

LIBERTY UTILITIES (ENERGY NORTH NATURAL GAS) CORP

D/B/A LIBERTY UTILITIES

WINTER 2015-2016 COST OF GAS RESULTS

DG 15-353

2330 Cost of Gas Reconciliation Report

For the six months ended April 30, 2016 peak season

	<u>Original Filing 1/</u>	<u>Actual</u>		<u>Difference</u>
Peak Gas cost Account 1920-1740				
Balance 05/01/15 - (Over) / Under	(\$4,339,198)	(\$4,339,198)	2/	(\$0)
Net Peak Gas Costs 5/1/15 - 10/31/15	\$1,351,489	\$2,114,572	3/	763,083
Fuel Financing 5/1/15 - 10/31/15	-	-	3/	-
Prior Period Adjustment 5/1/15-10/31/15	-	2,115,308	3/	2,115,308
Broker Revenue 5/1/15 - 10/31/15	(1,624,561)	-	3/	1,624,561
280 Day Margins 5/1/15 - 10/31/15	-	-	4/	-
IT Sales Margins 5/1/15 - 10/31/15	-	-	4/	-
Off System Sales Margin 5/1/15 - 10/31/15	-	-	4/	-
Capacity Release 5/1/15 - 10/31/15	(1,802,375)	(398,455)	4/	1,403,920
Interest 5/1/15 - 10/31/15	(98,915)	(42,216)	3/	56,699
Sum 5/1/15 - 10/31/15 Net Costs	(\$2,174,362)	\$3,789,209		\$5,963,571
Beginning Balance 10/31/15 (Over)/Under	(6,513,560)	(549,989)		\$5,963,571
Interest 11/1/15 - 4/30/16	(58,479)	126,749		185,228
Refund from Suppliers 11/1/15 - 4/30/16	(358,691)	(431,287)		(72,596)
Interruptible and 280-Day Sales Margins 11/1/15 - 4/30/16	-	-		-
Hedging costs	-	306,110		306,110
Off System Sales Margin 11/1/15 -4/30/16	-	-		-
Capacity Release Credits 11/1/15 - 4/30/16	(1,710,365)	(1,849,179)		(138,814)
Approximate Correcting Entry to be made July-16	-	(86,698)		(86,698)
Fixed Price Option Admin Costs	49,565	9,528		(40,037)
Broker Revenues 11/1/15 - 4/30/16	(293,358)	(991,052)		(697,694)
Production & Storage	1,980,428	1,980,428		0
Misc Overhead	10,272	10,272		(0)
Bad Debt Adjustment %	-	(38,698)		(38,698)
Transportation Cost of Gas Revenue	35,761	(33,912)		(69,673)
Total Adjustment to Costs	(8,209,916)	(\$997,740)		\$7,212,176
Gas Costs 11/1/15 - 4/30/16	\$69,610,368	39,589,479		(\$30,020,889)
Total Gas Costs and Adjustments 11/15 - 04/16	\$61,400,452	\$38,591,739		(\$22,808,713)
Gas Cost Billed	(\$54,886,892)	(35,351,140)		\$19,535,752
Total (Over) / Under 04/30/16	\$0	\$2,690,610		\$2,690,610

LIBERTY UTILITIES (ENERGY NORTH NATURAL GAS) CORP
D/B/A LIBERTY UTILITIES
WINTER 2015-2016 COST OF GAS RESULTS
DG 15-353

2330 Cost of Gas Reconciliation Report
For the six months ended April 30, 2016 peak season

	Original Filing 1/	Actual	Difference
Bad Debts Accounts 1920-1743			
Beginning Balance	\$720,643	\$806,391 sch 1a	\$85,748
BD Net Costs 5/1/15 - 10/31/15	46,956	(29,236) 5/	(76,192)
Interest 5/1/15 - 10/31/15	12,274	12,706 5/	432
Beginning Balance 10/31/15 (Over)/Under	\$779,873	\$780,685	\$9,989
Bad Debt Costs 11/1/15 - 4/30/16	2,220,048	1,120,813	(1,099,235)
Bad Debt COG Billed	(3,005,598)	(2,206,992)	798,606
Adjustment	-	2,161	2,161
Approximate Correcting Entry to be made July-16	-	258,298	\$258,298
Interest	5,677	7,794	2,117
Total (Over) / Under 04/30/16	\$0	(\$37,241)	(\$37,241)
Working Capital Account 1163-1422			
Beginning Balance	(\$28,115)	(\$28,115) 7/	\$0
WC Net Costs 5/1/15 - 10/31/15	1,718	(9,473) 6/	(11,191)
Interest 5/1/15 - 10/31/15	(450)	(602) 6/	(152)
Beginning Balance 10/31/15 (Over)/Under	(\$26,847)	(\$38,190)	(\$11,343)
Working Capital Costs 11/1/15 - 4/30/16	86,749	46,714	(40,035)
Working Capital CGA Billed	(59,690)	(44,047)	15,643
Adjustment	-	2,449	2,449
Interest	(212)	(522)	(310)
Total (Over) / Under 04/30/16	\$0	(\$33,597)	(\$33,597)
Total 1920-1740, 1920-1743, 1163-1422	\$0	\$2,619,772	\$2,619,772

1/ As filed 8-28-15 in the Winter 2015-2016 Cost of Gas DG 15-353

**LIBERTY UTILITIES (ENERGY NORTH NATURAL GAS) CORP
D/B/A LIBERTY UTILITIES
WINTER 2015-2016 COST OF GAS RESULTS
DG 15-353
SUMMARY OF DEMAND CHARGES FOR PERIOD**

