

Commonwealth of Massachusetts  
**Department of Public Utilities**  
One South Street  
Boston, MA 02110

STATEMENT OF OPERATING REVENUES

YEAR 2022

Name of Company LIBERTY UTILITIES (NEW ENGLAND NATURAL GAS COMPANY) CORP.  
D/B/A LIBERTY UTILITIES  
Address 465 Sykes Road  
Fall River, MA 02720

		Location on Annual Return
Massachusetts Operating Revenues (Intrastate)	\$ 103,117,407	<u>10</u>
Other Revenues (Outside Massachusetts)		
Total Revenues	<u>\$ 103,117,407</u>	

I hereby certify under the penalties of perjury that the foregoing statement is true to the best of my knowledge and belief.

Signature *tatiana roc*  
Name Tatiana Roc  
Title President-Liberty Utilities MA

The purpose of this statement is to provide the Department of Public Utilities with the amount of intrastate operating revenues for the annual assessment made pursuant to G.L. c. 25, § 18.

If invoices or correspondence are to be addressed to a particular individual or department of the Company, please provide the name, title, and address below.

Name Kristin M. Jardin  
Title Director of Regulatory Affairs  
Address 465 Sykes Road  
Fall River, MA 02720

**Department of Public Utilities**

This statement is filed in accordance with Chapter 164, Section 84A

**CONDENSED FINANCIAL RETURN  
FOR THE YEAR ENDED DECEMBER 31, 2022**

**FULL NAME OF COMPANY**

**LIBERTY UTILITIES (NEW ENGLAND NATURAL GAS  
COMPANY) CORP. d/b/a LIBERTY UTILITIES**

**LOCATION OF PRINCIPAL BUSINESS OFFICE**

**465 Sykes Road  
Fall River, MA 02720**

**STATEMENT OF INCOME FOR THE YEAR**

Item	Current Year	Increase or (Decrease) from Prior Year
<b>OPERATING INCOME</b>	\$	\$
Operating Revenues	103,117,407	21,433,432
Operating Expenses:		
Operation Expense	62,280,827	20,394,671
Maintenance Expense	3,167,958	(1,193,124)
Depreciation Expense	12,572,234	2,173,482
Amortization of Utility Plant	1,211,081	925,317
Amortization of Property Losses (Note 1)	2,441,048	2,207,731
Amortization of Investment Tax Credit	-	(1,250)
Taxes Other Than Income Taxes	4,630,055	855,021
Income Taxes	-	456
Provision for Deferred Fed.Inc.Taxes	2,898,775	(2,394,823)
Fed. Inc. Taxes Def. in Prior Yrs.-Cr.	-	
Total Operating Expenses	89,201,977	22,967,481
Net Operating Revenues	13,915,430	(1,534,049)
Income from Utility Plant Leased to Others	-	-
Other Utility Operating Income	-	-
Total Utility Operating Income	13,915,430	(1,534,049)
<b>OTHER INCOME</b>		
Income from Mdse. Job. & Contract Work	-	-
Income from Nonutility Operations	-	-
Nonoperating Rental Income	-	-
Interest and Dividend Income	2,299,507	896,531
Miscellaneous Nonoperating Income	(50,067)	290,106
Total Other Income	2,249,440	1,186,637
Total Income	16,164,869	(347,412)
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>		
Miscellaneous Amortization	-	379,168
Other Income Deductions	39,326	(133,585)
Total Income Deductions	39,326	245,583
Income Before Interest Charges	16,125,543	(592,995)
<b>INTEREST CHARGES</b>		
Interest on Long-Term Debt	993,700	-
Amortization of Debt Disc. & Expense	-	-
Amortization of Prem. on Debt - Credit	-	-
Int. on Debt to Associated Companies	3,309,252	2,526,647
Other Interest Expense	942,068	200,517
Interest Charged to Construction - Credit	(142,621)	(198,481)
Total Interest Charges	5,102,399	2,528,683
Net Income	11,023,144	(3,121,678)

Note 1: The amount on this line item does not represent Property Loss Amortization but rather is an expense amount corresponding to the amount of ERAC recovery that is included in Operating Revenue. As a result, the net impact of ERAC recoveries in the "Total Utility Operating Income" line item is \$0.00.

