DR-Clearing Only	8840-2-0000-10-1251-1843	-	-	-	70,476.80	(6,168.00)					(0.04)
8840-2-0000-10-1251-1849 Operating Clearing	8840-2-0000-10-1251-1849	44,471.43	75,298.61	68,004.32							
8840-2-0000-10-1250-1840 Misc Billing Clearing	8840-2-0000-10-1250-1840	-	427.81	427.81	54,224.03	2.64	69,459.34	211,096.52	265,349.84	311,920.92	203,520.39
Total Other	Total Other	44,471.43	75,726.42	68,432.13	124,700.83	(6,165.36)	69,459.34	211,096.52	277,048.50	590,028.86	481,126.87
Intercompany:	Intercompany:										
8840-2-0000-10-1310-2603 Due from Liberty Utilities Co	8840-2-0000-10-1310-2603	-	-	-	3,000,000.00	500,000.00	500,000.00	500,000.00	500,000.00	500,000.00	(12,500,000.00)
Total Intercompany	Total Intercompany	0.00	0.00	0.00	3,000,000.00	500,000.00	500,000.00	500,000.00	500,000.00	500,000.00	(12,500,000.00)
Total Current Assets	Total Current Assets	33,902,887.21	32,346,931.88	19,283,982.28	16,909,017.17	19,019,959.65	32,303,688.66	12,064,316.39	10,433,296.37	37,531,556.37	44,907,372.98
Regulatory Assets	Regulatory Assets										
Regulatory assets:	Regulatory assets:										
8840-2-0000-10-1929-1822 Derivative MTM Reg Asset	8840-2-0000-10-1929-1822	5,247,560.00	3,238,624.00	2,526,891.68	1,867,371.86						
8840-2-0000-10-1929-1823 Derivative Settlement Reg Asset	8840-2-0000-10-1929-1823	1,051,050.00	951,900.00								
8840-2-0000-10-1929-1824 Deriv-Gas Contract-RegAsset	8840-2-0000-10-1929-1824	1,236,945.05	132,064.86	76,818.46	76,818.46	1,522,351.20	49,502.03	554,879.07	839,338.23	155,815.28	55,807.18
8840-2-0000-10-1929-1825 Interest on Def Reg Assets	8840-2-0000-10-1929-1825	684,605.55	722,705.60	778,876.72	778,876.72	778,876.72	778,876.72				
8840-2-0000-10-1929-1827 FAS158-OPEB	8840-2-0000-10-1929-1827	677,975.32	1,062,321.00	1,046,362.50	(5,319.50)	1.00	1.00				
8840-2-0000-10-1929-1828 OPEB Expense Deferred-Gas	8840-2-0000-10-1929-1828	10,329,641.03	10,329,641.03	10,329,641.03	10,329,641.03	10,329,641.03	10,329,641.03	10,329,642.03	10,329,642.03	10,329,642.03	10,329,642.03
8840-2-0000-10-1929-1863 Regulatory Assets - FAS 109	8840-2-0000-10-1929-1863	141,698.31	149,309.31	154,988.31						425,019.00	425,019.00
8840-2-0000-10-1930-1745 Rate Case Recovery	8840-2-0000-10-1930-1745	-	-	-	(153,319.66)	239,592.19	52,700.53	(41,134.52)	(82,824.11)		
8840-2-0000-10-1930-1823 Other Regulatory Asset - Deferred Rate Case	8840-2-0000-10-1930-1823	(4,562,258.55)	(4,734,419.25)	(4,992,660.30)	(5,078,740.65)	(5,509,142.65)	(5,767,385.65)	(6,025,625.65)	(6,283,865.65)		
8840-2-0000-10-1930-1826 FAS 158 - Pension	8840-2-0000-10-1930-1826	-	-	-	12,300,000.00	21,625,753.00	21,625,753.00	21,625,753.00	21,625,753.00	21,625,753.00	21,625,753.00
8840-2-0000-10-1930-1827 Asset Ret Oblig Reg Asset	8840-2-0000-10-1930-1827	904,171.31	904,171.31	961,541.90	976,509.10	991,476.30	1,006,443.51	1,235,202.07	1,250,169.28	1,265,136.49	1,280,103.70
8840-2-0000-10-1930-1828 NEG & KeySpan CTA	8840-2-0000-10-1930-1828	1,999,355.42	1,999,650.83	1,897,625.89	2,147,737.60	1,929,038.20	1,888,697.95	2,599,690.75	2,530,535.52	2,460,085.20	2,632,950.89
8840-2-0000-10-1929-1826 Reg asset other Pension related	8840-2-0000-10-1929-1826	5,405,984.70	8,828,154.04	8,706,023.05	(40,710.33)					(6,542,108.65)	(6,800,349.60)
Total Regulatory assets	Total Regulatory assets	23,116,728.14	23,584,122.73	21,486,109.24	23,198,864.63	31,907,586.99	29,964,230.12	30,278,406.75	30,208,748.30	29,719,342.35	29,548,926.20
Deferred charges	Deferred charges										
Other assets:	Other assets:										
8840-2-0000-10-1163-1422 Deferred Working Capital - Peak	8840-2-0000-10-1163-1422	-	-	-		3,083.83	9,670.34	4,191.14	5,247.07	13,536.39	42,402.58
8840-2-0000-10-1920-1430-Other Long Term Assets	8840-2-0000-10-1920-1430	-	-	-							651,309.00
8840-2-0000-10-1920-1740 R/A-CGAC Costs Peak	8840-2-0000-10-1920-1740	-	-	-	2,638,623.15	3,604,611.86	3,799,410.32	2,927,360.06	3,672,122.02		13,050,309.15
8840-2-0000-10-1920-1741 R/A-CGAC Costs Off Peak	8840-2-0000-10-1920-1741	-	-	-	1,299,208.02	52,082.00	52,500.49	(4,180,810.26)	(2,744,511.77)		
8840-2-0000-10-1920-1743 Deferred Peak Bad Debt	8840-2-0000-10-1920-1743	-	-	-	42,409.81	46,086.38	115,770.34	(14,460.83)	5,540.29	176,709.77	697,741.45
8840-2-0000-10-1920-1744 Deferred Gas Cost-Unbundling	8840-2-0000-10-1920-1744	-	-	-	(12,252.23)	(24,142.89)	(24,336.88)	(24,534.61)	(24,736.14)	(24,939.15)	(25,139.53)
8840-2-0000-10-1920-1860 Misc Deferred Debits	8840-2-0000-10-1920-1860	-	-	-	431,308.49	718,978.98	650,517.64		314,596.49	288,074.98	27,057.47
8840-2-0000-10-1920-1863 R/A-Environmental-Materials	8840-2-0000-10-1920-1863	56,238,190.38	49,746,610.32	49,767,171.02	49,487,150.94	52,583,672.45	51,655,369.81	51,456,905.68	52,082,970.06	50,627,135.65	48,132,293.09
8840-2-0000-10-1920-1864 R/A-Environmental-Purch Gas	8840-2-0000-10-1920-1864	6,342,707.56	6,558,906.65	7,132,907.24	7,185,863.01	7,511,707.87	7,795,848.89	7,784,263.88	7,999,125.50	8,204,882.77	8,483,450.81
8840-2-0000-10-1920-1869 Deferred Charges - DDE	8840-2-0000-10-1920-1869	7,828,904.20	7,772,581.16	7,688,096.60	7,686,279.72						
8840-2-0000-10-1163-1424 Deferred Working Capital - off - Peak	8840-2-0000-10-1163-1424	-	-	-		10,421.80	10,505.53	(3,811.43)	(2,397.80)	(552.57)	(622.31)
Total Other assets	Total Other assets	70,409,802.14	64,078,098.13	64,588,174.86	68,758,590.91	64,506,502.28	64,065,256.48	57,949,103.63	61,307,955.72	59,284,847.84	71,058,801.71
Inventory	Inventory										
Plant Materials and Operating Supplies:	Plant Materials and Operat										

EnergyNorth and National Grid		Bal Sheet	Bal Sheet	Bal Sheet	Bal Sheet	Bal Sheet	Bal Sheet	Bal Sheet	Bal Sheet	Bal Sheet	Bal Sheet
Balance sheet - Q4-2011 thru Q1 2014		2011	2012	2012	2012	2012	2013	2013	2013	2013	2014
		DEC	MAR	JUN	SEP	DEC	MAR	JUN	SEP	DEC	MAR
8840-2-0000-10-1380-1540 Plant Materials and Operating Supplies	8840-2-0000-10-1380-1540	-	-	-	244,197.46	594,901.68	740,257.50	1,278,325.17	1,446,252.57	1,214,088.00	1,487,221.97
Total Plant Materials and Operating Supplies	Total Plant Materials a	0.00	0.00	0.00	244,197.46	594,901.68	740,257.50	1,278,325.17	1,446,252.57	1,214,088.00	1,487,221.97
Stores Expense Undistributed:	Stores Expense Undistribut										
8840-2-0000-10-1380-1630 Stores Expense Undistributed	8840-2-0000-10-1380-1630	-	-	(659.66)	10,625.25				(3,626.60)		
8840-2-0000-10-1380-1631 Stores Clearing Db Bill Pool	8840-2-0000-10-1380-1631	-	-	(893.04)							
8840-2-0000-10-1380-1641 Fuel Stock - Propane	8840-2-0000-10-1380-1641	1,358,373.84	1,384,692.60	1,396,097.98	1,384,459.46	1,357,830.99	1,019,945.04	998,988.40	1,445,746.04	1,396,248.91	749,981.35
8840-2-0000-10-1380-1642 UG Storage-Liquefied Nat Gas	8840-2-0000-10-1380-1642	34,251.20	36,059.20	38,713.72	35,027.96	68,392.60	105,719.55	58,313.85	133,842.51	147,921.55	177,833.91
8840-2-0000-10-1380-1640 Gas Stored Underground-Current	8840-2-0000-10-1380-1640	9,493,672.51	9,069,640.48	9,116,033.70	9,491,594.32	9,246,212.53	7,834,651.54	7,895,702.44	8,506,680.48	7,206,961.58	1,981,703.91
Total Stores Expense Undistributed	Total Stores Expense Un	10,886,297.55	10,490,392.28	10,549,292.70	10,921,706.99	10,672,436.12	8,960,316.13	8,953,004.69	10,082,642.43	8,751,132.04	2,909,519.17
Total Inventory	Total Inventory	10,886,297.55	10,490,392.28	10,549,292.70	11,165,904.45	11,267,337.80	9,700,573.63	10,231,329.86	11,528,895.00	9,965,220.04	4,396,741.14
Accumulated Deferred Income Tax:	Accumulated Deferred Incom										
8840-2-0000-10-1800-1903 ADIT- FIT on SIT	8840-2-0000-10-1800-1903	3,116,046.39	2,885,122.53	3,023,332.01	0.07	2,278,161.84	2,823,706.64	2,149,506.13	1,335,675.59	1,335,675.59	(3,032,268.10)
8840-2-0000-10-1800-1906 ADFIT-Unbilled Revenue	8840-2-0000-10-1800-1906	1,985,715.60	771,815.12	771,815.12	(0.10)	(0.10)	(0.10)				
8840-2-0000-10-1800-1907 ADFIT-Pension Liability	8840-2-0000-10-1800-1907	7,614,239.79	9,058,723.87	8,797,772.02	0.25	0.25	0.25				
8840-2-0000-10-1800-1908 ADFIT-Reserve-Environmental	8840-2-0000-10-1800-1908	26,570,285.28	23,747,480.64	23,826,634.28	0.01	0.01	0.01				
8840-2-0000-10-1800-1909 ADFIT-Deferred Compensation	8840-2-0000-10-1800-1909	(706,959.48)	(733,202.20)	(666,549.46)	(0.01)	(0.01)	(0.01)				
8840-2-0000-10-1801-1900 ADFIT-Other	8840-2-0000-10-1801-1900	1,200,691.25	(976,324.35)	(976,324.35)	0.38	0.38	0.38				
8840-2-0000-10-1801-1901 ADFIT-OPEB Liability	8840-2-0000-10-1801-1901	1,616,817.62	1,681,255.82	1,685,860.13	(0.03)	(0.03)	(0.03)				
8840-2-0000-10-1801-1903 ADFIT-Accrued Interest	8840-2-0000-10-1801-1903	(26,541.73)	(74,890.58)	(55,180.34)	(0.01)	(0.01)	(0.01)				
8840-2-0000-10-1801-1906 ADSIT-FAS 109	8840-2-0000-10-1801-1906	222.23	222.23	222.23	0.33	0.33	0.33				
8840-2-0000-10-1802-1909 ADFIT-OCI-Investments	8840-2-0000-10-1802-1909	(0.04)	(0.04)	(0.04)	(0.04)	(0.04)	(0.04)				
8840-2-0000-10-1803-1901 ADIT-FIT on SIT-OCI	8840-2-0000-10-1803-1901	(444.23)	(474.24)	(749.41)	(0.41)	(0.41)	(0.41)				
8840-2-0000-10-1803-1902 ADFIT-Reserve-State FIN 48	8840-2-0000-10-1803-1902	12,809.67	49,966.26	109,809.19	0.19	0.19	0.19				</

EnergyNorth and National Grid		Bal Sheet	Bal Sheet	Bal Sheet	Bal Sheet	Bal Sheet	Bal Sheet	Bal Sheet	Bal Sheet	Bal Sheet	Bal Sheet
Balance sheet - Q4-2011 thru Q1 2014		2011	2012	2012	2012	2012	2013	2013	2013	2013	2014
		DEC	MAR	JUN	SEP	DEC	MAR	JUN	SEP	DEC	MAR
8840-2-0000-30-3800-2190 Accum Other Comprehensive Income	8840-2-0000-30-3800-2190	-	-	-	-	(1,718,309.00)	(1,718,309.00)	(1,718,309.00)			
8840-2-0000-30-3800-2191 OCI Unreal Apprec on Inv-Elim	8840-2-0000-30-3800-2191	(21,710.79)	(22,310.71)	(23,086.49)	138,090.00						
8840-2-0000-30-3800-2192 OCI FAS 158-Pension	8840-2-0000-30-3800-2192	-	-	-		680,622.19	680,622.19	680,622.19	(938,051.81)	9,284,806.19	9,258,155.18
8840-2-0000-30-3800-2193 OCI FAS 158-OPEB	8840-2-0000-30-3800-2193	-	-	-					(99,635.00)	1,751,748.00	1,705,447.74
Total Accum other comprehensive income	Total Accum other compr	(21,710.79)	(22,310.71)	(23,086.49)	138,090.00	(1,037,686.81)	(1,037,686.81)	(1,037,686.81)	(1,037,686.81)	11,036,554.19	10,963,602.92
Total equity	Total equity	154,075,902.10	154,815,998.81	154,815,223.03	221,158,342.30	120,609,370.89	120,609,370.89	120,609,370.89	120,609,370.89	132,683,611.89	132,610,660.62
Earnings	Earnings										
Opening Retained:	Opening Retained:										
8840-2-0000-30-3310-2160 Retained Earnings	8840-2-0000-30-3310-2160	(56,528,576.58)	(55,416,873.32)	(55,493,060.90)		(161,793.54)	232,335.27	232,335.27	232,335.27	232,335.27	5,315,458.89
Total Opening Retained	Total Opening Retained	(56,528,576.58)	(55,416,873.32)	(55,493,060.90)	0.00	(161,793.54)	232,335.27	232,335.27	232,335.27	232,335.27	5,315,458.89
Year to Date Income:	Year to Date Income:										
8840-2-0000-40-4210-4500 Forefieted discounts DO Not USE	8840-2-0000-40-4210-4500	-	-	-	215.25						
8840-2-0000-40-4210-4870 Forfeited discounts - Gas	8840-2-0000-40-4210-4870	-	-	-		219.15					
8840-2-0000-40-4295-4800 Residential Sales	8840-2-0000-40-4295-4800	10,592,694.10	30,777,252.56	13,712,109.74	6,613,836.24	21,415,650.51	32,442,317.72	49,361,515.72	56,646,165.27	74,160,157.40	43,205,144.46
8840-2-0000-40-4295-4810 Commercial and industrial sales	8840-2-0000-40-4295-4810	6,455,602.53	18,598,139.54	7,802,530.72	3,363,615.14	11,459,986.40	19,491,193.16	29,034,792.78	32,642,127.33	42,336,675.07	26,403,311.73
8840-2-0000-40-4295-4830 Sales for resale	8840-2-0000-40-4295-4830	-	65,950.00	551,655.92	713,661.96	1,562,317.46	349,462.00	524,272.31	524,272.32	949,316.66	637,500.01
8840-2-0000-40-4420-4190 Interest income	8840-2-0000-40-4420-4190	30,048.18	82,482.56	68,845.50		291,906.69	35,661.81	70,077.89	103,222.66	135,072.34	(30,840.40)
8840-2-0000-40-4460-4880 Misc Service revenues	8840-2-0000-40-4460-4880	22,200.00	60,320.00	79,020.00	86,600.00	155,120.00	49,140.00	128,800.00	183,920.00	262,339.62	62,614.02
8840-2-0000-40-4460-4893 Rev-Transport of gas of others through distn fac	8840-2-0000-40-4460-4893	1,613,163.32	4,816,590.10	2,897,498.19	1,840,233.15	4,646,235.75	4,961,829.64	7,555,129.37	9,007,526.48	11,649,804.18	4,063,183.10
8840-2-0000-40-4460-4950 Other Gas revenues	8840-2-0000-40-4460-4950	1,426,386.35	(5,063,985.30)	(5,261,907.06)		11,088,638.18	1,162,276.00	(6,823,560.04)	(7,445,686.04)	8,258,714.61	5,246,022.14
8840-2-0000-40-4700-4191 Allow for other funds used during construction	8840-2-0000-40-4700-4191	-	-	-		41,144.50	157,222.64	461,041.56	150,101.27	191,488.56	113,613.09
8840-2-0000-51-5010-7100 Operation Supervision & Engineering - Labour	8840-2-0000-51-5010-7100	-	-	-	(128,494.44)	(351,770.00)	(287,769.72)	(458,513.65)	(628,394.65)	(688,166.01)	(48,703.78)
8840-2-0000-51-5010-7280 Liquefied Petroleum Gas - Labor	8840-2-0000-51-5010-7280	-	-	-		(744.11)	(38,056.03)	(38,455.37)	(38,858.06)	(65,132.90)	(63,429.65)
8840-2-0000-51-5010-7350 Misc Production Exp - Labour	8840-2-0000-51-5010-7350	-	-	-			(578.69)	(578.69)	(578.69)	(578.69)	(797.02)
8840-2-0000-51-5010-8410 Operation Labor & Expenses - Labour	8840-2-0000-51-5010-8410	-	-	-						(84,013.05)	(282,388.03)
8840-2-0000-51-5010-8462 Other Expenses - LNG - Labor	8840-2-0000-51-5010-8462	-	-	-				(349.12)	(349.12)	(1,431.25)	(360.66)
8840-2-0000-51-5010-8710 Oper-Dist-Load Dispatching - Labour	8840-2-0000-51-5010-8710	-	-	-	(63,971.07)	(115,643.05)	(50,917.57)	(62,918.78)	(90,246.68)	(156,038.75)	(75,799.91)
8840-2-0000-51-5010-8740 Mains & services - Labor	8840-2-0000-51-5010-8740	-	-	-	(767,456.82)	(153,059.36)	(888,569.55)	(1,709,773.11)	(2,798,544.62)	(3,634,593.13)	(984,781.19)
8840-2-0000-51-5010-8750 Measuring and Regulating Station Expenses - labor	8840-2-0000-51-5010-8750	-	-	-	(55,579.90)	(72,337.51)	(16,927.89)	(28,875.10)	(42,756.37)	(64,428.99)	(22,063.82)
8840-2-0000-51-5010-8760 Oper-Stat Exp-Industrial - Labour	8840-2-0000-51-5010-8760	-	-	-						(2,215.43)	(4,753.52)
8840-2-0000-51-5010-8780 Meter & house regulator - Labor	8840-2-0000-51-5010-8780	-	-	-	(32,850.20)	(246,234.82)	(136,667.01)	(322,856.60)	(503,195.47)	(736,555.54)	(166,254.06)
8840-2-0000-51-5010-8800 Other expenses - Labor	8840-2-0000-51-5010-8800	-	-	-	(334.59)	(8,407.21)	(39,054.31)	(65,066.48)	(87,441.29)	(172,733.55)	(93,914.87)
8840-2-0000-51-5430-8790 Customer installations expenses	8840-2-0000-51-5430-8790	23,495.13	72,840.71	(24,825.57)						(2,500.00)	(1,500.00)
8840-2-0000-51-5431-8760 Oper-Stat Exp-Industrial	8840-2-0000-51-5431-8760	-	-	15.35		(37.31)		37.31		37.31	
8840-2-0000-51-5435-8710 Oper-Dist-Load Dispatching	8840-2-0000-51-5435-8710	16,130.02	48,107.64	48,000.63		(4,805.75)	(709.95)	(7,847.26)	(9,987.88)	(25,630.12)	(13,521.28)
8840-2-0000-51-5435-8800 Other expenses	8840-2-0000-51-5435-8800	12,886.97	38,523.08	16,154.04	(31,319.92)	(59,056.93)	(74,752.16)	(143,957.46)	(209,615.52)	(283,449.74)	(93,140.31)
8840-2-0000-51-5435-8810 Distribution-Rents-Expense	8840-2-0000-51-5435-8810	-	-	-		(3,700.00)	(2,400.00)	(12,822.95)	(13,977.95)	(16,585.45)	
8840-2-0000-51-5436-8740 Mains & services expenses	8840-2-0000-51-5436-8740	153,257.59	442,597.37	540,900.10	(99,813.35)	(760,013.00)	(294,646.70)	(1,117,365.74)	(1,415,790.53)	(1,830,208.97)	(161,538.36)
8840-2-0000-51-5437-8780 Meter & house regulator expenses	8840-2-0000-51-5437-8780	121,384.78	387,525.50	392,996.73	(2,504.25)	(12,411.56)	(2,809.49)	(10,597.04)	(8,973.98)	(12,431.03)	(25,644.62)
8840-2-0000-51-5438-8570 Measuring & Regulating Station Exp	8840-2-0000-51-5438-8570	14,970.49	60,456.46	73,620.18		(565.32)		(17.29)	(52.99)	(71.11)	
8840-2-0000-51-5439-8462 Other Expenses - LNG	8840-2-0000-51-5439-8462	(331,794.12)	(995,382.36)	(332,738.56)	1,416.66	663,910.04	989,675.11	1,317,703.83	1,321,030.51	1,983,233.90	993,910.49
8840-2-0000-51-5444-7350 Misc Production Exp	8840-2-0000-51-5444-7350	1,519.16	4,920.36	3,990.70		(246.75)	(13,046.19)	(12,930.38)	(12,930.38)	(7,195.63)	(23,664.00)
8840-2-0000-51-5540-7100 Operation Supervision & Engineering	8840-2-0000-51-5540-7100	-	-	-		(1,212.86)	(587.37)	(660.82)	(660.82)	(660.82)	(866.98)
8840-2-0000-51-5540-7170 Liquefied Petroleum Gas	8840-2-0000-51-5540-7170	47,240.23	153,066.36	81,687.05	(900.00)	(1,392.35)	(18,523.65)	(18,523.65)	(140,539.46)	(139,178.07)	
8840-2-0000-51-5545-8410 Operation Labor & Expenses	8840-2-0000-51-5545-8410	-	-	-			(7,315.00)	(8,800.06)	(18,726.06)	(45,194.06)	
8840-2-0000-52-5540-7280 Liquefied Petroleum Gas	8840-2-0000-52-5540-7280	9,424.33	12,211.81	12,558.51		(2.30)	2.30	2.30			
8840-2-0000-52-5541-8040 Natural Gas City Gate Purchases	8840-2-0000-52-5541-8040	12,317,582.73	29,552,697.50	7,958,707.50	(4,992,046.16)	(28,498,958.90)	(36,794,016.58)	(37,440,628.61)	(42,600,186.98)	(67,985,533.18)	(63,259,828.05)
8840-2-0000-52-5541-8041 Natural Gas Demand Charges - Transportation	8840-2-0000-52-5541-8041	-	-	-							(4,732,884.74)
8840-2-0000-52-5541-8042 Deferred Gas Costs	8840-2-0000-52-5541-8042	-	-	-	2,853,027.72	4,500,643.76	(1,030,835.49)	(11,386,335.91)	(9,226,482.48)	(13,927,295.51)	14,044,050.50
8840-2-0000-52-5541-8044 Natural Gas Capacity Release	8840-2-0000-52-5541-8044	-	-	-							673,045.12

EnergyNorth and National Grid											
Balance sheet - Q4-2011 thru Q1 2014			Bal Sheet	Bal Sheet	Bal Sheet	Bal Sheet	Bal Sheet	Bal Sheet	Bal Sheet	Bal Sheet	Bal Sheet
			2011	2012	2012	2012	2012	2013	2013	2013	2014
			DEC	MAR	JUN	SEP	DEC	MAR	JUN	SEP	DEC
8840-2-0000-52-5541-8045 Natural Gas Imbalances - Cashout	8840-2-0000-52-5541-8045	-	-	-	-	-	-	-	-	-	175,843.56
8840-2-0000-52-5541-8047 Natural Gas Hedging - Derivative Settlements	8840-2-0000-52-5541-8047	-	-	-	-	-	-	-	-	-	1,706,237.00
8840-2-0000-52-5543-8081 Natural Gas Withdrawn from Storage	8840-2-0000-52-5543-8081	154,883.28	220,359.04	21,572.14	-	-	-	-	-	-	(6,097,470.85)
8840-2-0000-52-5543-8082 Natural Gas Delivered to Storage	8840-2-0000-52-5543-8082	-	-	-	-	-	-	-	-	-	64,565.73
8840-2-0000-56-5010-8700 Operation supervision and engineering-Labour	8840-2-0000-56-5010-8700	-	-	5,686.03	(97,165.22)	(255,517.17)	(128,923.07)	(54,780.52)	(126,453.04)	(414,828.16)	(355,818.04)
8840-2-0000-56-5010-8710 Oper-Dist-Load Dispatching - Dont use	8840-2-0000-56-5010-8710	-	-	-	-	-	-	-	-	-	-
8840-2-0000-56-5010-8850 Maint supervision and engineering - Labor	8840-2-0000-56-5010-8850	3,501.36	10,485.65	14,041.43	(42,235.12)	(44,379.59)	(1,031.77)	(1,321.03)	(1,321.03)	(1,321.03)	(1,755.82)
8840-2-0000-56-5010-8860 Maint of structures & improvements - Labor	8840-2-0000-56-5010-8860	-	-	-	(449.80)	(17,300.83)	(53,108.04)	(76,298.13)	(79,035.63)	(92,674.98)	(52,602.96)
8840-2-0000-56-5010-8870 Maint of mains - Labor	8840-2-0000-56-5010-8870	-	-	-	(147.21)	(5,872.09)	(20,581.99)	(28,005.67)	(49,283.76)	(134,745.67)	(191,747.63)
8840-2-0000-56-5010-8890 Maint of meas & reg stn eqt-Gen Labor	8840-2-0000-56-5010-8890	-	-	-	(856.32)	(5,874.67)	(12,888.76)	(18,458.91)	(25,458.67)	(35,316.74)	(14,369.31)
8840-2-0000-56-5010-8920 Maint of services - Labor	8840-2-0000-56-5010-8920	-	-	-	(19,402.02)	(125,220.91)	(94,531.62)	(151,116.69)	(248,632.14)	(396,860.52)	(170,771.34)
8840-2-0000-56-5010-8930 Maint of meters & house regulators - Labor	8840-2-0000-56-5010-8930	-	-	-	(2,902.14)	(24,476.05)	(20,665.34)	(35,580.73)	(62,538.17)	(93,042.43)	(48,233.01)
8840-2-0000-56-5010-8940 Maint of other eqt - Labor	8840-2-0000-56-5010-8940	-	-	-	(7,072.01)	(17,778.87)	(3,050.14)	(30,330.14)	(54,645.30)	(64,956.84)	(6,001.89)
8840-2-0000-56-5210-5930 Maint of overhead lines	8840-2-0000-56-5210-5930	-	-	-	-	-	-	(300.00)	-	(3,735.26)	(3,740.14)
8840-2-0000-56-5210-7420 Maint of Production Eqt	8840-2-0000-56-5210-7420	35,517.21	98,036.71	58,053.28	2,326.50	2,326.50	(405.62)	(405.62)	(405.62)	(405.62)	(8,737.41)
8840-2-0000-56-5210-8860 Maint of structures & improvements	8840-2-0000-56-5210-8860	950.42	2,574.96	3,335.61	(12,232.27)	(12,232.27)	24.27	24.27	24.27	24.27	(1,166.00)
8840-2-0000-56-5210-8870 Maint of mains	8840-2-0000-56-5210-8870	216,537.63	615,040.73	765,213.73	(12,927.18)	(89,468.20)	(25,094.80)	(48,486.83)	(110,251.84)	(335,494.53)	(206,549.80)
8840-2-0000-56-5210-8890 Maint of meas & reg stn eqt-Gen exp	8840-2-0000-56-5210-8890	13,762.65	39,688.67	75,114.46	(12.88)	(6,285.12)	(6,965.12)	(7,925.12)	(3,125.12)	(3,125.12)	-
8840-2-0000-56-5210-8920 Maint of services exp	8840-2-0000-56-5210-8920	109,915.42	309,749.75	279,225.72	93,141.72	(106,564.57)	16,617.00	(8,928.34)	(7,148.01)	(34,218.45)	(36,595.64)
8840-2-0000-56-5210-8930 Maint of meters & house regulators exp	8840-2-0000-56-5210-8930	17,006.40	57,663.64	62,429.72	(2,797.38)	152.42	152.42	(6,276.19)	(8,635.83)	(4,955.35)	-
8840-2-0000-56-5210-8940 Maint of other eqt exp	8840-2-0000-56-5210-8940	771.07	965.78	481.44	(1,864.78)	39.78	39.78	39.78	39.78	39.78	-
8840-2-0000-56-5435-8700 Operation Supervision & Engineering	8840-2-0000-56-5435-8700	-	-	-	(1,905.07)	(23.31)	(980.38)	(4,105.30)	(4,519.54)	(14,468.29)	-
8840-2-0000-69-5010-9010 Supervision	8840-2-0000-69-5010-9010	1,416.85	3,640.70	6,502.04	(438,375.33)	(891,794.70)	(197,539.37)	(424,149.11)	(793,084.52)	(983,639.74)	(197,405.80)
8840-2-0000-69-5010-9020 Meter reading expenses - labor	8840-2-0000-69-5010-9020	-	-	-	(17,849.26)	(71,845.03)	(45,458.11)	(89,620.90)	(142,490.90)	(213,387.65)	(88,272.32)
8840-2-0000-69-5010-9030 Customer records and collection expenses - labor	8840-2-0000-69-5010-9030	-	-	-	(26,135.09)	(56,083.96)	(21,461.16)	(79,646.56)	(127,972.78)	(318,085.23)	(275,433.28)
8840-2-0000-69-5010-9080 Customer assistance expenses - labor	8840-2-0000-69-5010-9080	-	-	-	(95,139.11)	(171,964.32)	(3,328.50)	-	(2,254.65)	-	-
8840-2-0000-69-5010-9100 Misc customer service and info exp-Labor	8840-2-0000-69-5010-9100	-	-	-	-	-	-	-	-	(829.23)	(6,451.96)
8840-2-0000-69-5010-9120 Demonstrating & selling exp (Major only)-Labor	8840-2-0000-69-5010-9120	-	-	-	-	-	(18,837.76)	(36,858.68)	(59,950.60)	(159,030.33)	(73,237.01)
8840-2-0000-69-5010-9220 Admin Exp Transferred - CR	8840-2-0000-69-5010-9220	-	-	-	228,912.17	137,673.14	-	-	-	-	202,436.57
8840-2-0000-69-5010-9221 LU Labor Alloc Capitalized	8840-2-0000-69-5010-9221	-	-	-	-	-	-	15,859.48	-	-	7,826.75
8840-2-0000-69-5010-9223 APUC Labour Alloc Capitalized	8840-2-0000-69-5010-9223	-	-	-	-	-	-	-	-	-	251.47
8840-2-0000-69-5010-9224 LABS Labour Capitl	8840-2-0000-69-5010-9224	-	-	-	-	-	-	-	-	-	23,785.96
8840-2-0000-69-5010-9234 LABS Labour Allocations	8840-2-0000-69-5010-9234	-	-	-	-	-	(23,095.24)	(126,927.21)	(247,654.76)	-	-
8840-2-0000-69-5040-4080 Social Security Taxes	8840-2-0000-69-5040-4080	-	-	-	-	-	(188,007.34)	(337,180.59)	(513,442.50)	(641,819.06)	(251,503.89)
8840-2-0000-69-5040-9261 Payroll Taxes	8840-2-0000-69-5040-9261	-	-	-	-	-	-	81.59	81.59	81.59	-
8840-2-0000-69-5041-4080 Federal Unemployment taxes	8840-2-0000-69-5041-4080	-	-	-	6,350.00	10,076.27	(1,963.77)	(1,094.58)	(1,940.35)	(2,138.49)	(7,646.77)
8840-2-0000-69-5041-4081 Tx Oth Inc Tx-FICA Co portion	8840-2-0000-69-5041-4081	-	-	-	-	-	21,145.65	21,145.65	21,145.65	21,145.65	-
8840-2-0000-69-5041-4082 Tx Oth Inc Tx-St Unempl Tax	8840-2-0000-69-5041-4082	-	-	-	-	-	(6,776.55)	(5,269.08)	(8,872.76)	(10,362.21)	(24,630.87)
8840-2-0000-69-5042-4080 Medicare	8840-2-0000-69-5042-4080	-	-	-	-	-	(39,613.53)	(69,140.93)	(111,120.90)	(147,873.76)	(61,555.22)
8840-2-0000-69-5043-9260 Employee pensions and benefits - 401k	8840-2-0000-69-5043-9260	230,883.78	1,009,810.82	385,382.23	38,246.76	91,766.35	10,986.81	1,582.02	1,582.02	1,582.02	-
8840-2-0000-69-5043-9261 Cash Balance Pension	8840-2-0000-69-5043-9261	-	-	-	-	-	-	-	-	-	(38,500.00)
8840-2-0000-69-5043-9262 ESPP Expense	8840-2-0000-69-5043-9262	-	-	-	-	(3,335.33)	(1,938.16)	2,328.34	2,328.34	2,328.34	(4,236.22)
8840-2-0000-69-5043-9263 Opt-Out Credit	8840-2-0000-69-5043-9263	-	-	-	-	(8,453.51)	-	-	-	-	-
8840-2-0000-69-5043-9267 Pension	8840-2-0000-69-5043-9267	-	-	-	19,257.65	19,132.65	(404,246.00)	(689,711.27)	(990,761.50)	(1,093,607.59)	(191,282.94)
8840-2-0000-69-5043-9268 Pension Plan Expenses	8840-2-0000-69-5043-9268	-	-	-	(289,368.00)	(922,085.00)	(399.00)	(399.00)	(399.00)	(399.00)	-
8840-2-0000-69-5043-9269 401K Match	8840-2-0000-69-5043-9269	-	-	-	-	(102,889.16)	46,141.56	(253,247.33)	(253,247.33)	(253,247.33)	(133,878.97)
8840-2-0000-69-5044-9260 Group Benefits	8840-2-0000-69-5044-9260	-	-	-	(292,121.61)	(614,619.98)	(583,513.75)	(857,791.67)	(1,298,980.11)	(1,684,569.04)	(573,250.13)
8840-2-0000-69-5044-9261 Health Svc	8840-2-0000-69-5044-9261	-	-	-	(16,500.00)	-	-	-	-	-	-
8840-2-0000-69-5044-9262 FAS 106 (Retiree Health Care)	8840-2-0000-69-5044-9262	-	-	-	(202,263.00)	(315,571.00)	(142,337.42)	(298,199.42)	(454,062.42)	(609,927.42)	(122,979.24)
8840-2-0000-69-5044-9263 Retiree Life Insurance	8840-2-0000-69-5044-9263	-	-	-	-	-	-	-	-	-	-
8840-2-0000-69-5044-9265 FAS 112 (Post-Employment Benefits)	8840-2-0000-69-5044-9265	-	-	-	-	-	99.82	99.82	99.82	39,550.14	-
8840-2-0000-69-5044-9266 Health Care	8840-2-0000-69-5044-9266	-	-	-	-	-	(13,420.03)	(13,420.03)	(13,420.03)	(13,420.03)	-
8840-2-0000-69-5044-9268 Group Life	8840-2-0000-69-5044-9268	-	-	-	-	(44,212.50)	-	-	-	-	-
8840-2-0000-69-5045-9260 Workers' Compensation	8840-2-0000-69-5045-9260	-	-	-	-	(1,751.77)	22,472.53	97,883.72	157,045.14	231,572.17	-
8840-2-0000-69-5045-9270 Franchise Requirements	8840-2-0000-69-5045-9270	-	-	-	(15.00)	(15.00)	-	-	-	-	-
8840-2-0000-69-5110-9310 Rents	8840-2-0000-69-5110-9310	13,748.71	68,912.44	31,994.92	(13,081.25)	(66,108.49)	(35,284.48)	(61,842.77)	(106,702.05)	(145,785.36)	(57,963.15)
8840-2-0000-69-5130-9210 Office supplies and expenses	8840-2-0000-69-5130-9210	220,877.94	805,985.89	603,355.83	(8,521.44)	(73,356.63)	(44,303.61)	(56,265.60)	(284,750.20)	(561,419.48)	(333,211.64)
8840-2-0000-69-5200-9220 Admin Expenses Transferred - Credit	8840-2-0000-69-5200-9220	-	-	-	-	-	-	-	-	-	906,082.45

