



David B. Simek
Lead Utility Analyst, Rates & Regulatory Affairs
O: 603-216-3514
E: David.Simek@libertyutilities.com

July 28, 2017

Via ERF and US Mail

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



**RE: DG 16-814 Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty Utilities
2016-2017 Winter Period Cost of Gas – Reconciliation**

Dear Ms. Howland:

On behalf of Liberty Utilities (EnergyNorth Natural Gas) Corp. (the "Company") and in accordance with New Hampshire Public Utilities Commission (the "Commission") Order No. 25,958 (October 26, 2016) in Docket DG 16-814, I enclose for filing one redacted and one confidential copy of the 2016-2017 Winter Period Cost of Gas reconciliation.

Please note this report has been filed via the Commission's Electronic Report Filing System.

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

Sincerely,

A handwritten signature in black ink that reads "David B. Simek".

David B. Simek

Enclosures

LIBERTY UTILITIES (ENERGY NORTH NATURAL GAS) CORP

D/B/A LIBERTY UTILITIES

WINTER 2016-2017 COST OF GAS RESULTS

DG 16-840

2330 Cost of Gas Reconciliation Report

For the six months ended April 30, 2017 peak season

	<u>Original</u> <u>Filing 1/</u>	<u>Actual</u>		<u>Difference</u>
<u>Peak Gas cost Account 1920-1740</u>				
Balance 05/01/16 - (Over) / Under	\$2,690,610	\$2,777,308	2/	\$86,698
Net Peak Gas Costs 5/1/16 - 10/31/16	\$1,276,935	\$4,263,663	3/	2,986,728
Fuel Financing 5/1/16 - 10/31/16	-	-	3/	-
Prior Period Adjustment 5/1/16-10/31/16	-	1,965,857	3/	1,965,857
Broker Revenue 5/1/16 - 10/31/16	(383,895)	-	3/	383,895
280 Day Margins 5/1/16 - 10/31/16	-	-	4/	-
IT Sales Margins 5/1/16 - 10/31/16	-	-	4/	-
Off System Sales Margin 5/1/16 - 10/31/16	-	-	4/	-
Capacity Release 5/1/16 - 10/31/16	(3,599,677)	(4,123,594)	4/	(523,917)
Interest 5/1/16 - 10/31/16	23,627	80,797	3/	57,170
Sum 5/1/16 - 10/31/16 Net Costs	(\$2,683,010)	\$2,186,723		\$4,869,733
Beginning Balance 10/31/16 (Over)/Under	7,600	4,964,031		\$4,956,431
Interest 11/1/16 - 4/30/17	(8,986)	36,067		45,053
Refund from Suppliers 11/1/16 - 4/30/17	-	-		-
Interruptible and 280-Day Sales Margins 11/1/16 - 4/30/17	-	-		-
Hedging costs	-	-		-
Off System Sales Margin 11/1/16 -4/30/17	-	-		-
Capacity Release Credits 11/1/16 - 4/30/17	(1,849,179)	(2,099,545)		(250,366)
Fixed Price Option Admin Costs [1]	41,972	45,000		3,028
Broker Revenues 11/1/16 - 4/30/17	(991,052)	(456,982)		534,070
Production & Storage	1,980,428	1,980,428		0
Misc Overhead	10,589	7,926		(2,663)
Bad Debt Adjustment %	-	(911,388)		(911,388)
Transportation Cost of Gas Revenue	(29,471)	28,808		58,279
Total Adjustment to Costs	(2,115,034)	(\$1,369,685)		\$745,349
Gas Costs 11/1/16 - 4/30/17	\$63,816,099	40,961,061		(\$22,855,038)
Total Gas Costs and Adjustments 11/16 - 04/17	\$61,701,065	\$39,591,376		(\$22,109,689)
Gas Cost Billed	(\$61,708,665)	(42,841,351)		\$18,867,314
Total (Over) / Under 04/30/17	\$0	\$1,714,057		\$1,714,057

LIBERTY UTILITIES (ENERGY NORTH NATURAL GAS) CORP

D/B/A LIBERTY UTILITIES

WINTER 2016-2017 COST OF GAS RESULTS

DG 16-840

2330 Cost of Gas Reconciliation Report

For the six months ended April 30, 2017 peak season

	<u>Original Filing 1/</u>	<u>Actual</u>	<u>Difference</u>
<u>Bad Debts Accounts 1920-1743</u>			
Beginning Balance	(\$37,241)	(\$295,539) sch 1a	(\$258,298)
BD Net Costs 5/1/16 - 10/31/16	51,659	94,633 5/	42,974
Interest 5/1/16 - 10/31/16	(204)	(5,339) 5/	(5,135)
Beginning Balance 10/31/16 (Over)/Under	\$14,214	(\$206,192)	(\$220,459)
Bad Debt Costs 11/1/16 - 4/30/17	2,637,383	1,663,664	(973,719)
Bad Debt COG Billed	(2,651,238)	(2,102,587)	548,651
Adjustment	-	(3,763)	(3,763)
Interest	(359)	(3,899)	(3,540)
Total (Over) / Under 04/30/17	\$0	(\$652,777)	(\$652,777)
<u>Working Capital Account 1163-1422</u>			
Beginning Balance	(\$33,597)	(\$33,597) 7/	\$0
WC Net Costs 5/1/16 - 10/31/16	1,748	(3,093) 6/	(4,841)
Interest 5/1/16 - 10/31/16	(582)	(650) 6/	(68)
Beginning Balance 10/31/16 (Over)/Under	(\$32,431)	(\$37,340)	(\$4,909)
Working Capital Costs 11/1/16 - 4/30/17	85,594	55,848	(29,746)
Working Capital CGA Billed	(52,865)	(42,190)	10,675
Adjustment	-	(81)	(81)
Interest	(298)	(504)	(206)
Total (Over) / Under 04/30/17	\$0	(\$24,267)	(\$24,267)
Total 1920-1740, 1920-1743, 1163-1422	\$0	\$1,037,013	\$1,037,013

1/ As filed 9-1-16 in the Winter portion of the 2016-2017 Cost of Gas DG 16-814.