**Department of Public Utilities**

This statement is filed in accordance with Chapter 164, Section 84A

**CONDENSED FINANCIAL RETURN  
FOR THE YEAR ENDED DECEMBER 31, 2022**

**FULL NAME OF COMPANY**

LIBERTY UTILITIES (NEW ENGLAND NATURAL GAS  
COMPANY) CORP. d/b/a LIBERTY UTILITIES

**LOCATION OF PRINCIPAL BUSINESS OFFICE**

465 Sykes Road  
Fall River, MA 02720

**BALANCE SHEET**

Title of Account	Balance		Title of Account	Balance	
		End of Year			End of Year
<b>UTILITY PLANT</b>	\$		<b>PROPRIETARY CAPITAL</b>	\$	
Utility Plant		424,147,681	<b>CAPITAL STOCK</b>		
<b>OTHER PROPERTY AND INVESTMENTS</b>			Common Stock Issued		-
Nonutility Property		24,116	Preferred Stock Issued		-
Investment in Associated Companies		-	Capital Stock Subscribed		-
Other Investments		-	Premium on Capital Stock		-
Special Funds		-	Total		-
Total Other Property and Investments		24,116	<b>SURPLUS</b>		
<b>CURRENT AND ACCRUED ASSETS</b>			Other Paid-In Capital		53,210,763
Cash		1,604,236	Earned Surplus		78,669,668
Special Deposits		-	OCI - Pension & FAS 87		408,690
Working Funds		-	Surplus Invested In Plant		5,558,787
Temporary Cash Investments		579,505	Total		137,847,907
Notes and Accounts Receivable		20,909,618	Total Proprietary Capital		137,847,907
Receivables from Assoc.Companies		34,145,197	<b>LONG-TERM DEBT</b>		
Materials and Supplies		8,579,786	Bonds		13,000,000
Prepayments		2,230,236	Advances from Associated Companies		14,199,032
Interest and Dividends Receivable		-	Other Long-Term Debt		447,776
Rents Receivable - Gas Costs		-	Total Long-Term Debt		27,646,808
Accrued Utility Revenues		20,127,611	<b>CURRENT AND ACCRUED LIABILITIES</b>		
Misc. Current and Accrued Assets		-	Notes Payable		-
Total Current and Accrued Assets		88,176,189	Accounts Payable		2,302,618
<b>DEFERRED DEBITS</b>			Payables to Associated Companies		193,807,369
Unamortized Debt Discount and Expense		-	Customer Deposits		381,524
Extraordinary Property Losses		-	Taxes Accrued		275,574
Preliminary Survey and Investigation Charges		-	Interest Accrued		398,429
Clearing Accounts		496,624	Dividends Declared		-
Temporary Facilities		-	Matured Long-Term Debt		-
Miscellaneous Deferred Debits		51,512,352	Matured Interest		-
Total Deferred Debits		52,008,976	Tax Collections Payable		18,307
<b>CAPITAL STOCK DISCOUNT AND EXPENSE</b>			Misc. Current and Accrued Liabilities		28,654,200
Discount on Capital Stock		-	Total Current and Accrued Liabilities		225,838,021
Capital Stock Expense		-	<b>DEFERRED CREDITS</b>		
Total Capital Stock Discount and Expense		-	Unamortized Premium on Debt		-
<b>REACQUIRED SECURITIES</b>			Customer Advances for Construction		11,700
Reacquired Capital Stock		-	Other Deferred Credits		24,389,411
Reacquired Bonds		-	Total Deferred Credits		24,401,111
Total Reacquired Securities		-	<b>RESERVES</b>		
Total Assets and Other Debits		564,356,963	Reserves for Depreciation		110,412,456
			Reserves for Amortization		-
			Reserve for Uncollectible Accounts		1,261,324
			Operating Reserves		-
			Reserve for Depreciation and Amortization of Nonutility Property		-
			Reserves for Deferred Federal Income		29,949,290
			Taxes		-
			Total Reserves		141,623,069
			<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>		
			Contributions in Aid of Construction		7,000,046
			Total Liabilities and Other Credits		564,356,963