	<u>Filing</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Difference</u>
	<u>(a)</u>	<u>May 15 - Oct 15</u>	<u>Nov 15 - Apr 16</u>	<u>Total</u>	<u>(e)=(d)-(a)</u>
		<u>(b)</u>	<u>(c)</u>	<u>Peak Demand</u>	
				<u>(d)=(b)+(c)</u>	
<u>Supplies:</u>					
BP/Nexen					
ICE					
Subtotal Supply Demand Charges	\$0	\$0	\$0	\$0	\$0
<u>Pipelines:</u>					
Iroquois Gas Trans	\$160,191	\$0	\$162,361	\$162,361	\$2,170
TGP NET	177,511	10,193	213,418	223,611	\$46,100
TGP FTA Z5-Z6 2302	138,547	138,548	162,923	301,470	\$162,923
TGP FTA Z0 - Z6 8587	3,061,390	3,270,136	3,100,926	6,371,063	\$3,309,673
TGP Dracut FTA Z6 - Z6 42076	589,212	0	570,902	570,902	(\$18,310)
TGP (Concord Lateral) Z6-Z6	2,197,854	1,822,537	2,172,650	3,995,187	\$1,797,333
Portland Natural Gas Pipeline	155,906	0	155,906	155,906	(\$0)
ANE (Uniongas and TransCanada)	397,967	0	58,423	58,423	(\$339,544)
TGP FTA 632	1,542,028	807,601	856,861	1,664,462	\$122,434
TGP FTA 11234	889,098	478,873	515,667	994,541	\$105,442
Emera	0	0	8,465	8,465	\$8,465
National Fuel	276,642	395,908	395,830	791,738	\$515,096
Subtotal Pipeline Demand Charges	\$9,586,347	\$6,923,797	\$8,374,332	\$15,298,129	\$5,711,782
<u>Peaking Supply</u>					
Emera					
Transcanada					
GDF Suez (formerly, Distrigas, aka DOMAC)					
Repsol					
JP Morgan					
Subtotal Peaking Supply	\$1,500,000	\$0	\$0	\$0	(\$1,500,000)
<u>Propane</u>					
Energy North Propane	\$0	\$0	\$0	\$0	\$0
<u>Storage:</u>					
Demand & Capacity Charges	\$1,430,802	\$195,004	\$602,906	\$797,910	(\$632,892)
<u>Other:</u>					
Capacity Managed	(\$3,571,107)	(\$3,615,976)	(\$1,849,179)	(\$5,465,155)	(\$1,894,048)
Pipeline Refunds	\$0	(\$296,790)	(\$134,497)	(\$431,287)	(\$431,287)
Total Demand Charges (Forward to Page 4)	\$8,946,041	\$3,206,035	\$6,993,561	\$10,199,596	\$1,253,555

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LIBERTY UTILITIES (ENERGY NORTH NATURAL GAS) CORP
D/B/A LIBERTY UTILITIES
WINTER 2015-2016 COST OF GAS RESULTS
DG 15-353

SUMMARY OF COMMODITY COSTS FOR PERIOD

	<u>Filing</u>	<u>Average Cost per Therm</u>	<u>Actual</u>	<u>Average Cost per Therm</u>	<u>Difference</u>
Demand Charges (Brought from Page 3):	\$8,946,041		\$10,199,596		\$1,253,555
<u>TGP Gulf Commodity</u>					
Therms					
Cost					
<u>Dracut Commodity</u>					
Therms					
Cost					
<u>PNGTS Comodity</u>					
Therms					
Cost					
<u>TGP/Iroquois Commodity</u>					
Therms					
Cost					
<u>TGP/Niagara/Union Commodity</u>					
Therms					
Cost					
<u>City Gate Delivered Supply</u>					
Therms					
Cost					
<u>Storage Gas - Commodity Injected/Withdrawn</u>					
Therms					
Cost					
<u>Propane P/S Plant Commodity</u>					
Therms					
Cost					
<u>Propane Tank Farm Commodity</u>					
Therms					
Cost					
<u>LNG P/S Plant Commodity</u>					
Therms					
Cost					
<u>Hedging (Gains) Losses</u>					
<u>Other- Cashout, Broker Penalty, Canadian Managed, Non-Firm costs</u>					
Therms					
Cost					
Accounting Adjustments & Storage Withdrawals					
Subtotal:					
Volumes (net of fuel retention)	62,706,656		57,358,300		(5,348,356)
Cost	\$ 54,600,260	0 8707	\$ 29,408,491	0 5127	\$ (25,191,769) (0 3580)
Total Demand and Commodity Costs	\$ 63,546,301		\$ 39,608,087		\$ (23,938,215)
Demand (therms):	62,706,656		57,358,300		(5,348,356)
Firm Gas Sales	90,520,475		67,964,080		(22,556,395)
Lost Gas (Unaccounted For)	1,436,068		894,789		(541,279)
Storage Injections & Unbilled Therms	(29,395,741)		(11,645,294)		17,750,447
Fuel Retention	-		-		-
Company Use	145,854		144,724		(1,130)
Total Demand	62,706,656		57,358,300		(5,348,356)

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LIBERTY UTILITIES (ENERGY NORTH NATURAL GAS) CORP
D/B/A LIBERTY UTILITIES
WINTER 2015-2016 COST OF GAS RESULTS
DG 15-353

	(A) <u>Actual</u> <u>Volume</u>	(B) <u>Normal</u> <u>Volume</u>	(C) <u>Actual</u> <u>Rate</u>	(A-B)*C <u>Difference</u>
<u>Weather Variance - Volume Impact</u>				
TGP Gulf				
TGP/Iroquios				
TGP/Niagra				
PNGTS				
Dracut				
City Gate Delivered Supply				
DOMAC				
Storage Gas - Commodity Injected/Withdrawn				
Propane				
LNG				
Total Volume Weather Variance	57,358,300	64,458,930		\$ (1,721,345)

	(A) <u>Forecast</u> <u>Volume</u>	(B) <u>Actual</u> <u>Volume</u>	(C) <u>Forecast</u> <u>Rate</u>	(B-A)*C <u>Difference</u>
<u>Demand Variance - Commodity Costs</u>				
TGP Gulf				
TGP/Iroquios				
TGP/Niagra				
PNGTS Commodity				
City Gate Delivered Supply				
Dracut				
Storage Gas - Commodity Injected/Withdrawn				
Propane P/S Plant Commodity				
LNG P/S Plant Commodity				
Total Demand Variance (Less: Fuel Retention)	62,706,656	56,161,510		\$ (47,835,171)

Demand Variance Net of Weather Variance (46,113,826)

	(A) <u>Actual</u> <u>Volume</u>	(B) <u>Forecast</u> <u>Rate</u>	(C) <u>Actual</u> <u>Rate</u>	(C-B)*A <u>Difference</u>
<u>Rate Variance - Commodity Costs</u>				
TGP Gulf				
TGP/Iroquios				
TGP/Niagra				
PNGTS Commodity				
Dracut				
DOMAC				
Storage Gas - Commodity Injected/Withdrawn				
Propane P/S Plant Commodity				
LNG P/S Plant Commodity				
Total Commodity Cost Rate Variance	22,576,340			\$ 333,872

Demand Charge Variance (from page 3) 1,253,555

Other Rate Variance (from page 4)
Hedging (Gains)/Losses 0
Cashout, Broker Penalty, Canadian Managed, Prior Period Adjustments 0

Total Rate Variance \$ 1,587,427

Due to Weather Variance (1,721,345)

Due to Demand Variance (from above) (46,113,826)

Total Gas Cost Variance \$ (46,247,743)

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LIBERTY UTILITIES (ENERGY NORTH NATURAL GAS) CORP
D/B/A LIBERTY UTILITIES
WINTER 2015-2016 COST OF GAS RESULTS
DG 15-353