[1] A correcting entry will be made July 2017 to move approximately \$45,000 of FPO administrative costs to account 1920-1740. This summary page includes the \$45,000.

LIBERTY UTILITIES (ENERGY NORTH NATURAL GAS) CORP
D/B/A LIBERTY UTILITIES
WINTER 2016-2017 COST OF GAS RESULTS
DG 16-840
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 16 - Oct 16</u>	<u>Nov 16 - Apr 17</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>					
Union Gas					
ICE					
Subtotal Supply Demand Charges	\$0	\$9,651	\$0	\$9,651	\$9,651
<u>Pipelines:</u>					
Iroquois Gas Trans	\$320,382	\$156,918	\$152,576	\$309,494	(\$10,888)
TGP NET	519,514	171,722	220,070	391,792	(\$127,722)
TGP FTA Z5-Z6 2302	268,059	0	169,582	169,582	(\$98,477)
TGP FTA Z0 - Z6 8587	5,933,223	0	3,079,461	3,079,461	(\$2,853,762)
TGP Dracut FTA Z6 - Z6 42076	1,138,440	569,220	569,364	1,138,584	\$144
TGP (Concord Lateral) Z6-Z6	4,388,328	385,486	2,220,453	2,605,939	(\$1,782,389)
Portland Natual Gas Pipeline	311,812	155,906	155,906	311,812	(\$0)
ANE (Uniongas and TransCanada)	728,464	66,212	1,150,000	1,216,212	\$487,748
TGP FTA 632	1,492,239	0	875,367	875,367	(\$616,872)
TGP FTA 11234	860,335	0	533,117	533,117	(\$327,218)
Twin Eagle	0	0	17,300	17,300	\$17,300
National Fuel	271,110	0	394,003	394,003	\$122,893
Subtotal Pipeline Demand Charges	\$16,231,906	\$1,505,465	\$9,537,197	\$11,042,663	(\$5,189,243)
<u>Peaking Supply</u>					
Emera					
Transcanada					
GDF Suez (formerly, Distrigas, aka DOMAC)					
Repsol					
JP Morgan					
Subtotal Peaking Supply	\$1,375,000	\$0	\$0	\$0	(\$1,375,000)
<u>Propane</u>					
Energy North Propane	\$0	\$0	\$0	\$0	\$0
<u>Storage:</u>					
Demand & Capacity Charges	\$1,398,159	\$392,076	\$600,367	\$992,443	(\$405,716)
<u>Other:</u>					
Capacity Managed	(\$6,158,995)	\$0	(\$2,099,545)	(\$2,099,545)	\$4,059,450
Pipeline Refunds	\$0	\$0	\$0	\$0	\$0
Total Demand Charges (Forward to Page 4)	\$12,846,070	\$1,907,192	\$8,038,019	\$9,945,212	(\$2,900,858)

THIS PAGE HAS BEEN REDACTED

LIBERTY UTILITIES (ENERGY NORTH NATURAL GAS) CORP
D/B/A LIBERTY UTILITIES
WINTER 2016-2017 COST OF GAS RESULTS
DG 16-840
SUMMARY OF COMMODITY COSTS FOR PERIOD

REDACTED

	<u>Filing</u>	Average Cost per <u>Therm</u>	<u>Actual</u>	Average Cost per <u>Therm</u>	<u>Difference</u>	
Demand Charges (Brought from Page 3):	\$12,846,070		\$9,945,212		(\$2,900,858)	
<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</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)	93,587,847		67,985,084		(24,564,933)	
Cost	\$ 55,346,539	0.5914	\$ 32,177,056	0.4733	\$ (23,169,483)	(0.1181)
Total Demand and Commodity Costs	\$ 68,192,609		\$ 42,122,267		\$ (26,070,342)	
Demand (therms):	93,587,847		67,985,084		(25,602,763)	
Firm Gas Sales	89,920,078		75,280,949		(14,639,129)	
Lost Gas (Unaccounted For)	2,131,106		1,615,875		(515,231)	
Storage Injections & Unbilled Therms	1,366,766		(9,144,535)		(10,511,301)	
Fuel Retention	-		-		-	
Company Use	169,897		232,795		62,898	
Total Demand	93,587,847		67,985,084		(25,602,763)	

-

LIBERTY UTILITIES (ENERGY NORTH NATURAL GAS) CORP
D/B/A LIBERTY UTILITIES
WINTER 2016-2017 COST OF GAS RESULTS
DG 16-840

	(A) Actual Volume	(B) Normal Volume	(C) Actual Rate	(A-B)*C Difference
<u>Weather Variance - Volume Impact</u>				
TGP Gulf				
TGP/Iroquios				
TGP/Niagra				
PNGTS				
Dracut				
City Gate Delivered Supply				
DOMAC				
Storage Gas - Commodity Injected				
Propane				
LNG				
Total Volume Weather Variance	67,985,084	71,339,187		\$ (840,118)

	(A) Forecast Volume	(B) Actual Volume	(C) Forecast Rate	(B-A)*C Difference
<u>Demand Variance - Commodity Costs</u>				
TGP Gulf				
TGP/Iroquios				
TGP/Niagra				
PNGTS Comodity				
City Gate Delivered Supply				
Dracut				
Storage Gas - Commodity Injected				
Propane P/S Plant Commodity				
LNG P/S Plant Commodity				
Total Demand Variance (Less: Fuel Retention)	93,587,847	67,985,084		\$ (24,246,164)
Demand Variance Net of Weather Variance				(23,406,046)

	(A) Actual Volume	(B) Forecast Rate	(C) Actual Rate	(C-B)*A Difference
<u>Rate Variance - Commodity Costs</u>				
TGP Gulf				
TGP/Iroquios				
TGP/Niagra				
PNGTS Comodity				
Dracut				
DOMAC				
Storage Gas - Commodity Injected				
Propane P/S Plant Commodity				
LNG P/S Plant Commodity				
Total Commodity Cost Rate Variance	30,323,384			\$ 1,076,680
Demand Charge Variance (from page 3)				(2,900,858)
Other Rate Variance (from page 4)				
Hedging (Gains)/Losses				0
Cashout, Broker Penalty, Canadian Managed, Prior Period Adjustments				0
Total Rate Variance				\$ (1,824,178)
Due to Weather Variance				(840,118)
Due to Demand Variance (from above)				(23,406,046)
Total Gas Cost Variance				<u>\$ (26,070,342)</u>