EnergyNorth and National Grid		Bal Sheet	Bal Sheet	Bal Sheet	Bal Sheet	Bal Sheet	Bal Sheet	Bal Sheet	Bal Sheet	Bal Sheet	Bal Sheet
Balance sheet - Q4-2011 thru Q1 2014		2011	2012	2012	2012	2012	2012	2013	2013	2013	2013
		DEC	MAR	JUN	SEP	DEC	MAR	JUN	SEP	DEC	MAR
8840-2-0000-69-5200-9222 LU Admin Alloc Capitalized	8840-2-0000-69-5200-9222	-	-	-	-	-	-	129,978.70	234,570.98	305,634.93	62,643.06
8840-2-0000-69-5200-9223 APUC Admin Alloc Capitalized	8840-2-0000-69-5200-9223	-	-	-	-	-	-	-	133,914.81	187,886.32	36,233.95
8840-2-0000-69-5200-9224 LABS Admin Alloc Capitalized	8840-2-0000-69-5200-9224	-	-	-	-	-	-	-	116,316.38	165,443.90	33,803.95
8840-2-0000-69-5200-9230 Outsided services employed - other	8840-2-0000-69-5200-9230	195,828.79	(4,201.04)	178,981.16	(1,805.88)	(6,399.38)	(13,401.99)	(19,467.96)	(4,239.91)	(41,981.35)	(8,060.83)
8840-2-0000-69-5200-9231 Outside services LU HO Allocations	8840-2-0000-69-5200-9231	-	-	-	(166,499.65)	(444,004.03)	(544,970.05)	(649,893.49)	(1,057,448.39)	(1,361,129.15)	(298,300.31)
8840-2-0000-69-5200-9232 Outside services APUC HO Allocations	8840-2-0000-69-5200-9232	-	-	-	(33,402.88)	(630,516.82)	(178,900.62)	(472,667.34)	(526,612.51)	(618,860.10)	(172,542.60)
8840-2-0000-69-5200-9233 Outside Services - APUC Labour Allocations	8840-2-0000-69-5200-9233	-	-	-	-	-	(38,964.32)	(99,003.13)	(142,961.55)	(185,176.43)	(1,197.46)
8840-2-0000-69-5200-9234 LABS NonLabour Allocations	8840-2-0000-69-5200-9234	-	-	-	-	-	-	(63,541.00)	(454,654.67)	(579,564.75)	(160,971.19)
8840-2-0000-69-5250-9020 Meter reading expenses	8840-2-0000-69-5250-9020	5,344.80	18,262.55	10,209.23	(205,323.11)	(359,099.50)	(743,041.75)	(924,076.62)	(1,268,636.60)	(1,298,224.03)	(10,212.10)
8840-2-0000-69-5250-9030 Customer records and collection expenses	8840-2-0000-69-5250-9030	220,316.50	513,826.10	775,598.65	-	(125,842.49)	115,759.16	115,087.16	91,618.96	(317,422.45)	(74,265.98)
8840-2-0000-69-5250-9050 Miscellaneous customer accounts expenses	8840-2-0000-69-5250-9050	637.77	13,304.06	3,406.12	-	-	(5,944.40)	(6,193.21)	(6,193.21)	(6,193.21)	(290,219.49)
8840-2-0000-69-5280-9240 Property insurance	8840-2-0000-69-5280-9240	382.47	16,112.89	9,009.84	-	-	-	-	(121,026.33)	(161,368.44)	(19,106.47)
8840-2-0000-69-5280-9250 Injuries and damages	8840-2-0000-69-5280-9250	7,468.15	1,492,722.56	75,898.10	(200,912.77)	(522,689.78)	(292,635.48)	(665,357.27)	(968,702.75)	(778,290.67)	(106,638.44)
8840-2-0000-69-5390-9080 Customer assistance expenses	8840-2-0000-69-5390-9080	226,646.05	749,992.12	1,109,292.89	(792,054.65)	(4,594,634.52)	(2,051.09)	-	1,048.52	-	-
8840-2-0000-69-5390-9090 Informational & instructional advertising expenses	8840-2-0000-69-5390-9090	390.32	10,069.07	16,444.71	-	(1,485.25)	-	-	-	-	-
8840-2-0000-69-5390-9100 Misc customer service & informational expenses	8840-2-0000-69-5390-9100	331.23	909.89	724.72	(9,932.85)	(17,770.46)	(6,419.70)	(16,179.32)	(28,415.46)	(89,854.59)	(151,573.44)
8840-2-0000-69-5390-9120 Demonstrating and selling expenses (Major only)	8840-2-0000-69-5390-9120	127,787.96	120,658.39	92,075.12	-	-	-	-	-	(29,762.00)	(63,858.89)
8840-2-0000-69-5390-9130 Advertising expenses (Major only)	8840-2-0000-69-5390-9130	-	518.63	476.81	-	(7,436.94)	(21,637.00)	(49,413.31)	(80,599.83)	(102,790.33)	(21,422.79)
8840-2-0000-69-5610-9280 Regulatory commission expenses	8840-2-0000-69-5610-9280	58,968.23	212,343.46	164,712.90	(143,769.51)	(287,539.02)	(119,180.34)	(378,373.02)	(569,392.53)	(764,078.04)	(143,769.51)
8840-2-0000-69-5615-9302 Miscellaneous general expenses	8840-2-0000-69-5615-9302	2,912.46	28,632.09	(8,070.81)	(89,116.28)	(90,427.67)	(41,064.71)	(46,817.56)	(87,875.58)	(141,538.96)	(9,224.92)
8840-2-0000-69-5680-4080 Property taxes	8840-2-0000-69-5680-4080	-	-	-	-	-	-	(1,187,334.00)	(2,968,335.00)	(6,834,507.92)	(2,728,751.96)
8840-2-0000-69-7450-4263 Penalties	8840-2-0000-69-7450-4263	-	-	-	-	-	-	-	-	-	(288,613.66)
8840-2-0000-75-7450-4261 Donations	8840-2-0000-75-7450-4261	(18,111.54)	(18,552.16)	(550.81)	(350.00)	(3,850.00)	-	(320.00)	(320.00)	(320.00)	(2,070.00)
8840-2-0000-75-7450-4263 Penalties	8840-2-0000-75-7450-4263	-	-	-	-	-	-	(1,750.00)	(3,750.00)	(24,250.00)	(18,500.00)
8840-2-0000-75-7450-4264 Exp for certain civic, political & related act	8840-2-0000-75-7450-4264	(7,875.09)	(23,895.98)	(7,907.60)	-	-	(100.00)	(200.00)	(480.00)	(38,010.57)	(2,100.00)
8840-2-0000-75-7695-4080 Franchise taxes	8840-2-0000-75-7695-4080	-	-	-	-	-	(105,000.00)	(105,000.00)	(105,000.00)	(105,000.00)	-
8840-2-0000-80-8543-4300 Interest on debt to associated companies	8840-2-0000-80-8543-4300	430,825.63	1,289,575.06	1,243,338.14	-	(129,169.40)	(1,059,735.98)	(2,131,246.81)	(2,987,113.62)	(3,982,818.18)	(995,704.56)
8840-2-0000-80-8550-4191 AFUDC Borrowed-Equity portion	8840-2-0000-80-8550-4191	-	-	-	14,820.72	-	-	-	-	-	-
8840-2-0000-80-8550-4310 Other Interest Expense	8840-2-0000-80-8550-4310	(28,953.48)	(85,598.97)	(22,481.46)	(245,239.58)	(268,881.12)	88,652.60	125,353.20	133,486.54	247,474.46	308,617.11
8840-2-0000-80-8550-4311 Other Interest Expense - Tax	8840-2-0000-80-8550-4311	-	-	-	-	-	-	(1,997.12)	(1,997.12)	(1,997.12)	-
8840-2-0000-80-8550-4320 AFUDC - borrowed	8840-2-0000-80-8550-4320	(5,828.13)	(13,776.02)	(7,027.51)	8,217.57	101,808.73	63,539.23	186,323.13	60,661.14	77,387.36	45,915.08
8840-2-0000-80-8610-4030 Depreciation Exp	8840-2-0000-80-8610-4030	705,049.57	2,120,659.09	2,137,257.62	(2,148,794.97)	(4,740,754.67)	(2,425,901.20)	(5,073,847.29)	(7,268,874.34)	(9,989,845.00)	(2,414,993.74)
8840-2-0000-80-8610-4050 Amortization-Intangibles	8840-2-0000-80-8610-4050	-	-	-	-	-	-	-	(4,701.53)	(16,410.02)	(49,268.25)
8840-2-0000-80-8640-4073 Regulatory - debits	8840-2-0000-80-8640-4073	34,100.00	102,300.00	102,300.00	-	(510,606.09)	(76,002.06)	(178,302.06)	(280,602.06)	(382,902.06)	203,706.09
8840-2-0000-80-8660-9040 Uncollectible accounts	8840-2-0000-80-8660-9040	(2,214.34)	61,381.27	483,932.31	(161,725.49)	(263,008.78)	(391,010.29)	(887,312.39)	(445,008.99)	(801,634.23)	(1,180,898.20)
8840-2-0000-80-8670-9210 Gain/Loss Foreign Exchange	8840-2-0000-80-8670-9210	-	-	-	-	-	-	-	(1,954.22)	(1,954.22)	-
8840-2-0000-80-8710-4090 Federal Income Tax	8840-2-0000-80-8710-4090	-	-	-	-	7,235.00	(2,449,954.44)	(660,034.28)	0.00	0.00	0.00
8840-2-0000-80-8720-4090 State Income Tax	8840-2-0000-80-8720-4090	-	-	-	-	-	-	-	(110,600.00)	(110,600.00)	-
8840-2-0000-80-8760-4104-Def FIT Exp Debit	8840-2-0000-80-8760-4104	-	-	-	-	0.00	(1,277,946.91)	(1,770,041.99)	(788,251.26)	(788,251.26)	(955,589.90)
8840-2-9800-69-5010-9200 A&G salaries - IT	8840-2-9800-69-5010-9200	-	-	-	(12,062.24)	(82,916.88)	(26,415.84)	(55,515.53)	(79,322.56)	(102,870.06)	(23,932.64)
8840-2-9800-69-5010-9201 A&G Salaries - IT LU Headoffice	8840-2-9800-69-5010-9201	-	-	-	(3,429.06)	(14,940.04)	(2,285.17)	(3,293.07)	(3,293.07)	(3,293.07)	-
8840-2-9800-69-5010-9204 A&G Salaries-IT LABS Head Office	8840-2-9800-69-5010-9204	-	-	-	-	-	-	-	-	-	(27,267.82)
8840-2-9800-69-5040-4080 Social Security Taxes	8840-2-9800-69-5040-4080	-	-	-	(17,179.61)	(18,731.61)	-	-	-	-	-
8840-2-9800-69-5041-4080 Federal Unemployment Taxes	8840-2-9800-69-5041-4080	-	-	-	(791.56)	(824.52)	-	-	-	-	-
8840-2-9800-69-5041-4082 Tx Oth Inc Tx-St Unempl Tax - IT	8840-2-9800-69-5041-4082	-	-	-	(5,389.33)	(5,402.50)	-	-	-	-	-
8840-2-9800-69-5042-4080 Medicare	8840-2-9800-69-5042-4080	-	-	-	(2,319.44)	(2,700.00)	-	-	-	-	-
8840-2-9800-69-5130-9210 Office Supplies-IT	8840-2-9800-69-5130-9210	-	-	-	(2,061.95)	(2,430.29)	(317.07)	(317.07)	(317.07)	(317.07)	(17,050.20)
8840-2-9800-69-5130-9215 Office supplies & exp IT LU Headoffice	8840-2-9800-69-5130-9215	-	-	-	(3,677.39)	(10,637.84)	-	-	(3,670.98)	(3,670.98)	(20,276.16)
8840-2-9800-69-5200-9230 Outsided services-IT	8840-2-9800-69-5200-9230	-	-	-	(262,172.52)	(865,904.57)	5,011.14	(252,950.14)	(505,141.60)	(692,252.64)	(89,642.68)
8840-2-9810-69-5010-9200 A&G salaries - HR	8840-2-9810-69-5010-9200	-	-	-	(54,349.95)	(199,183.29)	(94,205.66)	(180,656.77)	(265,656.04)	(337,452.56)	(91,224.68)
8840-2-9810-69-5010-9201 A&G Salaries - HR LU Headoffice	8840-2-9810-69-5010-9201	-	-	-	(2,510.28)	(6,723.70)	(2,934.34)	(2,934.34)	(2,934.34)	(2,934.34)	-
8840-2-9810-69-5010-9204 A&G Salaries-HR LABS Head Office	8840-2-9810-69-5010-9204	-	-	-	-	-	-	-	-	-	(244.79)
8840-2-9810-69-5040-4080 Social Security Taxes	8840-2-9810-69-5040-4080	-	-	-	(4,662.79)	(8,566.90)	-	-	-	-	-
8840-2-9810-69-5041-4080 Federal Unemployment Taxes	8840-2-9810-69-5041-4080	-	-	-	(147.41)	(216.96)	-	-	-	-	-
8840-2-9810-69-5041-4082 Tx Oth Inc Tx-St Unempl Tax-HR	8840-2-9810-69-5041-4082	-	-	-	(1,743.90)	(1,796.72)	-	-	-	-	-
8840-2-9810-69-5042-4080 Medicare	8840-2-9810-69-5042-4080	-	-	-	(1,129.45)	(2,130.51)	-	-	-	-	-
8840-2-9810-69-5130-9210 Office Supplies-HR	8840-2-9810-69-5130-9210	-	-	-	(10,139.86)	(31,794.20)	(11,717.22)	(25,602.99)	(39,531.69)	(62,420.34)	(15,762.81)
8840-2-9810-69-5130-9215 Office supplies & exp HR LU Headoffice	8840-2-9810-69-5130-9215	-	-	-	(5,578.92)	(5,578.92)	-	-	(1,143.54)	(1,143.54)	(252.19)

EnergyNorth and National Grid		Bal Sheet	Bal Sheet	Bal Sheet	Bal Sheet	Bal Sheet	Bal Sheet	Bal Sheet	Bal Sheet	Bal Sheet	Bal Sheet
Balance sheet - Q4-2011 thru Q1 2014		2011	2012	2012	2012	2012	2013	2013	2013	2013	2014
		DEC	MAR	JUN	SEP	DEC	MAR	JUN	SEP	DEC	MAR
8840-2-9810-69-5130-9216 Meals & Entertain HR LU HO	8840-2-9810-69-5130-9216	-	-	-	(4,201.61)	(4,201.61)			(29.82)	(412.04)	
8840-2-9810-69-5200-9230 Outsided services-HR	8840-2-9810-69-5200-9230	-	-	-	(124,164.13)	(63,912.76)	(22,029.40)	(58,082.11)	(69,958.85)	(73,608.27)	(3,879.46)
8840-2-9811-69-5010-9204 A&G Salaries - Payroll&HRIS LABS Headoffice	8840-2-9811-69-5010-9204	-	-	-							(9,697.15)
8840-2-9812-69-5010-9204 A&G Salaries - Training&DevLABS Headoffice	8840-2-9812-69-5010-9204	-	-	-							(5,873.86)
8840-2-9815-69-5010-9200 A&G Salaries - Environmental/Health& Safety	8840-2-9815-69-5010-9200	-	-	-	(50,116.82)	(94,790.49)	(55,419.37)	(98,075.80)	(134,738.91)	(165,712.00)	(45,788.29)
8840-2-9815-69-5010-9201 A&G Salaries - EHS&S LU Headoffice	8840-2-9815-69-5010-9201	-	-	-		(4,376.90)		379.14	379.14	379.14	
8840-2-9815-69-5040-4080 Social Security Taxes	8840-2-9815-69-5040-4080	-	-	-	(1,268.35)	(7,231.91)					
8840-2-9815-69-5041-4080 Federal Unemployment Taxes	8840-2-9815-69-5041-4080	-	-	-	(103.15)	(170.34)					
8840-2-9815-69-5041-4082 Tx Oth Inc Tx-St Unempl Tax-Environmental	8840-2-9815-69-5041-4082	-	-	-	(433.89)	(1,292.05)					
8840-2-9815-69-5042-4080 Medicare	8840-2-9815-69-5042-4080	-	-	-	(795.82)	(1,627.31)					
8840-2-9815-69-5130-9210 Office Supplies-Environmental/Health& Safety	8840-2-9815-69-5130-9210	-	-	-	(6,502.45)	(142,375.23)	(79,965.40)	(145,140.28)	(146,098.74)	(206,377.70)	(117,792.31)
8840-2-9815-69-5200-9230 Outsided services-Environmental/Health& Safety	8840-2-9815-69-5200-9230	-	-	-	(24,150.57)	(84,543.44)	18,187.86	8,955.45	2,558.81	862.00	(2,275.66)
8840-2-9820-69-5010-9200 A&G salaries - Finance and Admin	8840-2-9820-69-5010-9200	-	-	-	(40,546.43)	(99,979.33)	(54,929.13)	(122,389.43)	(194,311.45)	(307,909.75)	(131,913.94)
8840-2-9820-69-5010-9201 A&G Salaries - Fin & Adm LU Headoffice	8840-2-9820-69-5010-9201	-	-	-	(3,000.00)	(42,286.15)	(22,567.61)	(44,415.35)	(63,529.46)	(97,392.71)	(14,999.55)
8840-2-9820-69-5010-9204 A&G Salaries-Fin & Admin LABS Head Office	8840-2-9820-69-5010-9204	-	-	-							(37,215.05)
8840-2-9820-69-5040-4080 Social Security Taxes	8840-2-9820-69-5040-4080	-	-	-	(956.70)	(10,293.98)					
8840-2-9820-69-5041-4080 Federal Unemployment Taxes	8840-2-9820-69-5041-4080	-	-	-	(309.23)	2,156.39	600.78	600.78	600.78	600.78	
8840-2-9820-69-5041-4082 Tx Oth Inc Tx-St Unempl Tax	8840-2-9820-69-5041-4082	(175.89)	(527.67)	(527.67)	(1,614.25)	(3,312.00)					
8840-2-9820-69-5041-4083 Tx Oth Inc Tx-Mun Op Prop	8840-2-9820-69-5041-4083	490,168.83	1,432,722.73	1,487,813.92	(1,463,240.00)	(2,400,450.53)	(1,380,022.38)	(1,981,993.38)	(1,981,993.38)		
8840-2-9820-69-5042-4080 Medicare	8840-2-9820-69-5042-4080	-	-	-	(2,042.81)	(3,157.39)					
8840-2-9820-69-5130-9210 Office Supplies-Finance and Admin	8840-2-9820-69-5130-9210	-	-	-	(487.45)	(11,376.15)	(8,875.24)	(16,026.13)	(19,198.75)	(65,304.07)	(37,034.07)
8840-2-9820-69-5130-9215 Office supplies & exp Fin & Adm LU Headoffice	8840-2-9820-69-5130-9215	-	-	-	(4,756.19)	(7,814.54)	(23,792.21)	(23,811.01)	(23,838.60)	(24,976.93)	(59.14)
8840-2-9820-69-5130-9216 Meals & Entertain Fin & Adm LU HO	8840-2-9820-69-5130-9216	-	-	-		(14.04)					
8840-2-9820-69-5200-9230 Outsided services-Finance and Admin	8840-2-9820-69-5200-9230	-	-	-	(207,522.30)	(206,745.73)	(136,644.09)	(252,890.81)	(369,270.94)	(452,250.11)	(112,098.49)
8840-2-9821-69-5010-9204 A&G Salaries - Risk Management LABS Headoffice	8840-2-9821-69-5010-9204	-	-	-							(64.07)
8840-2-9822-69-5010-9204 A&G Salaries - Treasury LABS Headoffice	8840-2-9822-69-5010-9204	-	-	-							(16,257.25)
8840-2-9823-69-5010-9200 A&G salaries - Legal	8840-2-9823-69-5010-9200	-	-	-						(58,482.83)	(23,446.46)
8840-2-9823-69-5010-9204 A&G Salaries - Legal LABS Headoffice	8840-2-9823-69-5010-9204	-	-	-							(2,228.18)
8840-2-9823-69-5130-9210 Office Supplies-Legal	8840-2-9823-69-5130-9210	-	-	-						(5,200.32)	(1,632.34)
8840-2-9823-69-5200-9230 Outsided services-Legal	8840-2-9823-69-5200-9230	-	-	-						(202,266.22)	(9,902.54)
8840-2-9824-69-5010-9204 A&G Salaries - Internal Audit LABS Headoffice	8840-2-9824-69-5010-9204	-	-	-							(3,812.34)
8840-2-9825-69-5010-9200 A&G Salaries - Purchasing	8840-2-9825-69-5010-9200	-	-	-						(43,464.47)	(13,479.67)
8840-2-9825-69-5010-9204 A&G Salaries - Purchasing LABS Headoffice	8840-2-9825-69-5010-9204	-	-	-							(1,141.95)
8840-2-9825-69-5130-9210 Office Supplies-Purchasing	8840-2-9825-69-5130-9210	-	-	-						(814.55)	
8840-2-9825-69-5200-9230 Outsided services-Purchasing	8840-2-9825-69-5200-9230	-	-	-						46,466.32	
8840-2-9830-69-5010-9200 A&G salaries - Regulatory	8840-2-9830-69-5010-9200	-	-	-	(52,144.93)	(87,357.84)	(52,390.23)	(104,302.62)	(186,371.06)	(246,615.39)	(71,635.72)
8840-2-9830-69-5010-9201 A&G Salaries - Regulatory LU Headoffice	8840-2-9830-69-5010-9201	-	-	-				(272.96)	(272.96)	(272.96)	
8840-2-9830-69-5040-4080 Social Security Taxes	8840-2-9830-69-5040-4080	-	-	-	(7,636.87)	(10,117.15)					
8840-2-9830-69-5041-4080 Federal Unemployment Taxes	8840-2-9830-69-5041-4080	-	-	-	(144.78)	(208.40)					
8840-2-9830-69-5041-4082 Tx Oth Inc Tx-St Unempl Tax	8840-2-9830-69-5041-4082	-	-	-	(1,714.51)	(1,756.61)					
8840-2-9830-69-5042-4080 Medicare	8840-2-9830-69-5042-4080	-	-	-	(1,113.83)	(1,979.95)					
8840-2-9830-69-5130-9210 Office Supplies-Regulatory	8840-2-9830-69-5130-9210	-	-	-	(1,560.06)	(10,115.83)	(4,429.79)	(9,805.53)	(13,793.78)	(12,814.29)	(429.09)
8840-2-9830-69-5130-9215 Office supplies & exp Regulatory LU Headoffice	8840-2-9830-69-5130-9215	-	-	-		(14,841.50)		(368.60)	(368.60)	(368.60)	
8840-2-9830-69-5130-9216 Meals & Entertain Regulatory LU HO	8840-2-9830-69-5130-9216	-	-	-					(59.95)	(59.95)	
8840-2-9830-69-5200-9230 Outsided services-Regulatory	8840-2-9830-69-5200-9230	-	-	-	(81,525.20)	(195,915.56)	8,164.23	(15,658.22)	(95,826.85)	(89,288.25)	(28,677.04)
8840-2-9835-69-5010-9200 A&G Salaries - Energy Procurement	8840-2-9835-69-5010-9200	251,193.74	1,222,978.38	736,692.27	(82,196.03)	(138,097.77)	(64,014.28)	(131,979.68)	(250,535.12)	(393,347.22)	(96,264.32)
8840-2-9835-69-5040-4080 Social Security Taxes	8840-2-9835-69-5040-4080	-	-	-	(5,653.88)	(10,438.07)					
8840-2-9835-69-5041-4080 Federal Unemployment Taxes	8840-2-9835-69-5041-4080	-	-	-	(149.58)	5,242.00	832.26	832.26	832.26	832.26	
8840-2-9835-69-5041-4082 Tx Oth Inc Tx-St Unempl Tax	8840-2-9835-69-5041-4082	-	-	-	(1,737.60)	(1,821.96)					
8840-2-9835-69-5042-4080 Medicare	8840-2-9835-69-5042-4080	-	-	-	(1,176.16)	(2,453.48)					
8840-2-9835-69-5130-9210 Office Supplies-Energy Procurement	8840-2-9835-69-5130-9210	-	-	-	(3,671.59)	(26,982.74)	(2,374.99)	(8,453.32)	(30,707.18)	(38,083.69)	(7,754.99)
8840-2-9835-69-5200-9230 Outsided services-Energy Procurement	8840-2-9835-69-5200-9230	-	-	-	(386,785.48)	(311,720.02)	(36,596.69)	(101,669.45)	(139,817.81)	(233,628.37)	(46,709.89)
8840-2-9840-69-5010-9200 A&G Salaries - Procurement/Supply Chain	8840-2-9840-69-5010-9200	-	-	-	(28,124.09)	(49,921.83)	(7,293.77)	(23,038.50)	(31,548.73)	(5,661.90)	89.41
8840-2-9840-69-5040-4080 Social Security Taxes	8840-2-9840-69-5040-4080	-	-	-	(150.52)	(997.32)					
8840-2-9840-69-5130-9210 Office Supplies-Procurement/Supply Chain	8840-2-9840-69-5130-9210	-	-	-	(1,621.45)	(3,117.81)	(680.95)	(680.95)	125.31	(18.32)	(50.59)
8840-2-9840-69-5200-9230 Outsided services-Procurement/Supply Chain	8840-2-9840-69-5200-9230	-	-	-	(83,229.35)	(39,378.85)	46,466.32	46,466.32	46,466.32		
8840-2-9850-69-5010-9200 A&G salaries - Operations	8840-2-9850-69-5010-9200	-	-	-	(236,952.35)	(732,744.25)	(321,995.21)	(601,478.03)	(635,708.42)	(485,380.51)	(30,444.15)
8840-2-9850-69-5010-9201 A&G Salaries - Operations LU Headoffice	8840-2-9850-69-5010-9201	-	-	-	(693.20)	(29,081.93)	(12,289.46)	(28,760.82)	(45,755.84)	(63,531.58)	(22,270.71)

EnergyNorth and National Grid		Bal Sheet	Bal Sheet	Bal Sheet	Bal Sheet	Bal Sheet	Bal Sheet	Bal Sheet	Bal Sheet	Bal Sheet	Bal Sheet
Balance sheet - Q4-2011 thru Q1 2014		2011	2012	2012	2012	2012	2013	2013	2013	2013	2014
		DEC	MAR	JUN	SEP	DEC	MAR	JUN	SEP	DEC	MAR
8840-2-9850-69-5040-4080 Social Security Taxes	8840-2-9850-69-5040-4080	-	-	-	(84,614.24)	(225,270.34)	1,644.85	1,644.85	1,644.85	1,644.85	
8840-2-9850-69-5041-4080 Federal Unemployment Taxes	8840-2-9850-69-5041-4080	-	-	-	(2,875.87)	1,570.43	2,279.43	2,279.43	2,279.43	2,279.43	
8840-2-9850-69-5041-4082 Tx Oth Inc Tx-St Unempl Tax-Procurement	8840-2-9850-69-5041-4082	-	-	-	(32,794.18)	(38,910.58)	172.44	172.44	172.44	172.44	
8840-2-9850-69-5042-4080 Medicare	8840-2-9850-69-5042-4080	-	-	-	(26,947.81)	(56,111.80)	384.68	384.68	384.68	384.68	
8840-2-9850-69-5130-9210 Office Supplies-Operations	8840-2-9850-69-5130-9210	-	-	-	(63,845.14)	(264,260.06)	(108,731.23)	(158,343.63)	(28,113.67)	124,620.85	(419.08)
8840-2-9850-69-5130-9215 Office supplies & exp Operations LU Headoffice	8840-2-9850-69-5130-9215	-	-	-	(30,565.50)	(31,210.24)	(17,833.08)	(18,342.15)	(21,522.26)	(22,841.60)	(1,317.30)
8840-2-9850-69-5130-9216 Meals & Entertain Operations LU HO	8840-2-9850-69-5130-9216	-	-	-	-	-	-	-	(298.05)	(2,196.90)	(4,340.63)
8840-2-9850-69-5200-9230 Outsided services-Operations	8840-2-9850-69-5200-9230	-	-	-	(490,247.38)	(513,569.96)	(17,784.39)	(34,361.28)	(47,002.11)	(59,896.31)	(3,202.17)
8840-2-9855-69-5010-9200 A&G salaries - Legal	8840-2-9855-69-5010-9200	-	-	-	(9,509.21)	(33,225.48)	(12,232.19)	(32,117.36)	(43,497.93)	(7,077.90)	
8840-2-9855-69-5040-4080 Social Security Taxes	8840-2-9855-69-5040-4080	-	-	-	(2,355.21)	(4,165.75)					
8840-2-9855-69-5041-4080 Federal Unemployment Taxes	8840-2-9855-69-5041-4080	-	-	-	(67.15)	(99.18)					
8840-2-9855-69-5041-4082 Tx Oth Inc Tx-St Unempl Tax-Legal	8840-2-9855-69-5041-4082	-	-	-	(795.11)	(822.07)					
8840-2-9855-69-5042-4080 Medicare	8840-2-9855-69-5042-4080	-	-	-	(515.61)	(974.25)					
8840-2-9855-69-5130-9210 Office Supplies-Legal	8840-2-9855-69-5130-9210	-	-	-	(9,210.09)	(30,267.01)	(36,165.67)	(5,205.04)	(5,184.89)	(49.50)	
8840-2-9855-69-5200-9230 Outsided services-Legal	8840-2-9855-69-5200-9230	-	-	-	(16,437.20)	(95,581.16)	(76,836.56)	(140,585.71)	(206,086.72)	(3,025.70)	1,000.00
8840-2-9860-69-5010-9200 A&G salaries - Executive	8840-2-9860-69-5010-9200	-	-	-	(43,237.34)	(92,645.91)	(27,418.94)	(43,071.79)	(56,842.36)	(84,986.01)	(57,311.99)
8840-2-9860-69-5010-9204 A&G Salaries - Executive LABS Headoffice	8840-2-9860-69-5010-9204	-	-	-	-	-					(7,992.55)
8840-2-9860-69-5040-4080 Social Security Taxes	8840-2-9860-69-5040-4080	-	-	-	(10,013.77)	(11,176.64)					
8840-2-9860-69-5041-4080 Federal Unemployment Taxes	8840-2-9860-69-5041-4080	-	-	-	(432.63)	(524.74)					
8840-2-9860-69-5041-4082 Tx Oth Inc Tx-St Unempl Tax	8840-2-9860-69-5041-4082	-	-	-	(4,743.57)	(4,519.17)					
8840-2-9860-69-5042-4080 Medicare	8840-2-9860-69-5042-4080	-	-	-	(3,706.23)	(4,408.29)					
8840-2-9865-69-5010-9200 A&G - Customer service	8840-2-9865-69-5010-9200	-	-	-	(143,304.14)	(319,545.75)	(115,916.74)	(293,881.45)	(581,813.44)	(553,891.42)	
8840-2-9865-69-5040-4080 Social Security Taxes	8840-2-9865-69-5040-4080	-	-	-	(8,564.08)	(31,918.68)					
8840-2-9865-69-5041-4080 Federal Unemployment Taxes	8840-2-9865-69-5041-4080	-	-	-	(487.54)	(717.90)					
8840-2-9865-69-5041-4082 Tx Oth Inc Tx-St Unempl Tax-Legal	8840-2-9865-69-5041-4082	-	-	-	(3,114.59)	(5,981.45)					
8840-2-9865-69-5042-4080 Medicare	8840-2-9865-69-5042-4080	-	-	-	(3,181.13)	(6,895.10)					
8840-2-9865-69-5130-9210 Office Supplies-Customer service	8840-2-9865-69-5130-9210	-	-	-	(31,709.18)	(88,227.45)	(20,469.44)	(44,645.35)	(98,121.57)	(117,671.90)	(1,546.15)
8840-2-9865-69-5200-9230 Outsided services-Customer service	8840-2-9865-69-5200-9230	-	-	-	(211,901.42)	(463,585.21)	24,072.18	1,224.21	(150,382.84)	(250,129.26)	(33,082.90)
8840-2-9870-69-5010-9204 A&G Salaries-Investor Relations LABS Head Office	8840-2-9870-69-5010-9204	-	-	-	-	-					(9,445.29)
Total Year to Date Income	Total Year to Date Inco	36,241,158.54	91,617,645.17	39,514,806.90	(1,016,550.63)	394,128.81	5,668,032.77	5,221,841.11	3,362,616.07	7,656,236.74	8,069,062.67
Total Earnings	Total Earnings	(56,528,576.58)	(55,416,873.32)	(55,493,060.90)	(1,016,550.63)	232,335.27	5,900,368.04	5,454,176.38	3,594,951.34	7,888,572.01	13,384,521.56
Shareholder's Equity	Shareholder's Equity	97,547,325.52	99,399,125.49	99,322,162.13	220,141,791.67	120,841,706.16	126,509,738.93	126,063,547.27	124,204,322.23	140,572,183.90	145,995,182.18
LIABILITIES	LIABILITIES										
Current Liabilities	Current Liabilities										
Accounts Payable	Accounts Payable										
Non-affiliates:	Non-affiliates:										
8840-2-0000-20-2002-2320 A/P-Customer Refunds	8840-2-0000-20-2002-2320	33,198.40	33,810.97	37,105.33	14,757.23	12,643.91	15,093.69	27,810.45	24,233.68	28,472.53	21,309.49
8840-2-0000-20-2002-2321 A/P-Audited Vouchers	8840-2-0000-20-2002-2321	1,011,788.22	135,061.97	127,344.31	50,324.38	50,324.38	50,324.38				
		51,345.46	142,257.05	99,967.60							
		256,647.65	196,008.41	128,162.30							
		2,526.71	3,820.95	3,837.03							
		1,514.82	-	-							
8840-2-0000-20-2002-2326 A/P-Misc Employee Withholding	8840-2-0000-20-2002-2326	5,979.65	14,266.59	15,717.03	51,191.73	51,191.73	51,191.73				
		(444.04)	(444.04)	(364.04)							
8840-2-0000-20-2002-2329 A/P Gas Purchases	8840-2-0000-20-2002-2329	6,393,122.86	4,183,156.33	2,240,747.37	907,379.28	8,784,542.61	6,819,022.58	971,954.23			
8840-2-0000-20-2115-2420 Due to Vendor	8840-2-0000-20-2115-2420	-	-	-	1,769,407.52	(1,773,840.17)					
8840-2-0000-20-2002-2328 A/P-Unpaid Invoice Accrual	8840-2-0000-20-2002-2328	758,283.63	627,692.69	650,061.18	1,902,249.48	2,640,661.07	667,911.38	438,431.35	438,431.35	293,858.84	293,858.84
Total Non-affiliates	Total Non-affiliates	8,513,963.36	5,335,630.92	3,302,578.11	4,695,309.62	9,765,523.53	7,603,543.76	1,438,196.03	462,665.03	322,331.37	315,168.33

EnergyNorth and National Grid											
Balance sheet - Q4-2011 thru Q1 2014		Bal Sheet	Bal Sheet	Bal Sheet	Bal Sheet	Bal Sheet	Bal Sheet	Bal Sheet	Bal Sheet	Bal Sheet	Bal Sheet
		2011	2012	2012	2012	2012	2013	2013	2013	2013	2014
		DEC	MAR	JUN	SEP	DEC	MAR	JUN	SEP	DEC	MAR
Associated companies:		Associated companies:									
8840-2-0000-20-2041-2340 Accts Payable to Assoc Co's	8840-2-0000-20-2041-2340	12,149,183.43	15,458,975.80	13,534,685.35	0.48	0.48	0.48				
8840-2-0000-20-2710-2330 Notes Payable to Assoc Co's	8840-2-0000-20-2710-2330	113,020,383.60	102,262,479.56	94,969,635.76							
Total Associated companies	Total Associated comp	125,169,567.03	117,721,455.36	108,504,321.11	0.48	0.48	0.48	0.00	0.00	0.00	0.00
Customer Deposits:		Customer Deposits:									
8840-2-0000-20-2113-2350 Customer Deposits	8840-2-0000-20-2113-2350	969,313.17	995,756.47	949,765.56	917,752.49	875,628.16	576,359.98	595,698.83	693,565.96	855,225.46	961,173.54
Total Customer Deposits	Total Customer Deposits	969,313.17	995,756.47	949,765.56	917,752.49	875,628.16	576,359.98	595,698.83	693,565.96	855,225.46	961,173.54
Accrued Taxes:		Accrued Taxes:									
8840-2-0000-20-2141-2426 Curr&Acrr Liab-Payroll	8840-2-0000-20-2141-2426	-	-	-			166,464.18	166,464.18			
8840-2-0000-20-2141-2428 Curr&Acrr Liab-Vac Accrual	8840-2-0000-20-2141-2428	448,366.82	497,101.61	493,706.41	221,560.86	221,560.86	221,560.86	221,560.86			
8840-2-0000-20-2141-2429 Curr&Acrr Liab-NGUSA Goals	8840-2-0000-20-2141-2429		-	-			86,060.75	187,260.80			
8840-2-0000-20-2510-2361 tx Accrued Fed Inc Current year	8840-2-0000-20-2510-2360	(36,643.22)									
8840-2-0000-20-2510-2364 tx acrr fed unemployment	8840-2-0000-20-2510-2364	3,103.66	3,695.94	2.80							
8840-2-0000-20-2530-2365 tx acrr state	8840-2-0000-20-2530-2365	6,405.14	13,811.96	200.29							
8840-2-0000-20-2530-2367 Tx Acrr Franchise NY	8840-2-0000-20-2530-2367	(393,901.95)	1,375,705.92	497,419.90							
8840-2-0000-20-2530-2366 Tx Acrr-FICA Company Portion	8840-2-0000-20-2530-2366	34,159.35	39,136.56	8,527.06	8,527.06	8,527.06					
8840-2-0000-20-2530-2368 Tx Acrr-Mass Medical	8840-2-0000-20-2530-2368	3.54	3.54	3.54	3.54	3.54					
8840-2-0000-20-2530-2369 Tx Acrr-Misc	8840-2-0000-20-2530-2369	(151.32)	(151.32)	(151.32)	(151.32)	(151.32)					
8840-2-0000-20-2531-2360 Accrued Self-assessed Sales Taxes Payable	8840-2-0000-20-2531-2360	(2,472.76)	(2,472.76)	2,472.76	(2,472.76)	(2,472.76)	(4,945.52)				
8840-2-0000-20-2550-2411 Tx Coll Pay FICA	8840-2-0000-20-2550-2411	-	17,544.76	17,544.76	17,544.76	17,544.76					
8840-2-0000-20-2550-2415 Tx Coll Pay-St Inc Withholding	8840-2-0000-20-2550-2415	16.23	16.23	16.23	16.23	16.23					
8840-2-0000-20-2530-2364 Tx Acrr-Municipal Property	8840-2-0000-20-2530-2364	(743,502.98)	(14,158.76)	(742,225.65)	547,414.13	1,476,228.26	1,382,020.50	3,163,021.50			342,882.00
Total Accrued Taxes	Total Accrued Taxes	(684,617.49)	1,912,688.92	277,516.78	792,442.50	1,721,256.63	469,140.27	1,957,306.34	3,163,021.50	0.00	342,882.00
Accrued Interest:		Accrued Interest:									
8840-2-0000-20-2116-2370 Interest Accrued	8840-2-0000-20-2116-2370	-	-	-							
8840-2-0000-20-2116-2374 Int Acrr-Tax	8840-2-0000-20-2116-2374	(62,029.77)	(173,176.53)	(127,865.64)	0.36	0.36					
8840-2-0000-20-2116-2372 Int Acrr-Customer Deposits	8840-2-0000-20-2116-2372	50,130.16	55,265.52	55,652.83	56,526.20	64,011.42	70,280.39	72,512.25	70,015.03	70,015.03	70,015.