	<u>FILING</u>	<u>ACTUAL</u>
Cost of Propane	\$ 1,176,481	\$ 533,214
Cost of LNG	2,370,996	2,019,198
Total Costs	3,547,477	2,552,412
Percentage of Supplies Used For Pressure Support Purposes	9.9%	9.9%
Cost of Supplies Used For Pressure Support Purposes	351,200	252,689
 Firm Therms Sold	 85,913,727	 67,964,080
Firm Therms Transported	48,417,049	39,612,595
Total Therms	134,330,777	107,576,675
 Actual Liquid Cost/Therm	 0.0026	 0.0023
 Firm Therms Transported	 48,417,049	 39,612,595
 Liquid Costs Allocated to Transported Therms	 126,584	 93,047
Prior (Over) or under Collection	(162,345)	(162,345)
Total	(35,761)	(69,298)
 Costs Recovered:		
 Therms Transported	 48,417,049	 47,908,590
Recovery Rate	(0.0007)	(0.0007)
Costs Recovered	(35,761)	(35,386)
 (Over) / Under Collection For Period	 (0)	 (33,912)

LIBERTY UTILITIES (ENERGY NORTH NATURAL GAS) CORP
D/B/A LIBERTY UTILITIES
NOVEMBER 2015 THROUGH APRIL 2016
PEAK DEMAND AND COMMODITY
SCHEDULE 1
ACCOUNT 1920-1740

	FOR THE MONTH OF: DAYS IN MONTH	Nov-15 30	Dec-15 31	Jan-16 31	Feb-16 28	Mar-16 31	Apr-16 30	May-16	Total
1	BEGINNING BALANCE	\$ (549,989)	\$ (5,018,971)	\$ (5,942,782)	\$ (4,211,559)	\$ 3,479,299	\$ 3,924,794	\$ 2,777,308	\$ (549,989)
2									
3	Add: Actual Costs	2,890,228	7,112,776	12,788,122	10,735,918	3,221,285	2,682,060		39,430,389
4									
5	Add FPO Admin Costs	-	9,528	-	-	-	-		9,528
6	Add Prior Period Adjustment	-	-	-	-	-	-		-
7	Add: MISC OH	1,712	1,712	1,712	1,712	1,712	1,712		10,272
8	Add: Production and Storage	330,071	330,071	330,071	330,071	330,071	330,071		1,980,428
9	Add: Fuel Financing	-	-	-	-	-	-		-
10	Reverse Fuel Finance Estimate	-	-	-	-	-	-		-
11	Add Adjustment for Bad Debt %	18,988	4,346	(4,843)	45,347	21,118	(123,653)		(38,698.17)
12									
13	Less: CUSTOMER BILLINGS	(499,468)	(6,750,400)	(8,709,544)	(8,659,225)	(5,460,164)	(3,306,483)	-	(33,385,283)
14	Estimated Net Unbilled	(6,933,339)	(1,134,040)	(2,147,080)	5,579,350	2,959,259	(290,007)		(1,965,857)
15	Sub-Total Accrued Customer Billings	(7,432,807)	(7,884,440)	(10,856,624)	(3,079,876)	(2,500,905)	(3,596,489)	-	(35,351,140)
16									
17	Less: REFUND	-	-	-	-	-	-		-
18									
19	Less: Broker Revenues	2,313	(199,232)	(241,474)	(51,254)	(341,913)	(159,491)	-	(991,052)
20									
21	NON FIRM MARGIN AND CREDITS	(296,547)	(314,116)	(314,419)	(313,014)	(308,977)	(302,106)	-	(1,849,179)
22									
23	ENDING BALANCE PRE INTEREST	\$ (5,036,030)	\$ (5,958,326)	\$ (4,240,237)	\$ 3,457,345	\$ 3,901,691	\$ 2,756,898	\$ 2,777,308	\$ 2,650,559
24									
25									
26	INTEREST APPLIED	17,059	15,544	28,678	21,954	23,103	20,411		126,749
27									
28	ENDING BALANCE [1]	\$ (5,018,971)	\$ (5,942,782)	\$ (4,211,559)	\$ 3,479,299	\$ 3,924,794	\$ 2,777,308	\$ 2,777,308	\$ 2,777,308

[1] Ending balance ties to the books but an entry to decrease costs by approximately \$86,698 will be done in July 2016 close The estimated July 2016 entry is reflected in Summary Page 2

LIBERTY UTILITIES (ENERGY NORTH NATURAL GAS) CORP

NOVEMBER 2015 THROUGH APRIL 2016
OFF PEAK DEMAND AND COMMODITY
SCHEDULE 1
ACCOUNT 1920-1741

FOR THE MONTH OF: DAYS IN MONTH		Nov-15 30	Dec-15 31	Jan-16 31	Feb-16 28	Mar-16 31	Apr-16 30	May-16	Total
1	BEGINNING BALANCE	\$ 973,282	\$ 1,301,004	\$ 1,295,055	\$ 1,298,904	\$ 1,302,496	\$ 1,306,357	\$ 1,305,460	973,282
2									
3	Add: ACTUAL COST	9,378	-	-	-	-	-		\$ 9,378
4									
5	Add: MISC OH & PROD and STOR	-	-	-	-	-	-		-
6									
7	Less: CUSTOMER BILLINGS	(2,111,446)	-	-	-	-	-	-	(2,111,446)
8	Estimated Unbilled	-	-	-	-	-	-		-
9	Reverse Prior Month Unbilled	2,426,757	-	-	-	-	-	-	2,426,757
10	Sub-Total Accrued Customer Billings	315,311	-	-	-	-	-	-	315,311
11									
12	Add: ADJUSTMENTS	-	(9,528)	-	-	-	(4,638)	-	(14,165)
13									
14	ENDING BALANCE PRE INTEREST	\$ 1,297,971	\$ 1,291,477	\$ 1,295,055	\$ 1,298,904	\$ 1,302,496	\$ 1,301,719	\$ 1,305,460	\$ 1,283,805
15									
16									
17	INTEREST APPLIED	3,034	3,578	3,850	3,592	3,861	3,741		21,655
18									
19	ENDING BALANCE	\$ 1,301,004	\$ 1,295,055	\$ 1,298,904	\$ 1,302,496	\$ 1,306,357	\$ 1,305,460	\$ 1,305,460	\$ 1,305,460

LIBERTY UTILITIES (ENERGY NORTH NATURAL GAS) CORP
D/B/A LIBERTY UTILITIES
MAY 2015 THROUGH OCTOBER 2015
PEAK BAD DEBT
SCHEDULE 1A
ACCOUNTS 1920-1743