THIS PAGE HAS BEEN REDACTED

LIBERTY UTILITIES (ENERGY NORTH NATURAL GAS) CORP
D/B/A LIBERTY UTILITIES
WINTER 2016-2017 COST OF GAS RESULTS
DG 16-840

	<u>FILING</u>	<u>ACTUAL</u>
Cost of Propane	\$ 283,609	\$ 107,684
Cost of LNG	<u>1,513,890</u>	<u>2,311,680</u>
Total Costs	1,797,499	2,419,364
Percentage of Supplies Used For Pressure Support Purposes	<u>9.9%</u>	<u>9.9%</u>
Cost of Supplies Used For Pressure Support Purposes	<u>177,952</u>	<u>239,517</u>
 Firm Therms Sold	 90,536,024	 75,280,949
Firm Therms Transported	<u>50,086,696</u>	<u>44,381,147</u>
Total Therms	140,622,721	119,662,096
 Actual Liquid Cost/Therm	 0.0013	 0.0020
 Firm Therms Transported	 <u>50,086,696</u>	 <u>44,381,147</u>
 Liquid Costs Allocated to Transported Therms	 63,383	 88,834
Prior (Over) or under Collection	<u>(33,912)</u>	<u>(33,912)</u>
Total	<u>29,471</u>	<u>54,922</u>
 Costs Recovered:		
 Therms Transported	 50,086,696	 44,381,147
Recovery Rate	<u>0.0006</u>	<u>0.0006</u>
Costs Recovered	<u>29,471</u>	<u>26,113</u>
 (Over) / Under Collection For Period	 0	 28,808

LIBERTY UTILITIES (ENERGY NORTH NATURAL GAS) CORP
D/B/A LIBERTY UTILITIES
NOVEMBER 2016 THROUGH APRIL 2017
PEAK DEMAND AND COMMODITY
SCHEDULE 1
ACCOUNT 1920-1740

	FOR THE MONTH OF: DAYS IN MONTH	Nov-16 30	Dec-16 31	Jan-17 31	Feb-17 28	Mar-17 31	Apr-17 30	May-17	Total
1	BEGINNING BALANCE	\$ 4,964,031	\$ 6,351,691	\$ (64,634)	\$ 1,196,287	\$ 1,390,811	\$ (219,408)	\$ 1,669,057	\$ 4,964,031
2									
3	Add: Actual Costs	3,461,078	8,703,064	10,894,504	7,944,904	6,838,102	3,148,218		40,989,870
4									
5	Add. FPO Admin Costs [1]	-	-	-	-	-	-		-
6	Add. Prior Period Adjustment	-	-	-	-	-	-		-
7	Add: MISC OH	1,321	1,321	1,321	1,321	1,321	1,321		7,926
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 %	(76,249)	(225,888)	(129,588)	(217,862)	(184,738)	(77,064)		(911,387.53)
12									
13	Less: CUSTOMER BILLINGS	(680,234)	(7,442,196)	(10,278,367)	(9,848,265)	(7,968,012)	(5,954,825)	-	(42,171,898)
14	Estimated Net Unbilled	(1,325,999)	(7,303,039)	800,212	2,413,074	(227,577)	4,973,876		(669,453)
15	Sub-Total Accrued Customer Billings	(2,006,233)	(14,745,235)	(9,478,154)	(7,435,191)	(8,195,589)	(980,949)	-	(42,841,351)
16									
17	Less: REFUND	-	-	-	-	-	-		-
18									
19	Less: Broker Revenues	(29,507)	(161,963)	(18,636)	(94,708)	3,254	(155,421)	-	(456,982)
20									
21	NON FIRM MARGIN AND CREDITS	(309,570)	(327,000)	(340,295)	(337,728)	(404,503)	(380,450)	-	(2,099,545)
22									
23	ENDING BALANCE PRE INTEREST	\$ 6,334,943	\$ (73,939)	\$ 1,194,591	\$ 1,387,095	\$ (221,271)	\$ 1,666,317	\$ 1,669,057	\$ 1,632,990
24									
25									
26	INTEREST APPLIED	16,748	9,305	1,696	3,716	1,862	2,739		36,067
27									
28	ENDING BALANCE	\$ 6,351,691	\$ (64,634)	\$ 1,196,287	\$ 1,390,811	\$ (219,408)	\$ 1,669,057	\$ 1,669,057	\$ 1,669,057

[1] A correcting entry will be made July 2017 to move approximately \$45,000 of FPO administrative costs to account 1920-1740. Schedule 1 ties to the books and does not include the \$45,000.

LIBERTY UTILITIES (ENERGY NORTH NATURAL GAS) CORP

NOVEMBER 2016 THROUGH APRIL 2017
OFF PEAK DEMAND AND COMMODITY
SCHEDULE 1
ACCOUNT 1920-1741

	FOR THE MONTH OF: DAYS IN MONTH	Nov-16 30	Dec-16 31	Jan-17 31	Feb-17 28	Mar-17 31	Apr-17 30	May-17	Total
1	BEGINNING BALANCE	\$ (2,010,796)	\$ (6,602,384)	\$ (1,965,404)	\$ (1,971,664)	\$ (1,977,335)	\$ (1,983,633)	\$ (1,986,894)	(2,010,796)
2									
3	Add:ACTUAL COST	2,947	-	-	-	-	-		\$ 2,947
4									
5	Add: MISC OH & PROD and STOR	-	-	-	-	-	-		-
6									
7	Less: CUSTOMER BILLINGS	(2,385,263)	-	-	-	-	-	-	(2,385,263)
8	Net Unbilled	(2,159,356)	4,649,661	-	-	-	-		2,490,305
9									
10	Sub-Total Accrued Customer Billings	(4,544,618)	4,649,661	-	-	-	-	-	105,043
11									
12	Add: ADJUSTMENTS	(37,168)	-	-	-	-	-	-	(37,168)
13									
14	ENDING BALANCE PRE INTEREST	\$ (6,589,636)	\$ (1,952,723)	\$ (1,965,404)	\$ (1,971,664)	\$ (1,977,335)	\$ (1,983,633)	\$ (1,986,894)	\$ (1,939,975)
15									
16									
17	INTEREST APPLIED	(12,748)	(12,681)	(6,260)	(5,672)	(6,298)	(3,261)		(46,919)
18									
19	ENDING BALANCE	\$ (6,602,384)	\$ (1,965,404)	\$ (1,971,664)	\$ (1,977,335)	\$ (1,983,633)	\$ (1,986,894)	\$ (1,986,894)	\$ (1,986,894)