EnergyNorth and National Grid		Bal Sheet	Bal Sheet	Bal Sheet	Bal Sheet	Bal Sheet	Bal Sheet	Bal Sheet	Bal Sheet	Bal Sheet	Bal Sheet
Balance sheet - Q4-2011 thru Q1 2014		2011	2012	2012	2012	2012	2013	2013	2013	2013	2014
		DEC	MAR	JUN	SEP	DEC	MAR	JUN	SEP	DEC	MAR
Total Current Regulatory Liabilities	Total Current Regulator	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,748,728.79	2,094,053.85
Other:	Other:										
8840-2-0000-20-2124-2420 Accrued cost of removal	8840-2-0000-20-2124-2420	-	-	-	27,110,000.00	28,169,508.52	28,699,549.55	29,230,115.32	29,762,666.21	28,809,327.56	29,052,929.69
Total Other	Total Other	0.00	0.00	0.00	27,110,000.00	28,169,508.52	28,699,549.55	29,230,115.32	29,762,666.21	28,809,327.56	29,052,929.69
Total current liabilities	Total current liabilities	134,104,666.92	125,918,899.70	112,985,410.98	34,118,943.64	42,202,764.66	40,619,804.27	39,598,887.35	50,197,458.40	64,477,363.41	62,447,542.63
Deferred credits and other liabilities	Deferred credits and other										
Customer Advances for Construction:	Customer Advances for Cons										
8840-2-0000-20-2770-2520 Customer Advances For Construction	8840-2-0000-20-2770-2520	(900.00)	(2,700.00)	-	85,010.00	85,010.00	85,010.00	85,010.00	85,010.00	85,010.00	85,010.00
Total Customer Advances for Construction	Total Customer Advances	(900.00)	(2,700.00)	0.00	85,010.00	85,010.00	85,010.00	85,010.00	85,010.00	85,010.00	85,010.00
Deferred rate case:	Deferred rate case:										
8840-2-0000-20-2910-2540 Other Regulatory Liabilities	8840-2-0000-20-2910-2540	-	-	-	428,850.00	360,246.00	180,122.00				
8840-2-0000-20-2910-2546 Derivative MTM-Reg Liab	8840-2-0000-20-2910-2546	78,087.00	2,403.00	114,520.00	114,687.73	114,687.73					
8840-2-0000-20-2910-2545 Deriv-Gas-Contract-Reg Liab	8840-2-0000-20-2910-2545	826,434.40	18,148.79	-	643,598.29	142,049.90	721,491.77	13,755.42	14,858.66	311,159.79	278,054.43
Total Deferred rate case	Total Deferred rate cas	904,521.40	20,551.79	114,520.00	1,187,136.02	616,983.63	901,613.77	13,755.42	14,858.66	311,159.79	278,054.43
Accrued pension	Accrued pension										
Deferred income taxes:	Deferred income taxes:										
8840-2-0000-20-2965-2821 ADFIT-Property Related	8840-2-0000-20-2965-2821	51,783,195.42	49,003,837.54	50,487,703.96	0.11	0.11					
8840-2-0000-20-2965-2824 ADSIT-Property Related	8840-2-0000-20-2965-2824	9,658,528.95	9,261,047.45	9,603,143.89	(0.11)	(0.11)					
8840-2-0000-20-2965-2830 Accum Def Inc TX -Other	8840-2-0000-20-2965-2830	-	-	-		61,608,480.81	63,480,575.05	64,222,177.95	62,423,531.23	62,423,531.23	61,617,587.59
8840-2-0000-20-2965-2831 ADFIT R/A OPEB	8840-2-0000-20-2965-2831	201,203.50	335,724.49	330,139.01							
8840-2-0000-20-2965-2832 ADFIT Unamortized Debt Disc	8840-2-0000-20-2965-2832	(14,271.51)	(14,271.51)	(14,271.51)							
8840-2-0000-20-2965-2834 ADFIT Investment OCI	8840-2-0000-20-2965-2834	(22,350.89)	(22,703.94)	(25,941.24)							
8840-2-0000-20-2965-2836 ADFIT R/A Environmental	8840-2-0000-20-2965-2836	22,270,804.81	20,074,421.47	20,282,517.92							
8840-2-0000-20-2965-2835 ADFIT R/A Other	8840-2-0000-20-2965-2835	1,491,797.03	(143,477.50)	(2,554.16)		1,201.45	(47,401.08)	(130,249.33)	(127,223.88)	(127,223.88)	(208,369.90)
8840-2-0000-20-2967-2839 ADFIT R/A Property Taxes	8840-2-0000-20-2967-2839	239,611.94	252,946.96	272,606.85							
8840-2-0000-20-2967-2831 - ADFIT	8840-2-0000-20-2967-2831	(1,266.99)	(1,352.73)	(2,138.93)							
8840-2-0000-20-2968-2832	8840-2-0000-20-2968-2832	1,131,274.88	1,407,550.72	1,371,423.48							
8840-2-0000-20-2967-2832	8840-2-0000-20-2967-2832	425,657.29	(34,845.01)	(620.77)							
8840-2-0000-20-2967-2833	8840-2-0000-20-2967-2833	5,408,624.52	4,875,217.10	4,925,754.81							
8840-2-0000-20-2967-2836	8840-2-0000-20-2967-2836	48,864.08	81,533.47	80,177.00							
8840-2-0000-20-2967-2837	8840-2-0000-20-2967-2837	(4,087.72)	(5,699.83)	(5,699.83)							
8840-2-0000-20-2968-2833	8840-2-0000-20-2968-2833	58,190.97	61,429.47	66,204.02							
8840-2-0000-20-2968-2830 ADFIT-R/A-Pensions	8840-2-0000-20-2968-2830	4,658,190.28	5,795,798.68	5,647,039.44	(0.41)	(0.41)					
8840-2-0000-20-2965-2823 ADFIT-FAS 109	8840-2-0000-20-2965-2823	-	-	-		0.41					
Total Deferred income taxes	Total Deferred income t	97,333,966.56	90,927,156.83	93,015,483.94	(0.41)	61,609,682.26	63,433,173.97	64,091,928.62	62,296,307.35	62,296,307.35	61,409,217.69
Other deferred credits:	Other deferred credits:										
8840-2-0000-20-2760-2530 Other Deferred Credits	8840-2-0000-20-2760-2530	499,246.13	499,261.87	499,275.30							
8840-2-0000-20-2760-2534 Def Cr-Hazardous Waste	8840-2-0000-20-2760-2534	-	-	-		10.95					
8840-2-0000-20-2760-2535 Pension Cost	8840-2-0000-20-2760-2535	-	-	-	499,286.59						
8840-2-0000-20-2760-2550 Accum Deferred Investment Tax Credit	8840-2-0000-20-2760-2550	58,250.00	37,844.00	7,235.00							
8840-2-0000-20-2761-2534 R/L-FAS 109 Reg Liab DFIT	8840-2-0000-20-2761-2534	886,159.00	886,159.00	886,159.00		(425,019.00)	(425,019.00)	(425,019.00)	(425,019.00)		

EnergyNorth and National Grid		Bal Sheet	Bal Sheet	Bal Sheet	Bal Sheet	Bal Sheet	Bal Sheet	Bal Sheet	Bal Sheet	Bal Sheet	Bal Sheet
Balance sheet - Q4-2011 thru Q1 2014		2011	2012	2012	2012	2012	2013	2013	2013	2013	2014
		DEC	MAR	JUN	SEP	DEC	MAR	JUN	SEP	DEC	MAR
8840-2-0000-20-2761-2536 Deriv Gas Cont-Reg-LT	8840-2-0000-20-2761-2536	0.29	0.29	0.29	2,302.33	2,302.33					
8840-2-0000-20-2761-2537 Derivative MTM Regulated LT	8840-2-0000-20-2761-2537	1,079,427.00	366,928.00	2,472.00							
8840-2-0000-20-2761-2538 Derivative Gas Contract	8840-2-0000-20-2761-2538	(0.29)	(0.29)	(0.29)							
8840-2-0000-20-2760-2539 FAS 112	8840-2-0000-20-2760-2539	70,910.70	71,587.04	72,601.55	72,939.72	72,939.72	72,939.72	72,939.72	72,939.72	33,489.40	33,489.40
Total Other deferred credits	Total Other deferred cr	2,593,992.83	1,861,779.91	1,467,742.85	574,528.64	(349,766.00)	(352,079.28)	(352,079.28)	(352,079.28)	33,489.40	33,489.40
Intercompany:	Intercompany:										
8840-2-0000-20-2810-2603 Due to LU Co.	8840-2-0000-20-2810-2603	-	-	-		129,169.40	3,146,770.25	2,428,360.92	2,632,784.36	12,937,388.92	35,204,184.39
8840-2-0000-20-2810-2635 Due to Cogsdale New Hampshire	8840-2-0000-20-2810-2635	-	-	-							
8840-2-0000-20-2810-2606 Due to Liberty Energy New Hampshire	8840-2-0000-20-2810-2606	-	-	-	6,888,968.94	13,955,907.67	16,176,316.04	(1,462,215.71)	3,064,604.54	10,334,206.82	725,519.83
Total Intercompany	Total Intercompany	0.00	0.00	0.00	6,888,968.94	14,085,077.07	19,323,086.29	966,145.21	5,697,388.90	23,271,595.74	35,929,704.22
LT Notes Payable:	LT Notes Payable:										
8840-2-0000-20-2840-2552 NP-LU and EN \$18.1M 5YR@3.86%	8840-2-0000-20-2840-2552	-	-	-		18,181,818.18	18,181,818.18	18,181,818.18	18,181,818.18	18,181,818.18	18,181,818.18
8840-2-0000-20-2840-2554 NP-LU and EN \$21.8M 15YR@5.24%	8840-2-0000-20-2840-2554	-	-	-		21,818,181.82	21,818,181.82	21,818,181.82	21,818,181.82	21,818,181.82	21,818,181.82
8840-2-0000-20-2840-2555 NP-LU and EN \$8.2M 15YR@5.24%	8840-2-0000-20-2840-2555	-	-	-		8,181,818.18	8,181,818.18	8,181,818.18	8,181,818.18	8,181,818.18	8,181,818.18
8840-2-0000-20-2840-2553 NP-LU and EN \$41.8M 10YR@4.84%	8840-2-0000-20-2840-2553	-	-	-		41,818,181.82	41,818,181.82	41,818,181.82	41,818,181.82	41,818,181.82	41,818,181.82
Total LT Notes Payable	Total LT Notes Payable	0.00	0.00	0.00	0.00	90,000,000.00	90,000,000.00	90,000,000.00	90,000,000.00	90,000,000.00	90,000,000.00
Other:	Other:										
8840-2-0000-20-2740-2450 Commodity Settlement Pay <1Yr	8840-2-0000-20-2740-2450	1,051,050.00	951,900.00	-				503,079.07	715,502.73	118,741.24	24,847.64
8840-2-0000-20-2930-2280 Accum Provision Injury & Damages	8840-2-0000-20-2930-2280	(39,179.55)	1,443,508.58	1,446,367.60	1,433,000.00	3,315,596.66	2,883,369.69	1,591,703.30	1,633,055.30	1,142,047.10	960,716.95
8840-2-0000-20-2930-2281 Pension/FAS106-Benefit Reserve	8840-2-0000-20-2930-2281	14,166,730.56	17,950,604.67	17,360,285.47	17,703,501.58	31,246,838.94	31,476,515.47	31,779,003.35	(94,772.43)		(39,656.30)
8840-2-0000-20-2930-2282 Misc Operating Reserves	8840-2-0000-20-2930-2282	60,037,579.87	53,572,630.34	53,754,592.75	53,758,607.13	56,876,918.00	56,025,369.00	52,749,242.00	50,658,389.00	47,204,400.40	41,686,695.00
8840-2-0000-20-2930-2283 OPEB/FAS 106 Benefit reserve	8840-2-0000-20-2930-2283	-	-	-					6,902,359.46	4,860,771.00	4,953,635.49
8840-2-0000-20-2930-2285 Long Term Pension Obligation	8840-2-0000-20-2930-2285	-	-	-					23,953,943.67	13,590,441.00	13,187,503.63
8840-2-0000-20-2930-2300 Asset Retirement Obligation	8840-2-0000-20-2930-2300	1,003,751.20	1,013,546.56	1,021,257.68	1,046,393.08	1,061,265.67	1,076,138.26	1,304,802.27	1,319,674.86	1,334,547.45	1,349,420.05
8840-2-0000-20-2920-2450 Derivative Instrument liab-Hedges	8840-2-0000-20-2920-2450	5,405,078.05	3,003,760.86	2,572,385.46	1,867,371.86	1,445,532.74	49,502.03	51,800.00	123,835.50	37,074.04	30,959.54
Total Other	Total Other	81,625,010.13	77,935,951.01	76,154,888.96	75,808,873.65	93,946,152.01	91,510,894.45	87,979,629.99	85,211,988.09	68,288,022.23	62,154,122.00
Total deferred credits and other liabilities	Total deferred credits a	182,456,590.92	170,742,739.54	170,752,635.75	84,544,516.84	259,993,138.97	264,901,699.20	242,784,389.96	242,953,473.72	244,285,584.51	249,889,597.74
Total Liabilities and Equity	Total Liabilities and Equi	414,108,583.36	396,060,764.73	383,060,208.86	338,805,252.51	423,037,609.79	432,031,242.40	408,446,824.58	417,355,254.35	449,335,131.82	458,332,322.55

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Profit & Loss Statement									
	National Grid	National Grid	Energy North	Energy North	Energy North	Energy North	Energy North	Energy North	Energy North
	2012	2012	2012	2012	2013	2013	2013	2013	2014
	Mar YTD	Jun YTD	Sep YTD	Dec YTD	Mar YTD	Jun YTD	Sep YTD	Dec YTD	Mar YTD
8840-2-0000-51-5439-8462 Other Expenses - LNG	(995,382.36)	(332,738.56)	(1,416.66)	(663,910.04)	(989,675.11)	(1,317,703.83)	(1,321,030.51)	(1,983,233.90)	(993,910.49)
8840-2-0000-51-5444-7350 Misc Production Exp	4,920.36	3,990.70		246.75	13,046.19	12,930.38	12,930.38	7,195.63	23,664.00
8840-2-0000-51-5540-7100 Operation Supervision & Engineering	3,191.42			1,212.86	587.37	660.82	660.82	660.82	866.98
8840-2-0000-51-5540-7170 Liquefied Petroleum Gas	153,066.36	81,687.05	900.00	1,392.35	18,523.65	18,523.65	140,539.46	139,178.07	
8840-2-0000-51-5545-8410 Operation Labor & Expenses	0.00	0.00			7,315.00	8,800.06	18,726.06	45,194.06	
8840-2-0000-56-5210-7420 Maint of Production Eqt	98,036.71	58,053.28	(2,326.50)	(2,326.50)		405.62	405.62	405.62	8,737.41
Total Other Expense	(736,167.51)	(189,007.53)	(2,843.16)	(663,384.58)	(950,202.90)	(1,276,383.30)	(1,147,768.17)	(1,790,599.70)	(960,642.10)
Total Gas Expense	(736,167.51)	(189,007.53)	125,651.28	(310,870.47)	(623,798.46)	(778,486.47)	(479,587.65)	(951,277.80)	(564,962.96)
Distribution Expenses									
Labour Expense:									
8840-2-0000-51-5010-8710 Oper-Dist-Load Dispatching - Labour	0.00	0.00	63,971.07	115,643.05	50,917.57	62,918.78	90,246.68	156,038.75	75,799.91
8840-2-0000-51-5010-8740 Mains & services - Labor	0.00	0.00	767,456.82	153,059.36	888,569.55	1,709,773.11	2,798,544.62	3,634,593.13	984,781.19
8840-2-0000-51-5010-8760 Oper-Stat Exp-Industrial - Labour	0.00	0.00						2,215.43	4,753.52
8840-2-0000-51-5010-8780 Meter & house regulator - Labor	0.00	0.00	32,850.20	246,234.82	136,667.01	322,856.60	503,195.47	736,555.54	166,254.06
8840-2-0000-51-5010-8800 Other expenses - Labor	0.00	0.00	334.59	8,407.21	39,054.31	65,066.48	87,441.29	172,733.55	93,914.87
8840-2-0000-56-5010-8700 Operation supervision and engineering-Labour	0.00	5,686.03	97,165.22	255,517.17	128,923.07	54,780.52	126,453.04	414,828.16	355,818.04
8840-2-0000-56-5010-8710 Oper-Dist-Load Dispatching - Dont use	0.00	0.00							
8840-2-0000-56-5010-8850 Maint supervision and engineering - Labor	10,485.65	14,041.43	42,235.12	44,379.59	1,031.77	1,321.03	1,321.03	1,321.03	1,755.82
8840-2-0000-56-5010-8860 Maint of structures & improvements - Labor	0.00	0.00	449.80	17,300.83	53,108.04	76,298.13	79,035.63	92,674.98	52,602.96
8840-2-0000-56-5010-8870 Maint of mains - Labor	0.00	0.00	147.21	5,872.09	20,581.99	28,005.67	49,283.76	134,745.67	191,747.63
8840-2-0000-56-5010-8890 Maint of meas & reg stn eqt-Gen Labor	0.00	0.00	856.32	5,874.67	12,888.76	18,458.91	25,458.67	35,316.74	14,369.31
8840-2-0000-56-5010-8920 Maint of services - Labor	0.00	0.00	19,402.02	125,220.91	94,531.62	151,116.69	248,632.14	396,860.52	170,771.34
8840-2-0000-56-5010-8930 Maint of meters & house regulators - Labor	0.00	0.00	2,902.14	24,476.05	20,665.34	35,580.73	62,538.17	93,042.43	48,233.01
8840-2-0000-56-5010-8940 Maint of other eqt - Labor	0.00	0.00	7,072.01	17,778.87	3,050.14	30,330.14	54,645.30	64,956.84	6,001.89
8840-2-0000-51-5010-8750 Measuring and Regulating Station Expenses - labor	0.00	0.00	55,579.90	72,337.51	16,927.89	28,875.10	42,756.37	64,428.99	22,063.82
Total Labour Expense	10,485.65	19,727.46	1,090,422.42	1,092,102.13	1,466,917.06	2,585,381.89	4,169,552.17	6,000,311.76	2,188,867.37
Other Expense:									
8840-2-0000-51-5430-8790 Customer installations expenses	72,840.71	(24,825.57)						2,500.00	1,500.00
8840-2-0000-51-5431-8760 Oper-Stat Exp-Industrial	0.00	15.35		37.31	(37.31)	(37.31)	(37.31)	(37.31)	
8840-2-0000-51-5435-8710 Oper-Dist-Load Dispatching	48,107.64	48,000.63		4,805.75	709.95	7,847.26	9,987.88	25,630.12	13,521.28
8840-2-0000-51-5435-8800 Other expenses	38,523.08	16,154.04	31,319.92	59,056.93	74,752.16	143,957.46	209,615.52	283,449.74	93,140.31
8840-2-0000-51-5435-8810 Distribution-Rents-Expense	0.00	0.00		3,700.00	2,400.00	12,822.95	13,977.95	16,585.45	
8840-2-0000-51-5436-8740 Mains & services expenses	442,597.37	540,900.10	99,813.35	760,013.00	294,646.70	1,117,365.74	1,415,790.53	1,830,208.97	161,538.36
8840-2-0000-51-5437-8780 Meter & house regulator expenses	387,525.50	392,996.73	2,504.25	12,411.56	2,809.49	10,597.04	8,973.98	12,431.03	25,644.62
8840-2-0000-56-5210-5930 Maint of overhead lines	0.00	0.00				300.00		3,735.26	3,740.14
8840-2-0000-56-5210-8860 Maint of structures & improvements	2,574.96	3,335.61		12,232.27	(24.27)	(24.27)	(24.27)	(24.27)	1,166.00

Profit & Loss Statement									
	National Grid	National Grid	Energy North	Energy North	Energy North	Energy North	Energy North	Energy North	Energy North
	2012	2012	2012	2012	2013	2013	2013	2013	2014
	Mar YTD	Jun YTD	Sep YTD	Dec YTD	Mar YTD	Jun YTD	Sep YTD	Dec YTD	Mar YTD
Admin & General Wages:									
8840-2-0000-69-5010-9220 Admin Exp Transferred - CR	0.00	0.00	(228,912.17)	(137,673.14)					(202,436.57)
8840-2-0000-69-5040-9261 Payroll Taxes	0.00	0.00				(81.59)	(81.59)	(81.59)	
8840-2-9800-69-5010-9200 A&G salaries - IT	0.00	0.00	12,062.24	82,916.88	26,415.84	55,515.53	79,322.56	102,870.06	23,932.64
8840-2-9800-69-5010-9204 A&G Salaries-IT LABS Head Office	0.00	0.00							27,267.82
8840-2-9810-69-5010-9200 A&G salaries - HR	0.00	0.00	54,349.95	199,183.29	94,205.66	180,656.77	265,656.04	337,452.56	91,224.68
8840-2-9810-69-5010-9204 A&G Salaries-HR LABS Head Office	0.00	0.00							244.79
8840-2-9811-69-5010-9204 A&G Salaries - Payroll&HRIS LABS Headoffice	0.00	0.00							9,697.15
8840-2-9812-69-5010-9204 A&G Salaries - Training&DevLABS Headoffice	0.00	0.00							5,873.86
8840-2-9815-69-5010-9200 A&G Salaries - Environmental/Health& Safety	0.00	0.00	50,116.82	94,790.49	55,419.37	98,075.80	134,738.91	165,712.00	45,788.29
8840-2-9820-69-5010-9200 A&G salaries - Finance and Admin	0.00	0.00	40,546.43	99,979.33	54,929.13	122,389.43	194,311.45	307,909.75	131,913.94
8840-2-9820-69-5010-9204 A&G Salaries-Fin & Admin LABS Head Office	0.00	0.00							37,215.05
8840-2-9821-69-5010-9204 A&G Salaries - Risk Management LABS Headoffice	0.00	0.00							64.07
8840-2-9822-69-5010-9204 A&G Salaries - Treasury LABS Headoffice	0.00	0.00							16,257.25
8840-2-9823-69-5010-9200 A&G salaries - Legal	0.00	0.00						58,482.83	23,446.46
8840-2-9823-69-5010-9204 A&G Salaries - Legal LABS Headoffice	0.00	0.00							2,228.18
8840-2-9824-69-5010-9204 A&G Salaries - Internal Audit LABS Headoffice	0.00	0.00							3,812.34
8840-2-9825-69-5010-9200 A&G Salaries - Purchasing	0.00	0.00						43,464.47	13,479.67
8840-2-9825-69-5010-9204 A&G Salaries - Purchasing LABS Headoffice	0.00	0.00							1,141.95
8840-2-9830-69-5010-9200 A&G salaries - Regulatory	0.00	0.00	52,144.93	87,357.84	52,390.23	104,302.62	186,371.06	246,615.39	71,635.72
8840-2-9835-69-5010-9200 A&G Salaries - Energy Procurement	1,222,978.38	736,692.27	82,196.03	138,097.77	64,014.28	131,979.68	250,535.12	393,347.22	96,264.32
8840-2-9840-69-5010-9200 A&G Salaries - Procurement/Supply Chain	0.00	0.00	28,124.09	49,921.83	7,293.77	23,038.50	31,548.73	5,661.90	(89.41)
8840-2-9850-69-5010-9200 A&G salaries - Operations	0.00	0.00	236,952.35	732,744.25	321,995.21	601,478.03	635,708.42	485,380.51	30,444.15
8840-2-9855-69-5010-9200 A&G salaries - Legal	0.00	0.00	9,509.21	33,225.48	12,232.19	32,117.36	43,497.93	7,077.90	
8840-2-9860-69-5010-9200 A&G salaries - Executive	0.00	0.00	43,237.34	92,645.91	27,418.94	43,071.79	56,842.36	84,986.01	57,311.99
8840-2-9860-69-5010-9204 A&G Salaries - Executive LABS Headoffice	0.00	0.00							7,992.55
8840-2-9865-69-5010-9200 A&G - Customer service	0.00	0.00	143,304.14	319,545.75	115,916.74	293,881.45	581,813.44	553,891.42	
8840-2-9870-69-5010-9204 A&G Salaries-Investor Relations LABS Head Office	0.00								9,445.29
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Total Admin & General Wages	1,222,978.38	736,692.27	523,631.36	1,792,735.68	832,231.36	1,686,425.37	2,460,264.43	2,792,770.43	504,156.18
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Office Supplies:									
8840-2-0000-69-5130-9210 Office supplies and expenses	805,985.89	603,355.83	8,521.44	73,356.63	44,303.61	56,265.60	284,750.20	561,419.48	333,211.64
8840-2-9800-69-5130-9210 Office Supplies-IT	0.00	0.00	2,061.95	2,430.29	317.07	317.07	317.07	317.07	17,050.20
8840-2-9800-69-5130-9215 Office supplies & exp IT LU Headoffice	0.00	0.00	3,677.39	10,637.84			3,670.98	3,670.98	20,276.16
8840-2-9810-69-5130-9210 Office Supplies-HR	0.00	0.00	10,139.86	31,794.20	11,717.22	25,602.99	39,531.69	62,420.34	15,762.81
8840-2-9810-69-5130-9216 Meals & Entertain HR LU HO	0.00	0.00	4,201.61	4,201.61			29.82	412.04	
8840-2-9815-69-5130-9210 Office Supplies-Environmental/Health& Safety	0.00	0.00	6,502.45	142,375.23	79,965.40	145,140.28	146,098.74	206,377.70	117,792.31
8840-2-9820-69-5130-9210 Office Supplies-Finance and Admin	0.00	0.00	487.45	11,376.15	8,875.24	16,026.13	19,198.75	65,304.07	37,034.07
8840-2-9820-69-5130-9215 Office supplies & exp Fin & Adm LU Headoffice	0.00	0.00	4,756.19	7,814.54	23,792.21	23,811.01	23,838.60	24,976.93	59.14
8840-2-9820-69-5130-9216 Meals & Entertain Fin & Adm LU HO	0.00	0.00		14.04					
8840-2-9823-69-5130-9210 Office Supplies-Legal	0.00	0.00						5,200.32	1,632.34

Profit & Loss Statement									
	National Grid	National Grid	Energy North	Energy North	Energy North	Energy North	Energy North	Energy North	Energy North
	2012	2012	2012	2012	2013	2013	2013	2013	2014
	Mar YTD	Jun YTD	Sep YTD	Dec YTD	Mar YTD	Jun YTD	Sep YTD	Dec YTD	Mar YTD
8840-2-0000-69-5610-9280 Regulatory commission expenses	212,343.46	164,712.90	143,769.51	287,539.02	119,180.34	378,373.02	569,392.53	764,078.04	143,769.51
Total Regulatory Expenses	212,343.46	164,712.90	143,769.51	287,539.02	119,180.34	378,373.02	569,392.53	764,078.04	143,769.51
Rents:									
8840-2-0000-69-5110-9310 Rents	68,912.44	31,994.92	13,081.25	66,108.49	35,284.48	61,842.77	106,702.05	145,785.36	57,963.15
Total Rents	68,912.44	31,994.92	13,081.25	66,108.49	35,284.48	61,842.77	106,702.05	145,785.36	57,963.15
Franchise Requirements:									
8840-2-0000-69-5045-9270 Franchise Requirements			15.00	15.00					
Total Franchise Requirements		0.00	15.00	15.00					
Other Admin Expenses:									
8840-2-0000-69-5200-9220 Admin Expenses Transferred - Credit	0.00	0.00							(906,082.45)
8840-2-0000-69-5200-9230 Outsided services employed - other	(4,201.04)	178,981.16	1,805.88	6,399.38	13,401.99	19,467.96	4,239.91	41,981.35	8,060.83
8840-2-0000-69-5615-9302 Miscellaneous general expenses	16,503.20	9,370.92	89,116.28	90,427.67	41,064.71	46,817.56	87,875.58	141,538.96	9,224.92
8840-2-9800-69-5200-9230 Outsided services-IT	28,632.09	(8,070.81)	262,172.52	865,904.57	(5,011.14)	252,950.14	505,141.60	692,252.64	89,642.68
8840-2-9810-69-5200-9230 Outsided services-HR	4,617.47	(3,022.59)	124,164.13	63,912.76	22,029.40	58,082.11	69,958.85	73,608.27	3,879.46
8840-2-9815-69-5200-9230 Outsided services-Environmental/Health& Safety	0.00	0.00	24,150.57	84,543.44	(18,187.86)	(8,955.45)	(2,558.81)	(862.00)	2,275.66
8840-2-9820-69-5200-9230 Outsided services-Finance and Admin	0.00	0.00	207,522.30	206,745.73	136,644.09	252,890.81	369,270.94	452,250.11	112,098.49
8840-2-9823-69-5200-9230 Outsided services-Legal	0.00	0.00						202,266.22	9,902.54
8840-2-9825-69-5200-9230 Outsided services-Purchasing	0.00	0.00						(46,466.32)	
8840-2-9830-69-5200-9230 Outsided services-Regulatory	0.00	0.00	81,525.20	195,915.56	(8,164.23)	15,658.22	95,826.85	89,288.25	28,677.04
8840-2-9835-69-5200-9230 Outsided services-Energy Procurement	0.00	0.00	386,785.48	311,720.02	36,596.69	101,669.45	139,817.81	233,628.37	46,709.89
8840-2-9840-69-5200-9230 Outsided services-Procurement/Supply Chain	0.00	0.00	83,229.35	39,378.85	(46,466.32)	(46,466.32)	(46,466.32)		
8840-2-9850-69-5200-9230 Outsided services-Operations	0.00	0.00	490,247.38	513,569.96	17,784.39	34,361.28	47,002.11	59,896.31	3,202.17
8840-2-9855-69-5200-9230 Outsided services-Legal	0.00	0.00	16,437.20	95,581.16	76,836.56	140,585.71	206,086.72	3,025.70	(1,000.00)
8840-2-9865-69-5200-9230 Outsided services-Customer service	0.00	0.00	211,901.42	463,585.21	(24,072.18)	(1,224.21)	150,382.84	250,129.26	33,082.90
Total Other Admin Expenses	45,551.72	177,258.68	1,979,057.71	2,937,684.31	242,456.10	865,837.26	1,626,578.08	2,192,537.12	(560,325.87)
Total Administration Expenses	4,874,418.16	2,184,304.77	3,791,326.07	8,283,863.62	2,947,597.30	6,181,718.16	9,419,105.27	11,216,508.72	1,894,364.07
Income and Non Income Tax									
Federal Unemployment:									
8840-2-0000-69-5040-4080 Social Security Taxes	0.00	0.00			188,007.34	337,180.59	513,442.50	641,819.06	251,503.89
8840-2-0000-69-5041-4080 Federal Unemployment taxes	0.00	0.00	(6,350.00)	(10,076.27)	1,963.77	1,094.58	1,940.35	2,138.49	7,646.77

Profit & Loss Statement									
	National Grid	National Grid	Energy North	Energy North	Energy North	Energy North	Energy North	Energy North	Energy North
	2012	2012	2012	2012	2013	2013	2013	2013	2014
	Mar YTD	Jun YTD	Sep YTD	Dec YTD	Mar YTD	Jun YTD	Sep YTD	Dec YTD	Mar YTD
8840-2-0000-69-5042-4080 Medicare	0.00	0.00			39,613.53	69,140.93	111,120.90	147,873.76	61,555.22
8840-2-9800-69-5041-4080 Federal Unemployment Taxes	0.00	0.00	791.56	824.52					
8840-2-9800-69-5042-4080 Medicare	0.00	0.00	2,319.44	2,700.00					
8840-2-9810-69-5040-4080 Social Security Taxes	0.00	0.00	4,662.79	8,566.90					
8840-2-9810-69-5041-4080 Federal Unemployment Taxes	0.00	0.00	147.41	216.96					
8840-2-9810-69-5042-4080 Medicare	0.00	0.00	1,129.45	2,130.51					
8840-2-9815-69-5040-4080 Social Security Taxes	0.00	0.00	1,268.35	7,231.91					
8840-2-9815-69-5041-4080 Federal Unemployment Taxes	0.00	0.00	103.15	170.34					
8840-2-9815-69-5042-4080 Medicare	0.00	0.00	795.82	1,627.31					
8840-2-9820-69-5040-4080 Social Security Taxes	0.00	0.00	956.70	10,293.98					
8840-2-9820-69-5041-4080 Federal Unemployment Taxes	0.00	0.00	309.23	(2,156.39)	(600.78)	(600.78)	(600.78)	(600.78)	
8840-2-9820-69-5042-4080 Medicare	0.00	0.00	2,042.81	3,157.39					
8840-2-9830-69-5040-4080 Social Security Taxes	0.00	0.00	7,636.87	10,117.15					
8840-2-9830-69-5041-4080 Federal Unemployment Taxes	0.00	0.00	144.78	208.40					
8840-2-9830-69-5042-4080 Medicare	0.00	0.00	1,113.83	1,979.95					
8840-2-9835-69-5040-4080 Social Security Taxes	0.00	0.00	5,653.88	10,438.07					
8840-2-9835-69-5041-4080 Federal Unemployment Taxes	0.00	0.00	149.58	(5,242.00)	(832.26)	(832.26)	(832.26)	(832.26)	
8840-2-9835-69-5042-4080 Medicare	0.00	0.00	1,176.16	2,453.48					
8840-2-9840-69-5040-4080 Social Security Taxes	0.00	0.00	150.52	997.32					
8840-2-9850-69-5040-4080 Social Security Taxes	0.00	0.00	84,614.24	225,270.34	(1,644.85)	(1,644.85)	(1,644.85)	(1,644.85)	
8840-2-9850-69-5041-4080 Federal Unemployment Taxes	0.00	0.00	2,875.87	(1,570.43)	(2,279.43)	(2,279.43)	(2,279.43)	(2,279.43)	
8840-2-9850-69-5042-4080 Medicare	0.00	0.00	26,947.81	56,111.80	(384.68)	(384.68)	(384.68)	(384.68)	
8840-2-9855-69-5040-4080 Social Security Taxes	0.00	0.00	2,355.21	4,165.75					
8840-2-9855-69-5041-4080 Federal Unemployment Taxes	0.00	0.00	67.15	99.18					
8840-2-9855-69-5042-4080 Medicare	0.00	0.00	515.61	974.25					
8840-2-9860-69-5040-4080 Social Security Taxes	0.00	0.00	10,013.77	11,176.64					
8840-2-9860-69-5041-4080 Federal Unemployment Taxes	0.00	0.00	432.63	524.74					
8840-2-9860-69-5042-4080 Medicare	0.00	0.00	3,706.23	4,408.29					
8840-2-9865-69-5040-4080 Social Security Taxes	0.00	0.00	8,564.08	31,918.68					
8840-2-9865-69-5041-4080 Federal Unemployment Taxes	0.00	0.00	487.54	717.90					
8840-2-9865-69-5042-4080 Medicare	0.00	0.00	3,181.13	6,895.10					
8840-2-9800-69-5040-4080 Social Security Taxes	0.00		17,179.61	18,731.61					
Total Federal Unemployment	0.00	0.00	185,143.21	405,063.38	223,842.64	401,674.10	620,761.75	786,089.31	320,705.88
Company FICA:									
8840-2-0000-69-5041-4081 Tx Oth Inc Tx-FICA Co portion	0.00	0.00			(21,145.65)	(21,145.65)	(21,145.65)	(21,145.65)	
Total Company FICA		0.00			(21,145.65)	(21,145.65)	(21,145.65)	(21,145.65)	
State Unemployment:									