	FOR THE MONTH OF: DAYS IN MONTH	May-15 31	Jun-15 30	Jul-15 31	Aug-15 31	Sep-15 30	Oct-15 31	Total
1	BEGINNING BALANCE	\$ 806,391	\$ 764,319	\$ 776,626	\$ 775,515	\$ 774,246	\$ 775,177	806,391
2								
3	Add: COST ALLOW	(479)	15,867	365	(2,098)	(964)	3,312	\$ 16,001
4								
5	Adjustment	(8,897)	(287)	12	(19)	5	10	(9,177)
6								
7	Less: CUSTOMER BILLINGS	(34,860)	(5,328)	(3,627)	(1,287)	(176)	41	(45,237)
8	Estimated Unbilled	-	-	-	-	-	-	-
9	Reverse Prior Month Unbilled	-	-	-	-	-	-	-
10	Sub-Total Accrued Customer Billings	(34,860)	(5,328)	(3,627)	(1,287)	(176)	41	(45,237)
11								
12	ENDING BALANCE PRE INTEREST	\$ 762,154	\$ 774,571	\$ 773,375	\$ 772,110	\$ 773,111	\$ 778,540	\$ 767,978
13								
14								
15	INTEREST APPLIED	2,165	2,055	2,139	2,136	2,067	2,144	\$ 12,706
16								
17	ENDING BALANCE	\$ 764,319	\$ 776,626	\$ 775,515	\$ 774,246	\$ 775,177	\$ 780,685	\$ 780,685

LIBERTY UTILITIES (ENERGY NORTH NATURAL GAS) CORP

NOVEMBER 2015 THROUGH APRIL 2016

PEAK BAD DEBT

SCHEDULE 1A

ACCOUNTS 1920-1743

	FOR THE MONTH OF: DAYS IN MONTH	Nov-15 30	Dec-15 31	Jan-16 31	Feb-16 28	Mar-16 31	Apr-16 30	Total
1	BEGINNING BALANCE	\$ 780,685	\$ 797,441	\$ 681,073	\$ 633,740	\$ 427,094	\$ 9,520	780,685
2								
3	Add: COST ALLOW	80,109	251,273	492,099	412,552	79,015	64,063	\$ 1,379,111
4								
5	Adjustment	29	511	415	541	388	278	2,161
6								
7	Correcting Entry to be made in June-16	(15,009)	(47,077)	(92,155)	(77,259)	(14,795)	(12,003)	(258,298)
8								
9	Less: CUSTOMER BILLINGS	(50,478)	(323,114)	(449,643)	(543,943)	(482,827)	(356,988)	(2,206,992)
10	Estimated Unbilled	-	-	-	-	-	-	-
11	Reverse Prior Month Unbilled	-	-	-	-	-	-	-
12	Sub-Total Accrued Customer Billings	(50,478)	(323,114)	(449,643)	(543,943)	(482,827)	(356,988)	(2,206,992)
13								
14	ENDING BALANCE PRE INTEREST	\$ 795,336	\$ 679,035	\$ 631,789	\$ 425,630	\$ 8,874	\$ (295,129)	\$ (303,333)
15								
16								
17	INTEREST APPLIED	2,105	2,038	1,951	1,464	646	(410)	\$ 7,794
18								
19	ENDING BALANCE [1]	\$ 797,441	\$ 681,073	\$ 633,740	\$ 427,094	\$ 9,520	\$ (295,539)	\$ (295,539)

[1] Ending balance ties to the books but an entry to increase costs by approximately \$258,298 will be done in July 2016 close. The estimated July 2016 entry is reflected in Summary Page 2.

LIBERTY UTILITIES (ENERGY NORTH NATURAL GAS) CORP
D/B/A LIBERTY UTILITIES
NOVEMBER 2015 THROUGH APRIL 2016
GAS COSTS BY SOURCE
SCHEDULE 2A

FOR THE MONTH OF:	Nov-15	Dec-15	Jan-16	Feb-16	Mar-16	Apr-16	Total
1 DEMAND							
2							
3 ALBERTA NORTHEAST							
4 BP/NORTHEAST GAS MARKETS							
5 CANADIAN CAPACITY MANAGED							
6 TOTAL CANADIAN DEMAND	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7							
8 PEAKING SUPPLY	-	-	-	-	-	-	-
9							
10 TRANSPORT CAPACITY	1,472,637.43	1,396,651.30	1,382,561.44	1,338,826.99	1,391,232.35	1,392,422.58	8,374,332.09
11 CAPACITY RELEASE ADJUSTMENT	(296,546.59)	(314,116.48)	(314,419.31)	(313,013.63)	(308,976.78)	(302,106.48)	(1,849,179.27)
12 TOTAL TRANSPORT	\$ 1,176,090.84	\$ 1,082,534.82	\$ 1,068,142.13	\$ 1,025,813.36	\$ 1,082,255.57	\$ 1,090,316.10	\$ 6,525,152.82
13							
14 STORAGE FIXED COSTS	77,981.55	78,422.29	78,414.30	79,366.71	78,976.64	78,184.82	471,346.31
15							
16 LNG	948.28	11,852.26	72,470.89	41,747.72	872.31	3,667.83	131,559.29
17							
18 PROPANE	-	-	-	-	-	-	-
19							
20 PIPELINE REFUNDS	(1.99)	-	(134,495.43)	-	-	-	(134,497.42)
21							
22 OTHER	-	-	-	-	-	-	-
23							
24							
25							
26 TOTAL DEMAND	\$ 1,255,018.68	\$ 1,172,809.37	\$ 1,084,531.89	\$ 1,146,927.79	\$ 1,162,104.52	\$ 1,172,168.75	\$ 6,993,561.00
27							
28 COMMODITY							
29							
30 ALBERTA NORTHEAST / BP							
31 ALBERTA NORTHEAST / Emera							
32 SHELL CANADA							
33 TOTAL CANADIAN COMMODITY							
34							
35 PIPELINE TRANSPORT							
36							
37 GAS SUPPLY							
38							
39 STORAGE							
40							
41 LNG							
42							
43 PROPANE							
44							
45 OTHER COST ADJUSTMENTS							
46 CANADIAN CAPACITY MANAGED							
47 OTHER - ICE							
48 NET OTHER COST ADJUSTMENTS							
49							
50 SUBTOTAL COMMODITY COST	\$ 1,340,975.52	\$ 5,426,618.00	\$ 11,147,696.95	\$ 9,224,721.93	\$ 1,408,291.22	\$ 1,048,293.71	\$ 29,596,597.33
51							
52 OFF SYSTEM SALES COST							
53 OFF SYSTEM SALES COST - PPA							
54 NON-FIRM COST							
55							
56 TOTAL COMMODITY COST	\$ 1,340,975.52	\$ 5,426,618.00	\$ 11,147,696.95	\$ 9,224,721.93	\$ 1,408,291.22	\$ 1,048,293.71	\$ 29,596,597.33
57							
58 LIBERTY UTILITIES (ENERGY NORTH NATURAL GAS) CORP							
59							
60 NOVEMBER 2015 THROUGH APRIL 2016							
61 GAS COSTS SUMMARY							
62 SCHEDULE 2A							
63							
64 FOR THE MONTH OF:	Nov-15	Dec-15	Jan-16	Feb-16	Mar-16	Apr-16	Total
65							
66 Total Peak Demand	\$ 1,255,018.68	\$ 1,172,809.37	\$ 1,084,531.89	\$ 1,146,927.79	\$ 1,162,104.52	\$ 1,172,168.75	\$ 6,993,561.00
67 Off-Peak Demand	-	-	-	-	-	-	-
68 Total Demand	\$ 1,255,018.68	\$ 1,172,809.37	\$ 1,084,531.89	\$ 1,146,927.79	\$ 1,162,104.52	\$ 1,172,168.75	\$ 6,993,561.00
69							
70 Total Peak Commodity	\$ 1,340,975.52	\$ 5,426,618.00	\$ 11,147,696.95	\$ 9,224,721.93	\$ 1,408,291.22	\$ 1,048,293.71	\$ 29,596,597.33
71 Off-Peak Commodity	-	-	-	-	-	-	-
72 Total Commodity	\$ 1,340,975.52	\$ 5,426,618.00	\$ 11,147,696.95	\$ 9,224,721.93	\$ 1,408,291.22	\$ 1,048,293.71	\$ 29,596,597.33
73							
74 Firm Sendout Costs	\$ 2,595,994.20	\$ 6,599,427.37	\$ 12,232,228.84	\$ 10,371,649.72	\$ 2,570,395.74	\$ 2,220,462.46	\$ 36,590,158.33