LIBERTY UTILITIES (ENERGY NORTH NATURAL GAS) CORP
D/B/A LIBERTY UTILITIES
MAY 2016 THROUGH OCTOBER 2016
PEAK BAD DEBT
SCHEDULE 1A
ACCOUNTS 1920-1743

	FOR THE MONTH OF: DAYS IN MONTH	May-16 31	Jun-16 30	Jul-16 31	Aug-16 31	Sep-16 30	Oct-16 31	Total
1	BEGINNING BALANCE	\$ (295,539)	\$ (457,791)	\$ 0	\$ (207,120)	\$ (223,462)	\$ (641)	(295,539)
2								
3	Add: COST ALLOW	8,596	(192)	256,354	(15,484)	153	19,348	\$ 268,776
4								
5	Adjustment	14	462,318	(462,281)	2	223,644	(223,644)	53
6								
7	Less: CUSTOMER BILLINGS	(169,747)	(3,017)	(202)	(223)	(336)	(618)	(174,142)
8	Estimated Unbilled	-	-	-	-	-	-	-
9	Reverse Prior Month Unbilled	-	-	-	-	-	-	-
10	Sub-Total Accrued Customer Billings	(169,747)	(3,017)	(202)	(223)	(336)	(618)	(174,142)
11								
12	ENDING BALANCE PRE INTEREST	\$ (456,676)	\$ 1,318	\$ (206,129)	\$ (222,825)	\$ 0	\$ (205,555)	\$ (200,853)
13								
14								
15	INTEREST APPLIED	(1,115)	(1,318)	(991)	(637)	(641)	(637)	\$ (5,339)
16								
17	ENDING BALANCE	\$ (457,791)	\$ 0	\$ (207,120)	\$ (223,462)	\$ (641)	\$ (206,192)	\$ (206,192)

LIBERTY UTILITIES (ENERGY NORTH NATURAL GAS) CORP

NOVEMBER 2016 THROUGH APRIL 2017

PEAK BAD DEBT

SCHEDULE 1A

ACCOUNTS 1920-1743

	FOR THE MONTH OF: DAYS IN MONTH	Nov-16 30	Dec-16 31	Jan-17 31	Feb-17 28	Mar-17 31	Apr-17 30	Total
1	BEGINNING BALANCE	\$ (206,192)	\$ (118,026)	\$ (0)	\$ (122,285)	\$ (245,751)	\$ (0)	(206,192)
2								
3	Add: COST ALLOW	144,419	350,423	444,382	322,069	278,550	123,822	\$ 1,663,664
4								
5	Adjustment	1	94,851	(94,851)	(7,991)	396,569	(392,342)	(3,763)
6								
7	Less: CUSTOMER BILLINGS	(55,773)	(326,933)	(471,320)	(437,015)	(428,359)	(383,186)	(2,102,587)
8	Estimated Unbilled	-	-	-	-	-	-	-
9	Reverse Prior Month Unbilled	-	-	-	-	-	-	-
10	Sub-Total Accrued Customer Billings	(55,773)	(326,933)	(471,320)	(437,015)	(428,359)	(383,186)	(2,102,587)
11								
12	ENDING BALANCE PRE INTEREST	\$ (117,546)	\$ 315	\$ (121,789)	\$ (245,222)	\$ 1,009	\$ (651,706)	\$ (648,878)
13								
14								
15	INTEREST APPLIED	(480)	(315)	(496)	(529)	(1,009)	(1,071)	\$ (3,899)
16								
17	ENDING BALANCE	\$ (118,026)	\$ (0)	\$ (122,285)	\$ (245,751)	\$ (0)	\$ (652,777)	\$ (652,777)

LIBERTY UTILITIES (ENERGY NORTH NATURAL GAS) CORP
D/B/A LIBERTY UTILITIES
NOVEMBER 2016 THROUGH APRIL 2017
GAS COSTS BY SOURCE
SCHEDULE 2A