Profit & Loss Statement									
	National Grid	National Grid	Energy North	Energy North	Energy North	Energy North	Energy North	Energy North	Energy North
	2012	2012	2012	2012	2013	2013	2013	2013	2014
	Mar YTD	Jun YTD	Sep YTD	Dec YTD	Mar YTD	Jun YTD	Sep YTD	Dec YTD	Mar YTD
8840-2-0000-69-5041-4082 Tx Oth Inc Tx-St Unempl Tax	0.00	0.00			6,776.55	5,269.08	8,872.76	10,362.21	24,630.87
8840-2-9800-69-5041-4082 Tx Oth Inc Tx-St Unempl Tax - IT	0.00	0.00	5,389.33	5,402.50					
8840-2-9815-69-5041-4082 Tx Oth Inc Tx-St Unempl Tax-Environmental	0.00	0.00	433.89	1,292.05					
8840-2-9820-69-5041-4082 Tx Oth Inc Tx-St Unempl Tax	0.00	0.00	1,614.25	3,312.00					
8840-2-9830-69-5041-4082 Tx Oth Inc Tx-St Unempl Tax	0.00	0.00	1,714.51	1,756.61					
8840-2-9835-69-5041-4082 Tx Oth Inc Tx-St Unempl Tax	0.00	0.00	1,737.60	1,821.96					
8840-2-9850-69-5041-4082 Tx Oth Inc Tx-St Unempl Tax-Procurement	0.00	0.00	32,794.18	38,910.58	(172.44)	(172.44)	(172.44)	(172.44)	
8840-2-9855-69-5041-4082 Tx Oth Inc Tx-St Unempl Tax-Legal	0.00	0.00	795.11	822.07					
8840-2-9860-69-5041-4082 Tx Oth Inc Tx-St Unempl Tax	0.00	0.00	4,743.57	4,519.17					
8840-2-9865-69-5041-4082 Tx Oth Inc Tx-St Unempl Tax-Legal	0.00	0.00	3,114.59	5,981.45					
8840-2-9810-69-5041-4082 Tx Oth Inc Tx-St Unempl Tax-HR	0.00	0.00	1,743.90	1,796.72					
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Total State Unemployment	0.00	0.00	54,080.93	65,615.11	6,604.11	5,096.64	8,700.32	10,189.77	24,630.87
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Municipal, Property & Franchise Tax:									
8840-2-0000-69-5680-4080 Property taxes						1,187,334.00	2,968,335.00	6,834,507.92	2,728,751.96
8840-2-0000-75-7695-4080 Franchise taxes					105,000.00	105,000.00	105,000.00	105,000.00	
8840-2-9820-69-5041-4081 Taxes other Income Tax-Fica Company Portion	7,712.43	60,027.67	1,463,240.00	2,400,450.53	1,380,022.38	1,981,993.38	1,981,993.38		
8840-2-9820-69-5041-4083 Tx Oth Inc Tx-Mun Op Prop	1,432,722.73	1,487,813.92							
8840-2-0000-75-7695-4081 Taxes Other Incme Tax-Misc	3,737.92	(53,372.75)							
8840-2-0000-80-8710-4091 Federal Income Tax-Prior Years	6,073,878.17	(1,967,546.29)							
8840-2-0000-808760-4101 Deferred State Income Tax Expense-Debit	(2,819,851.77)	1,892,380.76							
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Total Municipal, Property & Franchise Tax	4,698,199.48	1,419,303.31	1,463,240.00	2,400,450.53	1,485,022.38	3,274,327.38	5,055,328.38	6,939,507.92	2,728,751.96
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Total Taxes	4,698,199.48	1,419,303.31	1,702,464.14	2,871,129.02	1,694,323.48	3,659,952.47	5,663,644.80	7,714,641.35	3,074,088.71
Total Operating Expense	12,359,293.11	8,125,690.53	8,509,821.78	19,552,625.27	7,215,860.10	15,404,943.62	23,428,658.60	30,861,540.84	9,530,705.24
EBITDA before corporate allocations	6,800,732.92	3,359,636.22	1,564,330.70	6,777,224.74	13,415,508.65	15,549,044.30	16,302,997.30	24,842,638.01	12,660,628.49
LU Corporate Labor:									
8840-2-0000-69-5010-9221 LU Labor Alloc Capitalized						(15,859.48)			(7,826.75)
8840-2-9800-69-5010-9201 A&G Salaries - IT LU Headoffice			3,429.06	14,940.04	2,285.17	3,293.07	3,293.07	3,293.07	
8840-2-9815-69-5010-9201 A&G Salaries - EHS&S LU Headoffice				4,376.90		(379.14)	(379.14)	(379.14)	
8840-2-9820-69-5010-9201 A&G Salaries - Fin & Adm LU Headoffice			3,000.00	42,286.15	22,567.61	44,415.35	63,529.46	97,392.71	14,999.55
8840-2-9830-69-5010-9201 A&G Salaries - Regulatory LU Headoffice						272.96	272.96	272.96	
8840-2-9850-69-5010-9201 A&G Salaries - Operations LU Headoffice			693.20	29,081.93	12,289.46	28,760.82	45,755.84	63,531.58	22,270.71

Profit & Loss Statement									
	National Grid	National Grid	Energy North	Energy North	Energy North	Energy North	Energy North	Energy North	Energy North
	2012	2012	2012	2012	2013	2013	2013	2013	2014
	Mar YTD	Jun YTD	Sep YTD	Dec YTD	Mar YTD	Jun YTD	Sep YTD	Dec YTD	Mar YTD
8840-2-9810-69-5010-9201 A&G Salaries - HR LU Headoffice			2,510.28	6,723.70	2,934.34	2,934.34	2,934.34	2,934.34	
Total LU Corporate Labor		0.00	9,632.54	97,408.72	40,076.58	63,437.92	115,406.53	167,045.52	29,443.51
LU Allocations:									
8840-2-0000-69-5200-9222 LU Admin Alloc Capitalized						(129,978.70)	(234,570.98)	(305,634.93)	(62,643.06)
8840-2-0000-69-5200-9231 Outside services LU HO Allocations			166,499.65	444,004.03	544,970.05	649,893.49	1,057,448.39	1,361,129.15	298,300.31
Total LU Allocations		0.00	166,499.65	444,004.03	544,970.05	519,914.79	822,877.41	1,055,494.22	235,657.25
LABS Labor:									
8840-2-0000-69-5010-9224 LABS Labour Capitil									(23,785.96)
8840-2-0000-69-5010-9234 LABS Labour Allocations						23,095.24	126,927.21	247,654.76	
Total LABS Labor		0.00				23,095.24	126,927.21	247,654.76	(23,785.96)
LABS Allocations:									
8840-2-0000-69-5200-9224 LABS Admin Alloc Capitalized							(116,316.38)	(165,443.90)	(33,803.95)
8840-2-0000-69-5200-9234 LABS NonLabour Allocations						63,541.00	454,654.67	579,564.75	160,971.19
Total LABS Allocations		0.00				63,541.00	338,338.29	414,120.85	127,167.24
APUC/APCO Corporate Labor:									
8840-2-0000-69-5010-9223 APUC Labour Alloc Capitalized									(251.47)
8840-2-0000-69-5200-9233 Outside Services - APUC Labour Allocations					38,964.32	99,003.13	142,961.55	185,176.43	1,197.46
Total APUC/APCO Corporate Labor		0.00			38,964.32	99,003.13	142,961.55	185,176.43	945.99
APUC/APCO Allocations:									
8840-2-0000-69-5200-9223 APUC Admin Alloc Capitalized							(133,914.81)	(187,886.32)	(36,233.95)
8840-2-0000-69-5200-9232 Outside services APUC HO Allocations			33,402.88	630,516.82	178,900.62	472,667.34	526,612.51	618,860.10	172,542.60
Total APUC/APCO Allocations		0.00	33,402.88	630,516.82	178,900.62	472,667.34	392,697.70	430,973.78	136,308.65
Total Corporate Allocations		0.00	209,535.07	1,171,929.57	802,911.57	1,241,659.42	1,939,208.69	2,500,465.56	505,736.68
EBITDA after corporate allocations	6,800,732.92	3,359,636.22	1,354,795.63	5,605,295.17	12,612,597.08	14,307,384.88	14,363,788.61	22,342,172.45	12,154,891.81

Profit & Loss Statement									
	National Grid	National Grid	Energy North	Energy North	Energy North	Energy North	Energy North	Energy North	Energy North
	2012	2012	2012	2012	2013	2013	2013	2013	2014
	Mar YTD	Jun YTD	Sep YTD	Dec YTD	Mar YTD	Jun YTD	Sep YTD	Dec YTD	Mar YTD
Federal Income Taxes:									
8840-2-0000-80-8760-4104 -Def FIT Exp Debit					(1,277,946.91)	(1,770,041.99)	(788,251.26)	(788,251.26)	(955,589.90)
8840-2-0000-80-8710-4090 Federal Income Tax				(7,235.00)	(2,449,954.44)	(660,034.28)	0.00	0.00	0.00
Total Federal Income Taxes		0.00		(7,235.00)	(3,727,901.35)	(2,430,076.27)	(788,251.26)	(788,251.26)	(955,589.90)
Total Income Taxes	0.00	0.00		(7,235.00)	(3,727,901.35)	(2,319,476.27)	(677,651.26)	(677,651.26)	(955,589.90)
NET INCOME / (LOSS)	3,412,978.57	(76,187.58)	(1,016,550.63)	394,128.81	5,668,032.77	5,221,841.11	3,362,616.07	7,656,236.74	8,069,062.67

Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty Utilities
DG 14-180

Rate Case Filing Requirements
Pursuant to PUC 1604.01(a)

- (2) Annual reports to stockholders and statistical supplements, if any, for the most recent 2 years;

There are no annual reports to stockholders for Liberty Utilities (EnergyNorth Natural Gas) Corp.

Please go to the following hyperlink for copies of Algonquin Power & Utilities Corp. Annual Reports to Stockholders for the years 2012 and 2013.

<http://investors.algonquinpower.com/FinancialDocs.aspx?iid=4142273>

Hard copies will be provided upon request.

Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty Utilities
DG 14-180

Rate Case Filing Requirements
Pursuant to PUC 1604.01(a)

- (3) Federal income tax reconciliation for the test year;

Please see attached Puc 1604.01(a)(3).

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Liberty Utilities (EnergyNorth Natural Gas) Corp.**Calculation of Taxable Income****March 31, 2014**

	Add: 3 Months 2014-Mar-31 Energy North	Year Ended 2013-Dec-31 Energy North	Less: 3 Months 2013-Mar-31 Energy North	Test Year 2014-Mar-31 Energy North	
Net income(loss) per books	9,024,652.57	8,555,088.00	9,395,934.12	8,183,806.45	
Income subject to tax not recorded on books	97,659.00	569,401.50		667,060.50	CIAC received
Expense recorded on books not deducted on tax return				0.00	
depreciation	2,464,261.99	10,006,255.02	2,425,901.20	10,044,615.81	
employee share purchase plan		(2,328.34)		(2,328.34)	
meals and entertainment				0.00	
Reserve	183,939.78	(1,326,141.96)	939,609.91	(2,081,812.09)	
Pension	(476,778.33)	(690,847.15)	487,919.53	(1,655,545.00)	
				0.00	
Income recorded on books not included on tax return	(113,613.09)	(232,633.56)	(198,367.64)	(147,879.01)	AFUDC equity
Deductions on tax return not charged against book income				0.00	
depreciation	(2,088,432.50)	(17,311,285.34)	(3,507,529.26)	(15,892,188.58)	
regulatory assets/liabilities	(12,239,534.21)	5,381,141.80	(468,804.78)	(6,389,587.63)	
Cost of removal paid	(316,527.12)	(1,237,781.64)		(1,554,308.76)	
				0.00	
Taxable income	(3,464,371.91)	3,710,868.33	9,074,663.08	(8,828,166.65)	
NOLs carryover		(2,896,607.74)		(2,896,607.74)	
Taxable income after NOL	(3,464,371.91)	814,260.59	9,074,663.08	(11,724,774.40)	
	(3,466,700.25)				
	2,328.34				

Gross-up Factor:

Federal tax rate	0.34
State tax rate	0.09
Blended tax rate	39.61%

Gross-up factor 1.65590

Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty Utilities
DG 14-180

Rate Case Filing Requirements
Pursuant to PUC 1604.01(a)

- (4) A detailed computation of New Hampshire and federal income tax factors on the increment of revenue needed to produce a given increment of net operating income;

The after tax marginal tax rate is 39.61%.

Energy North						
Calculation of Taxable Income		Add: 3 Months	Year Ended	Less: 3 Months	Test Year	
March 31, 2014		2014-Mar-31	2013-Dec-31	2013-Mar-31	2014-Mar-31	
		Energy North	Energy North	Energy North	Energy North	
Net income(loss) per books		9,024,652.57	8,555,088.00	9,395,934.12	8,183,806.45	
Income subject to tax not recorded on books		97,659.00	569,401.50		667,060.50	CIAC received
Expense recorded on books not deducted on tax return					0.00	
depreciation		2,464,261.99	10,006,255.02	2,425,901.20	10,044,615.81	
employee share purchase plan			(2,328.34)		(2,328.34)	
meals and entertainment					0.00	
Reserve		183,939.78	(1,326,141.96)	939,609.91	(2,081,812.09)	
Pension		(476,778.33)	(690,847.15)	487,919.53	(1,655,545.00)	
					0.00	
Income recorded on books not included on tax return		(113,613.09)	(232,633.56)	(198,367.64)	(147,879.01)	AFUDC equity
Deductions on tax return not charged against book income					0.00	
depreciation		(2,088,432.50)	(17,311,285.34)	(3,507,529.26)	(15,892,188.58)	
regulatory assets/liabilities		(12,239,534.21)	5,381,141.80	(468,804.78)	(6,389,587.63)	
Cost of removal paid		(316,527.12)	(1,237,781.64)		(1,554,308.76)	
					0.00	
Taxable income		(3,464,371.91)	3,710,868.33	9,074,663.08	(8,828,166.65)	
NOLs carryover			(2,896,607.74)		(2,896,607.74)	
Taxable income after NOL		(3,464,371.91)	814,260.59	9,074,663.08	(11,724,774.40)	
		(3,466,700.25)				
		2,328.34				
Gross-up Factor:						
		Tax Affected				
Federal tax rate	34.00%	34.00%				
State tax rate	8.50%	5.61%				
Blended tax rate	42.50%	39.61%		Gross-up factor	1.65590	

Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty Utilities
DG 14-180

Rate Case Filing Requirements
Pursuant to PUC 1604.01(a)

- (5) A detailed list of charitable contributions charged in the test year above the line showing donee, the amount, and the account charged according to the following guidelines:
- a. If the utility's annual gross revenues are less than \$100,000,000 all contributions of \$50 and more shall be reported;
 - b. If the utility's annual gross revenues are \$100,000,000 or more, all contributions of \$2,500 and more shall be reported; and
 - c. The reporting threshold for a particular charity shall be on a cumulative basis, indicating the number of items comprising the total amount of contribution;

A detailed list of charitable contributions charged in the test year above the line showing donee, the amount, and the account charged:

Donee	Amount	Account Charged
Hallsville School	\$3,000.00	8840-2-9830-69-5130-9210

Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty Utilities
DG 14-180

Rate Case Filing Requirements
Pursuant to PUC 1604.01(a)

- (6) A list of advertising charged in the test year above the line showing expenditure by media, subject matter, and account charged according to the following guidelines;
- a. If the utility's annual gross revenues are less than \$100,000,000 all expenditures of \$50 and more shall be reported; and
 - b. If the utility's annual gross revenues are \$100,000,000 or more, all expenditures of \$2,500 and more shall be reported;

Please see below for a list of advertising charged in the test year.

Media	Vendor	Amount	Account Charged
Radio	New Hampshire Public Radio	\$5,130.00	8840-2-0000-69-5390-9130
Radio	Manchester Radio Group WZID	\$6,776.00	8840-2-9865-69-5130-9210
Direct mail	Sophwell, Inc	\$24,554.00	8840-2-9865-69-5130-9210
Direct mail	Sophwell, Inc	\$2,730.00	8840-2-9865-69-5130-9210

Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty Utilities
DG 14-180

Rate Case Filing Requirements
Pursuant to PUC 1604.01(a)

- (7) The utility's most recent cost of service study if not previously filed in an adjudicative proceeding;

Please see the testimony and attachments of James D. Simpson related to the Marginal Cost of Service study.

Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty Utilities
DG 14-180

Rate Case Filing Requirements
Pursuant to PUC 1604.01(a)

- (8) The utility's most recent construction budget;

Please see attached Puc 1604.01(a)(8).

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Construction Budget			Data
Category	Project #	Project Description	EN CY2014 Capital
LU CapEx - Growth	8840-EN101C	Growth Customer Contribution Budget Placeholder	-\$962,000
	8840-EN1101	Growth New Main	\$1,800,000
	8840-EN1102	New Reinforcement Main for Growth	\$159,000
	8840-EN1099	Growth Meter Purchases	\$0
	8840-EN1158	Marketing & Sales	\$126,000
	8840-EN1161	Growth Fitting	\$680,000
	8840-PCN150	New Service Residential	\$2,500,000
	8840-PCN152	New Service Comm/Industrial	\$330,000
	TBD	Hickory Woods - Londonderry	\$450,000
LU CapEx - Growth Total			\$5,083,000
LU CapEx - Improvement	8840-EN1103	Main Replacement City/State Construction	\$3,264,000
	8840-EN1005	Inactive Service Program	\$171,000
	8840-EN1137	Service Replacement City/State Construction	\$1,218,000
	8840-EN1163	Service Replacement Fitting City/State Construction	\$81,000
	8840-REL108	LNG/LPG Capital Improvements	\$0
	8840-C18800	Upgrade Hi Line - Concord to Tilton	\$850,000
	8840-C18802	Install Main Baboosic Lake Merrimack	\$0
	8840-C18803	Londonderry Turnpike Relay - Hooksett TS to Farmer Rd	\$0
	8840-REL105	Gas System Planning & Reliability	\$100,000
	8840-REL106	Gas System Control & Regulation	\$225,000
	8840-OTH-113	Facility Improvements & Additions - Various	\$0
	8840-OTH-114	Transportation Fleet and Equipment Purchases	\$670,000
	8840-OTH-115	IT - Software, Equipment & Infrastructure	\$302,000
	8840-C18720	Refresh Existing Buildings - Energy North (Capital)	\$200,000
	8840-C18730	Misc Capital Improvements EN Facilities	\$826,000
	8840-C18750	Install Security Equipment - EN Facilities	\$120,000
	8840-C18770	Purchase Londonderry - EN Allocation	\$0
	8840-C18772	Install Training Center	\$1,028,100
	8840-C18780	Upfit Londonderry - EN Allocation	\$280,000
	8840-C18781	Purchase Plotter - Londonderry	\$0
LU CapEx - Improvement Total			\$9,335,100
LU CapEx - Replenishment	8840-EN1111	Meter Work Project (Replacements)	\$199,000
	8840-EN1007	Replacement Services Random (Non Leaks)	\$263,000
	8840-EN1077	Replacement Services Random (Due to Leaks)	\$496,000
	8840-EN1100	Meter Work Project (Changes)	\$377,000
	8840-EN1100P	Meter Work Project (Meter Purchases)	\$930,000
	8840-EN1003	Critical Valve Program	\$0
	8840-EN1006	Cathodic Protection Program	\$718,000
	8840-EN1162	Main Replacement Fitting (integrity)	\$150,000
	8840-EN1164	Main Replacement Reactive	\$200,000
	8840-C18801	K Meter Replacement Program	\$650,000
	8840-EN1107	Main Replacement LEAK PRONE PIPE	\$3,600,000
	8840-EN1117	Service Replacement LP	\$1,000,000
	8840-REL107	Heater Program	\$0
	8840-ENH469	Gas Production Propane/LNG	\$190,000
	8840-REL110	Valve Installation/Replacement	\$180,000
	8840-REL109	SCADA Capital Improvements	\$10,000
	8840-OTH-111	Dispatch and Control Center	\$30,000
	8840-OTH-112	Purchase Misc Capital Equipment & Tools	\$200,000
	8840-C18740	Customer Walkin Centesr (Manchester & Nashua)	\$200,000
	8840-C18741	Customer Walkin Centers (Tilton)	\$50,000
LU CapEx - Replenishment Total			\$9,443,000
Grand Total			\$23,861,100

Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty Utilities
DG 14-180

Rate Case Filing Requirements
Pursuant to PUC 1604.01(a)

- (9) The utility's chart of accounts, if different from the uniform system of accounts established by the commission as part of Puc 300, Puc 400, Puc 500, Puc 600 and Puc 700;

Please see attached Puc 1604.01(a)(9).

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Rate Case**1604.1 part 9 Chart of accounts**

Inactive	Account Number	Description
	8840-2-0000-10-1010-1350	Working Funds
	8840-2-0000-10-1020-1310	Cash - JP Morgan
	8840-2-0000-10-1020-1311	Cash - Wells Fargo
	8840-2-0000-10-1020-1312	Cash - JP Morgan- Customer Refunds
	8840-2-0000-10-1020-1313	Cash Receipts Misc AR
	8840-2-0000-10-1060-1340	Other Special Deposits
	8840-2-0000-10-1101-1420	Customer Accounts Receivable
	8840-2-0000-10-1101-1421	Customer AR-Misc Billing
	8840-2-0000-10-1101-1425	A/R - CRIS
	8840-2-0000-10-1101-1427	A/R-Cogsdale clearing
	8840-2-0000-10-1102-1440	Accum Prov Uncollectable Accounts
X	8840-2-0000-10-1103-1422	Deferred Billing
X	8840-2-0000-10-1103-1424	Deferred Working Capital - off - Peak
	8840-2-0000-10-1121-1460	AR Associated Company
	8840-2-0000-10-1160-1430	Other Accounts Receivable
	8840-2-0000-10-1161-1430	Due from Vendor
	8840-2-0000-10-1161-1710	Interest & Dividends Receivable
	8840-2-0000-10-1162-1730	Accrued Utility Revenue
	8840-2-0000-10-1163-1422	Deferred Working Capital - Peak
	8840-2-0000-10-1163-1424	Deferred Working Capital - off - Peak
X	8840-2-0000-10-1163-1750	R/A-LDAC Costs
X	8840-2-0000-10-1163-1752	R/A-CGAC Costs - Off Peak
	8840-2-0000-10-1163-1754	Deferred off-peak Bad Debt
	8840-2-0000-10-1163-1755	Deferred Peak Reserve DSM
	8840-2-0000-10-1169-1756	Deferred Residential Assistance Adjustment
	8840-2-0000-10-1220-1750	Current Portion Derivative Asset
	8840-2-0000-10-1240-1650	Prepays
	8840-2-0000-10-1240-1653	Prepaid Taxes-Mun-Property-Oper
	8840-2-0000-10-1250-1840	Misc Billing Clearing
	8840-2-0000-10-1251-1843	Transp Exp-DR-Clearing Only
	8840-2-0000-10-1251-1849	Operating Clearing
	8840-2-0000-10-1310-2076	Due from Algonquin Power and Utilities Corp
	8840-2-0000-10-1310-2603	Due from Liberty Utilities Co
	8840-2-0000-10-1380-1510	Fuel Stock - Coal Other
	8840-2-0000-10-1380-1540	Plant Materials and Operating Supplies
	8840-2-0000-10-1380-1630	Stores Expense Undistributed
	8840-2-0000-10-1380-1631	Stores Clearing Db Bill Pool
	8840-2-0000-10-1380-1632	Stores Clearing-Credit
	8840-2-0000-10-1380-1640	Gas Stored Underground-Current
	8840-2-0000-10-1380-1641	Fuel Stock - Propane

Inactive	Account Number	Description
	8840-2-0000-10-1380-1642	UG Storage-Liquefied Nat Gas
	8840-2-0000-10-1510-1240	Investments
	8840-2-0000-10-1610-1210	OPI-Land Retained
	8840-2-0000-10-1610-3501	Land
	8840-2-0000-10-1610-3502	Rights-of-way
	8840-2-0000-10-1610-3600	Land and Land Rights
	8840-2-0000-10-1610-3641	Land and Land rights
	8840-2-0000-10-1610-3651	Land & Land Rights
	8840-2-0000-10-1610-3740	Land and Land Rights
	8840-2-0000-10-1610-3890	Land and Land Rights
	8840-2-0000-10-1615-1010	Plant in Service
	8840-2-0000-10-1615-1012	Plant in Service - ARO
	8840-2-0000-10-1615-1020	Plant Purchased or Sold
	8840-2-0000-10-1615-1060	Plant in Service-not classified
	8840-2-0000-10-1615-1140	Plant Acquisition Adjustments
	8840-2-0000-10-1615-1141	Goodwill KeySpan
	8840-2-0000-10-1615-1142	Goodwill Rollforward
	8840-2-0000-10-1615-1180	Other Utility Plant
	8840-2-0000-10-1615-1211	OPI-Structures Retained
	8840-2-0000-10-1615-1830	Preliminary Survey & Investigation Charges
	8840-2-0000-10-1615-3040	PRD-Land & Land Rights
	8840-2-0000-10-1615-3050	PRD-Structures&Improvements
	8840-2-0000-10-1615-3110	PRD-Structures&Improvements
	8840-2-0000-10-1615-3200	PRD-PROD Other Equipment
	8840-2-0000-10-1615-3201	PRD-PROD-OTHER EQUIP
	8840-2-0000-10-1615-3390	PRD-ARO
	8840-2-0000-10-1615-3521	Storage Leasehold and Rights
	8840-2-0000-10-1615-3522	Reservoirs
	8840-2-0000-10-1615-3523	Non recoverable natural gas
	8840-2-0000-10-1615-3610	Strucutures and Improvements
	8840-2-0000-10-1615-3620	Gas Holders
	8840-2-0000-10-1615-3630	Purification equipment
	8840-2-0000-10-1615-3631	Liquefaction equipment
	8840-2-0000-10-1615-3632	Vaporizing equipment
	8840-2-0000-10-1615-3633	Compressor equipment
	8840-2-0000-10-1615-3634	Measuring & regulating equipment
	8840-2-0000-10-1615-3635	Other equipment
	8840-2-0000-10-1615-3642	Structures and Improvements
	8840-2-0000-10-1615-3643	LNG processing terminal equipment
	8840-2-0000-10-1615-3644	LNG transportation equipment
	8840-2-0000-10-1615-3645	Measuring and regulating equipment

Inactive	Account Number	Description
	8840-2-0000-10-1615-3646	Compressor station equipment
	8840-2-0000-10-1615-3647	Communication equipment
	8840-2-0000-10-1615-3648	Other equipment
	8840-2-0000-10-1615-3650	Land & Land Rights
	8840-2-0000-10-1615-3660	T&D-Structures & Improvements
	8840-2-0000-10-1615-3662	T&D-STRUCT-IMPROV-M&R STA
	8840-2-0000-10-1615-3663	T&D-STRUCT-IMPROV-OTHER
	8840-2-0000-10-1615-3670	T&D-Mains-STL-PLST-CI-Mixed
	8840-2-0000-10-1615-3690	T&D-M&R Station Equipment
	8840-2-0000-10-1615-3720	Transmission-ARO
	8840-2-0000-10-1615-3750	Strucutures and Improvements
	8840-2-0000-10-1615-3760	Mains
	8840-2-0000-10-1615-3770	Compressor station equipment
	8840-2-0000-10-1615-3780	Measuring & regulating stn eqt-General
	8840-2-0000-10-1615-3790	Measuring & regulating stn eqt-City gate check stn
	8840-2-0000-10-1615-3800	Services
	8840-2-0000-10-1615-3810	Meters
	8840-2-0000-10-1615-3811	T&D-GAS METERS - INSTRUMENT
	8840-2-0000-10-1615-3812	T&D-GAS METERS - ERTS
	8840-2-0000-10-1615-3820	Meters Installations
	8840-2-0000-10-1615-3830	House regulators
	8840-2-0000-10-1615-3840	House Regulatory installations
	8840-2-0000-10-1615-3850	Industrial measuring & regulating stn eqt
	8840-2-0000-10-1615-3860	Other property on customers premises
	8840-2-0000-10-1615-3870	Other Equipment
	8840-2-0000-10-1615-3880	Distribution-ARO
	8840-2-0000-10-1615-3900	General Structures & Improvmnt
	8840-2-0000-10-1615-3910	Office Furniture & Improvement
	8840-2-0000-10-1615-3911	GEN-OFFICE EQUIPT-COMPUTERS
	8840-2-0000-10-1615-3912	GEN-LAPTOP COMPUTERS
	8840-2-0000-10-1615-3920	Transportation Equipment
	8840-2-0000-10-1615-3921	Transportation Equip<12,000 LB
	8840-2-0000-10-1615-3930	Stores Equipment
	8840-2-0000-10-1615-3940	Tools, Shop, and Garage Equipment
	8840-2-0000-10-1615-3941	Tools Shop Equip-CNG ST
	8840-2-0000-10-1615-3950	Laboratory Equipment
	8840-2-0000-10-1615-3960	Power Operated Equipment
	8840-2-0000-10-1615-3961	GEN-POWER OP EQPT>=12,000 LB
	8840-2-0000-10-1615-3970	Communications Equipment
	8840-2-0000-10-1615-3980	Misc. Equipment
	8840-2-0000-10-1618-1070	Construction Work In Progress

Inactive	Account Number	Description
	8840-2-0000-10-1618-1071	Capital Accrual CWIP-Additions
	8840-2-0000-10-1618-1072	Construction Work-in-Process Clearing
	8840-2-0000-10-1619-1020	Fixed assets clearing
	8840-2-0000-10-1647-3010	Intangible Plant-Organization
	8840-2-0000-10-1647-3020	Intangible Plant-Franchise/Consents
	8840-2-0000-10-1647-3030	Misc. Intangible Plant
	8840-2-0000-10-1655-1080	Accum Prov for Depn of Elect Utility Plant
	8840-2-0000-10-1655-1081	RWIP Reclass
	8840-2-0000-10-1655-1082	RWIP Salvage
	8840-2-0000-10-1655-1084	Accum dep cost of removal
	8840-2-0000-10-1655-1087	Excess Accum Depreciation
	8840-2-0000-10-1655-1100	Accum Prov for Amort of Elect Utility Plant (nonma
	8840-2-0000-10-1655-1110	Accum Prov for Amort of Elect Utility Plant
	8840-2-0000-10-1655-1150	Accm Amort on Acq Adjust
	8840-2-0000-10-1655-1190	Accum Deprecation for Other Utility Plant
	8840-2-0000-10-1655-1220	Accum Depr Non Utility Property
	8840-2-0000-10-1800-1903	ADIT- FIT on SIT
	8840-2-0000-10-1800-1905	ADFIT-Bad Debt Reserve
	8840-2-0000-10-1800-1906	ADFIT-Unbilled Revenue
	8840-2-0000-10-1800-1907	ADFIT-Pension Liability
	8840-2-0000-10-1800-1908	ADFIT-Reserve-Environmental
	8840-2-0000-10-1800-1909	ADFIT-Deferred Compensation
	8840-2-0000-10-1801-1900	ADFIT-Other
	8840-2-0000-10-1801-1901	ADFIT-OPEB Liability
	8840-2-0000-10-1801-1903	ADFIT-Accrued Interest
	8840-2-0000-10-1801-1906	ADSIT-FAS 109
	8840-2-0000-10-1802-1909	ADFIT-OCI-Investments
	8840-2-0000-10-1803-1901	ADIT-FIT on SIT-OCI
	8840-2-0000-10-1803-1902	ADFIT-Reserve-State FIN 48
	8840-2-0000-10-1803-1904	ADFIT-Employee Comp & Benefits
	8840-2-0000-10-1803-1905	ADFIT-Reg Liability-Other
	8840-2-0000-10-1803-1906	ADFIT-Reserves-Other
	8840-2-0000-10-1910-1141	Goodwill
	8840-2-0000-10-1920-1430	Other Long Term Asset
	8840-2-0000-10-1920-1740	R/A-CGAC Costs Peak
	8840-2-0000-10-1920-1741	R/A-CGAC Costs Off Peak
	8840-2-0000-10-1920-1743	Deferred Peak Bad Debt
	8840-2-0000-10-1920-1744	Deferred Gas Cost-Unbundling
	8840-2-0000-10-1920-1760	Derivative instrument assets-Hedges
	8840-2-0000-10-1920-1860	Misc Deferred Debits
	8840-2-0000-10-1920-1863	R/A-Environmental-Materials

Inactive	Account Number	Description
	8840-2-0000-10-1920-1864	R/A-Environmental-Purch Gas
	8840-2-0000-10-1920-1869	Deferred Charges - DDE
X	8840-2-0000-10-1929-1822	Derivative MTM Reg Asset
	8840-2-0000-10-1929-1824	Deriv-Gas Contract-RegAsset
	8840-2-0000-10-1929-1825	Interest on Def Reg Assets
	8840-2-0000-10-1929-1826	Reg asset other Pension related
	8840-2-0000-10-1929-1827	FAS158-OPEB
	8840-2-0000-10-1929-1828	OPEB Expense Deferred-Gas
	8840-2-0000-10-1929-1863	Regulatory Assets - FAS 109
	8840-2-0000-10-1930-1745	Rate Case Recovery
	8840-2-0000-10-1930-1823	Other Regulatory Asset - Deferred Rate Case
	8840-2-0000-10-1930-1826	FAS 158 - Pension
	8840-2-0000-10-1930-1827	Asset Ret Oblig Reg Asset
	8840-2-0000-10-1930-1828	NEG & KeySpan CTA
	8840-2-0000-10-1931-1810	Unamortized Debt Expense
	8840-2-0000-10-1936-1890	Unamortized Loss on Reaquired
	8840-2-0000-20-2001-2320	Accounts Payable
	8840-2-0000-20-2002-2320	A/P-Customer Refunds
X	8840-2-0000-20-2002-2321	A/P-Audited Vouchers
X	8840-2-0000-20-2002-2326	A/P-Misc Employee Withholding
	8840-2-0000-20-2002-2328	A/P-Unpaid Invoice Accrual
X	8840-2-0000-20-2002-2329	A/P Gas Purchases
	8840-2-0000-20-2021-2340	Accounts Payable - Intercompany
	8840-2-0000-20-2041-2340	Accts Payable to Assoc Co's
	8840-2-0000-20-2110-2282	Current Portion-Misc Operating Reserves
	8840-2-0000-20-2110-2420	Misc Accrued Liabilities
	8840-2-0000-20-2110-2421	Short Term Pension Obligation accrual
	8840-2-0000-20-2110-2422	Customer's 'Charitable Contributions
	8840-2-0000-20-2110-2423	CEC Surcharge
	8840-2-0000-20-2110-2425	Gas/Power Purchases Accrual
	8840-2-0000-20-2110-2427	CPUC Reimbursement
	8840-2-0000-20-2111-2420	Unapplied payments
	8840-2-0000-20-2111-2421	Unpaid Invoice Accrual
	8840-2-0000-20-2113-2350	Customer Deposits
	8840-2-0000-20-2115-2420	Due to Vendor
	8840-2-0000-20-2116-2370	Interest Accrued
	8840-2-0000-20-2116-2372	Int Accr-Customer Deposits
	8840-2-0000-20-2116-2374	Int Accr-Tax
	8840-2-0000-20-2124-2420	Accrued cost of removal
	8840-2-0000-20-2130-2420	Payroll Accrual
	8840-2-0000-20-2140-1845	Payroll Tax Clearing

Inactive	Account Number	Description
X	8840-2-0000-20-2141-2426	Curr&Accr Liab-Payroll
X	8840-2-0000-20-2141-2428	Curr&Accr Liab-Vac Accrual
	8840-2-0000-20-2141-2429	Curr&Accr Liab-NGUSA Goals
	8840-2-0000-20-2142-1740	Current Reg Liability Deferred Gas Cost
	8840-2-0000-20-2142-1745	Current Reg Liability Deferred Rate Case Cost
	8840-2-0000-20-2142-1756	Current Reg Liability Deferred Resi Adjustment
	8840-2-0000-20-2510-2360	Accrued Federal Taxes
	8840-2-0000-20-2510-2361	Taxes Accr-Federal Inc-Curr Yr
	8840-2-0000-20-2510-2364	Tx Accr-Fed Unempl Comp
	8840-2-0000-20-2530-2360	Accrued State Taxes
	8840-2-0000-20-2530-2362	Tx Accr-St Franch-NH
	8840-2-0000-20-2530-2364	Tx Accr-Municipal Property
	8840-2-0000-20-2530-2365	Tx Accr-State Unemployment
	8840-2-0000-20-2530-2366	Tx Accr-FICA Company Portion
	8840-2-0000-20-2530-2367	Tx Accr-St Franch-NY
	8840-2-0000-20-2530-2368	Tx Accr-Mass Medical
	8840-2-0000-20-2530-2369	Tx Accr-Misc
	8840-2-0000-20-2531-2360	Accrued Self-assessed Sales Taxes Payable
	8840-2-0000-20-2531-2361	Tx Accr-Personal Taxes-G&A
	8840-2-0000-20-2550-2410	Tax Collections Medicare Payroll Tax
	8840-2-0000-20-2550-2411	Tx Coll Pay FICA
	8840-2-0000-20-2550-2414	Tx Coll Pay-Fed Inc Withholding
	8840-2-0000-20-2550-2415	Tx Coll Pay-St Inc Withholding
	8840-2-0000-20-2605-2380	Dividends Declared-Common Stock
	8840-2-0000-20-2710-2310	Notes Payable - Current Portion
	8840-2-0000-20-2710-2330	Notes Payable Affiliated Companies
	8840-2-0000-20-2740-2450	Commodity Settlement Pay <1Yr
	8840-2-0000-20-2750-2430	Current Portion Capital Leases
X	8840-2-0000-20-2760-2530	Other Deferred Credits
	8840-2-0000-20-2760-2534	Def Cr-Hazardous Waste
X	8840-2-0000-20-2760-2535	Pension Cost
	8840-2-0000-20-2760-2539	FAS 112
	8840-2-0000-20-2760-2550	Accum Deferred Investment Tax Credit
	8840-2-0000-20-2760-2570	Unamortized Gain Reacquired Debt
	8840-2-0000-20-2761-2534	R/L-FAS 109 Reg Liab DFIT
	8840-2-0000-20-2761-2535	R/L-Deferred RCS-Recov/Exp
	8840-2-0000-20-2761-2536	Deriv Gas Cont-Reg-LT
	8840-2-0000-20-2761-2537	Deriv MTM Regulated-LT
	8840-2-0000-20-2761-2538	Deriv Gas Cont-NonRegLT
	8840-2-0000-20-2770-2520	Customer Advances For Construction
	8840-2-0000-20-2810-2230	Advances from Associated Companies