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LIBERTY UTILITIES (ENERGY NORTH NATURAL GAS) CORP
D/B/A LIBERTY UTILITIES
NOVEMBER 2015 THROUGH APRIL 2016
DETAIL GAS COSTS BY SOURCE
SCHEDULE 2B

FOR THE MONTH OF:	Nov-15	Dec-15	Jan-16	Feb-16	Mar-16	Apr-16	Total
1 DEMAND							
2 Supply							
3 Alberta Northeast							
4 Northeast Gas Markets/BP							
5 Subtotal Canadian Supply	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6 Peaking Supply							
7 Repsol							
8 Granite Ridge							
9 BG Energy							
10 NJR Energy							
11 Subtotal Peaking Supply	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
12							
13 Transport Capacity							
14 Iroquois 470-01-RTS							
15 Union							
16 Patriot							
17 Northern Gas							
18 National Fuel N02358							
19 National Fuel O02357							
20 PNGTS FT-1999-001							
21 Emera FT-#29600							
22 Transcanada							
23 TGP 632 FTA							
24 TGP 2302 FTA Zone 5-6							
25 TGP 8587 FTA							
26 TGP 95346 FTA							
27 TGP 11234 FTA							
28 TGP 33371 NET							
29 TGP 72694 NET							
30 TGP 42076 FTA							
31 Emera Union-M12100							
32 Subtotal Transport Capacity	\$ 1,472,637.43	\$ 1,396,651.30	\$ 1,382,561.44	\$ 1,338,826.99	\$ 1,391,232.35	\$ 1,392,422.58	\$ 8,374,332.09
33							
34 Storage Fixed							
35 Sempra							
36 Dominion 300076-Storage							
37 NFG Deliverability FSS 2357							
38 Tenn Reservation FSMA 523							
39 Honeoye Storage SS-NY							
40 Subtotal Storage	\$ 77,981.55	\$ 78,422.29	\$ 78,414.30	\$ 79,366.71	\$ 78,976.64	\$ 78,184.82	\$ 471,346.31
41							
42 LNG / DISTRIGAS							
43 LNG/ DISTRIGAS FLS160							
44 Transgas Trucking							
45 Subtotal DISTRIGAS	\$ 948.28	\$ 11,852.26	\$ 72,470.89	\$ 41,747.72	\$ 872.31	\$ 3,667.83	\$ 131,559.29
46							
47 Propane							
48 En Propane	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
49							
50 Intercontinental Exchange	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
51							
52 Capacity Managed - Canadian							
53							
54 PNGTS Refund							
55 TGP Pipeline Refund PK	\$ (1.99)	\$ -	\$ (134,495.43)	\$ -	\$ -	\$ -	\$ (134,497.42)
56 TGP Pipeline Refund OP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
57 Demand Subtotal	\$ 1,551,565.27	\$ 1,486,925.85	\$ 1,398,951.20	\$ 1,459,941.42	\$ 1,471,081.30	\$ 1,474,275.23	\$ 8,842,740.27
58							
59 Capacity Release Adjustment							
60 PNGTS FT-1999-001							
61 TGP 72694 NET-NE							
62 Tenn Reservation FSMA 523							
63 Dominion 300076-Storage							
64 National Fuel N02358							
65 National Fuel O02357							
66 TGP 42076 FTA							
67 TGP 632 FTA							
68 TGP 2302 FTA Zone 5-6							
69 TGP 8587 FTA							
70 TGP 95346 FTA							
71 Iroquois 470-01							
72 TGP FT-A 11234							
73 Total Capacity Release Adjustment							
74							
75 TOTAL DEMAND	\$ 1,255,018.68	\$ 1,172,809.37	\$ 1,084,531.89	\$ 1,146,927.79	\$ 1,162,104.52	\$ 1,172,168.75	\$ 6,993,561.00

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LIBERTY UTILITIES (ENERGY NORTH NATURAL GAS) CORP
D/B/A LIBERTY UTILITIES
NOVEMBER 2015 THROUGH APRIL 2016
DETAIL GAS COSTS BY SOURCE
SCHEDULE 2B