REDACTED

	FOR THE MONTH OF:	Nov-16	Dec-16	Jan-17	Feb-17	Mar-17	Apr-17	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	1,638,106.34	1,628,641.47	1,615,610.56	1,610,173.24	1,661,552.00	1,383,113.74	9,537,197.35
11	CAPACITY RELEASE ADJUSTMENT	(309,569.67)	(327,000.35)	(340,294.70)	(337,727.51)	(404,502.69)	(380,449.97)	(2,099,544.89)
12	TOTAL TRANSPORT	\$ 1,328,536.67	\$ 1,301,641.12	\$ 1,275,315.86	\$ 1,272,445.73	\$ 1,257,049.31	\$ 1,002,663.77	\$ 7,437,652.46
13								
14	STORAGE FIXED COSTS	77,485.30	92,612.98	78,379.81	78,805.39	79,970.92	78,617.33	485,871.73
15								
16	LNG	-	56,860.18	14,928.21	9,549.24	33,157.66	-	114,495.29
17								
18	PROPANE	-	-	-	-	-	-	-
19								
20	PIPELINE REFUNDS	-	-	-	-	-	-	-
21								
22	OTHER	-	-	-	-	-	-	-
23								
24								
25								
26	TOTAL DEMAND	\$ 1,406,021.97	\$ 1,451,114.28	\$ 1,368,623.88	\$ 1,360,800.36	\$ 1,370,177.89	\$ 1,081,281.10	\$ 8,038,019.48
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	CANDIAN CAPACITY MANAGED							
47	OTHER - ICE							
48	NET OTHER COST ADJUSTMENTS							
49								
50	SUBTOTAL COMMODITY COST	\$ 1,715,979.17	\$ 6,762,986.46	\$ 9,166,949.86	\$ 6,151,667.74	\$ 5,066,674.93	\$ 1,531,065.52	\$ 30,395,323.68
51								
52	OFF SYSTEM SALES COST							
53	OFF SYSTEM SALES COST - PPA							
54	NON-FIRM COST							
55								
56	TOTAL COMMODITY COST	\$ 1,715,979.17	\$ 6,762,986.46	\$ 9,166,949.86	\$ 6,151,667.74	\$ 5,066,674.93	\$ 1,531,065.52	\$ 30,395,323.68
57								
58	LIBERTY UTILITIES (ENERGY NORTH NATURAL GAS) CORP							
59								
60	NOVEMBER 2016 THROUGH APRIL 2017							
61	GAS COSTS SUMMARY							
62	SCHEDULE 2A							
63								
64	FOR THE MONTH OF:	Nov-16	Dec-16	Jan-17	Feb-17	Mar-17	Apr-17	Total
65								
66	Total Peak Demand	\$ 1,406,021.97	\$ 1,451,114.28	\$ 1,368,623.88	\$ 1,360,800.36	\$ 1,370,177.89	\$ 1,081,281.10	\$ 8,038,019.48
67	Off-Peak Demand	-	-	-	-	-	-	-
68	Total Demand	\$ 1,406,021.97	\$ 1,451,114.28	\$ 1,368,623.88	\$ 1,360,800.36	\$ 1,370,177.89	\$ 1,081,281.10	\$ 8,038,019.48
69								
70	Total Peak Commodity	\$ 1,715,979.17	\$ 6,762,986.46	\$ 9,166,949.86	\$ 6,151,667.74	\$ 5,066,674.93	\$ 1,531,065.52	\$ 30,395,323.68
71	Off-Peak Commodity	-	-	-	-	-	-	-
72	Total Commodity	\$ 1,715,979.17	\$ 6,762,986.46	\$ 9,166,949.86	\$ 6,151,667.74	\$ 5,066,674.93	\$ 1,531,065.52	\$ 30,395,323.68
73								
74	Firm Sendout Costs	\$ 3,122,001.14	\$ 8,214,100.74	\$ 10,535,573.74	\$ 7,512,468.10	\$ 6,436,852.82	\$ 2,612,346.62	\$ 38,433,343.16

THIS PAGE HAS BEEN REDACTED

**LIBERTY UTILITIES (ENERGY NORTH NATURAL GAS) CORP
D/B/A LIBERTY UTILITIES
NOVEMBER 2016 THROUGH APRIL 2017
DETAIL GAS COSTS BY SOURCE
SCHEDULE 2B**

[illegible]

**LIBERTY UTILITIES (ENERGY NORTH NATURAL GAS) CORP
D/B/A LIBERTY UTILITIES
NOVEMBER 2016 THROUGH APRIL 2017
DETAIL GAS COSTS BY SOURCE
SCHEDULE 2B**

	FOR THE MONTH OF:	Nov-16	Dec-16	Jan-17	Feb-17	Mar-17	Apr-17	Total
78	COMMODITY							
80	Canadian Supply							
81	VPEM							
82	ANE Union/Dawn/Iroquois (BG)							
83	Shell Canada							
84	Subtotal Canadian Commodity							
86	Pipeline Transport							
87	ANE Union/Dawn							
89	Dominion							
90	El Paso							
91	Iroquois							
92	National Fuel							
93	PNGTS							
94	Subtotal TGP Transportation							
95	Total Transportation							
97	Gas Supply							
98	Andarko							
99	Direct							
100	BG Energy							
101	Barclay							
102	BP Energy							
103	Cargill							
104	Chevron							
105	Cheniere							
106	DTE							
107	EServices							
108	StatOil							
109	Exelon							
110	Emera							
111	ENGIE							
112	GDF Suez							
113	Shell							
114	NGL							
115	Macquarie							
116	Nextera							
117	NJR Energy							
118	Repsol							
119	South Jersey							
120	Sequent							
121	Spark							
122	Transcanada							
123	Twin Eagle							
124	Tenska							
125	VPEM							
126	United							
127	Total Supply							
129	Peaking Supply							
130	Granite Ridge (formerly AES)							
132	NYMEX Hedging (Gains) Losses							
134	STORAGE WITHDRAWALS							
136	STORAGE INJECTIONS							
138	ENGIE							
139	LNG WITHDRAWAL							
140	LNG INJECTION							
141	Subtotal LNG							
142	PROPANE							
143	Energy North							
144	Propane Storage Withdrawal							
145	Propane Storage Injection							
146	Subtotal Propane							
148	Broker Cashout							
149	Other - ICE							
150	Subtotal Cashout & Other							
152	Capacity Managed							
153	Broker Invoices							
154	Subtotal Capacity Managed							
156	SUBTOTAL COMMODITY							
158	Off System Gas Sales Cost							
159	Off System Sales Costs - PPA							
160	NON-FIRM COST							
161		\$ 1,715,979.17	\$ 6,762,986.46	\$ 9,166,949.86	\$ 6,151,667.74	\$ 5,066,674.93	\$ 1,531,065.52	\$ 30,395,323.68
	THIS PAGE HAS BEEN REDACTED							

LIBERTY UTILITIES (ENERGY NORTH NATURAL GAS) CORP
D/B/A LIBERTY UTILITIES
NOVEMBER 2016 THROUGH APRIL 2017
DETAIL GAS COSTS BY SOURCE
SCHEDULE 2B

REDACTED

163	FOR THE MONTH OF:	Nov-16	Dec-16	Jan-17	Feb-17	Mar-17	Apr-17	Total
164								
165	Peak Demand 1920-1740	\$ 1,406,021.97	\$ 1,451,114.28	\$ 1,368,623.88	\$ 1,360,800.36	\$ 1,370,177.89	\$ 1,081,281.10	\$ 8,038,019.48
166	Peak Commodity 1920-1740	1,715,979.17	6,762,986.46	9,166,949.86	6,151,667.74	5,066,674.93	1,531,065.52	30,395,323.68
167	Total Peak Gas Costs	\$ 3,122,001.14	\$ 8,214,100.74	\$ 10,535,573.74	\$ 7,512,468.10	\$ 6,436,852.82	\$ 2,612,346.62	\$ 38,433,343.16
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	\$ 3,122,001.14	\$ 8,214,100.74	\$ 10,535,573.74	\$ 7,512,468.10	\$ 6,436,852.82	\$ 2,612,346.62	\$ 38,433,343.16