Inactive	Account Number	Description
	8840-2-0000-20-2810-2603	Due to LU Co.
	8840-2-0000-20-2810-2606	Due to Liberty Energy New Hampshire
	8840-2-0000-20-2810-2635	Due to Cogsdale New Hampshire
	8840-2-0000-20-2840-2552	NP-LU and EN \$18.1M 5YR@3.86%
	8840-2-0000-20-2840-2553	NP- LU and EN \$41.8M 10YR@4.84%
	8840-2-0000-20-2840-2554	NP-LU and EN \$21.8M 15YR@5.24%
	8840-2-0000-20-2840-2555	NP-LU and EN \$8.2M 15YR@5.24%
	8840-2-0000-20-2910-2210	Bonds
	8840-2-0000-20-2910-2240	Other Long-term Debt
	8840-2-0000-20-2910-2250	Unamortized Premium on LT Debt
	8840-2-0000-20-2910-2260	Unamortized Discount on LT Debt
	8840-2-0000-20-2910-2540	Other Regulatory Liabilities
	8840-2-0000-20-2910-2545	Deriv-Gas-Contract-Reg Liab
	8840-2-0000-20-2910-2546	Derivative MTM-Reg Liab
	8840-2-0000-20-2910-2547	Revenue Recognition Reserve
	8840-2-0000-20-2920-2450	Derivative instrument liab-Hedges
	8840-2-0000-20-2930-2280	Accum Provision Injury & Damages
	8840-2-0000-20-2930-2281	Pension/FAS106-Benefit Reserve
	8840-2-0000-20-2930-2282	Misc Operating Reserves
	8840-2-0000-20-2930-2283	OPEB/FAS 106 Benefit reserve
	8840-2-0000-20-2930-2285	Long Term Pension Obligation
	8840-2-0000-20-2930-2290	Accum Provision for Rate Refunds
	8840-2-0000-20-2930-2300	Asset Retirement Obligation
	8840-2-0000-20-2960-2270	Obligation Under Capital Lease
	8840-2-0000-20-2965-2820	Accum Deferred Inc Taxes - Other Property
	8840-2-0000-20-2965-2821	ADFIT-Property Related
	8840-2-0000-20-2965-2823	ADFIT-FAS 109
	8840-2-0000-20-2965-2824	ADSIT-Property Related
	8840-2-0000-20-2965-2826	ADSIT-FAS 109
	8840-2-0000-20-2965-2827	Deferred Tax Prov-Beg Balance
	8840-2-0000-20-2965-2828	ADFIT-Construction Interest
	8840-2-0000-20-2965-2829	ADSIT-Construction Interest
	8840-2-0000-20-2965-2830	Accum Deferred Inc Taxes - Other
	8840-2-0000-20-2965-2831	ADFIT-R/A-OPEB
	8840-2-0000-20-2965-2832	ADFIT-Unamrt Debt Disc or Prem
	8840-2-0000-20-2965-2834	ADFIT-Investments-OCI
	8840-2-0000-20-2965-2835	ADFIT-R/A-Other
	8840-2-0000-20-2965-2836	ADFIT-R/A-Environmental
	8840-2-0000-20-2967-2830	ADSIT-FAS 109
	8840-2-0000-20-2967-2831	ADSIT-Investments-OCI
	8840-2-0000-20-2967-2832	ADSIT-R/A-Other

Inactive	Account Number	Description
	8840-2-0000-20-2967-2833	ADSIT-R/A-Environmental
	8840-2-0000-20-2967-2836	ADSIT-R/A-OPEB
	8840-2-0000-20-2967-2837	ADSIT-Unamrt Debt Disc or Prem
	8840-2-0000-20-2967-2839	ADFIT-R/A-Property Taxes
	8840-2-0000-20-2968-2830	ADFIT-R/A-Pensions
	8840-2-0000-20-2968-2831	ADFIT-OCI-Investments
	8840-2-0000-20-2968-2832	ADSIT-R/A-Pension
	8840-2-0000-20-2968-2833	ADSIT-R/A-Property Taxes
	8840-2-0000-20-2969-2830	ADSIT - Pensions
	8840-2-0000-30-3010-2010	Common Stock Issued
	8840-2-0000-30-3010-2020	Member's Capital
	8840-2-0000-30-3010-2070	Premium Capital Stock
	8840-2-0000-30-3010-2100	Gain on Reaquired Cap Stock
	8840-2-0000-30-3010-2110	Misc Paid In Capital
	8840-2-0000-30-3010-2170	Treasury Stock
	8840-2-0000-30-3010-4590	Common Shares - EnergyNorth
	8840-2-0000-30-3012-2140	Capital Stock Expense
	8840-2-0000-30-3310-2150	Appropriated Retained Earnings
	8840-2-0000-30-3310-2160	Retained Earnings
	8840-2-0000-30-3310-4360	Appropriations of retained earnings
	8840-2-0000-30-3310-4370	Dividends declared-preferred stoct
	8840-2-0000-30-3310-4380	Dividends declared - Common stock
	8840-2-0000-30-3310-4390	Adjustement to retained earnings
	8840-2-0000-30-3700-4590	Dividend Paid - Energy North
	8840-2-0000-30-3800-2190	Accum Other Comprehensive Income
	8840-2-0000-30-3800-2191	OCI Unreal Apprec on Inv-Elim
	8840-2-0000-30-3800-2192	OCI FAS 158-Pension
	8840-2-0000-30-3800-2193	OCI FAS 158-OPEB
	8840-2-0000-30-3800-2196	OCI Investments-Taxation
X	8840-2-0000-40-4210-4500	Forefieted discounts DO Not USE
	8840-2-0000-40-4210-4510	Misc Service Revenue
	8840-2-0000-40-4210-4540	Rental Income
	8840-2-0000-40-4210-4870	Forfeited discounts - Gas
	8840-2-0000-40-4295-4800	Residential Sales
	8840-2-0000-40-4295-4801	Residential Sales - Fixed Portion
	8840-2-0000-40-4295-4802	Residential Sales - Variable Portion
	8840-2-0000-40-4295-4803	Residential Sales - Energy Cost
	8840-2-0000-40-4295-4810	Commercial and industrial sales
	8840-2-0000-40-4295-4813	Commercial Sales - Fixed Portion
	8840-2-0000-40-4295-4814	Commercial Sales - Variable Portion
	8840-2-0000-40-4295-4815	Commercial Sales - Energy Cost

Inactive	Account Number	Description
	8840-2-0000-40-4295-4816	Industrial Sales - Fixed Portion
	8840-2-0000-40-4295-4817	Industrial Sales - Variable Portion
	8840-2-0000-40-4295-4818	Industrial Sales - Energy Cost
	8840-2-0000-40-4295-4820	Other Sales to Public Authority
	8840-2-0000-40-4295-4830	Sales for resale
	8840-2-0000-40-4400-4211	Gain on Disp of Property
	8840-2-0000-40-4400-4250	Miscellaneous Amortization
	8840-2-0000-40-4420-4190	Interest income
	8840-2-0000-40-4460-4880	Misc Service revenues
	8840-2-0000-40-4460-4893	Rev-Transport of gas of others through distn fac
	8840-2-0000-40-4460-4950	Other Gas revenues
	8840-2-0000-40-4700-4191	Allow for other funds used during construction
	8840-2-0000-51-5010-7100	Operation Supervision & Engineering - Labour
	8840-2-0000-51-5010-7170	Liquefied Petroleum Gas - Labor
	8840-2-0000-51-5010-7280	Liquefied Petroleum Gas - Labor
	8840-2-0000-51-5010-7350	Misc Production Exp - Labour
	8840-2-0000-51-5010-7420	Maint of Production Eqt - Labour
	8840-2-0000-51-5010-8130	Other Gas Supply Exp - Labor
	8840-2-0000-51-5010-8410	Operation Labor & Expenses - Labour
	8840-2-0000-51-5010-8462	Other Expenses - LNG - Labor
	8840-2-0000-51-5010-8570	Measuring & Reg Stn Exp - Labor
	8840-2-0000-51-5010-8710	Oper-Dist-Load Dispatching - Labour
	8840-2-0000-51-5010-8740	Mains & services - Labor
	8840-2-0000-51-5010-8750	Measuring and Regulating Station Expenses - labor
	8840-2-0000-51-5010-8760	Oper-Stat Exp-Industrial - Labour
	8840-2-0000-51-5010-8780	Meter & house regulator - Labor
	8840-2-0000-51-5010-8790	Customer installations expenses - Labor
	8840-2-0000-51-5010-8800	Other expenses - Labor
	8840-2-0000-51-5010-8810	Distribution-Rents-Labour
	8840-2-0000-51-5110-7360	Production - Rents
	8840-2-0000-51-5110-8600	Transmission - Rents
	8840-2-0000-51-5430-8790	Customer installations expenses
	8840-2-0000-51-5431-8760	Oper-Stat Exp-Industrial
	8840-2-0000-51-5435-8710	Oper-Dist-Load Dispatching
	8840-2-0000-51-5435-8800	Other expenses
	8840-2-0000-51-5435-8810	Distribution-Rents-Expense
	8840-2-0000-51-5436-8740	Mains & services expenses
	8840-2-0000-51-5437-8780	Meter & house regulator expenses
	8840-2-0000-51-5438-8570	Measuring & Regulating Station Exp
	8840-2-0000-51-5439-8462	Other Expenses - LNG
	8840-2-0000-51-5444-7350	Misc Production Exp

Inactive	Account Number	Description
	8840-2-0000-51-5540-7100	Operation Supervision & Engineering
	8840-2-0000-51-5540-7170	Liquefied Petroleum Gas
	8840-2-0000-51-5545-8410	Operation Labor & Expenses
	8840-2-0000-52-5540-7280	Liquefied Petroleum Gas
	8840-2-0000-52-5541-8040	Natural Gas City Gate Purchases
	8840-2-0000-52-5541-8041	Natural Gas Demand Charges - Transportation
	8840-2-0000-52-5541-8042	Deferred Gas Costs
	8840-2-0000-52-5541-8044	Natural Gas Capacity Release
	8840-2-0000-52-5541-8045	Natural Gas Imbalances - Cashout
	8840-2-0000-52-5541-8047	Natural Gas Hedging - Derivative Settlements
	8840-2-0000-52-5542-8050	Other Gas Purchases
	8840-2-0000-52-5543-8081	Natural Gas Withdrawn from Storage
	8840-2-0000-52-5543-8082	Natural Gas Delivered to Storage
	8840-2-0000-52-5544-8130	Other Gas Supply Exp
	8840-2-0000-56-5010-5930	Maint of overhead lines Labor
	8840-2-0000-56-5010-8478	LNG Term&Proc-Maint Oth Equip - Labour
	8840-2-0000-56-5010-8700	Operation supervision and engineering-Labour
	8840-2-0000-56-5010-8710	Oper-Dist-Load Dispatching -Dont use
	8840-2-0000-56-5010-8850	Maint supervision and engineering - Labor
	8840-2-0000-56-5010-8860	Maint of structures & improvements - Labor
	8840-2-0000-56-5010-8870	Maint of mains - Labor
	8840-2-0000-56-5010-8890	Maint of meas & reg stn eqt-Gen Labor
	8840-2-0000-56-5010-8920	Maint of services - Labor
	8840-2-0000-56-5010-8930	Maint of meters & house regulators - Labor
	8840-2-0000-56-5010-8940	Maint of other eqt - Labor
	8840-2-0000-56-5210-5930	Maint of overhead lines
	8840-2-0000-56-5210-7420	Maint of Production Eqt
	8840-2-0000-56-5210-8860	Maint of structures & improvements
	8840-2-0000-56-5210-8870	Maint of mains
	8840-2-0000-56-5210-8890	Maint of meas & reg stn eqt-Gen exp
	8840-2-0000-56-5210-8920	Maint of services exp
	8840-2-0000-56-5210-8930	Maint of meters & house regulators exp
	8840-2-0000-56-5210-8940	Maint of other eqt exp
	8840-2-0000-56-5435-8700	Operation Supervision & Engineering
	8840-2-0000-69-5010-9010	Supervision
	8840-2-0000-69-5010-9020	Meter reading expenses - labor
	8840-2-0000-69-5010-9030	Customer records and collection expenses - labor
	8840-2-0000-69-5010-9050	Misc customer accounts exp-Labor
	8840-2-0000-69-5010-9070	Supervision - labor
	8840-2-0000-69-5010-9080	Customer assistance expenses - labor
	8840-2-0000-69-5010-9090	Info & instructional adv exp-Labor

Inactive	Account Number	Description
	8840-2-0000-69-5010-9100	Misc customer service and info exp-Labor
	8840-2-0000-69-5010-9120	Demonstrating & selling exp (Major only)-Labor
	8840-2-0000-69-5010-9130	Advertising expenses (Major only)-Labour
	8840-2-0000-69-5010-9160	Misc sales expenses (Major only)-Labor
	8840-2-0000-69-5010-9220	Admin Exp Transferred - CR
	8840-2-0000-69-5010-9221	LU Labor Alloc Capitalized
	8840-2-0000-69-5010-9223	APUC Labour Alloc Capitalized
	8840-2-0000-69-5010-9224	LABS Labour Captil
X	8840-2-0000-69-5010-9234	LABS Labour Allocations
	8840-2-0000-69-5011-9290	Duplicate charges-Credit (payroll offset)
	8840-2-0000-69-5012-9290	Duplicate charges-Credit (benefits offset)
	8840-2-0000-69-5040-4080	Social Security Taxes
	8840-2-0000-69-5040-9261	Payroll Taxes
	8840-2-0000-69-5040-9262	FSA
	8840-2-0000-69-5040-9263	Adoption Assistance
	8840-2-0000-69-5040-9264	Tuition Reimbursement
	8840-2-0000-69-5040-9265	EAP
	8840-2-0000-69-5041-4080	Federal Unemployment taxes
	8840-2-0000-69-5041-4081	Tx Oth Inc Tx-FICA Co portion
	8840-2-0000-69-5041-4082	Tx Oth Inc Tx-St Unempl Tax
	8840-2-0000-69-5042-4080	Medicare
	8840-2-0000-69-5043-9260	Employee pensions and benefits - 401k
	8840-2-0000-69-5043-9261	Cash Balance Pension
	8840-2-0000-69-5043-9262	ESPP Expense
	8840-2-0000-69-5043-9263	Opt-Out Credit
	8840-2-0000-69-5043-9264	LTD
	8840-2-0000-69-5043-9265	AD&D
	8840-2-0000-69-5043-9266	Optional AD&D
	8840-2-0000-69-5043-9267	Pension
	8840-2-0000-69-5043-9268	Pension Plan Expenses
	8840-2-0000-69-5043-9269	401K Match
	8840-2-0000-69-5044-9260	Group Benefits
	8840-2-0000-69-5044-9261	Health Svc
	8840-2-0000-69-5044-9262	FAS 106 (Retiree Health Care)
	8840-2-0000-69-5044-9263	Retiree Life Insurance
	8840-2-0000-69-5044-9264	Retiree Dental Insurance
	8840-2-0000-69-5044-9265	FAS 112 (Post-Employment Benefits)
	8840-2-0000-69-5044-9266	Health Care
	8840-2-0000-69-5044-9267	Dental
	8840-2-0000-69-5044-9268	Group Life
	8840-2-0000-69-5044-9269	Optional Life Ins

Inactive	Account Number	Description
	8840-2-0000-69-5045-9260	Workers' Compensation
	8840-2-0000-69-5045-9261	Dependent Life Ins
	8840-2-0000-69-5045-9270	Franchise Requirements
	8840-2-0000-69-5110-9310	Rents
	8840-2-0000-69-5130-9210	Office supplies and expenses
	8840-2-0000-69-5130-9213	Service Co Dep Exp LAB
	8840-2-0000-69-5130-9214	Service Co AFUDC Credit
	8840-2-0000-69-5130-9216	Meals & Entertainment
	8840-2-0000-69-5131-9211	Travel
	8840-2-0000-69-5131-9212	Utilities
	8840-2-0000-69-5200-9220	Admin Expenses Transferred - Credit
	8840-2-0000-69-5200-9222	LU Admin Alloc Capitalized
	8840-2-0000-69-5200-9223	APUC Admin Alloc Capitalized
	8840-2-0000-69-5200-9224	LABS Admin Alloc Capitalized
	8840-2-0000-69-5200-9230	Outsided services employed - other
	8840-2-0000-69-5200-9231	Outside services LU HO Allocations
	8840-2-0000-69-5200-9232	Outside services APUC HO Allocations
	8840-2-0000-69-5200-9233	Outside Services - APUC Labour Allocations
	8840-2-0000-69-5200-9234	LABS NonLabour Allocations
	8840-2-0000-69-5250-9010	Customer Care Supervision Expenses
	8840-2-0000-69-5250-9020	Meter reading expenses
	8840-2-0000-69-5250-9030	Customer records and collection expenses
	8840-2-0000-69-5250-9050	Miscellaneous customer accounts expenses
	8840-2-0000-69-5280-9240	Property insurance
	8840-2-0000-69-5280-9250	Injuries and damages
	8840-2-0000-69-5390-9080	Customer assistance expenses
	8840-2-0000-69-5390-9090	Informational & instructional advertising expenses
	8840-2-0000-69-5390-9100	Misc customer service & informational expenses
	8840-2-0000-69-5390-9110	Sales Expense-Supervision
	8840-2-0000-69-5390-9120	Demonstrating and selling expenses (Major only)
	8840-2-0000-69-5390-9130	Advertising expenses (Major only)
	8840-2-0000-69-5390-9160	Miscellaneous sales expenses (Major only)
	8840-2-0000-69-5390-9301	General advertising expenses
	8840-2-0000-69-5610-9280	Regulatory commission expenses
	8840-2-0000-69-5615-9302	Miscellaneous general expenses
	8840-2-0000-69-5615-9303	Research & Development
	8840-2-0000-69-5680-4080	Property taxes
	8840-2-0000-69-7030-9200	LTIP Expense
	8840-2-0000-69-7100-9320	Maintenance of general plant-Gas
	8840-2-0000-69-7360-9230	Legal Services
	8840-2-0000-69-7450-4263	Penalties

Inactive	Account Number	Description
	8840-2-0000-75-7100-9320	Maintenance of general plant-Gas
	8840-2-0000-75-7450-4261	Donations
	8840-2-0000-75-7450-4263	Penalties
	8840-2-0000-75-7450-4264	Exp for certain civic, political & related act
	8840-2-0000-75-7450-4265	Other deductions
	8840-2-0000-75-7695-4080	Franchise taxes
	8840-2-0000-75-7695-4081	Tx Oth Inc Tx-Misc
	8840-2-0000-75-7695-4082	Tx Oth Inc Tx-Sales Use & Util
	8840-2-0000-80-8540-4270	Interest on Long-term Debt
	8840-2-0000-80-8541-4280	Amortize Debt Discount & Exp
	8840-2-0000-80-8543-4300	Interest on debt to associated companies
	8840-2-0000-80-8550-4191	AFUDC Borrowed-Equity portion
	8840-2-0000-80-8550-4310	Other Interest Expense
	8840-2-0000-80-8550-4311	Other Interest Expense - Tax
	8840-2-0000-80-8550-4320	AFUDC - borrowed
	8840-2-0000-80-8550-4350	Exceptional Costs
	8840-2-0000-80-8610-4030	Depreciation Exp
	8840-2-0000-80-8610-4031	Depreciation Exp.-ARO
	8840-2-0000-80-8610-4040	Amortization-leasehold Imp.
	8840-2-0000-80-8610-4050	Amortization-Intangibles
	8840-2-0000-80-8640-4041	Amort - limited-term gas plant
	8840-2-0000-80-8640-4050	Amort - gas plant
	8840-2-0000-80-8640-4051	Amort of Other Plant
	8840-2-0000-80-8640-4073	Regulatory - debits
	8840-2-0000-80-8660-9040	Uncollectible accounts
	8840-2-0000-80-8670-9210	Gain/Loss Foreign Exchange
	8840-2-0000-80-8710-4090	Federal Income Tax
	8840-2-0000-80-8710-4091	Fed Inc Tx-Prior Years
	8840-2-0000-80-8720-4011	Tx Oth Inc Tx-NH Bus Profit Tx
	8840-2-0000-80-8720-4090	State Income Tax
	8840-2-0000-80-8720-4094	State Income Tax - Prior yr
	8840-2-0000-80-8760-4101	Def SIT Expense-Debit
	8840-2-0000-80-8760-4102	Def SIT Expense-Prior Year
	8840-2-0000-80-8760-4104	Def FIT Expense-Debit
	8840-2-0000-80-8760-4105	Def FIT Expense-Prior Year
	8840-2-9800-69-5010-9200	A&G salaries - IT
X	8840-2-9800-69-5010-9201	A&G Salaries - IT LU Headoffice
	8840-2-9800-69-5010-9204	A&G Salaries-IT LABS Head Office
	8840-2-9800-69-5040-4080	Social Security Taxes
	8840-2-9800-69-5041-4080	Federal Unemployment Taxes
	8840-2-9800-69-5041-4081	Tx Oth Inc Tx-FICA Co Portion - IT

Inactive	Account Number	Description
	8840-2-9800-69-5041-4082	Tx Oth Inc Tx-St Unempl Tax - IT
	8840-2-9800-69-5041-4083	Tx Oth Inc Tx-Mun Op Prop - IT
	8840-2-9800-69-5042-4080	Medicare
	8840-2-9800-69-5130-9210	Office Supplies-IT
	8840-2-9800-69-5130-9215	Office supplies & exp IT LU Headoffice
	8840-2-9800-69-5130-9216	Meals & Entertain IT LU HO
	8840-2-9800-69-5131-9211	Travel-IT
	8840-2-9800-69-5131-9212	Utilities - IT
	8840-2-9800-69-5200-9230	Outsided services-IT
	8840-2-9800-69-7360-9230	Legal Services - IT
	8840-2-9801-69-5010-9204	A&G Salaries - Transition LABS Headoffice
	8840-2-9810-69-5010-9200	A&G salaries - HR
X	8840-2-9810-69-5010-9201	A&G Salaries - HR LU Headoffice
	8840-2-9810-69-5010-9204	A&G Salaries-HR LABS Head Office
	8840-2-9810-69-5040-4080	Social Security Taxes
	8840-2-9810-69-5041-4080	Federal Unemployment Taxes
	8840-2-9810-69-5041-4081	Tx Oth Inc Tx-FICA Co Portion-HR
	8840-2-9810-69-5041-4082	Tx Oth Inc Tx-St Unempl Tax-HR
	8840-2-9810-69-5041-4083	Tx Oth Inc Tx-Mun Op Prop-HR
	8840-2-9810-69-5042-4080	Medicare
	8840-2-9810-69-5130-9210	Office Supplies-HR
	8840-2-9810-69-5130-9215	Office supplies & exp HR LU Headoffice
	8840-2-9810-69-5130-9216	Meals & Entertain HR LU HO
	8840-2-9810-69-5131-9211	Travel-HR
	8840-2-9810-69-5131-9212	Utilities - HR
	8840-2-9810-69-5200-9230	Outsided services-HR
	8840-2-9810-69-7360-9230	Legal Services - HR
	8840-2-9811-69-5010-9204	A&G Salaries - Payroll&HRIS LABS Headoffice
	8840-2-9812-69-5010-9204	A&G Salaries - Training&DevLABS Headoffice
	8840-2-9815-69-5010-9200	A&G Salaries - Environmental/Health& Safety
X	8840-2-9815-69-5010-9201	A&G Salaries - EHS&S LU Headoffice
	8840-2-9815-69-5040-4080	Social Security Taxes
	8840-2-9815-69-5041-4080	Federal Unemployment Taxes
	8840-2-9815-69-5041-4081	Tx Oth Inc Tx-FICA Co Portion-Environmental
	8840-2-9815-69-5041-4082	Tx Oth Inc Tx-St Unempl Tax-Environmental
	8840-2-9815-69-5041-4083	Tx Oth Inc Tx-Mun Op Prop-Environmental
	8840-2-9815-69-5042-4080	Medicare
	8840-2-9815-69-5130-9210	Office Supplies-Environmental/Health& Safety
	8840-2-9815-69-5131-9211	Travel-EHSS
	8840-2-9815-69-5131-9212	Utilities - EHSS
	8840-2-9815-69-5200-9230	Outsided services-Environmental/Health& Safety

Inactive	Account Number	Description
	8840-2-9815-69-7360-9230	Legal Services - EHSS
	8840-2-9820-69-5010-9200	A&G salaries - Finance and Admin
	8840-2-9820-69-5010-9201	A&G Salaries - Fin & Adm LU Headoffice
	8840-2-9820-69-5010-9202	A&G Salaries - Fin & Adm APUC Headoffice
	8840-2-9820-69-5010-9204	A&G Salaries-Fin & Admin LABS Head Office
	8840-2-9820-69-5040-4080	Social Security Taxes
	8840-2-9820-69-5041-4080	Federal Unemployment Taxes
	8840-2-9820-69-5041-4081	Tx Oth Inc Tx-FICA Co Portion
	8840-2-9820-69-5041-4082	Tx Oth Inc Tx-St Unempl Tax
	8840-2-9820-69-5041-4083	Tx Oth Inc Tx-Mun Op Prop
	8840-2-9820-69-5042-4080	Medicare
	8840-2-9820-69-5130-9210	Office Supplies-Finance and Admin
	8840-2-9820-69-5130-9215	Office supplies & exp Fin & Adm LU Headoffice
	8840-2-9820-69-5130-9216	Meals & Entertain Fin & Adm LU HO
	8840-2-9820-69-5130-9217	Office supplies & exp Fin & Adm APUC Headoffice
	8840-2-9820-69-5130-9218	Office supplies & exp Fin & Adm APCO Headoffice
	8840-2-9820-69-5130-9219	Meals & Entertain Fin & Adm APUC HO
	8840-2-9820-69-5131-9211	Travel-Finance
	8840-2-9820-69-5131-9212	Utilities - Finance
	8840-2-9820-69-5200-9230	Outsided services-Finance and Admin
	8840-2-9820-69-7360-9230	Legal Expense - Finance
	8840-2-9821-69-5010-9204	A&G Salaries - Risk Management LABS Headoffice
	8840-2-9822-69-5010-9204	A&G Salaries - Treasury LABS Headoffice
	8840-2-9823-69-5010-9200	A&G salaries - Legal
	8840-2-9823-69-5010-9204	A&G Salaries - Legal LABS Headoffice
	8840-2-9823-69-5130-9210	Office Supplies-Legal
	8840-2-9823-69-5131-9211	Travel - Legal
	8840-2-9823-69-5131-9212	Utilities - Legal
	8840-2-9823-69-5200-9230	Outsided services-Legal
	8840-2-9824-69-5010-9204	A&G Salaries - Internal Audit LABS Headoffice
	8840-2-9825-69-5010-9200	A&G Salaries - Purchasing
	8840-2-9825-69-5010-9204	A&G Salaries - Purchasing LABS Headoffice
	8840-2-9825-69-5130-9210	Office Supplies-Purchasing
	8840-2-9825-69-5131-9211	Travel - Procurement
	8840-2-9825-69-5131-9212	Utilities - Procurement
	8840-2-9825-69-5200-9230	Outsided services-Purchasing
	8840-2-9826-69-5010-9204	A&G Salaries - Building/Office LABS Headoffice
	8840-2-9830-69-5010-9200	A&G salaries - Regulatory
	8840-2-9830-69-5010-9201	A&G Salaries - Regulatory LU Headoffice
	8840-2-9830-69-5040-4080	Social Security Taxes
	8840-2-9830-69-5041-4080	Federal Unemployment Taxes

Inactive	Account Number	Description
	8840-2-9830-69-5041-4081	Tx Oth Inc Tx-FICA Co Portion
	8840-2-9830-69-5041-4082	Tx Oth Inc Tx-St Unempl Tax
	8840-2-9830-69-5041-4083	Tx Oth Inc Tx-Mun Op Prop
	8840-2-9830-69-5042-4080	Medicare
	8840-2-9830-69-5130-9210	Office Supplies-Regulatory
	8840-2-9830-69-5130-9215	Office supplies & exp Regulatory LU Headoffice
	8840-2-9830-69-5130-9216	Meals & Entertain Regulatory LU HO
	8840-2-9830-69-5131-9211	Travel-Regulatory
	8840-2-9830-69-5131-9212	Utilities - Regulatory
	8840-2-9830-69-5200-9230	Outsided services-Regulatory
	8840-2-9830-69-7360-9230	Legal Expense - Regulatory
	8840-2-9835-69-5010-9200	A&G Salaries - Energy Procurement
	8840-2-9835-69-5040-4080	Social Security Taxes
	8840-2-9835-69-5041-4080	Federal Unemployment Taxes
	8840-2-9835-69-5041-4081	Tx Oth Inc Tx-FICA Co Portion
	8840-2-9835-69-5041-4082	Tx Oth Inc Tx-St Unempl Tax
	8840-2-9835-69-5041-4083	Tx Oth Inc Tx-Mun Op Prop
	8840-2-9835-69-5042-4080	Medicare
	8840-2-9835-69-5130-9210	Office Supplies-Energy Procurement
	8840-2-9835-69-5131-9211	Travel - Energy Procurement
	8840-2-9835-69-5131-9212	Utilities - Energy Procurement
	8840-2-9835-69-5200-9230	Outsided services-Energy Procurement
	8840-2-9840-69-5010-9200	A&G Salaries - Procurement/Supply Chain
X	8840-2-9840-69-5040-4080	Social Security Taxes
	8840-2-9840-69-5130-9210	Office Supplies-Procurement/Supply Chain
	8840-2-9840-69-5200-9230	Outsided services-Procurement/Supply Chain
	8840-2-9850-69-5010-9200	A&G salaries - Operations
	8840-2-9850-69-5010-9201	A&G Salaries - Operations LU Headoffice
	8840-2-9850-69-5040-4080	Social Security Taxes
	8840-2-9850-69-5041-4080	Federal Unemployment Taxes
	8840-2-9850-69-5041-4081	Tx Oth Inc Tx-FICA Co Portion-Procurement
	8840-2-9850-69-5041-4082	Tx Oth Inc Tx-St Unempl Tax-Procurement
	8840-2-9850-69-5041-4083	Tx Oth Inc Tx-Mun Op Prop-Procurement
	8840-2-9850-69-5042-4080	Medicare
	8840-2-9850-69-5130-9210	Office Supplies-Operations
	8840-2-9850-69-5130-9215	Office supplies & exp Operations LU Headoffice
	8840-2-9850-69-5130-9216	Meals & Entertain Operations LU HO
	8840-2-9850-69-5131-9211	Travel-Operations
	8840-2-9850-69-5200-9230	Outsided services-Operations
	8840-2-9850-69-7360-9230	Legal Expense - Operations
	8840-2-9855-69-5010-9200	A&G salaries - Legal

Inactive	Account Number	Description
X	8840-2-9855-69-5040-4080	Social Security Taxes
X	8840-2-9855-69-5041-4080	Federal Unemployment Taxes
X	8840-2-9855-69-5041-4082	Tx Oth Inc Tx-St Unempl Tax-Legal
X	8840-2-9855-69-5042-4080	Medicare
	8840-2-9855-69-5130-9210	Office Supplies-Legal
	8840-2-9855-69-5200-9230	Outsided services-Legal
	8840-2-9860-69-5010-9200	A&G salaries - Executive
	8840-2-9860-69-5010-9202	A&G Salaries - Executive APUC Headoffice
	8840-2-9860-69-5010-9204	A&G Salaries - Executive LABS Headoffice
	8840-2-9860-69-5040-4080	Social Security Taxes
	8840-2-9860-69-5041-4080	Federal Unemployment Taxes
	8840-2-9860-69-5041-4081	Tx Oth Inc Tx-FICA Co Portion
	8840-2-9860-69-5041-4082	Tx Oth Inc Tx-St Unempl Tax
	8840-2-9860-69-5041-4083	Tx Oth Inc Tx-Mun Op Prop
	8840-2-9860-69-5042-4080	Medicare
	8840-2-9860-69-5130-9210	Office Supplies - Executive
	8840-2-9860-69-5130-9217	Office supplies & exp Executive APUC Headoffice
	8840-2-9860-69-5130-9219	Meals & Entertain Executive APUC HO
	8840-2-9860-69-5131-9211	Travel - Executive/ Business Development
	8840-2-9860-69-5131-9212	Utilities - Executive/ Business Development
	8840-2-9865-69-5010-9200	A&G - Customer service
	8840-2-9865-69-5040-4080	Social Security Taxes
	8840-2-9865-69-5041-4080	Federal Unemployment Taxes
	8840-2-9865-69-5041-4081	Tx Oth Inc Tx-FICA Co Portion-Legal
	8840-2-9865-69-5041-4082	Tx Oth Inc Tx-St Unempl Tax-Legal
	8840-2-9865-69-5041-4083	Tx Oth Inc Tx-Mun Op Prop-Legal
	8840-2-9865-69-5042-4080	Medicare
	8840-2-9865-69-5130-9210	Office Supplies-Customer service
	8840-2-9865-69-5131-9211	Travel-Customer Service
	8840-2-9865-69-5200-9230	Outsided services-Customer service
	8840-2-9865-69-7360-9230	Legal Expense - Customer Service
	8840-2-9870-69-5010-9204	A&G Salaries-Investor Relations LABS Head Office
	8840-2-9870-69-5130-9217	Office supplies&exp Investor Relat APUC Headoffice
	8840-2-9870-69-5130-9219	Meals & Entertain Investor Relations APUC HO

Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty Utilities
DG 14-180

Rate Case Filing Requirements
Pursuant to PUC 1604.01(a)

- (10) The utility's Securities and Exchange Commission 10K forms and 10Q forms or hyperlinks thereto, for the most recent 2 years;

There are no 10K or 10Q forms for EnergyNorth.

Please go to the following hyperlink for Algonquin Power & Utilities Corp.'s Securities and Exchange Commission 10K forms and 10Q forms for the most recent 2 years:

<http://investors.algonquinpower.com/FinancialDocs.aspx?iid=4142273>

Hard copies will be provided upon request.

Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty Utilities
DG 14-180

Rate Case Filing Requirements
Pursuant to PUC 1604.01(a)

- (11) A detailed list of all membership fees, dues, lobbying expenses and donations for the test year charged above the line showing the trade, technical, and professional associations and organizations and amount, and the account charged, according to the following guidelines:
- a. If the utility's annual gross revenues are less than \$100,000,000 all membership fees, dues and donations shall be reported; and
 - b. If the utility's annual gross revenues are \$100,000,000 or more, all membership fees, dues and donations of \$5,000 and more shall be reported;

There were no membership fees, dues, lobbying expenses and donations for the test year in excess of \$5,000.

Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty Utilities
DG 14-180

Rate Case Filing Requirements
Pursuant to PUC 1604.01(a)

- (12) The utility's most recent depreciation study if not previously filed in an adjudicative proceeding;

The Company refers the PUC to its most recent depreciation study filed in DG 08-009.

Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty Utilities
DG 14-180

Rate Case Filing Requirements
Pursuant to PUC 1604.01(a)

- (13) The utility's most recent management and financial audits if not previously filed in an adjudicative proceeding;

No management audits have been performed for Liberty Utilities (EnergyNorth Natural Gas) Corp.

EnergyNorth's books are reviewed by outside auditors, but audited financial statements are issued on a consolidated basis at the parent company level and not specifically for EnergyNorth.

Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty Utilities
DG 14-180

Rate Case Filing Requirements
Pursuant to PUC 1604.01(a)

- (14) A list of officers and directors of the utility and their full compensation for each of the last 2 years, detailing base compensation, bonuses, and incentive plans;

Please see attached Puc 1604.01(a)(14).

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Liberty Utilities (EnergyNorth Natural Gas) Corp.**Officers as of 07/03/12 and 12/31/13****Compensation as of 07/03/12 and 12/31/13**

		2012				
Name	Title	Base Salary as of July 3, 2012	Appointment Date	Resignation Date	Annual Award Paid June 2012	Total Direct Compensation
Ian E. Robertson	Chairman of the Board	\$419,425.00	3-Jul-12		\$278,918.00	\$698,343.00
Gregory S. Sorensen	Director	REDACTED	3-Jul-12		REDACTED	REDACTED
Victor Del Vecchio	President		3-Jul-12			
David Bronicheski	Secretary/Treasurer	\$267,500.00	3-Jul-12		\$127,063.00	\$394,563.00

		2013				
Name	Title	Base Salary	Appointment Date	Resignation Date	Annual Award Paid	Total Direct Compensation
Ian E. Robertson	Chief Executive Officer and Chairman of the Board	\$519,675.00	22-Jan-13		\$633,234.00	\$1,152,909.00
Gregory S. Sorensen	Director	REDACTED	22-Jan-13		REDACTED	REDACTED
Victor Del Vecchio	President		22-Jan-13	31-Dec-13		
David Bronicheski	Secretary/Treasurer	\$298,275.00	22-Jan-13		\$246,942.00	\$545,217.00

Note: Liberty Energy Utilities (New Hampshire) Corp. acquired EnergyNorth on July 3, 2012

Note: Victor Del Vecchio joined the company in Jan 2012, therefore was not eligible for a 2011 performance bonus paid in 2012

Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty Utilities
DG 14-180

Rate Case Filing Requirements
Pursuant to PUC 1604.01(a)

- (15) Copies of all officer and executive incentive plans;

Please see attached Puc 1604.01(a)(15)(a) and Puc 1604.01(a)(15)(b).