NOTES: - -

**Department of Public Utilities**

This statement is filed in accordance with Chapter 164, Section 84A

**CONDENSED FINANCIAL RETURN  
FOR THE YEAR ENDED DECEMBER 31, 2022**

FULL NAME OF COMPANY

LIBERTY UTILITIES (NEW ENGLAND NATURAL GAS  
COMPANY) CORP. d/b/a LIBERTY UTILITIES

LOCATION OF PRINCIPAL BUSINESS OFFICE

465 Sykes Road  
Fall River, MA 02720

**GAS OPERATING REVENUES**

Account	Operating Revenues	
	Amount for Year	Increase (Decrease) from Prior Year
<b>SALES OF GAS</b>	\$	\$
Residential Sales	74,471,858	29,438,389
Commercial and Industrial Sales	-	-
Small (or Commercial)	18,747,068	4,867,568
Large (or Industrial)	2,050,320	1,120,015
Other Sales to Public Authorities	-	-
Interdepartmental Sales	-	-
Miscellaneous Gas Sales	-	-
Total Sales to Ultimate Consumers	95,269,246	35,425,972
Sales for Resale	-	-
Total Sales of Gas	95,269,246	35,425,972
<b>OTHER OPERATING REVENUES</b>		
Supplier Sales	-	-
Unbilled Revenue	370,606	343,462
Miscellaneous Service Revenues	6,048	(13,526)
Revenues from Transportation of Gas of Others	7,471,507	1,549,786
Sales of Products Extracted from Natural Gas	-	-
Revenues from Natural Gas Processed by Others	-	-
Rent from Gas Property	-	-
Interdepartmental Rents	-	-
Other Gas Revenues	-	-
Total Other Operating Revenues	7,848,161	1,879,721
<b>Total Gas Operating Revenues</b>	<b>103,117,407</b>	<b>37,305,693</b>

**SUMMARY OF GAS OPERATION AND MAINTENANCE EXPENSES**

Functional Classification	Operation	Maintenance	Total
Steam Production	-	-	\$ -
Manufactured Gas Production	1,303,519	60,751	1,364,270
Other Gas Supply Expenses	41,906,564	-	41,906,564
Total Production Expenses	43,210,083	60,751	43,270,835
Local Storage Expenses	70,460	-	70,460
Transmission and Distribution Expenses	4,527,399	3,107,207	7,634,606
Customer Accounts Expenses	3,402,372	-	3,402,372
Sales Expenses	157,288	-	157,288
Administrative and General Expenses	10,913,225	-	10,913,225
Total Gas Operation and Maintenance Expenses	<b>62,280,827</b>	<b>3,167,958</b>	<b>65,448,786</b>

April 28, 2023, I hereby certify that the foregoing statements are full, just and true to the best of my knowledge and belief. This statement is signed under the penalties of perjury.

*tatiana roc*

Tatiana Roc, President

*Vincent Gaeto* 5-1-23  
Vincent Gaeto, Treasurer

**Department of Public Utilities**

This statement is filed in accordance with Chapter 164, Section 84A

**CONDENSED FINANCIAL RETURN  
FOR THE YEAR ENDED DECEMBER 31, 2022**

<b>FULL NAME OF COMPANY</b>	<b>LIBERTY UTILITIES (NEW ENGLAND NATURAL GAS COMPANY) CORP. d/b/a LIBERTY UTILITIES</b>
<b>LOCATION OF PRINCIPAL BUSINESS OFFICE</b>	<b>465 Sykes Road Fall River, MA 02720</b>