163 FOR THE MONTH OF:	Nov-15	Dec-15	Jan-16	Feb-16	Mar-16	Apr-16	Total
164							
165 Peak Demand 1920-1740	\$ 1,255,018.68	\$ 1,172,809.37	\$ 1,084,531.89	\$ 1,146,927.79	\$ 1,162,104.52	\$ 1,172,168.75	\$ 6,993,561.00
166 Peak Commodity 1920-1740	1,340,975.52	5,426,618.00	11,147,696.95	9,224,721.93	1,408,291.22	1,048,293.71	29,596,597.33
167 Total Peak Gas Costs	\$ 2,595,994.20	\$ 6,599,427.37	\$ 12,232,228.84	\$ 10,371,649.72	\$ 2,570,395.74	\$ 2,220,462.46	\$ 36,590,158.33
168							
169 Off-Peak Demand 1920-1741 OP	-	-	-	-	-	-	-
170 Off-Peak Comm 1920-1741 OP	-	-	-	-	-	-	-
171 Total Off-Peak Gas Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
172							
173 Firm Sendout Costs	\$ 2,595,994.20	\$ 6,599,427.37	\$ 12,232,228.84	\$ 10,371,649.72	\$ 2,570,395.74	\$ 2,220,462.46	\$ 36,590,158.33

LIBERTY UTILITIES (ENERGY NORTH NATURAL GAS) CORP
D/B/A LIBERTY UTILITIES
NOVEMBER 2015 THROUGH APRIL 2016
SCHEDULE 3
WINTER CGAS GAS REVENUES BILLED

FOR MONTH OF:	prior collections	Nov-15	Dec-15	Jan-16	Feb-16	Mar-16	Apr-16	subsequent collection	Total
	OffPeak	Peak	Peak	Peak	Peak	Peak	Peak	Peak	Peak
1 VOLUMES BILLED									
2 RESIDENTIAL									
3 R-1	-	45,736	59,447	70,317	80,765	79,591	60,828	-	396,684
4 R-1 FPO	-	736	5,564	6,610	7,170	6,778	5,583	-	32,441
5 R-3	-	3,080,616	4,783,925	6,386,111	7,797,910	6,911,622	5,176,281	-	34,136,465
6 R-3 FPO	-	104,752	673,367	908,196	1,092,694	954,648	723,471	-	4,457,128
7 R-4	-	191,178	318,119	447,168	576,871	523,445	433,968	-	2,490,749
8 R-4 FPO	-	8,220	62,345	85,550	112,406	103,072	79,995	-	451,588
9 Total Residential	-	3,431,238	5,902,767	7,903,951	9,667,816	8,579,156	6,480,126	-	
10 COMMERCIAL/INDUSTRIAL									
11 G41 - G43	-	1,712,698	3,021,680	4,337,490	5,225,854	4,605,690	3,133,813	-	22,037,226
12 G41 - G43 (FPO)	-	-	-	-	-	-	-	-	0
13 Total G41- G43	-	1,712,698	3,021,680	4,337,490	5,225,854	4,605,690	3,133,813	-	
14 G51 - G63	-	480,300	601,323	724,434	722,337	738,632	694,773	-	3,961,800
15 G51 - G63 (FPO)	-	-	-	-	-	-	-	-	0
16 Total G51-G63	-	480,300	601,323	724,434	722,337	738,632	694,773	-	
17 Total Sales Volumes	-	5,624,236	9,525,771	12,965,875	15,616,008	13,923,479	10,308,712	-	67,964,080
18 TRANSPORTATION									
19 G41 - G43	-	2,118,797	3,287,481	4,390,857	5,330,211	3,976,320	3,814,993	-	22,918,660
20 G51 - G63	-	3,077,646	3,040,048	2,860,159	2,953,612	2,446,125	2,316,344	-	16,693,935
21 Total Transportation Volumes	0	5,196,443	6,327,530	7,251,017	8,283,823	6,422,445	6,131,337	0	39,612,595
22 Total Volumes	0	10,820,679	15,853,301	20,216,892	23,899,831	20,345,924	16,440,049	0	107,576,675
23									
34 REVENUES									
43 Winter Gas Cost Rev filed	\$ -	\$ 499,468	\$ 6,750,400	\$ 8,709,544	\$ 8,659,225	\$ 5,460,164	\$ 3,306,483	\$ -	\$ 33,385,283
51									
52 Winter Gas Costs Billed (Acct 1920-1740)	\$ -	\$ 499,468	\$ 6,750,400	\$ 8,709,544	\$ 8,659,225	\$ 5,460,164	\$ 3,306,483	\$ -	\$ 33,385,283
55									
56									
57 Total Sales COG Billed	\$ -	\$ 499,468	\$ 6,750,400	\$ 8,709,544	\$ 8,659,225	\$ 5,460,164	\$ 3,306,483	\$ -	\$ 33,385,283
58									
59 Plus: Working Capital Gas Cost Billed	-	933	6,518	9,006	10,829	9,651	7,109	-	44,047
60 Plus: Bad Debt Cost Billed	-	50,478	323,114	449,643	543,943	482,827	356,988	-	2,206,992
61 Plus: Broker Revenues	-	(2,313)	199,232	241,474	51,254	341,913	159,491	-	991,052
62									
63 Total Winter Gas Costs Billed	\$ -	\$ 548,565	\$ 7,279,263	\$ 9,409,667	\$ 9,265,252	\$ 6,294,555	\$ 3,830,071	\$ -	\$ 36,627,374

LIBERTY UTILITIES (ENERGY NORTH NATURAL GAS) CORP
D/B/A LIBERTY UTILITIES
NOVEMBER 2015 THROUGH APRIL 2016
SCHEDULE 3A- CALCULATION OF UNBILLED GAS COSTS (ACCRUED COG)

	FOR MONTH OF:	Oct-15	Nov-15	Dec-15	Jan-16	Feb-16	Mar-16	Apr-16	Total
1	Firm Gas Purchases		7,418,990	10,151,640	15,010,850	11,627,300	6,961,380	6,188,140	57,358,300
2	Firm Sales		5,624,236	9,525,771	12,965,875	15,616,008	13,923,479	10,308,712	67,964,080
3	Company Use		3,185	18,630	39,756	42,663	23,055	17,436	144,724
4	Unaccounted For %		1.56%	1.56%	1.56%	1.56%	1.56%	1.56%	
5	Unaccounted For Gas		115,736	158,366	234,169	181,386	108,598	96,535	894,789

LIBERTY UTILITIES (ENERGY NORTH NATURAL GAS) CORP
D/B/A LIBERTY UTILITIES
NOVEMBER 2015 THROUGH APRIL 2016
SCHEDULE 4 - NONFIRM MARGIN

FOR THE MONTH OF:		Nov-15	Dec-15	Jan-16	Feb-16	Mar-16	Apr-16	Total
1	INTERRUPTIBLE							
2								
3	280 DAY							
4								
5	OFF SYSTEM GAS SALES MARGIN							
6	PROPANE OFF SYSTEM SALES MARGIN							
7								
8	CAPACITY RELEASE CREDIT							
9								
10	TOTAL NON FIRM MARGIN AND CREDITS	\$ (296,547)	\$ (314,116)	\$ (314,419)	\$ (313,014)	\$ (308,977)	\$ (302,106)	\$ (1,849,179)