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Liberty Utilities 2013 Short Term Incentive Plan (STIP) Program Summary at 07/15/14

Purpose

The Liberty Utilities short term incentive plan (STIP) program provides management employees with a competitive annual bonus program that focuses attention and alignment on the attainment of key company and personal business objectives.

STIP Design

- Eligible employees are all management from the Manager level up to the President of Liberty Utilities
- STIP participants are assigned an eligible bonus percentage based on management level from 10%-45% of base salary
- All STIP participants bonus is linked to the Balanced Scorecard that is relevant for their business state/region
- The Balanced Scorecard measures the company results in 4 major business factors of Efficiency (includes financial), Operations, Customer, and Employee. The Balanced Scorecard weighting is 80-90% of the STIP bonus calculation
- A fifth (5th) factor for Individual objectives achievement is added to the STIP design for each participant. The Individual Objectives weighting is 10-20% of the STIP bonus calculation
- The Balanced Scorecard weightings for the 4 business area factors vary for each STIP participant based on their business focus e.g. 65% on Efficiency and 10% on Customer for a VP Finance, and 60% on Efficiency and 20% on Customer for a Director, Customer Care
- A typical weighting split for the Balanced Scorecard vs. the Individual Achievement is 80%/20% for Manager level employees, 85%/15% for the Director level, and 90%/10% for the VP level
- Employees must be actively employed/on payroll at time of payment to be eligible for the STIP payment. Employees who resign/terminate prior to payment date are not eligible
- Retirees are eligible for the STIP payment if they were employed/on payroll at December 31 of the prior STIP completed year. Retirees are not eligible for STIP payments for prorated year completed after December 31 in any year e.g. retire October 1
- All eligible STIP participants receive a STIP bonus letter each year at time of payment indicating their eligible STIP bonus percentage, the state balanced scorecard result applied that year

STIP Bonus Calculations

- Balanced scorecard results are determined for each of the Liberty state/regions as required
- Individual objectives and results are reviewed and determined for the Individual STIP factor
- The results of the 4 balanced scorecard factors and the Individual factor are combined and calculated for each state using their assigned factor weightings, and the final STIP percent achievement is determined.
- New STIP participants in any year(new hire, promotion) have prorated STIP calculations
- Employees who are promoted in the year from a non-management position or a management position to another management grade level will have a prorated STIP bonus calculation based on the management salary rates and STIP % periods in the year
- All STIP bonus results are calculated, reviewed and approved by Liberty Utilities Corporate Human Resources and the President, Liberty Utilities
- STIP bonus payments are provided to STIP participants in the Q2 (May) timeframe after completion of the previous business year and audited results, and completion of the STIP bonus calculation process

**Performance and Restricted Share Unit Plan
for Employees of Algonquin Power & Utilities Corp.
and its Participating Affiliates**

Adopted with effect from January 1, 2011, as amended March 6, 2014

1. PREAMBLE AND DEFINITIONS

1.1 Title and Conflict.

The Plan described in this document shall be called the “**Performance and Restricted Share Unit Plan for Employees of Algonquin Power & Utilities Corp. and its Participating Affiliates**”.

In the event of any conflict or inconsistency between the Plan described in this document and the Award Agreement (as defined below), the terms and conditions of the Award Agreement shall prevail.

The Plan shall be governed and interpreted in accordance with the laws of the Province of Ontario.

1.2 Purpose of the Plan.

The purposes of the Plan are:

- (i) to promote a significant alignment between employees of the Corporation and the participating Affiliates and the growth objectives of the Corporation and the participating Affiliates;
- (ii) to associate a portion of participating employees’ compensation with the performance of the Corporation and its participating Affiliates over the long term; and
- (iii) to attract and retain the critical employees to drive the business success of the Corporation and its participating Affiliates.

1.3 Definitions.

1.3.1 “**Account**” has the meaning set out in Section 5.1.

1.3.2 “**Affiliate**” means any corporation, partnership or other entity (i) in which the Corporation, directly or indirectly, has majority ownership interest or (ii) which the Corporation controls. For the purposes of this definition, the Corporation is deemed to “**control**” such corporation, partnership or other entity if the Corporation possesses, directly or indirectly, the power to direct or cause the direction of the management and policies of such corporation, partnership or other entity, whether through the ownership of voting securities, by contract or otherwise.

- 1.3.3 **“Applicable Law”** means any applicable provision of law, domestic or foreign, including, without limitation, applicable securities and tax legislation, together with all regulations, rules, policy statements, rulings, notices, orders or other instruments promulgated thereunder, and Stock Exchange Rules.
- 1.3.4 **“Award Agreement”** means the written or electronic agreement between the Corporation and a Participant under which the terms of an award are established, as contemplated by Section 4.1, together with such schedules, amendments, deletions or changes thereto as are permitted under the Plan.
- 1.3.5 **“Award Date”** means the effective date of a grant of PSUs or RSUs, as applicable, to a Participant as stated in the applicable Award Agreement.
- 1.3.6 **“Award PSUs”** means the number of PSUs awarded to a Participant in respect of a Performance Period and as stated in the applicable Award Agreement.
- 1.3.7 **“Award RSUs”** means the number of RSUs awarded to a Participant in as stated in the applicable Award Agreement.
- 1.3.8 **“Award Value”** means the value, in dollars, of an award made to a Participant and as stated in the applicable Award Agreement, which is provided under the Plan in the form of PSUs or RSUs, as the case may be.
- 1.3.9 **“Board”** means the Board of Directors of the Corporation.
- 1.3.10 **“Change in Control”** shall be deemed to have occurred for purposes of this Plan if:
- (i) there is any change in the holding, directly or indirectly, of securities of the Corporation (or the participating Affiliate by which the applicable Participant is employed) or of any voting rights attached to any securities of the Corporation (or the participating Affiliate by which the applicable Participant is employed), as a result of which any corporation or other person, or a group of corporations or persons acting in concert, or corporations or persons associated with or affiliated with any such corporation, person or group within the meaning of the *Securities Act* (Ontario), would be entitled to cast 50% or more of the votes attached to all shares of the Corporation (or the participating Affiliate by which the applicable Participant is employed) that may be cast to elect directors of the Corporation (or the participating Affiliate by which the applicable Participant is employed); or

- (ii) Incumbent Directors cease to constitute a majority of the Board of the Corporation (for the purposes of this paragraph, an “**Incumbent Director**” shall mean any member of the Board who is a member of the Board immediately prior to the occurrence of a contested election of directors of the Corporation); or
- (iii) the Board adopts a resolution to the effect that, for the purposes of this Plan, a Change in Control of the Corporation (or the participating Affiliate by which the applicable Participant is employed) has occurred, or that such a Change in Control is imminent, in which case, the date of the Change in Control shall be deemed to be the date specified in such resolution, provided that the Change in Control actually occurs.

1.3.11 “**Committee**” means, in relation to Awards to Participants other than members of the Senior Management Committee, the Senior Management Committee and, in relation to Awards to any member of the Senior Management Committee, the Board or such committee of the Board which may be designated by the Board as the “Committee” with respect to such Awards.

1.3.12 “**Corporation**” means Algonquin Power & Utilities Corp. and any successor corporation, whether by amalgamation, merger or otherwise.

1.3.13 “**Disability**” means a physical or mental incapacity of the Participant that has prevented the Participant from performing the duties customarily assigned to the Participant for one hundred and eighty (180) calendar days, whether or not consecutive, out of any twelve (12) consecutive months and that in the opinion of the Corporation, acting on the basis of advice from a duly qualified medical practitioner, is likely to continue to a similar degree.

1.3.14 “**Dividend Equivalent Units**” has the meaning set out in Section 5.2.

1.3.15 “**Insider**” has the meaning ascribed to this term for the purposes of the Stock Exchange rules relating to Securities-Based Compensation Arrangements.

1.3.16 “**Market Value**” at any date in respect of the Shares means the volume weighted average trading price of such Shares on the Toronto Stock Exchange (or, if such Shares are not then listed and posted for trading on the Toronto Stock Exchange, on such stock exchange in Canada on which such Shares are listed and posted for trading as may be selected for such purpose by the Committee) for the five (5) consecutive trading days

immediately preceding such date, provided that in the event that such Shares did not trade on any of such trading days, the Market Value shall be the average of the bid and ask prices in respect of such Shares at the close of trading on all of such trading days and provided that in the event that such Shares are not listed and posted for trading on any stock exchange, the Market Value shall be the fair market value of such Shares as determined by the Committee in its sole discretion.

- 1.3.17 **“Participant”** means such executive or other employee of the Corporation or any Affiliate as the Committee may designate to receive a grant of PSUs or RSUs under the Plan pursuant to an Award Agreement
- 1.3.18 **“Performance Adjustment Factor”** means the performance adjustment factor (either upwards or downwards) calculated following the end of the Performance Period in accordance with the Award Agreement.
- 1.3.19 **“Performance Criteria”** means, in respect of a grant of a PSU, such financial and/or personal performance criteria as may be determined by the Committee in respect of a grant of PSUs to any Employee or Employees and set out in an Award Agreement. Performance Criteria may apply to the Corporation, an Affiliate, the Corporation and its Affiliates as a whole, a business unit of the Corporation or group comprised of the Corporation and one or more Affiliates, either individually, alternatively or in any combination, and measured either in total, incrementally or cumulatively over a specified Performance Period, on an absolute basis or relative to a pre-established target, to previous years’ results or to a designated comparator group.
- 1.3.20 **“Performance Period”** means, in respect of a grant of a PSU, the particular designated time period(s) in respect of which the Performance Criteria are assessed and determined to be satisfied by the Committee in order for such PSU to become a Vested PSU as set forth in the Award Agreement applicable to such grant.
- 1.3.21 **“Period of Absence”** means, with respect to a Participant, a period of time that lasts for at least ninety (90) days throughout which the Participant is on a leave of absence from the Corporation or an Affiliate that has been approved by the Corporation or Affiliate, as applicable, a Statutory Leave, or is experiencing a Disability.
- 1.3.22 **“Plan”** means this Performance and Restricted Share Unit Plan for Employees of Algonquin Power & Utilities Corp. and its Participating Affiliates, including any schedules or appendices hereto, as such may be amended from time to time and as attached to an Award Agreement.

- 1.3.23 **“PSU Balance”** in respect of any particular date means the number of PSUs recorded in a Participant’s Account in respect of a particular Performance Period, which shall include the PSU Award plus all Dividend Equivalent Units in respect of such PSUs.
- 1.3.24 **“PSU”** means a unit granted to a Participant that is represented by a bookkeeping entry on the books of the Corporation, the value of which on any particular date shall be equal to the Market Value and which generally becomes Vested, if at all, subject to the attainment of certain Performance Criteria and satisfaction of such other conditions to Vesting, if any, as may be determined by the Committee.
- 1.3.25 **“RSU”** means a unit granted to a Participant that is represented by a bookkeeping entry on the books of the Corporation, the value of which on any particular date shall be equal to the Market Value and which generally becomes Vested, if at all, following a period of continuous employment of the Participant with the Corporation or an Affiliate.
- 1.3.26 **“Securities-Based Compensation Arrangement”** means a stock option, stock option plan, employee stock purchase or ownership plan or any other compensation or incentive mechanism of the Corporation involving the issuance or potential issuance, from treasury, of Shares or other securities of the Corporation to employees, insiders or service providers, including a share purchase from treasury which is financially assisted by the Corporation by way of a loan, guarantee or otherwise.
- 1.3.27 **“Senior Management Committee”** means the Chief Executive Officer of the Corporation with the input of the Chief Financial Officer of the Corporation and the President of the Corporation or, in relation to an Award to a Participant employed by a participating Affiliate, the President of such Affiliate, or such other committee or individuals which may be appointed by the Chief Executive Officer of the Corporation to, among other things, interpret, administer and implement the Plan in relation to Awards to Participants other than the members of the Senior Management Committee.
- 1.3.28 **“Share”** means a common share of the Corporation and such other share as may be substituted for it as a result of amendments to the articles of the Corporation, arrangement, reorganization or otherwise, including any rights that form a part of the common share or substituted share.
- 1.3.29 **“Statutory Leave”** means, with respect to a Participant, a period of time throughout which the Participant is on a leave of absence to which he or she is entitled under applicable legislation and following which he or she

has the right, pursuant to such legislation, to return to active employment with the Corporation or an Affiliate.

1.3.30 **“Stock Exchange”** means the Toronto Stock Exchange, or if the Shares are not listed on the Toronto Stock Exchange, such other stock exchange on which the Shares are listed, or if the Shares are not listed on any stock exchange, then on the over-the-counter market.

1.3.31 **“Stock Exchange Rules”** means the applicable rules of the Stock Exchange.

1.3.32 **“Vested”** means the applicable conditions for payment or other settlement in relation to a whole number, or a percentage (which may be more or less than 100%) of the number of Award PSUs or Award RSUs determined by the Committee, (i) have been met; or (ii) have been waived or deemed to be met pursuant to the terms of the Plan or the applicable Award Agreement, and **“Vest”** or **“Vesting”** have a corresponding meaning

1.3.33 **“Vesting Date”** means, with respect to a PSU or RSU, the date on which the applicable conditions for payment or other settlement of such PSU or RSU are met, deemed to have been met or waived as contemplated in Section 1.3.32.

2. CONSTRUCTION AND INTERPRETATION

2.1 **Gender, Singular, Plural.** In the Plan, references to the masculine include the feminine; and references to the singular shall include the plural and vice versa, as the context shall require.

2.2 **Governing Law.** The Plan shall be governed and interpreted in accordance with the laws of the Province of Ontario and any actions, proceedings or claims in any way pertaining to the Plan shall be commenced in the courts of the Province of Ontario.

2.3 **Severability.** If any provision or part of the Plan is determined to be void or unenforceable in whole or in part, such determination shall not affect the validity or enforcement of any other provision or part thereof.

2.4 **Headings, Sections.** Headings wherever used herein are for reference purposes only and do not limit or extend the meaning of the provisions herein contained. A reference to a section or schedule shall, except where expressly stated otherwise, mean a section or schedule of the Plan, as applicable.

3. EFFECTIVE DATE AND EMPLOYMENT RIGHTS

3.1 **Effective Date.** The Corporation is establishing the Plan effective January 1, 2011.

3.2 **No Employment Rights.** Nothing contained in the Plan shall be deemed to give any person the right to be retained as an employee of the Corporation or of an Affiliate. For greater certainty, a period of notice, if any, or payment in lieu thereof, upon termination of employment, wrongful or otherwise, shall not be considered as extending the period of employment for the purposes of the Plan.

4. **PSU AND RSU GRANTS AND PERFORMANCE PERIODS**

4.1 **Awards of PSUs and RSUs.** The Plan shall be administered by the Committee.

The Committee shall have the authority in its sole and absolute discretion to administer the Plan and to exercise all the powers and authorities either specifically granted to it under the Plan or necessary or advisable in the administration of the Plan subject to and not inconsistent with the express provisions of this Plan, including, without limitation, the authority to:

- 4.1.1 determine the Award Value for each award under an Award Agreement;
- 4.1.2 make grants of PSUs and RSUs in respect of any award under an Award Agreement;
- 4.1.3 determine the Award Date for grants of PSUs and RSUs, if not the date on which the Committee determines to make such grants under an Award Agreement;
- 4.1.4 determine the Participants to whom, and the time or times at which, awards shall be made and PSUs and RSUs shall be granted under an Award Agreement;
- 4.1.5 approve or authorize the applicable form and terms of the related Award Agreements;
- 4.1.6 determine the terms and conditions of awards, and grants of PSUs and RSUs in respect thereof, to any Participant, including, without limitation the following, (A) the number of PSUs and RSUs to be granted; (B) the Performance Period(s) applicable to PSUs; (C) the Performance Criteria applicable to PSUs and any other conditions to the Vesting of any PSUs and RSUs granted hereunder; (D) the conditions, if any, upon which Vesting of any PSUs or RSUs will be waived or accelerated without any further action by the Committee; (E) the extent to which the Performance Criteria must be achieved in order for any PSUs to become Vested PSUs and the multiplier, if any, that will be applied to determine the number of

PSUs that become Vested PSUs having regard to the achievement of the Performance Criteria; (F) the circumstances in which a PSU or RSU shall be forfeited, cancelled or expire; (G) the consequences of a termination of employment with respect to a PSU or RSU; (H) the manner of settlement of Vested PSUs and Vested RSUs; and (I) whether and the terms upon which any Shares delivered upon settlement of a PSU or RSU must continue to be held by a Participant for any specified period;

- 4.1.7 determine whether and the extent to which any Performance Criteria applicable to the Vesting of a PSU or other conditions applicable to the Vesting of a PSU or RSU have been satisfied or shall be waived or modified;
- 4.1.8 amend the terms of any outstanding Award Agreement provided, however, that no such amendment, shall be made at any time to the extent such action would materially adversely affect the existing rights of a Participant with respect to any then outstanding PSU or RSU related to such Award Agreement without his or her consent in writing and provided further, however, that the Committee may amend the terms of an Award Agreement without the consent of the Participant if complying with Applicable Law;
- 4.1.9 determine whether, and the extent to which, adjustments shall be made pursuant to Section 5.3 and the terms of any such adjustments;
- 4.1.10 interpret the Plan and Award Agreements;
- 4.1.11 prescribe, amend and rescind such rules and regulations and make all determinations necessary or desirable for the administration and interpretation of the Plan and Award Agreements;
- 4.1.12 determine the terms and provisions of Award Agreements (which need not be identical) entered into in respect of awards hereunder; and
- 4.1.13 make all other determinations deemed necessary or advisable for the administration of the Plan.

4.2 **Eligibility and Award Determination.**

- 4.2.1 In determining the Participants to whom awards may be made and the Award Value (and accordingly the number of PSUs and RSUs to be granted) for each award (subject, in the case of PSUs, to adjustment based on achievement of Performance Criteria), the Committee may take into

account such factors as it shall determine in its sole and absolute discretion.

- 4.2.2 The PSUs granted to a Participant for a Performance Period shall be determined by dividing the Award Value determined for the Participant for such Performance Period by the Market Value as at the end of the calendar quarter immediately preceding the Award Date, rounded down to the next whole number.
- 4.2.3 The RSUs granted to a Participant shall be determined by dividing the Award Value of an award to be provided to the Participant in the form of RSUs by the Market Value as at the end of the calendar quarter immediately preceding the Award Date, rounded down to the next whole number.
- 4.2.4 For greater certainty and without limiting the discretion conferred on the Committee pursuant to this Section, the Committee's decision to approve a grant of PSUs in any Performance Period, or any grant of RSUs shall not entitle any Participant to an award of PSUs in respect of any other Performance Period or any future grant of RSUs; nor shall the Committee's decision with respect to the size or terms and conditions of an award require it to approve an award of the same or similar size or with the same or similar terms and conditions to any Participant at any other time. No Participant has any claim or right to receive an award or any PSUs or RSUs.
- 4.2.5 An Award Agreement shall set forth, among other things, the following: the Award Date of the award evidenced thereby; the number of PSUs or RSUs, as applicable, granted in respect of such award; the Performance Criteria applicable to PSUs and any other conditions to the Vesting of the PSUs or RSUs, as applicable; in the case of PSUs, the applicable Performance Period; and may specify such other terms and conditions as the Committee shall determine or as shall be required under any other provision of the Plan. The Committee may include in an Award Agreement terms or conditions pertaining to confidentiality of information relating to the Corporation's operations or businesses which must be complied with by a Participant including as a condition of the grant or Vesting of PSUs or RSUs.

- 4.3 **PSUs and RSUs.** Each whole PSU and RSU will give a Participant the right to receive either a Share or a cash payment, as determined by the Committee, in an amount determined in accordance with the terms of the Plan and the applicable Award Agreement. For greater certainty, a Participant shall have no right to receive

Shares or a cash payment with respect to any PSUs or RSUs that do not become Vested PSUs or RSUs, as the case may be, under Article 7.

5. ACCOUNTS, DIVIDEND EQUIVALENTS AND REORGANIZATION

- 5.1 **Account.** An account (“**Account**”) shall be maintained by the Corporation for each award made to each Participant pursuant to an Award Agreement and which will be credited with an opening balance equal to the Award PSUs and/or Award RSUs granted pursuant to such Award Agreement. PSUs or RSUs that fail to vest pursuant to Article 7, or that are paid out to the Participant or his legal representative, shall be cancelled and shall cease to be recorded in the Participant’s Account as of the date on which such PSUs or RSUs, as applicable, are forfeited or cancelled under the Plan or are paid out, as the case may be.
- 5.2 **Dividend Equivalent Units.** Whenever cash dividends are paid on the Shares during the Performance Period applicable to a particular Award Agreement, additional PSUs or RSUs, as applicable, will be credited to the Participant’s Account in accordance with this Section 5.2 (“**Dividend Equivalent Units**”). The number of such additional PSUs or RSUs to be credited to the Participant’s Account in respect of any particular dividend paid on the Shares will be calculated by dividing (i) the amount of the cash dividend that would have been paid to the Participant if each of the PSUs and RSUs recorded in the Participant’s Account as at the record date for the cash dividend had been Shares by (ii) the Market Value on the date on which the dividend is paid on the Shares. Dividend Equivalent Units shall Vest and be paid at the same time as the PSUs or RSUs, as applicable, to which they relate and shall be considered to be designated as payable in Shares or in cash as the related PSUs or RSUs in the Participant’s Account are so designated.
- 5.3 **Adjustments.** In the event of any stock dividend, stock split, combination or exchange of shares, capital reorganization, consolidation, spin-off or other distribution (other than normal cash dividends) of the Corporation’s assets to shareholders, or any other similar changes affecting the Shares, proportionate adjustments to reflect such change or changes shall be made with respect to the number of PSUs and RSUs outstanding under the Plan, or securities into which the Shares are changed or are convertible or exchangeable and as may be substituted for Shares under this Plan, on a basis proportionate to the number of PSUs and RSUs in the Participant’s Account or some other appropriate basis, all as determined by the Committee in its sole discretion.

6. FUNDING OF PSU AWARDS BY SHARE PURCHASES OR ISSUANCES

- 6.1 **Maximum Number of Shares Issuable from Treasury.** The maximum number of Shares that are issuable under the Plan to pay awards under the Plan shall be an aggregate of 500,000 Shares.

- 6.2 **Purchases of Shares on Open Market.** Any purchases of Shares pursuant to the Plan shall be made on the open market by a broker designated by the Corporation who is independent of the Corporation in accordance with Stock Exchange Rules and who is a member of the Stock Exchange. Subject to the foregoing part of this Section 6.1, any such designation may be changed from time to time.
- 6.3 **Issuances of Shares from Treasury.** Any issuances of Shares from treasury to pay awards as contemplated by Section 7.3 shall be issued at a price per Share equal to the Market Value on the date of issuance.
- 6.4 **Insider Participation Limit.** Awards under the Plan shall not be paid in Shares issued from treasury if, at the time of such issuance, such issuance could result, at any time, in:
- 6.4.1 the number of Shares reserved for issuance to Insiders under the Plan, together with Shares reserved for issuance to Insiders under all other Securities-Based Compensation Arrangements, exceeding 10% of the issued and outstanding Shares; or
 - 6.4.2 the issuance to Insiders, within a one year period, of a number of Shares under the Plan, together with Shares that may be issued to Insiders under all other Securities-Based Compensation Arrangements, exceeding 10% of the issued and outstanding Shares.

7. VESTING AND PAYMENT OF PSU AWARDS

- 7.1 **Vesting of PSUs.** Upon the first day immediately following the end of the Performance Period, the PSU's represented by the PSU Balance as at such date shall vest, with the number of Vested PSUs being equal to the PSU Balance as at such date multiplied by the Performance Adjustment Factor as determined by the Committee in accordance with the Award Agreement. For certainty, in the event the Performance Adjustment Factor is equal to zero, no PSU's will vest. Except where the context requires otherwise, each PSU which vests pursuant to Article 7 shall be referred to herein as a Vested PSU. PSUs which do not become Vested PSUs in accordance with this Article 7 shall be forfeited by the Participant and the Participant will have no further right, title or interest in such PSUs. The Participant waives any and all right to compensation or damages in consequence of the termination of employment (whether lawfully or unlawfully) or otherwise for any reason whatsoever insofar as those rights arise or may arise from the Participant ceasing to have rights or be entitled to receive any Shares or cash payment under the Plan pursuant to this Section 7.1.
- 7.2 **Performance Criteria.** The PSUs granted to a Participant under an Award Agreement and Section 4.1 (and the related Dividend Equivalent PSUs) shall

become Vested PSUs only upon the Committee's determination with respect to the Performance Adjustment Factor in accordance with the Award Agreement applicable to such PSUs or have been waived in accordance with Section 4.1.7.

- 7.3 **Vesting of RSUs.** Award RSUs shall Vest on the Vesting Date(s) specified in the Award Agreement for such Award RSUs, together with Dividend Equivalent Units granted in respect of such Award RSUs, in such proportion as is may be determined in accordance with such Award Agreement. Except where the context requires otherwise, each RSU which vests pursuant to Article 7 shall be referred to herein as a Vested RSU. RSUs which do not become Vested RSUs in accordance with this Article 7 shall be forfeited by the Participant and the Participant will have no further right, title or interest in such RSUs. The Participant waives any and all right to compensation or damages in consequence of the termination of employment (whether lawfully or unlawfully) or otherwise for any reason whatsoever insofar as those rights arise or may arise from the Participant ceasing to have rights or be entitled to receive any Shares or cash payment under the Plan pursuant to this Section 7.3.
- 7.4 **Payment in Shares.** In the event that a Participant's Vested PSUs or Vested RSUs have been designated by the Committee as payable in Shares, the Participant or his legal representative, as applicable, shall receive a number of Shares equal to the number of Vested PSUs credited to the Participant's Account as of the last day of such Performance Period and the number of Vested RSUs credited to the Participant's Account on the Vesting Date thereof that have been designated for payment in Shares (rounded down to the nearest whole number of Shares). The Shares shall be distributed to the Participant or his legal representative, as applicable, in a single transfer no later than six (6) months following the last day of the Performance Period (or, in the event of the Participant's death, no later than six (6) months following the date of the Participant's death).
- 7.5 **Payment in Cash.** In the event that a Participant's Vested PSUs or Vested RSUs have not been designated by the Committee as payable in Shares, the Participant or his legal representative, as applicable, shall receive a cash payment equal to: (i) in the case of PSUs, the Market Value determined as of the last day of the Performance Period multiplied by the number of Vested PSUs credited to his PSU Account as of the last day of such Performance Period, (rounded down to the nearest whole number of PSUs); and (ii) in the case of RSUs, the Market Value determined as of the Vesting Date of such RSUs multiplied by the number of Vested RSUs credited to his Account as of the Vesting Date (rounded down to the nearest whole number of PSUs). Subject to Section 10.10, the cash payment shall be made to the Participant or his legal representative, as applicable, in a single lump sum no later than six (6) months following the last day of the Performance Period or Vesting Date, as applicable (or, in the event of the Participant's death, no later than

six (6) months following the date of the Participant's death), less any applicable statutory withholdings or deductions.

7.6 **Death, Period of Absence.**

7.6.1 **Death.** Where the employment of a Participant terminates during a Performance Period in the case of PSUs or prior to a Vesting Date in the case of RSUs by reason of the Participant's death: (i) the PSUs credited to the Participant's Account as at December 31 of the year immediately preceding the Participant's date of death shall continue to be eligible to become Vested PSUs in accordance with Sections 7.1 and 7.2; and (ii) the RSUs credited to the Participant's Account as at December 31 of the year immediately preceding the Participant's date of death shall Vest as of the Participant's date of death. The Participant shall be entitled to receive in cash or in Shares (or a combination thereof), as specified by the Committee, a payment relating to such Vested PSUs and/or RSUs determined in accordance with Sections 7.4 or 7.5. For greater clarity, the number of Vested PSUs used to calculate the value of the payment shall equal the number of Vested PSUs determined in accordance with Sections 7.1 and 7.2 as at December 31 of the year immediately preceding the Participant's date of death.

7.6.2 **Period of Absence.** In the event of a Participant's Period of Absence during a Performance Period for PSUs or prior to a Vesting Date for RSUs and subject to this Section 7.6.2 and Section 7.6.4, PSUs and RSUs credited to the Participant's Account immediately prior to the commencement of such Period of Absence (and any related Dividend Equivalent PSUs and RSUs) shall continue to be eligible to become Vested in accordance with the provisions of Sections 7.1 and 7.2 and the Participant shall be entitled to receive in cash or in Shares (or a combination thereof), as specified by the Committee in respect of such Vested PSUs and Vested RSUs determined in accordance with Section 7.4 or 7.5, as applicable, except that the number of Vested PSUs and Vested RSUs used to calculate the value of the payment shall equal the number of Vested PSUs or Vested RSUs, as applicable determined in accordance with Section 7.1 and 7.2 multiplied by a fraction, the numerator of which equals the number of whole and partial months in the Performance Period for which the Participant actively performed services for the Corporation or an Affiliate and the denominator of which equals the number of whole and partial months in the Performance Period; in the case of PSUs, or in the period from the Award Date to the Vesting Date of such RSUs.

- 7.6.3 For greater clarity, no additional PSUs or RSUs (whether pursuant to Section 4.1 or in the form of Dividend Equivalent Units) shall be granted to a Participant following his or her date of death or during his or her Period of Absence, including following his or her date of Disability.
- 7.6.4 Notwithstanding Section 7.6.2, where a Participant experiences a Period of Absence that extends beyond the end of a Performance Period for PSUs or a Vesting Date for RSUs and fails to return to active full-time employment with the Corporation or an Affiliate within one hundred and eighty (180) days following the end of such Performance Period or such Vesting Date, no portion of the PSUs subject to such Performance Period or RSUs that would otherwise Vest on such Vesting Date shall Vest and the Participant shall receive no payment or other compensation in respect of such PSUs or RSUs or loss thereof, on account of damages or otherwise.
- 7.7 **Other Terminations of Employment.** In the event that, during a Performance Period with respect to PSUs or prior to a Vesting Date with respect to RSUs, (i) the Participant's employment is terminated by the Corporation or an Affiliate of the Corporation for any reason, or (ii) a Participant voluntarily terminates his employment with the Corporation or an Affiliate of the Corporation, including due to retirement, no portion of the PSUs subject to such Performance Period or RSUs that would otherwise Vest on such Vesting Date shall Vest and the Participant shall receive no payment or other compensation in respect of such PSUs or RSUs or loss thereof, on account of damages or otherwise; provided that any Vested PSUs and Vested RSUs will be settled in accordance with Sections 7.4 and 7.5.
- 7.8 **Change in Control.** Notwithstanding any other provision of the Plan, but subject to the terms of any Award Agreement or any employment agreement between the Participant and the Corporation or any Affiliate, in the event of a Change in Control, all PSUs and RSUs credited to each Account (including for greater certainty Dividend Equivalent Units) which have not become Vested PSUs or Vested RSUs, shall become Vested PSUs and Vested RSUs on the basis of one (1) PSU becoming one (1) Vested PSU and one (1) RSU becoming one (1) Vested RSU, as at the time of Change in Control (unless otherwise determined by the Committee). As soon as practicable following a Change in Control each Participant shall, at the discretion of the Committee, receive in cash or in Shares (or a combination thereof) a payment equal to the number of such Vested PSUs and Vested RSUs (as determined pursuant to this Section 7.7) credited to the Participant's Account at the time of the Change in Control (rounded down to the nearest whole number of Vested PSUs and Vested RSUs) multiplied by the price at which the Shares are valued for the purpose of the transaction or series of transactions giving rise to the Change in Control, or if there is no such transaction

or transactions at the Market Value on the date of the Change in Control, less any statutory withholdings or deductions. Notwithstanding the foregoing, where a Change in Control occurs and no Shares are distributed and no cash payments are made to a Participant within thirty (30) days following the Change in Control, the Corporation shall cease to have the discretion to provide the Participant with Shares and shall be required to pay (or cause an Affiliate to pay) to the Participant in respect of his Vested PSUs and Vested RSUs and Dividend Equivalent Units the amount determined in accordance with the cash payment formula set out above.

8. CURRENCY

- 8.1 **Currency.** All references in the Plan to currency refer to lawful Canadian or United States currency as indicated.

9. SHAREHOLDER RIGHTS

- 9.1 **No Rights to Shares.** PSUs and RSUs are not Shares and neither the grant of PSUs or RSUs nor the fact that Shares may be acquired by, or provided from, the Corporation in satisfaction of Vested PSUs or Vested RSUs will entitle a Participant to any shareholder rights, including, without limitation, voting rights, dividend entitlement or rights on liquidation.

10. ADMINISTRATION

- 10.1 **Committee.** Unless otherwise determined by the Board, the Plan shall be administered by the Committee.
- 10.2 **Delegation and Administration.** The Committee may delegate to any one or more directors, officers or employees of the Corporation and/or its participating Affiliates such duties and powers relating to the Plan as it may see fit. The Committee may, in its discretion, delegate such of its powers, rights and duties under the Plan, in whole or in part, to any committee or any one or more directors, officers or employees of the Corporation and/or its participating Affiliates as it may determine from time to time, on terms and conditions as it may determine, except the Committee shall not, and shall not be permitted to, delegate any such powers, rights or duties to the extent such delegation is not consistent with Applicable Law. .
- 10.3 **Effects of Committee's Decision.** Any interpretation, rule, regulation, determination or other act of the Committee hereunder shall be made in its sole discretion and shall be conclusively binding upon all persons.
- 10.4 **Liability Limitation.** No member of the Committee, the Board or any officer, director or employee of the Corporation or any Affiliate shall be liable for any action or determination made in good faith pursuant to the Plan or any Award

Agreement under the Plan. To the fullest extent permitted by law, the Corporation and its Affiliates shall indemnify and save harmless each person made, or threatened to be made, a party to any action or proceeding in respect of the Plan by reason of the fact that such person is or was a member of the Committee or the Board or is or was an officer, director or employee of the Corporation or an Affiliate.

- 10.5 **Compliance with Laws and Policies.** The Corporation's issuance of any PSUs and RSUs and its obligation to make any payments or discretion to provide any Shares hereunder is subject to compliance with Applicable Law. Each Participant shall acknowledge and agree (and shall be conclusively deemed to have so acknowledged and agreed by participating in the Plan) that the Participant will, at all times, act in strict compliance with Applicable Law and all other laws and any policies of the Corporation applicable to the Participant in connection with the Plan including, without limitation, furnishing to the Corporation all information and undertakings as may be required to permit compliance with Applicable Law. Such laws, regulations, rules and policies shall include, without limitation, those governing "insiders" or "reporting issuers" as those terms are construed for the purposes of Applicable Laws.
- 10.6 **Withholdings.** So as to ensure that the Corporation or an Affiliate, as applicable, will be able to comply with the applicable provisions of any federal, provincial, state or local law relating to the withholding of tax or other required deductions, the Corporation, or an Affiliate may withhold or cause to be withheld from any amount payable to a Participant, either under this Plan, or otherwise, such amount, or may require the sale of such number of Shares, as may be necessary to permit the Corporation or the Affiliate, as applicable, to so comply.
- 10.7 **No Additional Rights.** Neither designation of an employee as a Participant nor the establishment of an Award Value for or grant of any PSUs or RSUs to any Participant entitles any person to the establishment of an Award Value, grant, or any additional grant, as the case may be, of any PSUs or RSUs under the Plan.
- 10.8 **Amendment, Termination.** The Plan may be amended or terminated at any time by the Committee in whole or in part, provided that:
- 10.8.1 no amendment of the Plan shall, without the consent of the Participants affected by the amendment, or unless required by Applicable Law, adversely affect the rights accrued to such Participants with respect to PSUs or RSUs granted prior to the date of the amendment;
- 10.8.2 no amendment of the Plan shall be effective unless such amendment is approved by the Stock Exchange; and

10.8.3 approval by a majority of the votes cast by shareholders present and voting in person or by proxy at a meeting of shareholders of the Corporation shall be obtained for any:

10.8.3.1 amendment for which, under the requirements of the Stock Exchange or any applicable law, shareholder approval is required;

10.8.3.2 reduction of the purchase price of Shares issued or purchased to pay awards granted under the Plan or the cancellation and reissuance of awards under the Plan;

10.8.3.3 extension of the term of an award under the Plan beyond the original expiry date of the award;

10.8.3.4 any amendment to remove or exceed the insider participation limit set out in Section 6.4;

10.8.3.5 an increase to the maximum number of Shares issuable from treasury under the Plan;

10.8.3.6 amendments to eligible Participants that may permit the introduction or non-employee directors on a discretionary basis;

10.8.3.7 allowance of awards granted under the Plan to be transferable or assignable other than for estate settlement purposes; or

10.8.3.8 amendment to this Section 10.8.

10.9 **Administration Costs.** The Corporation will be responsible for all costs relating to the administration of the Plan. For greater certainty and unless otherwise determined by the Committee, a Participant shall be responsible for brokerage fees and other administration or transaction costs relating to the transfer, sale or other disposition of Shares on behalf of the Participant that have been previously distributed to or provided to the Participant pursuant to the Plan.