**STATEMENT OF EARNED SURPLUS**

	Amount for Year	Increase (Decrease) from Preceding Year
Unappropriated Earned Surplus (at beginning of period)	\$ 67,646,524	\$ 14,145,052
Balance Transferred from Income	11,023,144	(3,121,678)
Miscellaneous Credit to Surplus	-	-
Zero out Investment in Subsidiary	-	-
Net Additions to Earned Surplus	11,023,144	(3,121,678)
Dividends Declared - Preferred Stock	-	-
Dividends Declared - Common Stock	-	-
Unappropriated Earned Surplus (at end of period)	78,669,668	11,023,374

**ELECTRIC OPERATING REVENUES**

	Operating Revenues	
	Amount for Year	Increase or (Decrease) from Prior Year
<b>SALES OF ELECTRICITY</b>	\$	\$
Residential Sales	N/A	
Commercial and Industrial Sales		
Small (or Commercial)		
Large (or Industrial)		
Public Street and Highway Lighting		
Other Sales to Public Authorities		
Sales to Railroad and Railways		
Interdepartmental Sales		
Miscellaneous Electric Sales		
Total Sales to Ultimate Consumers		
Sales for Resale		
Total Sales of Electricity		
<b>OTHER OPERATING REVENUES</b>		
Forfeited Discounts		
Miscellaneous Service Revenues		
Sales of Water and Power		
Rent from Electric Property		
Interdepartmental Rents		
Other Electric Revenues		
Total Other Operating Revenues		
Total Electric Operating Revenues		

**SUMMARY OF ELECTRIC OPERATION AND MAINTENANCE EXPENSES**

Functional Classification	Operation	Maintenance	Total
Power Production Expenses	\$	\$	\$
Electric Generation:		N/A	
Steam Power			
Nuclear Power			
Hydraulic Power			
Other Power			
Other Power Supply Expenses			
Total Power Production Expenses			
Transmission Expenses			
Distribution Expenses			
Customer Accounts Expenses			
Sales Expenses			
Administrative and General Expenses			
Total Electric Operation and Maintenance Expenses			

LIBERTY UTILITIES (NEW ENGLAND NATURAL GAS COMPANY) CORP.  
RETURN ON COMMON EQUITY  
FOR CALENDAR YEAR 2022

		2022	MA DTE Page/Line #	
1	<b>NET UTILITY INCOME AVAILABLE FOR COMMON SHAREHOLDERS</b>			
2				
3	Total Utility Operating Income	13,915,430		Page10 / Line 18
4	Plus Income Taxes	2,898,775		Page10 / Lines 11 and 12
5	Plus Service Quality Penalties	-		
6	Minus Long Term Interest	993,700		Page 10 / Line 33
7	Minus Interest on Debt to Assoc Companies	3,309,252		Page 10 / Line 36
8	Minus Other Utility Interest and Dividends	942,068		Page 10 / Line 37
9	Subtotal (L3+L4-L6-L7-L8)	11,569,184		
10				
11	Minus Income Tax	3,160,701		Line 39
12	Net Income	8,408,483		
13				
14	<b>TOTAL UTILITY COMMON EQUITY</b>			
15				
16	Total Proprietary Capital	137,439,218		Page 9 / Line 13, excludes line 10A
17	Minus Preferred Stock Issued	-		
18	Minus Unamortized Acquisition Premium	-		
19	Minus Surplus Invested in Plant (negative Acquisition Adjustment)	5,558,787		Page 9 / Line 11
20	Subtotal Equity (L16-L19)	131,880,431		
21	Minus Prop Capital * Allocation Ratio [100%- Line 33]* line 20	7,498		
22	Utility Common Equity	131,872,933		
23				
24				
25	<b>ROE</b>	6.38%		Line 12/22
26				
27	<b>ALLOCATION FACTOR CALCULATION</b>			
28				
29	Utility Plant	424,147,681		Page 8 / Line 2
30	Other Property & Other Investments	24,116		Page 8 / Line 8
31	Property & Investments	424,171,797		
32				
33	Allocation Ratio	99.99%		Line 29/31
34				
35	<b>INCOME TAX CALCULATION</b>			
36				
37	Net Income Before Income Tax	11,569,184		
38	Blended Federal/State Income Rate	27.320%		Statutory Rate
39		3,160,701		Line 37 * Line 39
40				
41				
42				
				Blended Income Tax Rate
				Federal 21.00%
				State 8.00%
				State after Fed Tax Effect 6.32%
				Total Rate <u>27.32%</u>