FOR MONTH OF:	prior collections	Nov-16	Dec-16	Jan-17	Feb-17	Mar-17	Apr-17	ubsequent collection	Total
	OffPeak	Peak	Peak	Peak	Peak	Peak	Peak	Peak	Peak
VOLUMES BILLED									
RESIDENTIAL									
R-1	-	45,749	69,146	86,342	86,011	72,142	68,202	-	427,592
R-1 FPO	-	766	5,367	6,749	6,391	5,049	5,298	-	29,620
R-3	-	3,171,724	5,843,775	8,113,854	7,559,750	7,109,622	6,565,649	-	38,364,374
R-3 FPO	-	136,982	796,335	1,105,894	1,026,521	963,134	889,140	-	4,918,006
R-4	-	198,085	371,394	575,665	575,832	570,741	575,884	-	2,867,601
R-4 FPO	-	10,401	68,998	97,688	100,739	97,896	96,619	-	472,341
Total Residential	-	3,563,708	7,155,015	9,986,191	9,355,243	8,818,585	8,200,792	-	
COMMERCIAL/INDUSTRIAL									
G41 - G43	-	1,669,093	3,612,750	5,383,141	4,906,768	4,984,165	4,163,856	-	24,719,773
G41 - G43 (FPO)	-	-	-	-	-	-	-	-	0
Total G41- G43	-	1,669,093	3,612,750	5,383,141	4,906,768	4,984,165	4,163,856	-	
G51 - G63	-	387,647	543,874	623,253	556,093	738,013	632,762	-	3,481,642
G51 - G63 (FPO)	-	-	-	-	-	-	-	-	0
Total G51-G63	-	387,647	543,874	623,253	556,093	738,013	632,762	-	
Total Sales Volumes	-	5,620,448	11,311,639	15,992,586	14,818,104	14,540,763	12,997,410	-	75,280,949
TRANSPORTATION									
G41 - G43	-	2,487,129	4,065,659	5,481,509	5,240,975	4,950,432	4,885,881	-	27,111,584
G51 - G63	-	2,745,891	2,876,083	2,709,995	3,232,311	2,740,407	2,964,877	-	17,269,563
Total Transportation Volumes	0	5,233,019	6,941,742	8,191,504	8,473,285	7,690,840	7,850,757	0	44,381,147
Total Volumes	0	10,853,467	18,253,381	24,184,090	23,291,389	22,231,603	20,848,167	0	119,662,096
REVENUES									
Total Sales COG Billed	\$ -	\$ 680,234	\$ 7,442,196	\$ 10,278,367	\$ 9,848,265	\$ 7,968,012	\$ 5,954,825	\$ -	\$ 42,171,898
Plus: Working Capital Gas Cost Billed	-	1,082	6,548	9,488	8,774	8,602	7,696	-	42,190
Plus: Bad Debt Cost Billed	-	55,686	326,941	471,327	437,022	428,351	383,193	-	2,102,521
Plus: Broker Revenues	-	29,507	161,963	18,636	94,708	(3,254)	155,421	-	456,982
Total Winter Gas Costs Billed	\$ -	\$ 766,509	\$ 7,937,648	\$ 10,777,817	\$ 10,388,770	\$ 8,401,712	\$ 6,501,135	\$ -	\$ 44,773,590

LIBERTY UTILITIES (ENERGY NORTH NATURAL GAS) CORP
D/B/A LIBERTY UTILITIES
NOVEMBER 2016 THROUGH APRIL 2017
SCHEDULE 3A- CALCULATION OF UNBILLED GAS COSTS (ACCRUED COG)

	FOR MONTH OF:	Oct-16	Nov-16	Dec-16	Jan-17	Feb-17	Mar-17	Apr-17	Total
1	Firm Gas Purchases		9,185,509	14,769,400	13,858,199	11,620,142	10,943,899	7,803,210	68,180,360
2	Firm Sales		5,620,448	11,311,639	15,992,586	14,818,104	14,540,763	12,997,410	75,280,949
3	Company Use		19,255	49,208	35,727	41,766	55,228	31,611	232,795
4	Unaccounted For %		2.37%	2.37%	2.37%	2.37%	2.37%	2.37%	
5	Unaccounted For Gas		217,697	350,035	328,439	275,397	259,370	184,936	1,615,875

LIBERTY UTILITIES (ENERGY NORTH NATURAL GAS) CORP
D/B/A LIBERTY UTILITIES
NOVEMBER 2016 THROUGH APRIL 2017
SCHEDULE 4 - NONFIRM MARGIN

FOR THE MONTH OF:		Nov-16	Dec-16	Jan-17	Feb-17	Mar-17	Apr-17	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	\$ (309,570)	\$ (327,000)	\$ (340,295)	\$ (337,728)	\$ (404,503)	\$ (380,450)	\$ (2,099,545)

THIS PAGE HAS BEEN REDACTED

LIBERTY UTILITIES (ENERGY NORTH NATURAL GAS) CORP
D/B/A LIBERTY UTILITIES
NOVEMBER 2016 THROUGH APRIL 2017
PEAK PERIOD WORKING CAPITAL
ACCOUNT 1163-1422
SCHEDULE 5