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1	INTERRUPTIBLE							
2								
3	280 DAY							
4								
5	OFF SYSTEM GAS SALES MARGIN							
6	PROPANE OFF SYSTEM SALES MARGIN							
7								
8	CAPACITY RELEASE CREDIT							
9								
10	TOTAL NON FIRM MARGIN AND CREDITS	\$ (296,547)	\$ (314,116)	\$ (314,419)	\$ (313,014)	\$ (308,977)	\$ (302,106)	\$ (1,849,179)

LIBERTY UTILITIES (ENERGY NORTH NATURAL GAS) CORP
D/B/A LIBERTY UTILITIES
NOVEMBER 2015 THROUGH APRIL 2016
SCHEDULE 4 - NONFIRM MARGIN

LIBERTY UTILITIES (ENERGY NORTH NATURAL GAS) CORP
D/B/A LIBERTY UTILITIES
NOVEMBER 2015 THROUGH APRIL 2016
PEAK PERIOD WORKING CAPITAL
ACCOUNT 1163-1422
SCHEDULE 5

	FOR THE MONTH OF: DAYS IN MONTH:	Nov-15 30	Dec-15 31	Jan-16 31	Feb-16 28	Mar-16 31	Apr-16 30	Total
1	BEGINNING BALANCE	\$ (38,190)	\$ (35,924)	\$ (34,134)	\$ (26,488)	\$ (23,219)	\$ (29,432)	\$ (38,190)
2								
3	Add: COST ALLOW	3,299	8,386	15,544	13,180	3,266	3,039	46,714
4								
5	Less: CUSTOMER BILLINGS	(933)	(6,518)	(9,006)	(10,829)	(9,651)	(7,109)	(44,047)
6	Estimated Unbilled	-	-	-	-	-	-	-
7	Reverse Prior Month Unbilled	-	-	-	-	-	-	-
8	Subtotal: Accrued Customer Billings	(933)	(6,518)	(9,006)	(10,829)	(9,651)	(7,109)	(44,047)
9								
10	Adjustment	(1)	18	1,199	987	250	(4)	2,449
11								
12	ENDING BALANCE PRE INTEREST	(35,825)	(34,038)	(26,398)	(23,150)	(29,354)	(33,506)	(33,075)
13								
14	INTEREST APPLIED	(99)	(97)	(90)	(69)	(78)	(90)	(522)
15	ENDING BALANCE	\$ (35,924)	\$ (34,134)	\$ (26,488)	\$ (23,219)	\$ (29,432)	\$ (33,597)	\$ (33,597)

ENERGY NORTH NATURAL GAS, INC
D/B/A LIBERTY UTILITIES
NOVEMBER 2015 THROUGH APRIL 2016
OFF PEAK WORKING CAPITAL
ACCOUNT 1163-1422
SCHEDULE 5

FOR THE MONTH OF: DAYS IN MONTH		May-15 30	Jun-15 31	Jul-15 31	Aug-15 28	Sep-15 31	Oct-15 30	Total
1	BEGINNING BALANCE	\$ (28,115)	\$ (36,939)	\$ (36,609)	\$ (37,549)	\$ (38,205)	\$ (38,457)	(28,115)
2								
3	Add: ACTUAL COST	(52)	1,719	40	(230)	(106)	362	\$ 1,734
4								
5	Less: CUSTOMER BILLINGS	(8,542)	(1,258)	(878)	(317)	(45)	12	(11,027)
6	Estimated Unbilled	-	-	-	-	-	-	-
7	Reverse Prior Month Unbilled	-	-	-	-	-	-	-
8	Subtotal: Accrued Customer Billings	(8,542)	(1,258)	(878)	(317)	(45)	12	(11,027)
9								
10	Adjustment	(140)	(33)	1	(5)	1	(106)	(283)
11								
12	ENDING BALANCE PRE INTEREST	(36,849)	(36,511)	(37,447)	(38,101)	(38,355)	(38,188)	(37,691)
13								
14	INTEREST APPLIED	(90)	(98)	(102)	(104)	(102)	(2)	(499)
15	ENDING BALANCE	\$ (36,939)	\$ (36,609)	\$ (37,549)	\$ (38,205)	\$ (38,457)	\$ (38,190)	\$ (38,190)

LIBERTY UTILITIES (ENERGY NORTH NATURAL GAS) CORP
D/B/A LIBERTY UTILITIES
NOVEMBER 2015 THROUGH APRIL 2016
SCHEDULE 6
WINTER BAD DEBT AND WORKING CAPITAL COSTS

FOR MONTH OF:		Nov-15	Dec-15	Jan-16	Feb-16	Mar-16	Apr-16	Total
1	Demand	\$ 1,255,019	\$ 1,172,809	\$ 1,084,532	\$ 1,146,928	\$ 1,162,105	\$ 1,172,169	\$ 6,993,561
2	Commodity	1,340,976	5,426,618	11,147,697	9,224,722	1,408,291	1,048,294	29,596,597
3	Total Gas Costs	\$ 2,595,994	\$ 6,599,427	\$ 12,232,229	\$ 10,371,650	\$ 2,570,396	\$ 2,220,462	\$ 36,590,158
4								
5	Lead Lag Days	0.0391	0.0391	0.0391	0.0391	0.0391	0.0391	
6	Prime Rate	3.25%	3.25%	3.25%	3.25%	3.25%	3.50%	
7								
8	Working Capital Rate 1/	0.00127	0.00127	0.00127	0.00127	0.00127	0.00137	
9								
10	Total Working Capital Costs	\$ 3,298.86	\$ 8,386	\$ 15,544	\$ 13,180	\$ 3,266	\$ 3,039	\$ 46,714
11								
12	Prior Period Undercollection	(723,200)	(723,200)	(723,200)	(723,200)	(723,200)	(723,200)	(4,339,198)
13								
14	Subtotal Gas Costs, Working Capital & Under Collection	1,876,093	5,884,614	11,524,573	9,661,630	1,850,462	1,500,301	32,297,674
15								
16	Bad Debt Rate 1/	0.0427	0.0427	0.0427	0.0427	0.0427	0.0427	
17								
18	Total Bad Debt Cost	\$ 80,109	\$ 251,273	\$ 492,099	\$ 412,552	\$ 79,015	\$ 64,063	\$ 1,379,111

LIBERTY UTILITIES (ENERGY NORTH NATURAL GAS) CORP
D/B/A LIBERTY UTILITIES
NOVEMBER 2015 THROUGH APRIL 2016
SCHEDULE 6
SUMMER BAD DEBT AND WORKING CAPITAL COSTS