10.10 **Compliance with Section 409A of the U.S. Internal Revenue Code.** Notwithstanding any provision in this Plan or an Award Agreement to the contrary, to the extent a Participant is subject to taxation under the U.S. Internal Revenue Code of 1986, as amended (the "U.S. Tax Code"), then any PSUs and RSUs awarded to such Participant shall be interpreted and administered so that any amount payable with respect to such awards shall be paid in a manner that is either exempt from or compliant with the requirements of Section 409A of the U.S. Tax

Code and the applicable regulatory and other guidance issued thereunder (“Section 409A”). In furtherance of the foregoing, and notwithstanding Section 7.4 or 7.5 to the contrary, if any PSU or RSU awarded under this Plan would constitute non-exempt “deferred compensation” for purposes of Section 409A, then payment shall be made to the Participant or his legal representative, as applicable, in a single lump sum, less any applicable statutory withholdings or deductions, either (1) during the immediately following calendar year if the last day of the Performance Period or the Vesting Date, as applicable, is December 31, or (2) if (1) does not apply, no later than 90 days following the last day of the Performance Period or Vesting Date, as applicable (or, in the event of the Participant’s death, no later than 90 days following the date of the Participant’s death), provided that the Participant does not have a right to designate the year of the payment. Neither the Committee, the Corporation nor its directors, officers or employees make any representations or warranties regarding the tax treatment of any payments under the Plan and none of them shall be held liable for any taxes, interest, penalties or other monetary amounts owed by a Participant as a result of the application of Section 409A.

11. ASSIGNMENT

- 11.1 **Assignment.** The assignment or transfer of the PSUs or RSUs, or any other benefits under this Plan, shall not be permitted, other than by operation of law.

Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty Utilities
DG 14-180

Rate Case Filing Requirements
Pursuant to PUC 1604.01(a)

- (16) Lists of the amount of voting stock of the utility categorized as follows:
- a. Owned by an officer or director individually;
 - b. Owned by the spouse or minor child of an officer or director; or
 - c. Controlled by the officer or director directly or indirectly;

Please see attached Puc 1604.01(a)(16).

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Name of Respondent Liberty Utilities (EnergyNorth Natural Gas) d/b/a Liberty Utilities		This Report Is: (1)Original X (2) Revised		Date of Report May 15, 2014	Year of Report December 31, 2013
SECURITY HOLDERS AND VOTING POWERS					
1. Give the names and addresses of the 10 security holders of the respondent who, at the date of the latest closing of the stock book or compilation of the list of stockholders of the respondent, prior to the end of the year, had the highest voting powers in the respondent, and state the number of votes which each would have had the right to cast on that date if a meeting were then in order. If any such holder held in trust, give in a footnote the known particulars of the trust (whether voting trust, etc.), duration of trust and principal holders of beneficiary interests in the trust. If the stock book was not closed or a list of stockholders was not compiled within one year prior to the end of the year, or if other class of security has become vested with voting rights, then show such 10 security holders as of the close of the year. Arrange the names of the security holders in the order of voting power, commencing with the highest. Show in column (a) the titles of officers and directors included in such list of 10 security holders. 2. If any security other than stock carries voting rights, explain in a supplemental statement the circumstances whereby such security became vested with voting rights and give other important particulars (details) concerning the voting rights of such security. State whether voting rights are actual or contingent: If contingent, describe the contingency. 3. If any class or issue of security has any special privileges in the election of directors, trustees or managers, or in the determination of corporate action by any method, explain briefly in a footnote. 4. Furnish particulars (details) concerning any options, warrants, or rights outstanding at the end of the year for others to purchase securities of the respondent or any securities or other assets owned by the respondent, including prices, expiration dates, and other material information relating to exercise of the options, warrants, or rights. Specify the amount of such securities or assets so entitled to be purchased by any officer, director, associated company, or any of the ten largest security holders. This instruction is inapplicable to convertible securities or to any securities substantially all of which are outstanding in the hands of the general public where the options, warrants, or rights were issued on a prorata basis.					
1. Give the date of the latest closing of the stock book prior to the end of the year, and state the purpose of such closing:		2. State the total number of votes cast at the latest general meeting prior to the end of the year for election of the directors of the respondent and number of such votes cast by proxy		3. Give the date and place of such Meeting:	
		Total: N/A By proxy: N/A		None	
		VOTING SECURITIES			
		Number of votes as of (date): 12-31-13			
Line No.	Name (Title) and Address of Security Holder (a)	Total Votes (b)	Common Stock (c)	Preferred Stock (d)	Other (e)
4	TOTAL votes of all voting securities				
5	TOTAL numbers of security holders				
6	TOTAL votes of security holders listed below	120,000	120,000		
7	Liberty Energy Utilities (New Hampshire) Corp.	120,000	120,000		
8					
9					
10					
11					
12					
13					
14					
15					
16					
17					
18					
19					
20					
21					
22					
23					
24					
25					
26					
		120,000	120,000		

Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty Utilities
DG 14-180

Rate Case Filing Requirements
Pursuant to PUC 1604.01(a)

- (17) A list of all payments to individuals or corporations for contractual services in the test year with a description of the purpose of the contractual services, as follows:
- a. For utilities with less than \$10,000,000 in annual gross revenues, a list of all payments in excess of \$10,000;
 - b. For utilities with \$10,000,001 to \$100,000,000 in annual gross revenues, a list of all payments in excess of \$50,000; and
 - c. For utilities with annual gross revenues in excess of \$100,000,000, a list of all payments in excess of \$100,000;
 - d. The reporting thresholds for a particular entity shall be on a cumulative basis, indicating the number of items comprising the total amount of expenditure.

Please see attached Puc 1604.01(a)(17) for a list of all payments to individuals or corporations for contractual services in the test year in excess of \$100,000.

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Vendor	Description	Total Expenditure
REPSOL ENERGY NORTH AMERICA CORP.	Gas supply	38,295,298
BP ENERGY COMPANY	Gas supply	16,335,700
TENNESSEE GAS PIPELINE CO	Gas supply	12,548,397
R H WHITE CONSTRUCTION CO INC	Construction services	9,033,768
LIBERTY UTILITIES CANADA CORP	Affiliate services	8,364,946
VIRGINIA POWER ENERGY MARKETING, INC	Gas supply	7,159,653
SOUTH JERSEY RESOURCES GROUP, LLC	Gas supply	6,355,156
GDF SUEZ GAS NA LLC	Gas supply	4,749,305
NATIONAL GRID USA	Transition services	4,237,304
J. ARON & COMPANY	Gas supply	4,147,681
EMERA ENERGY SERVICES, INC	Gas supply	3,751,774
NJR ENERGY SERVICES COMPANY	Gas supply	2,066,429
PATRIOT GAS SUPPLY, LLC	Gas supply	1,768,579
D.L. PETERSON TRUST	Vehicle rental services and fuel charges	1,128,918
BALANCE PROFESSIONAL	Staffing services	1,108,059
ALGONQUIN POWER & UTILITIES CORP	Affiliate services	920,439
BG ENERGY MERCHANTS, LLC	Gas supply	826,203
NATIONAL FUEL GAS SUPPLY CORP	Gas supply	651,822
GEI CONSULTANTS, INC.	Environmental services	629,877
MIDWAY UTILITY CONTRACTORS LLC	Construction services	411,331
NORTHPOINT CONSTRUCTION MGMT, LLC	Construction services	408,381
BRETON CONSTRUCTION INC	Construction services	387,324
PORTLAND NATURAL GAS	Gas supply	357,858
CONSERVATION SERVICES GROUP	Energy efficiency services	357,833
EXCELLUS	Employee health insurance services	325,922
IROQUOIS GAS TRANSMISSION SYSTEM	Gas supply	283,584
VITOL INC	Gas supply	275,000
NEW ENGLAND TRAFFIC CONTROL	Construction services	254,722
TRANSGAS INC	Gas supply	221,575
HORIZON-RESIDENTIAL ENERGY SERVICES NH, LLC	Energy efficiency services	211,186
SIMPLY PRESCRIPTIONS	Employee health insurance services	206,152
PUBLIC SERVICE OF NEW HAMPSHIRE	Utility service	199,500
MSR UTILITY MAINTENANCE	Construction services	185,594
RANDSTAD	Staffing services	169,565
MCLANE, GRAF, RAULERSON & MIDDLETON PA	Legal services	157,017
OMARK	Leak detection services	156,455
GZA GEOENVIRONMENTAL INC	Environmental services	156,135
ADP INC	Lease	155,746
GULF OIL LIMITED PARTNERSHIP	Gas supply	147,335
ANB ENTERPRISES, INC	Energy efficiency services	130,798
DEVINE, MILLIMET & BRANCH, PA	Legal services	121,268
HESS	Gas supply	114,000
HONEOYE STORAGE CORPORATION	Gas supply	104,933

Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty Utilities
DG 14-180

Rate Case Filing Requirements
Pursuant to PUC 1604.01(a)

- (18) For non-utility operations, the amount of assets and costs allocated thereto and justification for such allocations;

Please see attached Puc 1604.01(a)(18). There has been no activity on these items during the test year.

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ENH-8840
 OPI-STRUCTURES RETAINED GL#8840-2-0000-10-1615-1211
 Accum Depr Non Utility Property GL#8840-2-0000-10-1655-1220

Asset Class ID	Asset ID	Suf	Asset Description	Book ID	Location ID	Place in Service Date	Cost Basis	LTD Depreciation	Net Book Value	YTD
								Amount		Depreciation Amount
8840-1211	8840-11126337	1	REVERSE 1990 RETIREMENTS_GAS ST_CON	ASSET	CONCORD	9/30/1991	60,419.17	60,419.17	-	-
8840-1211	8840-11126339	1	RENOVATE FORMER DISTRIB FACILITY_BR	ASSET	CONCORD	9/30/1992	12,488.46	12,488.46	-	-
8840-1211	8840-11126343	1	REPAIR CUPOLA_GAS STREET_CONC	ASSET	CONCORD	9/30/1998	60,376.07	60,376.07	-	-
							133,283.70	133,283.70	-	-

Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty Utilities
DG 14-180

Rate Case Filing Requirements
Pursuant to PUC 1604.01(a)

- (19) Balance sheets and income statements for the previous 2 years if not previously filed with the commission;

The company refers the PUC to its previously filed annual reports in fulfillment of this request.

Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty Utilities
DG 14-180

Rate Case Filing Requirements
Pursuant to PUC 1604.01(a)

- (20) Quarterly income statements for the previous 2 years if not previously filed with the commission;

Please see attached Puc 1604.01(a)(20).

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Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty Utilities		Q1	Q2 2012	Q3 2012	Q4 2012	Q1 2013	Q2 2013	Q3 2013	Q4 2013	Q1 2014
Income Statement		2012								
OPERATING REVENUE										
Residential:										
8840-2-0000-40-4295-4800	Residential Sales	30,777,252.56	13,712,109.74	6,613,836.24	14,801,814.27	32,442,317.72	16,919,198.00	7,284,649.55	17,513,992.13	43,205,144.46
Total Residential		30,777,252.56	13,712,109.74	6,613,836.24	14,801,814.27	32,442,317.72	16,919,198.00	7,284,649.55	17,513,992.13	43,205,144.46
Commercial & Industrial:										
8840-2-0000-40-4295-4810	Commercial and industrial sales	18,598,139.54	7,802,530.72	3,363,615.14	8,096,371.26	19,491,193.16	9,543,599.62	3,607,334.55	9,694,547.74	26,403,311.73
Total Commercial & Industrial		18,598,139.54	7,802,530.72	3,363,615.14	8,096,371.26	19,491,193.16	9,543,599.62	3,607,334.55	9,694,547.74	26,403,311.73
Sales for Resale:	:									
8840-2-0000-40-4295-4830	Sales for resale	65,950.00	551,655.92	713,661.96	848,655.50	349,462.00	174,810.31	0.01	425,044.34	637,500.01
Total Sales for Resale		65,950.00	551,655.92	713,661.96	848,655.50	349,462.00	174,810.31	0.01	425,044.34	637,500.01
Other Operating Revenue:										
8840-2-0000-40-4210-4500	Forefieted discounts	0.00	0.00	215.25	(215.25)					
8840-2-0000-40-4210-4870	Forfeited discounts - Gas	0.00	0.00		219.15					
8840-2-0000-40-4460-4880	Misc Service revenues	60,320.00	79,020.00	86,600.00	68,520.00	49,140.00	79,660.00	55,120.00	78,419.62	62,614.02
8840-2-0000-40-4460-4893	Rev-Transport of gas of others through distn fac	4,816,590.10	2,897,498.19	1,840,233.15	2,806,002.60	4,961,829.64	2,593,299.73	1,452,397.11	2,642,277.70	4,063,183.10
8840-2-0000-40-4460-4950	Other Gas revenues	(5,063,985.30)	(5,261,907.06)	(404,990.82)	11,493,629.00	1,162,276.00	(7,985,836.04)	(622,126.00)	15,704,400.65	5,246,022.14
Total Other Operating Revenue		(187,075.20)	(2,285,388.87)	1,522,057.58	14,368,155.50	6,173,245.64	(5,312,876.31)	885,391.11	18,425,097.97	9,371,819.26
TOTAL OPERATING REVENUE		49,254,266.90	19,780,907.51	12,213,170.92	38,114,996.53	58,456,218.52	21,324,731.62	11,777,375.22	46,058,682.18	79,617,775.46
OPERATING EXPENSES										
Liquefied Petroleum Gas:										
8840-2-0000-52-5540-7280	Liquefied Petroleum Gas	12,211.81	12,558.51		2.30	(2.30)		2.30		
Total Liquefied Petroleum Gas		12,211.81	12,558.51	0.00	2.30	(2.30)	0.00	2.30	0.00	0.00
Natural Gas City Gate Purch:										
8840-2-0000-52-5541-8040	Natural Gas City Gate Purchases	29,552,697.50	7,958,707.50	4,992,046.16	23,506,912.74	36,794,016.58	646,612.03	5,159,558.37	238,548,084.54	63,259,828.05
8840-2-0000-52-5542-8050	Other gas Purchases	308,933.89	302,721.79							
8840-2-0000-52-5544-8130	Other Gas Supply Expense	38.63	20.82							
8840-2-0000-52-5541-8041	Natural Gas Demand Charges - Transportation	0.00	0.00							4,732,884.74
8840-2-0000-52-5541-8042	Deferred Gas Costs	0.00	0.00	(2,853,027.72)	(1,647,616.04)	1,030,835.49	10,355,500.42	(2,159,853.43)	4,700,813.03	(14,044,050.50)
8840-2-0000-52-5541-8044	Natural Gas Capacity Release	0.00	0.00							(673,045.12)

Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty Utilities		Q1	Q2 2012	Q3 2012	Q4 2012	Q1 2013	Q2 2013	Q3 2013	Q4 2013	Q1 2014
Income Statement		2012								
8840-2-0000-52-5541-8045	Natural Gas Imbalances - Cashout	0.00	0.00							(175,843.56)
8840-2-0000-52-5541-8047	Natural Gas Hedging - Derivative Settlements	0.00	0.00							(1,706,237.00)
Total Natural Gas City Gate Purch		29,861,670.02	8,261,450.11	2,139,018.44	21,859,296.70	37,824,852.07	11,002,112.45	2,999,704.94	243,248,897.57	51,393,536.61
Gas Withdrawn from Storage:										
8840-2-0000-52-5543-8081	Natural Gas Withdrawn from Storage	220,359.04	21,572.14						4,058,363.42	6,097,470.85
8840-2-0000-52-5543-8082	Natural Gas Delivered to Storage	0.00	0.00							(64,565.73)
Total Gas Withdrawn from Storage		220,359.04	21,572.14	0.00	0.00	0.00	0.00	0.00	4,058,363.42	6,032,905.12
Total Purchased Energy		30,094,240.87	8,295,580.76	2,139,018.44	21,859,299.00	37,824,849.77	11,002,112.45	2,999,707.24	247,307,260.99	57,426,441.73
Net Revenue		19,160,026.03	11,485,326.75	10,074,152.48	16,255,697.53	20,631,368.75	10,322,619.17	8,777,667.98	(201,248,578.81)	22,191,333.73
Transmission Expense										
Other Expense:										
8840-2-0000-51-5438-8570	Measuring & Regulating Station Exp	60,456.46	73,620.18		565.32		17.29	35.70	18.12	
Total Other Expense		60,456.46	73,620.18	0.00	565.32	0.00	17.29	35.70	18.12	0.00
Total Transmission Expense		60,456.46	73,620.18	0.00	565.32	0.00	17.29	35.70	18.12	0.00
Gas Expenses										
Labour Expense:										
8840-2-0000-51-5010-7100	Operation Supervision & Engineering - Labour	0.00	0.00	128,494.44	223,275.56	287,769.72	170,743.93	169,881.00	59,771.36	48,703.78
8840-2-0000-51-5010-7350	Misc Production Exp - Labour	0.00	0.00			578.69				797.02
8840-2-0000-51-5010-8410	Operation Labor & Expenses - Labour	0.00	0.00						84,013.05	282,388.03
8840-2-0000-51-5010-8462	Other Expenses - LNG - Labor	0.00	0.00				349.12		1,082.13	360.66
8840-2-0000-51-5010-7280	Liquefied Petroleum Gas - Labor	0.00	0.00		744.11	38,056.03	399.34	402.69	26,274.84	63,429.65
Total Labour Expense				128,494.44	224,019.67	326,404.44	171,492.39	170,283.69	171,141.38	395,679.14
Other Expense:										
8840-2-0000-51-5439-8462	Other Expenses - LNG	(995,382.36)	(332,738.56)	(1,416.66)	(662,493.38)	(989,675.11)	(328,028.72)	(3,326.68)	(1,990,324.39)	(993,910.49)
8840-2-0000-51-5444-7350	Misc Production Exp	4,920.36	3,990.70		246.75	13,046.19	(115.81)		(5,734.75)	23,664.00
8840-2-0000-51-5110-7360	Production Expense - Rents	3,191.42								
8840-2-0000-51-5540-7100	Operation Supervision & Engineering	0.00	0.00		1,212.86	587.37	73.45			866.98
8840-2-0000-51-5540-7170	Liquefied Petroleum Gas	153,066.36	81,687.05	900.00	492.35	18,523.65		122,015.81	(1,361.39)	
8840-2-0000-51-5545-8410	Operation Labor & Expenses	0.00	0.00			7,315.00	1,485.06	9,926.00	26,468.00	
8840-2-0000-56-5210-7420	Maint of Production Eqt	98,036.71	58,053.28	(2,326.50)			405.62			8,737.41
Total Other Expense		(736,167.51)	(189,007.53)	(2,843.16)	(660,541.42)	(950,202.90)	(326,180.40)	128,615.13	(1,970,952.53)	(960,642.10)
Total Gas Expense		(736,167.51)	(189,007.53)	125,651.28	(436,521.75)	(623,798.46)	(154,688.01)	298,898.82	(1,799,811.15)	(564,962.96)

Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty Utilities										
Income Statement		Q1	Q2 2012	Q3 2012	Q4 2012	Q1 2013	Q2 2013	Q3 2013	Q4 2013	Q1 2014
		2012								
Distribution Expenses										
Labour Expense:										
8840-2-0000-51-5010-8710	Oper-Dist-Load Dispatching - Labour	0.00	0.00	63,971.07	51,671.98	50,917.57	12,001.21	27,327.90	65,792.07	75,799.91
8840-2-0000-51-5010-8740	Mains & services - Labor	0.00	0.00	767,456.82	(614,397.46)	888,569.55	821,203.56	1,088,771.51	836,048.51	984,781.19
8840-2-0000-51-5010-8760	Oper-Stat Exp-Industrial - Labour	0.00	0.00						2,215.43	4,753.52
8840-2-0000-51-5010-8780	Meter & house regulator - Labor	0.00	0.00	32,850.20	213,384.62	136,667.01	186,189.59	180,338.87	233,360.07	166,254.06
8840-2-0000-51-5010-8800	Other expenses - Labor	0.00	0.00	334.59	8,072.62	39,054.31	26,012.17	22,374.81	85,292.26	93,914.87
8840-2-0000-56-5010-8700	Operation supervision and engineering-Labour	0.00	5,686.03	97,165.22	158,351.95	128,923.07	(74,142.55)	71,672.52	288,375.12	355,818.04
8840-2-0000-56-5010-8710	Oper-Dist-Load Dispatching -Dont use	0.00	0.00							
8840-2-0000-56-5010-8478	LNG Term& Proc Maint Other - Labor								1,328,121.00	
8840-2-0000-56-5010-8850	Maint supervision and engineering - Labor	10,485.65	14,041.43	42,235.12	2,144.47	1,031.77	289.26			1,755.82
8840-2-0000-56-5010-8860	Maint of structures & improvements - Labor	0.00	0.00	449.80	16,851.03	53,108.04	23,190.09	2,737.50	13,639.35	52,602.96
8840-2-0000-56-5010-8870	Maint of mains - Labor	0.00	0.00	147.21	5,724.88	20,581.99	7,423.68	21,278.09	85,461.91	191,747.63
8840-2-0000-56-5010-8890	Maint of meas & reg stn eqt-Gen Labor	0.00	0.00	856.32	5,018.35	12,888.76	5,570.15	6,999.76	9,858.07	14,369.31
8840-2-0000-56-5010-8920	Maint of services - Labor	0.00	0.00	19,402.02	105,818.89	94,531.62	56,585.07	97,515.45	148,228.38	170,771.34
8840-2-0000-56-5010-8930	Maint of meters & house regulators - Labor	0.00	0.00	2,902.14	21,573.91	20,665.34	14,915.39	26,957.44	30,504.26	48,233.01
8840-2-0000-56-5010-8940	Maint of other eqt - Labor	0.00	0.00	7,072.01	10,706.86	3,050.14	27,280.00	24,315.16	10,311.54	6,001.89
8840-2-0000-51-5010-8750	Measuring and Regulating Station Expenses - labor	0.00	0.00	55,579.90	16,757.61	16,927.89	11,947.21	13,881.27	21,672.62	22,063.82
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Total Labour Expense		10,485.65	19,727.46	1,090,422.42	1,679.71	1,466,917.06	1,118,464.83	1,584,170.28	3,158,880.59	2,188,867.37
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Other Expense:										
8840-2-0000-51-5430-8790	Customer installations expenses	72,840.71	(24,825.57)						2,500.00	1,500.00
8840-2-0000-51-5431-8760	Oper-Stat Exp-Industrial	0.00	15.35		37.31	(37.31)				
8840-2-0000-51-5435-8710	Oper-Dist-Load Dispatching	48,107.64	48,000.63		4,805.75	709.95	7,137.31	2,140.62	15,642.24	13,521.28
8840-2-0000-51-5435-8800	Other expenses	38,523.08	16,154.04	31,319.92	27,737.01	74,752.16	69,205.30	65,658.06	73,834.22	93,140.31
8840-2-0000-51-5435-8810	Distribution-Rents-Expense	0.00	0.00		3,700.00	2,400.00	10,422.95	1,155.00	2,607.50	
8840-2-0000-51-5436-8740	Mains & services expenses	442,597.37	540,900.10	99,813.35	660,199.65	294,646.70	822,719.04	298,424.79	414,418.44	161,538.36
8840-2-0000-51-5437-8780	Meter & house regulator expenses	387,525.50	392,996.73	2,504.25	9,907.31	2,809.49	7,787.55	(1,623.06)	3,457.05	25,644.62
8840-2-0000-56-5210-5930	Maint of overhead lines	0.00	0.00				300.00	(300.00)	3,735.26	3,740.14
8840-2-0000-56-5210-8860	Maint of structures & improvements	2,574.96	3,335.61		12,232.27	(24.27)				1,166.00
8840-2-0000-56-5210-8870	Maint of mains	615,040.73	765,213.73	12,927.18	76,541.02	25,094.80	23,392.03	61,765.01	225,242.69	206,549.80
8840-2-0000-56-5210-8890	Maint of meas & reg stn eqt-Gen exp	39,688.67	75,114.46		12.88	6,285.12	680.00	960.00	(4,800.00)	
8840-2-0000-56-5210-8920	Maint of services exp	309,749.75	279,225.72	(93,141.72)	199,706.29	(16,617.00)	25,545.34	(1,780.33)	27,070.44	36,595.64
8840-2-0000-56-5210-8930	Maint of meters & house regulators exp	57,663.64	62,429.72		2,797.38	(152.42)		6,428.61	2,359.64	4,955.35
8840-2-0000-56-5210-8940	Maint of other eqt exp	965.78	481.44		1,864.78	(39.78)				
8840-2-0000-56-5435-8700	Operation Supervision & Engineering	0.00	0.00		1,905.07	23.31	957.07	3,124.92	414.24	14,468.29
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Total Other Expense		2,015,277.83	2,159,041.96	53,422.98	1,001,446.72	389,850.75	968,146.59	435,953.62	766,481.72	562,819.79
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Total Distribution Expense		2,025,763.48	2,178,769.42	1,143,845.40	1,003,126.43	1,856,767.81	2,086,611.42	2,020,123.90	3,925,362.31	2,751,687.16
Customer Expenses										
Labour Expense:										
8840-2-0000-69-5010-9010	Supervision	3,640.70	6,502.04	438,375.33	453,419.37	197,539.37	226,609.74	368,935.41	190,555.22	197,405.80
8840-2-0000-69-5010-9020	Meter reading expenses - labor	0.00	0.00	17,849.26	53,995.77	45,458.11	44,162.79	52,870.00	70,896.75	88,272.32

Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty Utilities										
Income Statement		Q1	Q2 2012	Q3 2012	Q4 2012	Q1 2013	Q2 2013	Q3 2013	Q4 2013	Q1 2014
		2012								
8840-2-0000-69-5010-9030	Customer records and collection expenses - labor	0.00	0.00	26,135.09	29,948.87	21,461.16	58,185.40	48,326.22	190,112.45	275,433.28
8840-2-0000-69-5010-9080	Customer assistance expenses - labor	0.00	0.00	95,139.11	76,825.21	3,328.50	(3,328.50)	2,254.65	(2,254.65)	
8840-2-0000-69-5010-9100	Misc customer service and info exp-Labor	0.00	0.00						829.23	6,451.96
8840-2-0000-69-5010-9120	Demonstrating & selling exp -Labor	0.00	0.00			18,837.76	18,020.92	23,091.92	99,079.73	73,237.01
Total Labour Expense		3,640.70	6,502.04	577,498.79	614,189.22	286,624.90	343,650.35	495,478.20	549,218.73	640,800.37
Other Expense:										
8840-2-0000-69-5250-9020	Meter reading expenses	18,262.55	10,209.23	205,323.11	153,776.39	743,041.75	181,034.87	344,559.98	29,587.43	10,212.10
8840-2-0000-69-5250-9030	Customer records and collection expenses	513,826.10	775,598.65		125,842.49	(115,759.16)	672.00	23,468.20	409,041.41	74,265.98
8840-2-0000-69-5250-9050	Miscellaneous customer accounts expenses	13,304.06	3,406.12			5,944.40	248.81			290,219.49
8840-2-0000-69-5390-9080	Customer assistance expenses	749,992.12	1,109,292.89	792,054.65	3,802,579.87	2,051.09	(2,051.09)	(1,048.52)	1,048.52	
8840-2-0000-69-5390-9090	Informational & instructional advertising expenses	10,069.07	16,444.71		1,485.25					
8840-2-0000-69-5390-9100	Misc customer service & informational expenses	909.89	724.72	9,932.85	7,837.61	6,419.70	9,759.62	12,236.14	61,439.13	151,573.44
8840-2-0000-69-5390-9110	Sales Expense-Supervision	6.23	142.82							
8840-2-0000-69-5390-9160	Miscellaneous Sales Expenses	(55,945.97)	(40,105.04)							
8840-2-0000-69-5390-9120	Demonstrating and selling expenses (Major only)	120,658.39	92,075.12						29,762.00	6,135.89
8840-2-0000-69-5390-9130	Advertising expenses (Major only)	518.63	476.81		7,436.94	21,637.00	27,776.31	31,186.52	22,190.50	21,422.79
8840-2-0000-80-8660-9040	Uncollectible accounts	61,381.27	483,932.31	161,725.49	101,283.29	391,010.29	496,302.10	(442,303.40)	356,625.24	1,180,898.20
Total Other Expense		1,432,982.34	2,452,198.34	1,169,036.10	4,200,241.84	1,054,345.07	713,742.62	(31,901.08)	909,694.23	1,734,727.89
Total Customer Expense		1,436,623.04	2,458,700.38	1,746,534.89	4,814,431.06	1,340,969.97	1,057,392.97	463,577.12	1,458,912.96	2,375,528.26
Administration Expenses										
Admin & General Wages:										
8840-2-0000-69-5010-9220	Admin Exp Transferred	0.00	0.00	(228,912.17)	91,239.03					(202,436.57)
8840-2-0000-69-5040-9261	Payroll Taxes	0.00	0.00				(81.59)			
8840-2-9800-69-5010-9200	A&G salaries - IT	0.00	0.00	12,062.24	70,854.64	26,415.84	29,099.69	23,807.03	23,547.50	23,932.64
8840-2-9800-69-5010-9204	A&G Salaries-IT LABS Head Office	0.00	0.00							27,267.82
8840-2-9810-69-5010-9200	A&G salaries - HR	0.00	0.00	54,349.95	144,833.34	94,205.66	86,451.11	84,999.27	71,796.52	91,224.68
8840-2-9810-69-5010-9204	A&G Salaries-HR LABS Head Office	0.00	0.00							244.79
8840-2-9811-69-5010-9204	A&G Salaries - Payroll&HRIS LABS Headoffice	0.00	0.00							9,697.15
8840-2-9812-69-5010-9204	A&G Salaries - Training&DevLABS Headoffice	0.00	0.00							5,873.86
8840-2-9815-69-5010-9200	A&G Salaries - Environmental/Health& Safety	0.00	0.00	50,116.82	44,673.67	55,419.37	42,656.43	36,663.11	30,973.09	45,788.29
8840-2-9820-69-5010-9200	A&G salaries - Finance and Admin	0.00	0.00	40,546.43	59,432.90	54,929.13	67,460.30	71,922.02	113,598.30	131,913.94
8840-2-9820-69-5010-9204	A&G Salaries-Fin & Admin LABS Head Office	0.00	0.00							37,215.05
8840-2-9821-69-5010-9204	A&G Salaries - Risk Management LABS Headoffice	0.00	0.00							64.07
8840-2-9822-69-5010-9204	A&G Salaries - Treasury LABS Headoffice	0.00	0.00							16,257.25
8840-2-9823-69-5010-9200	A&G salaries - Legal	0.00	0.00						58,482.83	23,446.46
8840-2-9823-69-5010-9204	A&G Salaries - Legal LABS Headoffice	0.00	0.00							2,228.18
8840-2-9824-69-5010-9204	A&G Salaries - Internal Audit LABS Headoffice	0.00	0.00							3,812.34
8840-2-9825-69-5010-9200	A&G Salaries - Purchasing	0.00	0.00						43,464.47	13,479.67
8840-2-9825-69-5010-9204	A&G Salaries - Purchasing LABS Headoffice	0.00	0.00							1,141.95
8840-2-9830-69-5010-9200	A&G salaries - Regulatory	0.00	0.00	52,144.93	35,212.91	52,390.23	51,912.39	82,068.44	60,244.33	71,635.72
8840-2-9835-69-5010-9200	A&G Salaries - Energy Procurement	1,222,978.38	736,692.27	82,196.03	55,901.74	64,014.28	67,965.40	118,555.44	142,812.10	96,264.32
8840-2-9840-69-5010-9200	A&G Salaries - Procurement/Supply Chain	0.00	0.00	28,124.09	21,797.74	7,293.77	15,744.73	8,510.23	(25,886.83)	(89.41)

Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty Utilities		Q1	Q2 2012	Q3 2012	Q4 2012	Q1 2013	Q2 2013	Q3 2013	Q4 2013	Q1 2014
Income Statement		2012								
8840-2-9850-69-5010-9200	A&G salaries - Operations	0.00	0.00	236,952.35	495,791.90	321,995.21	279,482.82	34,230.39	(150,327.91)	30,444.15
8840-2-9855-69-5010-9200	A&G salaries - Legal	0.00	0.00	9,509.21	23,716.27	12,232.19	19,885.17	11,380.57	(36,420.03)	
8840-2-9860-69-5010-9200	A&G salaries - Executive	0.00	0.00	43,237.34	49,408.57	27,418.94	15,652.85	13,770.57	28,143.65	57,311.99
8840-2-9860-69-5010-9204	A&G Salaries - Executive LABS Headoffice	0.00	0.00							7,992.55
8840-2-9865-69-5010-9200	A&G - Customer service	0.00	0.00	143,304.14	176,241.61	115,916.74	177,964.71	287,931.99	(27,922.02)	
8840-2-9870-69-5010-9204	A&G Salaries-Investor Relations LABS Head Office	0.00								9,445.29
Total Admin & General Wages		1,222,978.38	736,692.27	523,631.36	1,269,104.32	832,231.36	854,194.01	773,839.06	332,506.00	504,156.18
Office Supplies:										
8840-2-0000-69-5130-9210	Office supplies and expenses	805,985.89	603,355.83	8,521.44	64,835.19	44,303.61	11,961.99	228,484.60	276,669.28	333,211.64
8840-2-9800-69-5130-9210	Office Supplies-IT	0.00	0.00	2,061.95	368.34	317.07				17,050.20
8840-2-9800-69-5130-9215	Office supplies & exp IT LU Headoffice	0.00	0.00	3,677.39	6,960.45			3,670.98		20,276.16
8840-2-9810-69-5130-9210	Office Supplies-HR	0.00	0.00	10,139.86	21,654.34	11,717.22	13,885.77	13,928.70	22,888.65	15,762.81
8840-2-9810-69-5130-9216	Meals & Entertain HR LU HO	0.00	0.00	4,201.61				29.82	382.22	
8840-2-9815-69-5130-9210	Office Supplies-Environmental/Health& Safety	0.00	0.00	6,502.45	135,872.78	79,965.40	65,174.88	958.46	60,278.96	117,792.31
8840-2-9820-69-5130-9210	Office Supplies-Finance and Admin	0.00	0.00	487.45	10,888.70	8,875.24	7,150.89	3,172.62	46,105.32	37,034.07
8840-2-9820-69-5130-9215	Office supplies & exp Fin & Adm LU Headoffice	0.00	0.00	4,756.19	3,058.35	23,792.21	18.80	27.59	1,138.33	59.14
8840-2-9820-69-5130-9216	Meals & Entertain Fin & Adm LU HO	0.00	0.00		14.04					
8840-2-9823-69-5130-9210	Office Supplies-Legal	0.00	0.00						5,200.32	1,632.34
8840-2-9825-69-5130-9210	Office Supplies-Purchasing	0.00	0.00						814.55	
8840-2-9830-69-5130-9210	Office Supplies-Regulatory	0.00	0.00	1,560.06	8,555.77	4,429.79	5,375.74	3,988.25	(979.49)	429.09
8840-2-9830-69-5130-9215	Office supplies & exp Regulatory LU Headoffice	0.00	0.00		14,841.50		368.60			
8840-2-9830-69-5130-9216	Meals & Entertain Regulatory LU HO	0.00	0.00					59.95		
8840-2-9835-69-5130-9210	Office Supplies-Energy Procurement	0.00	0.00	3,671.59	23,311.15	2,374.99	6,078.33	22,253.86	7,376.51	7,754.99
8840-2-9840-69-5130-9210	Office Supplies-Procurement/Supply Chain	0.00	0.00	1,621.45	1,496.36	680.95		(806.26)	143.63	50.59
8840-2-9850-69-5130-9210	Office Supplies-Operations	0.00	0.00	63,845.14	200,414.92	108,731.23	49,612.40	(130,229.96)	(152,734.52)	419.08
8840-2-9850-69-5130-9215	Office supplies & exp Operations LU Headoffice	0.00	0.00	30,565.50	644.74	17,833.08	509.07	3,180.11	1,319.34	1,317.30
8840-2-9850-69-5130-9216	Meals & Entertain Operations LU HO	0.00	0.00					298.05	1,898.85	4,340.63
8840-2-9855-69-5130-9210	Office Supplies-Legal	0.00	0.00	9,210.09	21,056.92	36,165.67	(30,960.63)	(20.15)	(5,135.39)	
8840-2-9865-69-5130-9210	Office Supplies-Customer service	0.00	0.00	31,709.18	56,518.27	20,469.44	24,175.91	53,476.22	19,550.33	1,546.15
8840-2-9810-69-5130-9215	Office supplies & exp HR LU Headoffice	0.00	0.00	5,578.92				1,143.54		252.19
Total Office Supplies		805,985.89	603,355.83	188,110.27	570,491.82	359,655.90	153,351.75	203,616.38	284,916.89	558,928.69
Property, Injury and Damages Insurance:										
8840-2-0000-69-5280-9240	Property insurance	16,112.89	9,009.84					121,026.33	40,342.11	19,106.47
8840-2-0000-69-5280-9250	Injuries and damages	1,492,722.56	75,898.10	200,912.77	321,777.01	292,635.48	372,721.79	303,345.48	(190,412.08)	106,638.44
Total Property, Injury and Damages Insurance		1,508,835.45	84,907.94	200,912.77	321,777.01	292,635.48	372,721.79	424,371.81	(150,069.97)	125,744.91
Employee Pension and Benefit:										
8840-2-0000-69-5043-9260	Employee pensions and benefits - 401k	1,009,810.82	385,382.23	(38,246.76)	(53,519.59)	(10,986.81)	9,404.79			
8840-2-0000-69-5043-9261	Cash Balance Pension	0.00	0.00							38,500.00
8840-2-0000-69-5043-9262	ESPP Expense	0.00	0.00		3,335.33	1,938.16	(4,266.50)			4,236.22
8840-2-0000-69-5043-9263	Opt-Out Credit	0.00	0.00		8,453.51					

Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty Utilities										
Income Statement		Q1	Q2 2012	Q3 2012	Q4 2012	Q1 2013	Q2 2013	Q3 2013	Q4 2013	Q1 2014
		2012								
8840-2-0000-69-5043-9268	Pension Plan Expenses	0.00	0.00	289,368.00	632,687.00	399.00				
8840-2-0000-69-5043-9269	401K Match	0.00	0.00		102,889.16	(46,141.56)	299,388.89			133,878.97
8840-2-0000-69-5044-9260	Group Benefits	0.00	0.00	292,121.61	322,498.37	583,513.75	274,277.92	441,188.44	385,588.93	573,250.13
8840-2-0000-69-5044-9261	Health Svc	0.00	0.00	16,500.00						
8840-2-0000-69-5044-9262	FAS 106 (Retiree Health Care)	0.00	0.00	202,263.00	113,308.00	142,337.42	155,862.00	155,863.00	155,865.00	122,979.24
8840-2-0000-69-5044-9265	FAS 112 (Post-Employment Benefits)	0.00	0.00			(99.82)			(39,450.32)	
8840-2-0000-69-5044-9266	Health Care	0.00	0.00			13,420.03				
8840-2-0000-69-5044-9268	Group Life	0.00	0.00		44,212.50					
8840-2-0000-69-5045-9260	Workers' Compensation	0.00	0.00		1,751.77	(22,472.53)	(75,411.19)	(59,161.42)	(74,527.03)	
8840-2-0000-69-5043-9267	Pension			(19,257.65)	125.00	404,246.00	285,465.27	301,050.23	102,846.09	191,282.94
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Total Employee Pension and Benefit		1,009,810.82	385,382.23	742,748.20	1,175,741.05	1,066,153.64	944,721.18	838,940.25	530,322.67	1,064,127.50
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Regulatory Expenses:										
8840-2-0000-69-5610-9280	Regulatory commission expenses	212,343.46	164,712.90	143,769.51	143,769.51	119,180.34	259,192.68	191,019.51	194,685.51	143,769.51
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Total Regulatory Expenses		212,343.46	164,712.90	143,769.51	143,769.51	119,180.34	259,192.68	191,019.51	194,685.51	143,769.51
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Rents:										
8840-2-0000-69-5110-9310	Rents	68,912.44	31,994.92	13,081.25	53,027.24	35,284.48	26,558.29	44,859.28	39,083.31	57,963.15
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Total Rents		68,912.44	31,994.92	13,081.25	53,027.24	35,284.48	26,558.29	44,859.28	39,083.31	57,963.15
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Franchise Requirements:										
8840-2-0000-69-5045-9270	Franchise Requirements			15.00						
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Total Franchise Requirements			0.00	15.00	0.00	0.00	0.00	0.00	0.00	0.00
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Other Admin Expenses:										
8840-2-0000-69-5200-9220	Admin Expenses Transferred - Credit	0.00	0.00							(906,082.45)
8840-2-0000-69-5200-9230	Outsided services employed - other	(4,201.04)	178,981.16	1,805.88	4,593.50	13,401.99	6,065.97	(15,228.05)	37,741.44	8,060.83
8840-2-0000-69-5390-9301	General Advertising Expense	16,503.20	9,370.92							
8840-2-0000-69-5615-9302	Miscellaneous general expenses	28,632.09	(8,070.81)	89,116.28	1,311.39	41,064.71	5,752.85	41,058.02	53,663.38	9,224.92
8840-2-0000-75-7100-9320	Maintenance of General Plant-Gas	4,617.47	(3,022.59)							
8840-2-9800-69-5200-9230	Outsided services-IT	0.00	0.00	262,172.52	603,732.05	(5,011.14)	257,961.28	252,191.46	187,111.04	89,642.68
8840-2-9810-69-5200-9230	Outsided services-HR	0.00	0.00	124,164.13	(60,251.37)	22,029.40	36,052.71	11,876.74	3,649.42	3,879.46
8840-2-9815-69-5200-9230	Outsided services-Environmental/Health& Safety	0.00	0.00	24,150.57	60,392.87	(18,187.86)	9,232.41	6,396.64	1,696.81	2,275.66
8840-2-9820-69-5200-9230	Outsided services-Finance and Admin	0.00	0.00	207,522.30	(776.57)	136,644.09	116,246.72	116,380.13	82,979.17	112,098.49
8840-2-9823-69-5200-9230	Outsided services-Legal	0.00	0.00						202,266.22	9,902.54
8840-2-9825-69-5200-9230	Outsided services-Purchasing	0.00	0.00						(46,466.32)	
8840-2-9830-69-5200-9230	Outsided services-Regulatory	0.00	0.00	81,525.20	114,390.36	(8,164.23)	23,822.45	80,168.63	(6,538.60)	28,677.04
8840-2-9835-69-5200-9230	Outsided services-Energy Procurement	0.00	0.00	386,785.48	(75,065.46)	36,596.69	65,072.76	38,148.36	93,810.56	46,709.89
8840-2-9840-69-5200-9230	Outsided services-Procurement/Supply Chain	0.00	0.00	83,229.35	(43,850.50)	(46,466.32)			46,466.32	
8840-2-9850-69-5200-9230	Outsided services-Operations	0.00	0.00	490,247.38	23,322.58	17,784.39	16,576.89	12,640.83	12,894.20	3,202.17
8840-2-9855-69-5200-9230	Outsided services-Legal	0.00	0.00	16,437.20	79,143.96	76,836.56	63,749.15	65,501.01	(203,061.02)	(1,000.00)

Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty Utilities		Q1	Q2 2012	Q3 2012	Q4 2012	Q1 2013	Q2 2013	Q3 2013	Q4 2013	Q1 2014
Income Statement		2012								
8840-2-9865-69-5200-9230	Outsided services-Customer service	0.00	0.00	211,901.42	251,683.79	(24,072.18)	22,847.97	151,607.05	99,746.42	33,082.90
Total Other Admin Expenses		45,551.72	177,258.68	1,979,057.71	958,626.60	242,456.10	623,381.16	760,740.82	565,959.04	(560,325.87)
Total Adminstration Expenses		4,874,418.16	2,184,304.77	3,791,326.07	4,492,537.55	2,947,597.30	3,234,120.86	3,237,387.11	1,797,403.45	1,894,364.07
Income and Non Income Tax										
Federal Unemployment Taxes:										
8840-2-0000-69-5040-4080	Social Security Taxes	0.00	0.00			188,007.34	149,173.25	176,261.91	128,376.56	251,503.89
8840-2-0000-69-5041-4080	Federal Unemployment taxes	0.00	0.00	(6,350.00)	(3,726.27)	1,963.77	(869.19)	845.77	198.14	7,646.77
8840-2-0000-69-5042-4080	Medicare	0.00	0.00			39,613.53	29,527.40	41,979.97	36,752.86	61,555.22
8840-2-9800-69-5041-4080	Federal Unemployment Taxes	0.00	0.00	791.56	32.96					
8840-2-9800-69-5042-4080	Medicare	0.00	0.00	2,319.44	380.56					
8840-2-9810-69-5040-4080	Social Security Taxes	0.00	0.00	4,662.79	3,904.11					
8840-2-9810-69-5041-4080	Federal Unemployment Taxes	0.00	0.00	147.41	69.55					
8840-2-9810-69-5042-4080	Medicare	0.00	0.00	1,129.45	1,001.06					
8840-2-9815-69-5040-4080	Social Security Taxes	0.00	0.00	1,268.35	5,963.56					
8840-2-9815-69-5041-4080	Federal Unemployment Taxes	0.00	0.00	103.15	67.19					
8840-2-9815-69-5042-4080	Medicare	0.00	0.00	795.82	831.49					
8840-2-9820-69-5040-4080	Social Security Taxes	0.00	0.00	956.70	9,337.28					
8840-2-9820-69-5041-4080	Federal Unemployment Taxes	0.00	0.00	309.23	(2,465.62)	(600.78)				
8840-2-9820-69-5042-4080	Medicare	0.00	0.00	2,042.81	1,114.58					
8840-2-9830-69-5040-4080	Social Security Taxes	0.00	0.00	7,636.87	2,480.28					
8840-2-9830-69-5041-4080	Federal Unemployment Taxes	0.00	0.00	144.78	63.62					
8840-2-9830-69-5042-4080	Medicare	0.00	0.00	1,113.83	866.12					
8840-2-9835-69-5040-4080	Social Security Taxes	0.00	0.00	5,653.88	4,784.19					
8840-2-9835-69-5041-4080	Federal Unemployment Taxes	0.00	0.00	149.58	(5,391.58)	(832.26)				
8840-2-9835-69-5042-4080	Medicare	0.00	0.00	1,176.16	1,277.32					
8840-2-9840-69-5040-4080	Social Security Taxes	0.00	0.00	150.52	846.80					
8840-2-9850-69-5040-4080	Social Security Taxes	0.00	0.00	84,614.24	140,656.10	(1,644.85)				
8840-2-9850-69-5041-4080	Federal Unemployment Taxes	0.00	0.00	2,875.87	(4,446.30)	(2,279.43)				
8840-2-9850-69-5042-4080	Medicare	0.00	0.00	26,947.81	29,163.99	(384.68)				
8840-2-9855-69-5040-4080	Social Security Taxes	0.00	0.00	2,355.21	1,810.54					
8840-2-9855-69-5041-4080	Federal Unemployment Taxes	0.00	0.00	67.15	32.03					
8840-2-9855-69-5042-4080	Medicare	0.00	0.00	515.61	458.64					
8840-2-9860-69-5040-4080	Social Security Taxes	0.00	0.00	10,013.77	1,162.87					
8840-2-9860-69-5041-4080	Federal Unemployment Taxes	0.00	0.00	432.63	92.11					
8840-2-9860-69-5042-4080	Medicare	0.00	0.00	3,706.23	702.06					
8840-2-9865-69-5040-4080	Social Security Taxes	0.00	0.00	8,564.08	23,354.60					
8840-2-9865-69-5041-4080	Federal Unemployment Taxes	0.00	0.00	487.54	230.36					
8840-2-9865-69-5042-4080	Medicare	0.00	0.00	3,181.13	3,713.97					
8840-2-9800-69-5040-4080	Social Security Taxes	0.00		17,179.61	1,552.00					
Total Federal Unemployment Taxes		0.00	0.00	185,143.21	219,920.17	223,842.64	177,831.46	219,087.65	165,327.56	320,705.88
Company FICA:										
8840-2-0000-69-5041-4081	Tx Oth Inc Tx-FICA Co portion	0.00	0.00			(21,145.65)				

Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty Utilities		Q1	Q2 2012	Q3 2012	Q4 2012	Q1 2013	Q2 2013	Q3 2013	Q4 2013	Q1 2014
Income Statement		2012								
Total Company FICA			-	0	0	-21145.65	0	0	0	0
State Unemployment:										
8840-2-0000-69-5041-4082	Tx Oth Inc Tx-St Unempl Tax	0.00	0.00			6,776.55	(1,507.47)	3,603.68	1,489.45	24,630.87
8840-2-9800-69-5041-4082	Tx Oth Inc Tx-St Unempl Tax - IT	0.00	0.00	5,389.33	13.17					
8840-2-9815-69-5041-4082	Tx Oth Inc Tx-St Unempl Tax-Environmental	0.00	0.00	433.89	858.16					
8840-2-9820-69-5041-4082	Tx Oth Inc Tx-St Unempl Tax	0.00	0.00	1,614.25	1,697.75					
8840-2-9830-69-5041-4082	Tx Oth Inc Tx-St Unempl Tax	0.00	0.00	1,714.51	42.10					
8840-2-9835-69-5041-4082	Tx Oth Inc Tx-St Unempl Tax	0.00	0.00	1,737.60	84.36					
8840-2-9850-69-5041-4082	Tx Oth Inc Tx-St Unempl Tax-Procurement	0.00	0.00	32,794.18	6,116.40	(172.44)				
8840-2-9855-69-5041-4082	Tx Oth Inc Tx-St Unempl Tax-Legal	0.00	0.00	795.11	26.96					
8840-2-9860-69-5041-4082	Tx Oth Inc Tx-St Unempl Tax	0.00	0.00	4,743.57	(224.40)					
8840-2-9865-69-5041-4082	Tx Oth Inc Tx-St Unempl Tax-Legal	0.00	0.00	3,114.59	2,866.86					
8840-2-9810-69-5041-4082	Tx Oth Inc Tx-St Unempl Tax-HR	0.00	0.00	1,743.90	52.82					
Total State Unemployment		0.00	0.00	54,080.93	11,534.18	6,604.11	(1,507.47)	3,603.68	1,489.45	24,630.87
Municipal, Property & Franchise Tax:										
8840-2-0000-69-5680-4080	Property taxes	0.00	0.00				1,187,334.00	1,781,001.00	3,866,172.92	2,728,751.96
8840-2-0000-75-7695-4080	Franchise taxes	0.00	0.00			105,000.00				
8840-2-9820-69-5041-4081	Taxes Other Incme Tax-FICA Company Portion	7,712.43	60,027.67							
8840-2-9820-69-5041-4083	Tx Oth Inc Tx-Mun Op Prop	1,432,722.73	1,487,813.92	1,463,240.00	937,210.53	1,380,022.38	601,971.00		(1,981,993.38)	
8840-2-0000-75-7695-4081	Taxes Other Incme Tax-Misc	3,737.92	(53,372.75)							
8840-2-0000-80-8710-4091	Federal Income Tax-Prior Years	6,073,878.17	(1,967,546.29)							
8840-2-0000-80-8760-4104	Def FIT Expense Debits	0.00	0.00						3,689,211.39	
8840-2-0000-80-8760-4101	Deferred State Income Tax Expense-Debit	(2,819,851.77)	1,892,380.76							
Total Municipal, Property & Franchise Tax		4,698,199.48	1,419,303.31	1,463,240.00	937,210.53	1,485,022.38	1,789,305.00	1,781,001.00	5,573,390.93	2,728,751.96
Total Taxes		4,698,199.48	1,419,303.31	1,702,464.14	1,168,664.88	1,694,323.48	1,965,628.99	2,003,692.33	5,740,207.94	3,074,088.71
Total Operating Expense		\$12,359,293.11	\$8,125,690.53	\$8,509,821.78	\$11,042,803.49	\$7,215,860.10	\$8,189,083.52	\$8,023,714.98	\$11,122,093.63	\$9,530,705.24
EBITDA before corporate allocations		\$6,800,732.92	\$3,359,636.22	\$1,564,330.70	\$5,212,894.04	\$13,415,508.65	\$2,133,535.65	\$753,953.00	(\$212,370,672.44)	\$12,660,628.49
LU Corporate Labor:										
8840-2-0000-69-5010-9221	LU Labor Alloc Capitalized						(15,859.48)	15,859.48		(7,826.75)
8840-2-9800-69-5010-9201	A&G Salaries - IT LU Headoffice			3,429.06	11,510.98	2,285.17	1,007.90			
8840-2-9815-69-5010-9201	A&G Salaries - EHS&S LU Headoffice				4,376.90		(379.14)			
8840-2-9820-69-5010-9201	A&G Salaries - Fin & Adm LU Headoffice			3,000.00	39,286.15	22,567.61	21,847.74	19,114.11	33,863.25	14,999.55
8840-2-9830-69-5010-9201	A&G Salaries - Regulatory LU Headoffice						272.96			
8840-2-9850-69-5010-9201	A&G Salaries - Operations LU Headoffice			693.20	28,388.73	12,289.46	16,471.36	16,995.02	17,775.74	22,270.71

Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty Utilities		Q1	Q2 2012	Q3 2012	Q4 2012	Q1 2013	Q2 2013	Q3 2013	Q4 2013	Q1 2014
Income Statement		2012								
8840-2-9810-69-5010-9201	A&G Salaries - HR LU Headoffice			2,510.28	4,213.42	2,934.34				
Total LU Corporate Labor			0.00	9,632.54	87,776.18	40,076.58	23,361.34	51,968.61	51,638.99	29,443.51
LU Allocations:										
8840-2-0000-69-5200-9222	LU Admin Alloc Capitalized						(129,978.70)	(104,592.28)	(71,063.95)	(62,643.06)
8840-2-0000-69-5200-9231	Outside services LU HO Allocations			166,499.65	277,504.38	544,970.05	104,923.44	407,554.90	303,680.76	298,300.31
Total LU Allocations			0.00	166,499.65	277,504.38	544,970.05	(25,055.26)	302,962.62	232,616.81	235,657.25
LABS Labor:										
8840-2-0000-69-5010-9224	LABS Labour Capitil									(23,785.96)
8840-2-0000-69-5010-9234	LABS Labour Allocations						23,095.24	103,831.97	120,727.55	
Total LABS Labor			0.00	0.00	0.00	0.00	23,095.24	103,831.97	120,727.55	(23,785.96)
LABS Allocations:										
8840-2-0000-69-5200-9224	LABS Admin Alloc Capitalized							(116,316.38)	(49,127.52)	(33,803.95)
8840-2-0000-69-5200-9234	LABS NonLabour Allocations						63,541.00	391,113.67	124,910.08	160,971.19
Total LABS Allocations			0.00	0.00	0.00	0.00	63,541.00	274,797.29	75,782.56	127,167.24
APUC/APCO Corporate Labor:										
8840-2-0000-69-5010-9223	APUC Labour Alloc Capitalized									(251.47)
8840-2-0000-69-5200-9233	Outside Services - APUC Labour Allocations					38,964.32	60,038.81	43,958.42	42,214.88	1,197.46
Total APUC/APCO Corporate Labor			0.00	0.00	0.00	38,964.32	60,038.81	43,958.42	42,214.88	945.99
APUC/APCO Allocations:										
8840-2-0000-69-5200-9223	APUC Admin Alloc Capitalized							(133,914.81)	(53,971.51)	(36,233.95)
8840-2-0000-69-5200-9232	Outside services APUC HO Allocations			33,402.88	597,113.94	178,900.62	293,766.72	53,945.17	92,247.59	172,542.60
Total APUC/APCO Allocations			0.00	33,402.88	597,113.94	178,900.62	293,766.72	(79,969.64)	38,276.08	136,308.65
Total Corporate Allocations			0.00	209,535.07	962,394.50	802,911.57	438,747.85	697,549.27	561,256.87	505,736.68
EBITDA after corporate allocations		6,800,732.92	3,359,636.22	1,354,795.63	4,250,499.54	12,612,597.08	1,694,787.80	56,403.73	(212,931,929.31)	12,154,891.81
Depreciation & Amortization Expense										
Depreciation Expense:										
8840-2-0000-80-8610-4030	Depreciation Exp	2,120,659.09	2,137,257.62	2,148,794.97	2,591,959.70	2,425,901.20	2,647,946.09	2,195,027.05	2,720,970.66	2,414,993.74
Total Depreciation Expense		2,120,659.09	2,137,257.62	2,148,794.97	2,591,959.70	2,425,901.20	2,647,946.09	2,195,027.05	2,720,970.66	2,414,993.74

Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty Utilities		Q1	Q2 2012	Q3 2012	Q4 2012	Q1 2013	Q2 2013	Q3 2013	Q4 2013	Q1 2014
Income Statement		2012								
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Amort of Intangibles-Cost:										
8840-2-0000-80-8610-4050	Amortization-Intangibles	0.00	0.00					4,701.53	11,708.49	49,268.25
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Total Amort of Intangibles-Cost				-	-	-	-	4,701.53	11,708.49	49,268.25
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Amortization-Regulatory Debits:										
8840-2-0000-80-8640-4073	Regulatory - debits	102,300.00	102,300.00		510,606.09	76,002.06	102,300.00	102,300.00	102,300.00	(203,706.09)
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Total Amortization-Regulatory Debits		102,300.00	102,300.00		510,606.09	76,002.06	102,300.00	102,300.00	102,300.00	(203,706.09)
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Total Depreciation and Amortization Expense		2,222,959.09	2,239,557.62	2,148,794.97	3,102,565.79	2,501,903.26	2,750,246.09	2,302,028.58	2,834,979.15	2,260,555.90
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NET OPERATING INCOME		\$4,577,773.83	\$1,120,078.60	(\$793,999.34)	\$1,147,933.75	\$10,110,693.82	(\$1,055,458.29)	(\$2,245,624.85)	(\$215,766,908.46)	\$9,894,335.91
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Other Income & Deductions										
		-----	-----	-----	-----	-----	-----	-----	-----	-----
Allowable Funds used during Construction:										
8840-2-0000-40-4700-4191	Allow for other funds used during construction				41,144.50	157,222.64	303,818.92	(310,940.29)	41,387.29	113,613.09
		-----	-----	-----	-----	-----	-----	-----	-----	-----
Total Allowable Funds used during Construction		0	0		41,144.50	157,222.64	303,818.92	(310,940.29)	41,387.29	113,613.09
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Interest & Dividends Income:										
8840-2-9820-69-5041-4082	Taxes Other Incme Tax-State Unemployment Taxes	(527.67)	(527.67)							
8840-2-0000-40-4310-4180	Non-Operating Rental Income	13,749.99	13,749.99							
8840-2-0000-40-4420-4190	Interest income	82,482.56	68,845.50		291,906.69	35,661.81	34,416.08	33,144.77	31,849.68	(30,840.40)
8840-2-0000-40-4400-4191	Investment Tax Credits	30,609.00	30,609.00							
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Total Interest & Dividends Income		126,313.88	112,676.82	0.00	291,906.69	35,661.81	34,416.08	33,144.77	31,849.68	(30,840.40)
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Other Income & Deductions:										
8840-2-0000-69-7450-4263	Penalties	0.00	0.00							(288,613.66)
8840-2-0000-75-7450-4261	Donations	(18,552.16)	(550.81)	(350.00)	(3,500.00)		(320.00)			(2,070.00)
8840-2-0000-75-7450-4265	Other Deductions	26,023.63	(2,170.86)							
8840-2-0000-75-7450-4263	Penalties	0.00	0.00				(1,750.00)	(2,000.00)	(20,500.00)	(18,500.00)
8840-2-0000-75-7450-4264	Exp for certain civic, political & related act	(23,895.98)	(7,907.60)			(100.00)	(100.00)	(280.00)	(37,530.57)	(2,100.00)
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Total Other Income & Deductions		(16,424.51)	(10,629.27)	(350.00)	(3,500.00)	(100.00)	(2,170.00)	(2,280.00)	(58,030.57)	(311,283.66)
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Total Other Income & Deductions		109,889.37	102,047.55	(350.00)	329,551.19	192,784.45	336,065.00	(280,075.52)	15,206.40	(228,510.97)
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INCOME BEFORE INTEREST CHARGES		4,687,663.20	1,222,126.15	(794,349.34)	1,477,484.94	10,303,478.27	(719,393.29)	(2,525,700.37)	(215,751,702.06)	9,665,824.94
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Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty Utilities		Q1	Q2 2012	Q3 2012	Q4 2012	Q1 2013	Q2 2013	Q3 2013	Q4 2013	Q1 2014
Income Statement		2012								
Interest Charges										
Interest on Long Term Debt:										
8840-2-0000-80-8543-4300	Interest on debt to associated companies	1,289,575.06	1,243,338.14		129,169.40	1,059,735.98	1,071,510.83	855,866.81	995,704.56	995,704.56
8840-2-0000-80-8550-4191	AFUDC Borrowed-Equity portion			(14,820.72)	14,820.72					
Total Interest on Long Term Debt		1,289,575.06	1,243,338.14	(14,820.72)	143,990.12	1,059,735.98	1,071,510.83	855,866.81	995,704.56	995,704.56
Other Interest Charges:										
8840-2-0000-80-8550-4310	Other Interest Expense	(85,598.97)	(22,481.46)	245,239.58	23,641.54	(88,652.60)	(36,700.60)	(8,133.34)	(113,987.92)	(308,617.11)
8840-2-0000-80-8541-4280	Amortization of Debt Discount & Expense	84,484.56	84,484.56							
8840-2-0000-80-8550-4311	Other Interest Expense - Tax	0.00	0.00				1,997.12			
8840-2-0000-80-8550-4320	AFUDC - borrowed	(13,776.02)	(7,027.51)	(8,217.57)	(93,591.16)	(63,539.23)	(122,783.90)	125,661.99	(16,726.22)	(45,915.08)
Total Other Interest Charges		(14,890.43)	54,975.59	237,022.01	(69,949.62)	(152,191.83)	(157,487.38)	117,528.65	(130,714.14)	(354,532.19)
Gain and Loss on Exchange:										
8840-2-0000-80-8670-9210	Gain/Loss Foreign Exchange							1,954.22		
Total Gain and Loss on Exchange								1,954.22		
Total Interest Charges		1,274,684.63	1,298,313.73	222,201.29	74,040.50	907,544.15	914,023.45	975,349.68	864,990.42	641,172.37
INCOME TAXES										
State Income Tax:										
8840-2-0000-80-8720-4090	State Income Tax						110,600.00			
Total State Income Tax			0				110,600.00			
Federal Income Taxes:										
8840-2-0000-80-8710-4090	Federal Income Tax				(7,235.00)				322,528.62	
Total Federal Income Taxes			0		(7,235.00)				322,528.62	
Total Income Taxes		0.00	0.00	0.00	(7,235.00)	0.00	110,600.00	0.00	322,528.62	0.00
NET INCOME / (LOSS)		\$ 3,412,978.57	\$ (76,187.58)	\$ (1,016,550.63)	\$ 1,410,679.44	\$ 9,395,934.12	\$ (1,744,016.74)	\$ (3,501,050.05)	\$ 281,880.66	\$ 9,024,652.57

Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty Utilities
DG 14-180

Rate Case Filing Requirements
Pursuant to PUC 1604.01(a)

- (21) Quarterly sales volumes for the previous 2 years, itemized for residential and other classifications of service, if not previously filed with the commission;

Please see attached Puc 1604.01(a)(21).

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Rate Case Sales Volumes

Line No.		Qtr 1 2012	Qtr 2012	Qtr 3 2012	Qtr 4 2012	Qtr 1 2013	Qtr 2 2013	Qtr 3 2013	Qtr 4 2013	Qtr 1 2014
1	Booked Volumes									
2										
3	Residential									
4	Rate R-01 Non-Heating	328,529	198,387	116,317	203,589	365,493	226,816	119,068	233,676	448,646
5	Rate R-02 Non-Heating Assistance	0	0	0	0	0	0	0	0	0
6	Rate R-03 Heating	23,343,145	8,690,894	3,160,151	11,506,169	26,125,620	10,846,485	3,301,195	12,621,558	29,601,972
7	Rate R-04 Heating Assistance	2,071,057	1,049,399	254,076	281,842	2,128,290	1,233,405	247,313	451,724	1,929,961
8	Rate R-05 Non-Heating SSI									
9	Rate R-06 Heating SSI									
10										
11	Total Residential	25,742,731	9,938,680	3,530,544	11,991,600	28,619,403	12,306,706	3,667,576	13,306,958	31,980,579
12										
13	Commercial/Industrial									
14	Rate G-41	7,301,667	2,210,460	506,543	2,742,196	8,174,356	2,751,055	476,279	2,999,662	9,193,444
15	Rate G-42	6,976,144	2,551,383	774,471	2,900,188	7,127,945	3,027,947	825,452	3,059,527	7,726,597
16	Rate G-43	486,540	400,067	213,154	507,279	893,218	463,952	107,906	436,706	702,191
17	Rate T-46									
18	Rate T-47									
19	Rate T-48									
20	Rate G-51	966,087	586,885	406,020	604,145	1,038,479	619,886	404,278	595,255	1,037,710
21	Rate G-52	1,011,017	624,239	463,906	620,284	870,219	570,956	383,439	544,620	825,555
22	Rate G-53	134,331	89,003	62,527	70,923	181,923	113,990	74,193	112,003	180,972
23	Rate G-54	5,260	3,939	3,441	3,346	5,456	5,099	2,633	7,238	8,951
24	Rate T-56									
25	Rate T-57									
26	Rate G-63	0	0	0	0	0	0	0	0	0
27										
28	Total C&I	16,881,046	6,465,976	2,430,062	7,448,361	18,291,596	7,552,885	2,274,180	7,755,011	19,675,420
29										
30	Other									
31	Rate G-83	0	0	0	0	0	0	0	0	0
32	Rate G-84	0	0	0	0	0	0	0	0	0
33	Rate G-07	0	0	0	0	0	0	0	0	0
34	Rate G-17	0	0	0	0	0	0	0	0	0
35										
36	Total Other	0	0	0	0	0	0		0	0
37										
38	Totals	42,623,777	16,404,656	5,960,606	19,439,961	46,910,999	19,859,591	5,941,756	21,061,969	51,655,999

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Line No.		Qtr 1 2012	Qtr 2012	Qtr 3 2012	Qtr 4 2012	Qtr 1 2013	Qtr 2 2013	Qtr 3 2013	Qtr 4 2013	Qtr 1 2014
32	Rate G-84	0	0	0	0	0	0	0	0	0
33	Rate G-07	0	0	0	0	0	0	0	0	0
34	Rate G-17	0	0	0	0	0	0	0	0	0
35										
36	Total Other	0	0	0	0	0	0	0	0	0
37										
38	Totals	42,623,777	29,117,021	14,479,679	32,881,679	69,760,748	34,737,393	15,372,203	36,585,243	76,232,188
				0	0	0	0	0	0	0

Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty Utilities
DG 14-180

Rate Case Filing Requirements
Pursuant to PUC 1604.01(a)

- (22) A description of the utility's projected need for external capital for the 2 year period immediately following the test year;

Sources of capital will be derived from cash generated from ongoing operations during the post 2 year period with any shortfalls made up with cash advances from its parent, Liberty Energy Utilities (New Hampshire) Corp. Any shortfall of cash from Liberty Energy Utilities (New Hampshire) Corp. would be sourced from Liberty Utilities Co.

Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty Utilities
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- (23) The utility's capital budget with a statement of the source and uses of funds for the 2 years immediately following the test year;

Please see attached Puc 1604.01(a)(23).

Regarding sources of funds, please refer to the response to Puc 1604.01(a)(22).

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2015-2016 Capital Plan Final Summary				
Category	Project #	Project Description	EN CY2015 Capital	EN CY2016 Capital
LU CapEx - Growth	8840-EN101C	Growth Customer Contribution Budget Placeholder	-\$962,000	-\$1,020,000
	8840-ENI101	Growth New Main	\$1,600,000	\$1,696,000
	8840-ENI102	New Reinforcement Main for Growth	\$159,000	\$169,000
	8840-ENI099	Growth Meter Purchases	\$0	\$0
	8840-ENI158	Marketing & Sales	\$112,000	\$119,000
	8840-ENI161	Growth Fitting	\$680,000	\$721,000
	8840-PCN150	New Service Residential	\$2,601,000	\$2,705,000
	8840-PCN152	New Service Comm/Industrial	\$341,000	\$353,000
	TBD	Hickory Woods - Londonderry	\$0	\$0
LU CapEx - Growth Total			\$4,531,000	\$4,743,000
LU CapEx - Improvement	8840-ENI103	Main Replacement City/State Construction	\$4,402,000	\$4,726,000
	8840-ENI005	Inactive Service Program	\$175,000	\$187,000
	8840-ENI137	Service Replacement City/State Construction	\$849,000	\$911,000
	8840-ENI163	Service Replacement Fitting City/State Construction	\$53,000	\$57,000
	8840-REL108	LNG/LPG Capital Improvements	\$0	\$0
	8840-C18800	Upgrade Hi Line - Concord to Tilton	\$4,000,000	\$4,000,000
	8840-C18802	Install Main Baboosic Lake Merrimack	\$480,000	\$0
	8840-C18803	Londonderry Turnpike Relay - Hooksett TS to Farmer Rd	\$0	\$0
	8840-REL105	Gas System Planning & Reliability	\$100,000	\$100,000
	8840-REL106	Gas System Control & Regulation	\$225,000	\$225,000
	8840-OTH-113	Facility Improvements & Additions - Various	\$0	\$0
	8840-OTH-114	Transportation Fleet and Equipment Purchases	\$980,000	\$100,000
	8840-OTH-115	IT - Software, Equipment & Infrastructure	\$161,000	\$161,000
	8840-C18720	Refresh Existing Buildings - Energy North (Capital)	\$100,000	\$0
	8840-C18730	Misc Capital Improvements EN Facilities	\$100,000	\$100,000
	8840-C18750	Install Security Equipment - EN Facilities	\$60,000	\$30,000
	8840-C18770	Purchase Londonderry - EN Allocation	\$0	\$0
	8840-C18772	Install Training Center	\$15,000	\$10,000
	8840-C18780	Upfit Londonderry - EN Allocation	\$20,000	\$20,000
	8840-C18781	Purchase Plotter - Londonderry	\$0	\$0
LU CapEx - Improvement Total			\$11,720,000	\$10,627,000
LU CapEx - Replenishment	8840-ENI111	Meter Work Project (Replacements)	\$201,000	\$217,000
	8840-ENI007	Replacement Services Random (Non Leaks)	\$267,000	\$294,000
	8840-ENI077	Replacement Services Random (Due to Leaks)	\$506,000	\$546,000
	8840-ENI100	Meter Work Project (Changes)	\$381,000	\$411,000
	8840-ENI100P	Meter Work Project (Meter Purchases)	\$958,000	\$987,000
	8840-ENI003	Critical Valve Program	\$0	\$0
	8840-ENI006	Cathodic Protection Program	\$717,000	\$732,000
	8840-ENI162	Main Replacement Fitting (integrity)	\$170,000	\$170,000
	8840-ENI164	Main Replacement Reactive	\$100,000	\$100,000
	8840-C18801	K Meter Replacement Program	\$650,000	\$650,000
	8840-ENI107	Main Replacement LEAK PRONE PIPE	\$4,600,000	\$4,600,000
	8840-ENI117	Service Replacement LP	\$1,300,000	\$1,300,000
	8840-REL107	Heater Program	\$0	\$0
	8840-ENH469	Gas Production Propane/LNG	\$155,000	\$155,000
	8840-REL110	Valve Installation/Replacement	\$150,000	\$150,000
	8840-REL109	SCADA Capital Improvements	\$10,000	\$10,000
	8840-OTH-111	Dispatch and Control Center	\$40,000	\$10,000
	8840-OTH-112	Purchase Misc Capital Equipment & Tools	\$100,000	\$100,000
	8840-C18740	Customer Walkin Centesr (Manchester & Nashua)	\$0	\$0
	8840-C18741	Customer Walkin Centers (Tilton)	\$0	\$0
LU CapEx - Replenishment Total			\$10,305,000	\$10,432,000
Grand Total			\$26,556,000	\$25,802,000

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- (24) The amount of outstanding short term debt, on a monthly basis during the test year, for each short-term indebtedness;

The company had no outstanding short term indebtedness during the test year.

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- (25) If a utility is a subsidiary, a certificate of an appropriate official of the subsidiary detailing any expense of the parent company which was included in the subsidiary's cost of service; and

Direct parent expenses are recorded on the books through receipt of an actual intercompany invoice and posting it to the appropriate FERC account. Intercompany invoices are received in most cases once per month, at month end, for recording to accounts payable. The AP invoice is paid using an intercompany bank transfer from EnergyNorth to the parent company. Please see attached Puc 1604.01(a)(25).

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Sum of Applied Amount FERC#

Vendor ID	107-CWIP	165- Prepayments	186-Misc Deferred Debits	228- Accumulate d provision for pensions & benefits	431- Other Interest expense	903- Customer records & collection expense	912=- Demonstration and selling expense	920- A&G salaries	921- Office supplies & expense	923- Outside services employed	926- Employee pension & benefits	930- Misc general expense	Grand Total
8810-APUC										847,602.65			847,602.65
8810-LIBCAN	5,697,845.64	172,563.49	1,167.91	58,059.66		193,056.80	146,912.18	762,296.92	514,351.64	2,834,878.92	130,278.76	99,138.02	10,610,549.94
881-LIBUS					3,801.07				1,032.89				4,833.96
Grand Total	5,697,845.64	172,563.49	1,167.91	58,059.66	3,801.07	193,056.80	146,912.18	762,296.92	515,384.53	3,682,481.57	130,278.76	99,138.02	11,462,986.55

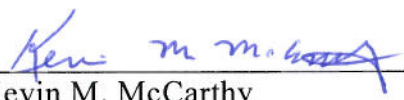
8810-APUC	Algonquin Power and Utilities Company
8810-LIBCAN	Liberty Utilities Canada
881-LIBUS	Liberty US

Direct parent expenses are recorded on the books through receipt of an actual intercompany invoice and posting it to the appropriate FERC account. Intercompany invoices are received in most cases once per month, at month end, for recording to accounts payable. The AP invoice is paid using an intercompany bank transfer from EnergyNorth to the parent company.

Attestation

I affirm, based on my personal knowledge, information and belief that: (1) the cost and revenue statements and the supporting data submitted, which purport to reflect the books and records of Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty Utilities (the "Company"), do in fact set forth the results shown by such books and records and that all differences between the books and the test year data and any changes in the manner of recording an item on the utility's books during the test year have been expressly noted; and (2) the proper amounts have been allocated to the Company from its parent and that those amounts have been included in the Company's cost of service as set forth in 1604.01(a)(25).

August 1, 2014



Kevin M. McCarthy
Vice President of Finance
Liberty Energy Utilities (New Hampshire) Corp.

I, Kevin M. McCarthy, Vice President of Finance, Liberty Energy Utilities (New Hampshire) Corp., being first duly sworn, hereby depose and say that I have read the foregoing Attestation and the facts alleged therein are true to the best of my knowledge and belief.

Dated: August 1, 2014

STATE OF NEW HAMPSHIRE
COUNTY OF ROCKINGHAM

Sworn to and subscribed before me this 18 day of August 2014.



Notary Public

SARAH B. KNOWLTON, Notary Public
My Commission Expires May 11, 2016

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Rate Case Filing Requirements
Pursuant to PUC 1604.01(a)

- (26) Support for figures appearing on written testimony and in accompanying exhibits.

Please refer to Testimony and Attachments.