	FOR THE MONTH OF: DAYS IN MONTH:	Nov-16 30	Dec-16 31	Jan-17 31	Feb-17 28	Mar-17 31	Apr-17 30	Total
1	BEGINNING BALANCE	\$ (37,340)	\$ (34,240)	\$ (0)	\$ (23,653)	\$ (21,563)	\$ (0)	\$ (37,340)
2								
3	Add: COST ALLOW	4,292	11,294	15,555	11,091	9,503	4,112	55,848
4								
5	Less: CUSTOMER BILLINGS	(1,082)	(6,548)	(9,488)	(8,774)	(8,602)	(7,696)	(42,190)
6	Estimated Unbilled	-	-	-	-	-	-	-
7	Reverse Prior Month Unbilled	-	-	-	-	-	-	-
8	Subtotal: Accrued Customer Billings	(1,082)	(6,548)	(9,488)	(8,774)	(8,602)	(7,696)	(42,190)
9								
10	Adjustment	(5)	29,589	(29,588)	(162)	20,729	(20,643)	(81)
11								
12	ENDING BALANCE PRE INTEREST	(34,134)	94	(23,522)	(21,498)	67	(24,227)	(23,763)
13								
14	INTEREST APPLIED	(106)	(94)	(132)	(65)	(67)	(40)	(504)
15	ENDING BALANCE	\$ (34,240)	\$ (0)	\$ (23,653)	\$ (21,563)	\$ (0)	\$ (24,266)	\$ (24,266)

ENERGY NORTH NATURAL GAS, INC
D/B/A LIBERTY UTILITIES
NOVEMBER 2016 THROUGH APRIL 2017
OFF PEAK WORKING CAPITAL
ACCOUNT 1163-1424
SCHEDULE 5

	FOR THE MONTH OF: DAYS IN MONTH	May-16 30	Jun-16 31	Jul-16 31	Aug-16 28	Sep-16 31	Oct-16 30	Total
1	BEGINNING BALANCE	\$ 10,883	\$ 10,680	\$ 8,717	\$ 8,094	\$ 7,681	\$ 7,009	\$ 10,883
2								
3	Add:ACTUAL COST	1,605	1,430	1,637	1,489	1,333	1,649	9,142
4								
5	Less: CUSTOMER BILLINGS	(1,841)	(3,422)	(2,194)	(2,017)	(2,025)	(2,899)	(14,398)
6	Estimated Unbilled	-	-	-	-	-	-	-
7	Reverse Prior Month Unbilled	-	-	-	-	-	-	-
8	Subtotal: Accrued Customer Billings	(1,841)	(3,422)	(2,194)	(2,017)	(2,025)	(2,899)	(14,398)
9								
10	Adjustment	1	1	(92)	92	(0)	-	3
11								
12	ENDING BALANCE PRE INTEREST	10,648	8,690	8,069	7,658	6,988	5,760	5,631
13								
14	INTEREST APPLIED	32	28	25	23	21	19	148
15	ENDING BALANCE	\$ 10,680	\$ 8,717	\$ 8,094	\$ 7,681	\$ 7,009	\$ 5,779	\$ 5,779

LIBERTY UTILITIES (ENERGY NORTH NATURAL GAS) CORP
D/B/A LIBERTY UTILITIES
NOVEMBER 2016 THROUGH APRIL 2017
SCHEDULE 6
WINTER BAD DEBT AND WORKING CAPITAL COSTS

	FOR MONTH OF:	Nov-16	Dec-16	Jan-17	Feb-17	Mar-17	Apr-17	Total
1	Demand	\$ 1,406,022	\$ 1,451,114	\$ 1,368,624	\$ 1,360,800	\$ 1,370,178	\$ 1,081,281	\$ 8,038,019
2	Commodity	1,715,979	6,762,986	9,166,950	6,151,668	5,066,675	1,531,066	30,395,324
3	Total Gas Costs	<u>\$ 3,122,001</u>	<u>\$ 8,214,101</u>	<u>\$ 10,535,574</u>	<u>\$ 7,512,468</u>	<u>\$ 6,436,853</u>	<u>\$ 2,612,347</u>	<u>\$ 38,433,343</u>
4								
5	Lead Lag Days	0.0391	0.0391	0.0391	0.0391	0.0391	0.0391	
6	Prime Rate	3.50%	3.50%	3.75%	3.75%	4.00%	4.00%	
7								
8	Working Capital Rate 1/	<u>0.00137</u>	<u>0.00137</u>	<u>0.00147</u>	<u>0.00147</u>	<u>0.00156</u>	<u>0.00156</u>	
9								
10	Total Working Capital Costs	<u>\$ 4,292.45</u>	<u>\$ 11,294</u>	<u>\$ 15,555</u>	<u>\$ 11,091</u>	<u>\$ 9,503</u>	<u>\$ 4,112</u>	<u>\$ 55,848</u>
11								
12	Prior Period Undercollection	<u>448,435</u>	<u>448,435</u>	<u>448,435</u>	<u>448,435</u>	<u>448,435</u>	<u>448,435</u>	<u>2,690,610</u>
13								
14	Subtotal Gas Costs, Working Capital & Under Collection	3,574,729	8,673,829	10,999,564	7,971,995	6,894,791	3,064,894	41,179,801
15								
16	Bad Debt Rate 1/	<u>0.0404</u>	<u>0.0404</u>	<u>0.0404</u>	<u>0.0404</u>	<u>0.0404</u>	<u>0.0404</u>	
17								
18	Total Bad Debt Cost	<u>\$ 144,419</u>	<u>\$ 350,423</u>	<u>\$ 444,382</u>	<u>\$ 322,069</u>	<u>\$ 278,550</u>	<u>\$ 123,822</u>	<u>\$ 1,663,664</u>