## Annual report of ...Liberty Utilities (New England Natural Gas Company) Corp..... Year ended December 31, 2022

<b>GENERAL INFORMATION PRINCIPAL AND SALARIED OFFICERS</b>			
Titles	Names	Addresses	Annual Salaries
President, Liberty Utilities MA	Tatiana Roc	36 Fifth Street, Fall River, MA 02721	\$ 264,308
Secretary, Liberty Utilities MA	Ronald John Ritchie	36 Fifth Street, Fall River, MA 02721	\$ 167,650
Treasurer, Liberty Utilities MA	James Sweeney	116 North Main Street, Concord, NH 03301	\$ 296,257
Treasurer, Liberty Utilities MA	Vincent Gaeto	116 North Main Street, Concord, NH 03301	\$ 85,041
* Note: James Sweeney's term ended on September 26, 2022.			
** Note: Vincent Gaeto's term started on September 26, 2022.			

**Directors**

Names	Addresses	Fees Paid During Year
ARUN BANSKOTA	354 DAVIS RD., SUITE 100 OAKVILLE, ONTARIO, L6J 2X1 CAN	No fees paid
CHARLES F. BASS	65 ELM HILL RD. PETERBOROUGH, NH 03458 USA	\$ 1,427
ANTHONY HUNTER "JOHNNY" JOHNSTON	354 DAVIS ROAD, SUITE 100 OAKVILLE, ON L6J 2X1 CAN	No fees paid
JULIA ROSE	36 LEARY DRIVE, BRASHER FALLS, NY 13613 USA	\$ 1,362
PAUL VASINGTON	50 MARCHSIDE DR., YARMOUTH PORT, MA 02675	\$ 1,362

## Annual report of ...Liberty Utilities (New England Natural Gas Company) Corp..... Year ended December 31, 2022

## GENERAL INFORMATION - Continued

1. Corporate name of company making this report.

*Liberty Utilities (New England Natural Gas Company) Corp, dba Liberty Utilities*

2. Date of organization. *See Item 3*

3. Date of incorporation. *12/13/2013*

4. Give location (including street and number) of principal business office:

*465 Sykes Road, Fall River, MA 02720*

- |  |     |                |     |
|--|-----|----------------|-----|
| 5. Total number of stockholders.   | 1   |                |     |
| 6. Number of stockholders in Massachusetts.  | 0   |                |     |
| 7. Amount of stock held in Massachusetts,  | 0   | No. of shares, | 0   |
| 8. Capital stock issued prior to June 5, 1894:   | N/A | No. of shares  | N/A |
| 9. Capital stock issued with approval of Board of Gas and Electric Light Commissioners or Department of Public Utilities since June 5, 1894, | N/A | No. of shares, | N/A |
10. If any stock has been issued during the last fiscal period, give the date and terms upon which such issue was offered to the stockholders, and if the whole of any part of the issue was sold at auction, the date of dates of such sale or sales, the number of shares sold and the amounts realized therefrom.

*N/A*

11. Management Fees and Expenses during the Year.

List all individuals, corporations or concerns with whom the company has any contact or agreement covering management or supervision of its affairs, such as accounting, financing, engineering, construction, purchasing, operation, etc., and show the total amount paid to each for the year.

*See Page 5-A.*



5A

**Liberty Utilities (New England Natural Gas Company) Corp**  
**Page 5, Question 11: Management Fees and Expenses during the Year**  
**FOR THE YEAR ENDED DECEMBER 31, 2022**

Following is a list of all individuals, corporations or concerns with whom the company has any contract or agreement covering the management or supervision of its affairs, such as accounting, financing, engineering, construction, purchasing, operation, etc.