FOR MONTH OF:	May-15	Jun-15	Jul-15	Aug-15	Sep-15	Oct-15	Total
1 Demand	\$ 669,844	\$ 686,991	\$ 587,956	\$ 292,804	\$ 398,871	\$ 569,570	\$ 3,206,036
2 Commodity	(711,101)	679,080	(556,556)	(473,444)	(481,910)	(284,456)	(1,828,385)
3 Total Gas Costs	\$ (41,257)	\$ 1,366,072	\$ 31,400	\$ (180,640)	\$ (83,039)	\$ 285,114	\$ 1,377,650
4							
5 Lead Lag Days	0.0391	0.0391	0.0391	0.0391	0.0391	0.0391	
6 Prime Rate	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	
7							
8 Working Capital Rate 1/	0.00127	0.00127	0.00127	0.00127	0.00127	0.00127	
9							
10 Total Working Capital Costs	\$ (52)	\$ 1,736	\$ 40	\$ (230)	\$ (106)	\$ 362	\$ 1,751
11							
12 Prior Period Undercollection	-	-	-	-	-	-	-
13							
14 Subtotal Gas Costs, Working Capital & Under Collection	(41,309)	1,367,808	31,440	(180,869)	(83,145)	285,477	1,379,401
15							
16 Bad Debt Rate 1/	0.0116	0.0116	0.0116	0.0116	0.0116	0.0116	
17							
18 Total Bad Debt Cost	\$ (479)	\$ 15,867	\$ 365	\$ (2,098)	\$ (964)	\$ 3,312	\$ 16,001

LIBERTY UTILITIES (ENERGY NORTH NATURAL GAS) CORP
D/B/A LIBERTY UTILITIES
NOVEMBER 2015 THROUGH APRIL 2016
SCHEDULE 6
WINTER BAD DEBT AND WORKING CAPITAL COSTS

	FOR MONTH OF:	May-15	Jun-15	Jul-15	Aug-15	Sep-15	Oct-15	
1	Monthly Revenue	\$ 4,122,627	\$ 8,260,153	\$ 4,825,082	\$ 4,381,482	\$ 4,335,948	\$ 7,188,344	
2	Charge Off	453,397	333,863	1,065,053	714,812	594,045	472,470	

	FOR MONTH OF:	Nov-15	Dec-15	Jan-16	Feb-16	Mar-16	Apr-16	Total
3	Monthly Revenue	\$ 12,822,598	\$ 15,695,702	\$ 20,996,530	\$ 11,434,086	\$ 9,794,389	\$ 10,302,894	114,159,834
4	Charge Off	481,488	119,778	215,613	52,048	35,719	70,663	4,608,950
5	Bad Debt Rate							0.0404

LIBERTY UTILITIES (ENERGY NORTH NATURAL GAS) CORP
D/B/A LIBERTY UTILITIES
NOVEMBER 2015 THROUGH APRIL 2016
SCHEDULE 7
WORKING CAPITAL & BAD DEBT COLLECTED

FOR MONTH OF:		Nov-15	Dec-15	Jan-16	Feb-16	Mar-16	Apr-16	Total
1								
2	WORKING CAPITAL RATES	\$ 0.0007	\$ 0.0007	\$ 0.0007	\$ 0.0007	\$ 0.0007	\$ 0.0007	
3								
4	WORKING CAPITAL COLLECTED	\$ 932.96	\$ 6,517.67	\$ 9,006.32	\$ 10,829.48	\$ 9,651.06	\$ 7,109.48	\$ 44,046.97
5								
6	BAD DEBT RATES	\$ 0.0427	\$ 0.0427	\$ 0.0427	\$ 0.0427	\$ 0.0427	\$ 0.0427	
7								
8	BAD DEBTS COLLECTED	\$ 50,477.76	\$ 323,113.54	\$ 449,643.29	\$ 543,942.76	\$ 482,827.40	\$ 356,987.55	\$ 2,241,775.34

LIBERTY UTILITIES (ENERGY NORTH NATURAL GAS) CORP
D/B/A LIBERTY UTILITIES
NOVEMBER 2015 THROUGH APRIL 2016
COMMODITY AND RELATED VOLUMES
SCHEDULE 8

REDACTED

FOR THE MONTH OF:		Nov-15		Dec-15		Jan-16		Feb-16		Mar-16		Apr-16		Total	
		Dollar	Volume Dkt	Dollar	Volume Dkt	Dollar	Volume Dkt	Dollar	Volume Dkt	Dollar	Volume Dkt	Dollar	Volume Dkt	Dollar	Volume Dkt
TENNESSEE COMMODITY															
1	Gas Supply														
2	TOTAL TENNESSEE														
3															
4															
5															
6	City Gate Supply														
7	Direct Supply														
8															
9															
10															
11	CANADIAN COMMODITY														
12	PNGTs Supply														
13	TOTAL PNGTS														
14															
15	TOTAL TGP/Niagara														
16															
17	TOTAL Union/TransCanada														
18															
19	TOTAL TGP/Incoquois Commodity														
20															
21															
22	LNG														
23	GDF Suez														
24															
25	LNG Vapor - P/S Plant														
26	LNG Injections														
27	Subtotal LNG														
28															
29															
30	Propane														
31	OT System Sales														
32	Propane Sendout - P/S Plant														
33	EN Propane - Tank Farm														
34	Total Propane														
35															
36															
37	Storage Injections/Withdrawals														
38															
39															
40	Hedging (Gains) Losses														
41															
42	Supplier Cashouts														
43															
44	Capacity Managed														
45															
46	Other - ICE														
47															
48	Non-Firm Costs														
49															
50	Accounting Adjustments & Storage Withdrawals														
51															
52															
53	NET COMMODITY COST	\$ 1,659,378	741,899	\$ 5,814,931	1,015,164	\$ 11,487,148	1,501,085	\$ 8,270,868	1,162,730	\$ 1,346,722	696,138	\$ 854,158	618,814	\$ 29,486,491	5,735,830

LIBERTY UTILITIES (ENERGY NORTH NATURAL GAS) CORP
D/B/A LIBERTY UTILITIES
NOVEMBER 2015 THROUGH APRIL 2016
MONTHLY PRIME RATES
SCHEDULE 9

MONTH	DATES	PRIME RATE	DAYS IN MONTH	WEIGHTED RATE
Nov-15	11/01 - 11/30	3.25%	30	3.2500%
Dec-15	12/01 - 012/31	3.25%	31	3.2500%
Jan-16	01/01 - 01/31	3.25%	31	3.2500%
Feb-16	02/01 - 02/28	3.25%	28	3.2500%
Mar-16	03/01 - 03/31	3.25%	31	3.2500%
Apr-16	04/01 - 04/30	3.50%	30	3.5000%