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

	FOR MONTH OF:	May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Total
1	Demand	\$ 298,068	\$ 369,896	\$ 302,039	\$ 303,829	\$ 311,251	\$ 322,111	\$ 1,907,193
2	Commodity	868,968	670,370	888,668	778,885	658,067	877,306	4,742,264
3	Total Gas Costs	\$ 1,167,036	\$ 1,040,266	\$ 1,190,707	\$ 1,082,713	\$ 969,318	\$ 1,199,417	\$ 6,649,457
4								
5	Lead Lag Days	0.0391	0.0391	0.0391	0.0391	0.0391	0.0391	
6	Prime Rate	3.50%	3.50%	3.50%	3.50%	3.50%	3.50%	
7								
8	Working Capital Rate	0.00137	0.00137	0.00137	0.00137	0.00137	0.00137	
9								
10	Working Capital Adjustment	\$ 8	\$ 6	\$ 7	\$ 7	\$ 6	\$ 7	\$ 41
11								
12	Total Working Capital Costs	\$ 1,605	\$ 1,430	\$ 1,637	\$ 1,489	\$ 1,333	\$ 1,649	\$ 9,142
13								
14	Prior Period (Over)Undercollection	\$ 1,814	\$ 1,814	\$ 1,814	\$ 1,814	\$ 1,814	\$ 1,814	\$ 10,883
15								
16	Subtotal Gas Costs, Working Capital & Under Collection	\$ 1,170,455	\$ 1,043,510	\$ 1,194,157	\$ 1,086,016	\$ 972,464	\$ 1,202,880	\$ 6,669,482
17								
18	Bad Debt Rate	0.0427	0.0427	0.0427	0.0427	0.0427	0.0427	
19								
20	Bad Debt Adjustment	\$ 6,781	\$ 6,781	\$ 6,781	\$ 6,781	\$ 6,781	\$ 6,781	\$ 40,688
21								
22	Total Bad Debt Cost	\$ 56,760	\$ 51,339	\$ 57,772	\$ 53,154	\$ 48,306	\$ 58,144	\$ 325,475

LIBERTY UTILITIES (ENERGY NORTH NATURAL GAS) CORP
D/B/A LIBERTY UTILITIES
MAY 2016 THROUGH APRIL 2017
SCHEDULE 6
WINTER BAD DEBT AND WORKING CAPITAL COSTS

	FOR MONTH OF:	May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	
1	Monthly Revenue	\$ 5,915,097	\$ 4,837,126	\$ 4,680,234	\$ 5,909,462	\$ 11,347,984	\$ 7,509,496	
2	Charge Off	<u>71,207</u>	<u>121,157</u>	<u>392,087</u>	<u>205,283</u>	<u>200,571</u>	<u>(27,900)</u>	

	FOR MONTH OF:	Nov-16	Dec-16	Jan-17	Feb-17	Mar-17	Apr-17	Total
3	Monthly Revenue	\$ 13,009,616	\$ 20,143,501	\$ 18,776,267	\$ 15,851,181	\$ 19,527,877	\$ 6,694,029	134,201,870
4	Charge Off	<u>108,452</u>	<u>105,482</u>	<u>76,355</u>	<u>138,086</u>	<u>61,465</u>	<u>35,557</u>	<u>1,487,802</u>
5	Bad Debt Rate							0.0111

LIBERTY UTILITIES (ENERGY NORTH NATURAL GAS) CORP
D/B/A LIBERTY UTILITIES
NOVEMBER 2016 THROUGH APRIL 2017
SCHEDULE 7
WORKING CAPITAL & BAD DEBT COLLECTED

FOR MONTH OF:		Nov-16	Dec-16	Jan-17	Feb-17	Mar-17	Apr-17	Total
	WORKING CAPITAL RATES	\$ 0.0006	\$ 0.0006	\$ 0.0006	\$ 0.0006	\$ 0.0006	\$ 0.0006	
	WORKING CAPITAL COLLECTED	\$ 1,081.58	\$ 6,547.74	\$ 9,487.93	\$ 8,774.32	\$ 8,602.24	\$ 7,695.92	\$ 42,189.73
	BAD DEBT RATES	\$ 0.0404	\$ 0.0404	\$ 0.0404	\$ 0.0404	\$ 0.0404	\$ 0.0404	
	BAD DEBTS COLLECTED	\$ 55,685.83	\$ 326,941.38	\$ 471,327.42	\$ 437,022.25	\$ 428,351.25	\$ 383,192.71	\$ 2,137,303.88

LIBERTY UTILITIES (ENERGY NORTH NATURAL GAS) CORP
D/B/A LIBERTY UTILITIES
NOVEMBER 2016 THROUGH APRIL 2017
COMMODITY AND RELATED VOLUMES
SCHEDULE 8

REDACTED

	FOR THE MONTH OF:	Nov-16		Dec-16		Jan-17		Feb-17		Mar-17		Apr-17		Total	
		Dollar	Volume Dkt	Dollar	Volume Dkt	Dollar	Volume Dkt	Dollar	Volume Dkt	Dollar	Volume Dkt	Dollar	Volume Dkt	Dollar	Volume Dkt
	TENNESEE COMMODITY														
1	Gas Supply														
2	TOTAL TENNESSEE														
3															
4															
5															
6	City Gate Supply														
7															
8	Dracut Supply														
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/Iroquois Commodity														
20															
21															
22	LNG														
23	Engie'														
24															
25	LNG Vapor - P/S Plant														
26	LNG Injections														
27	Subtotal LNG														
28															
29															
30	Propane														
31	Off System Sales (EN Propane- Vol = Gal)														
32	NGL														
33	Propane Sendout - P/S Plant														
34	EN Propane - Tank Farm														
35	Total Propane														
36															
37	Storage Injections/														
38	Storage Withdrawals														
39															
40															
41	Hedging (Gains) Loses														
42															
43	Supplier Cashouts														
44															
45	Capacity Managed														
46															
47	Other - ICE														
48															
49	Non-Firm Costs														
50															
51	Accounting Adjustments & Storage Withdrawals														
52															
53															
54	NET COMMODITY COST		918,551		1,476,940		1,385,820		1,162,014		1,094,390		780,321	\$ 30,510,568	6,798,508

THIS PAGE HAS BEEN REDACTED

LIBERTY UTILITIES (ENERGY NORTH NATURAL GAS) CORP
D/B/A LIBERTY UTILITIES
NOVEMBER 2016 THROUGH APRIL 2017
MONTHLY PRIME RATES
SCHEDULE 9

MONTH	DATES	PRIME RATE	DAYS IN MONTH	WEIGHTED RATE
Nov-16	11/01 - 11/30	3.50%	30	3.5000%
Dec-16	12/01 - 012/31	3.50%	31	3.5000%
Jan-17	01/01 - 01/31	3.75%	31	3.7500%
Feb-17	02/01 - 02/28	3.75%	28	3.7500%
Mar-17	03/01 - 03/31	4.00%	31	4.0000%
Apr-17	04/01 - 04/30	4.00%	30	4.0000%