**Affiliate Charges and Allocations**

	Total
Algonquin Power and Utilities Corp (APUC)	857,507
Liberty Utilities (Canada) Corp (LUC)	1,986,411
Liberty Utilities Services Corp (LUSC)	3,887,983
Total Allocated and Directly Charged Costs from Affiliated Entities	6,731,902
Less Amount Capitalized through Construction Overhead	(1,632,869)
Net Corporate Expenses	5,099,033

## GENERAL INFORMATION - Continued

1. Describe briefly all the important physical changes in the property during the last fiscal period including additions, alterations or improvements to the works or physical property retired.

In Electric property:

NONE

In Gas property:

During the period from January 1 through December 31, 2022, the Company installed 117805 ft of new mains and retired 98565 ft of steel and cast iron mains. The Company installed 2067 new Service Lines and retired 1968 old bare steel Service Lines.

Annual report of ...Liberty Utilities (New England Natural Gas Company) Corp..... Year ended December 31, 2022

GENERAL INFORMATION - Continued			
Names of the cities or towns in which the company supplies ELECTRICITY, with the number of customers' meters in each place.		Names of the cities or towns in which the company supplies GAS, with the number of customers' meters in each place.	
City or Town	Number of Customers' Meters, Dec.31,2021	City or Town	Number of Customers' Meters, Dec.31,2022
		Attleboro Falls	242
		Bellingham	527
		Blackstone	1,385
		Dartmouth	89
		Fall River	36,432
		No. Attleboro	4,315
		Plainville	1,722
		Somerset	6,536
		So. Attleboro	8
		Swansea	5,220
		Westport	4,454
		Wrentham	69
TOTAL	0	TOTAL	60,999

## Annual report of ...Liberty Utilities (New England Natural Gas Company) Corp..... Year ended December 31, 2022

COMPARATIVE BALANCE SHEET Assets and Other Debits				
Line No.	Title of Account (a)	Balance Beg of 2022 (b.)	Balance End of 2022 (c)	Increase or (Decrease) (d)
		\$	\$	\$
1	UTILITY PLANT			
2	Utility Plant (101-107) P.13.....	385,935,150	424,147,681	38,212,531
3	OTHER PROPERTY AND INVESTMENTS			
4	Nonutility Property (121) P.19.....	24,116	24,116	-
5	Investments in Associated Companies (123) P.20.....	-	-	-
6	Other Investments (124) P.20.....	-	-	-
7	Special Funds (125,126,127,128) P.21.....	-	-	-
8	Total Other Property and Investments.....	24,116	24,116	-
9	CURRENT AND ACCRUED ASSETS			
10	Cash (131).....	(2,487,115)	1,604,236	4,091,350
11	Special Deposits (132,133,134) P.21.....	-	-	-
12	Working Funds (135).....	-	-	-
13	Temporary Cash Investments (136) P.20.....	578,443	579,505	1,062
14	Notes and Accounts Receivable (141,142,143) P.22.....	18,024,837	20,909,618	2,884,781
15	Receivables from Assoc. Companies (145,146) P.23 (NOTE 1).....	11,750,847	34,145,197	22,394,350
16	Material and Supplies (151-159,163,164) P.24.....	4,512,914	8,579,786	4,066,872
17	Prepayments (165).....	1,777,974	2,230,236	452,262
18	Interest and Dividends Receivable (171).....	-	-	-
19	Rent Receivable (172).....	-	-	-
20	Accrued Utility Revenues (173,175).....	17,730,183	20,127,611	2,397,428
21	Misc. Current and Accrued Assets (174).....	-	-	-
22	Total Current and Accrued Assets.....	51,888,084	88,176,189	36,288,106
23	DEFERRED DEBITS			
24	Unamortized Debit Discount and Expense (181) P.26.....	-	-	-
25	Extraordinary Property Losses (182) P.27.....	-	-	-
26	Preliminary Survey and Investigation Charges (183).....	-	-	-
27	Clearing Accounts (184).....	630,351	496,624	(133,726)
28	Temporary Facilities (185).....	2,969	-	(2,969)
29	Miscellaneous Deferred Debits (186) P.27.....	53,110,204	51,512,352	(1,597,852)
30	Matured Interest (240).....	-	-	-
31	Total Deferred Debits.....	53,743,524	52,008,976	(1,734,548)
32	CAPITAL STOCK DISCOUNT AND EXPENSE			
33	Discount on Capital Stock (191) P.28.....	-	-	-
34	Capital Stock Expense (192) P.28.....	-	-	-
35	Total Capital Stock Discount and Expense.....	-	-	-
36	REACQUIRED SECURITIES			
37	Reacquired Capital Stock (196).....	-	-	-
38	Reacquired Bonds (197).....	-	-	-
39	Total Reacquired Securities.....	-	-	-
40	Total Assets and Other Debits.....	491,590,874	564,356,963	72,766,089

## Annual report of ...Liberty Utilities (New England Natural Gas Company) Corp..... Year ended December 31, 2022

COMPARATIVE BALANCE SHEET Liabilities and Other Credits				
Line No.	Title of Account (a)	Balance Beg of 2022 (b)	Balance End of 2022 (c)	Increase or (Decrease) (d)
		\$	\$	\$
1	PROPRIETARY CAPITAL			
2	CAPITAL STOCK			
3	Common Stock Issued (201) P.29.....	-	-	-
4	Preferred Stock Issued (204) P.29.....	-	-	-
5	Capital Stock Subscribed (202,205).....	-	-	-
6	Premium on Capital Stock (207) P.29.....	-	-	-
7	Total.....	-	-	-
8	SURPLUS			
9	Other Paid-In Capital (208-211) P. 30.....	53,210,763	53,210,763	-
10	Earned Surplus (215,216) P. 12 .....	67,646,294	78,669,668	11,023,374
10A	Accumulated Other Comprehensive Income	(3,272,255)	408,690	3,680,945
11	Surplus Invested In Plant (217).(SEE NOTE 1).....	5,558,787	5,558,787	-
12	Total.....	123,143,588	137,847,907	(12,467,498)
13	Total Proprietary Capital.....	123,143,588	137,847,907	(12,467,498)
14	LONG TERM DEBT			
15	Bonds (221) P.31.....	13,000,000	13,000,000	-
16	Advances from Assoc. Companies (223) P.31 .....	14,199,032	14,199,032	-
17	Other Long-Term Debt (224) P.31.....	103,140	447,776	344,636
18	Total Long-Term Debt.....	27,302,172	27,646,808	344,636
19	CURRENT AND ACCRUED LIABILITIES			
20	Notes Payable (231) P.32.....	-	-	-
21	Accounts Payable (232).....	3,699,791	2,302,618	(1,397,173)
22	Payables to Associated Companies (233,234) P.32.....	140,610,710	193,807,369	53,196,659
23	Customer Deposits (235).....	342,320	381,524	39,204
24	Taxes Accrued (236).....	275,574	275,574	-
25	Interest Accrued (237).....	181,229	398,429	217,200
26	Dividends Declared (238).....	-	-	-
27	Matured Long-Term Debt(239).....	-	-	-
28	Matured Interest (240).....	-	-	-
29	Tax Collections Payable (241).....	23,974	18,307	(5,667)
30	Misc. Current and Accrued Liabilities (242) P.33.....	23,013,879	28,654,200	5,640,322
31	Total Current and Accrued Liabilities.....	168,147,477	225,838,021	57,690,544
32	DEFERRED CREDITS			
33	Unamortized Premium on Debt (251) P.26.....	-	-	-
34	Customer Advances for Construction (252) .....	11,700	11,700	-
35	Other Deferred Credits (253) P.33.....	33,629,412	24,389,411	(9,240,001)
36	Total Deferred Credits.....	33,641,112	24,401,111	(9,240,001)
37	RESERVES			
38	Reserves for Depreciation (254-256) P.34.....	104,789,771	110,412,456	5,622,685
39	Reserves for Amortization (257-259) P.34.....	-	-	-
40	Reserve for Uncollectible Accounts (260).....	2,234,554	1,261,324	(973,230)
41	Operating Reserves (261-265) P.35.....	-	-	-
42	Reserve for Depreciation and Amortization of Nonutility Property (266).....	-	-	-
43	Reserves for Deferred Federal Income Taxes (268)..P.36.....	25,520,116	29,949,290	4,429,174
44	Total Reserves.....	132,544,440	141,623,069	9,078,629
45	CONTRIBUTIONS IN AID OF CONSTRUCTION			
46	Contributions in Aid of Construction (271) P. 36B.....	6,812,085	7,000,046	187,961
47	Total Liabilities and Other Credits.....	491,590,874	564,356,963	72,766,089
	NOTE 1: Amount in Account 217 is equal to negative Acquisition Adjustment required to be reflected in this account per DPU 13-07			

STATEMENT OF INCOME FOR THE YEAR			
Line No.	Account (a)	Amount for Year (b)	Increase or (Decrease) from of Preceding Year (c)
1	OPERATING INCOME	\$	\$
2	Operating Revenues (400) P.37,43.....	103,117,407	21,433,432
3	Operating Expenses:	-	-
4	Operation Expense (401) P.42,47.....	62,280,827	20,394,671
5	Maintenance Expense (402) P.42,47.....	3,167,958	(1,193,124)
6	Depreciation Expense (403) P.34.....	12,572,234	2,173,482
7	Amortization of Utility Plant (404 and 405).....	1,211,081	925,317
8	Amortization of Property Losses (407.1) (Note 1).....	2,441,048	2,207,731
9	Amortization of Investment Tax Credit (406).....	-	(1,250)
10	Taxes Other Than Income Taxes (408) P.49.....	4,630,055	855,021
11	Income Taxes (409) P.49.....	-	456
12	Provision for Deferred Fed. Inc. Taxes (410) P.36.....	2,898,775	(2,394,823)
13	Fed. Inc. Taxes Def. in Prior Yrs.-Cr. (411) P.36.....	-	-
14	Total Operating Expenses.....	89,201,977	22,967,481
15	Net Operating Revenues.....	13,915,430	(1,534,049)
16	Income from Utility Plant Leased to Others (412)-Net.....	-	-
17	Other Utility Operating Income (414) P.50.....	-	-
18	Total Utility Operating Income.....	13,915,430	(1,534,049)
19	OTHER INCOME	-	-
20	Income from Mdse. Job & Contract Work (415) P.51.....	-	-
21	Income from Nonutility Operations (417).....	-	-
22	Nonoperating Rental Income (418).....	-	-
23	Interest and Dividend Income (419).....	2,299,507	896,531
24	Miscellaneous Nonoperating Income (421).....	(50,067)	290,106
25	Total Other Income.....	2,249,440	1,186,637
26	Total Income.....	16,164,869	(347,412)
27	MISCELLANEOUS INCOME DEDUCTIONS.....	-	-
28	Miscellaneous Amortization (425).....	-	379,168
29	Other Income Deductions (426).....	39,326	(133,585)
30	Total Income Deductions.....	39,326	245,583
31	Income Before Interest Charges.....	16,125,543	(592,995)
32	INTEREST CHARGES	-	-
33	Interest on Long-Term Debt (427) P.31.....	993,700	-
34	Amortization of Debt Disc. & Expense (428) P.26.....	-	-
35	Amortization of Prem. on Debt-Credit (429) P.26.....	-	-
36	Int. on Debt to Associated Companies (430) P.31,32.....	3,309,252	2,526,647
37	Other Interest Expense (431).....	942,068	200,517
38	Interest Charged to Construction-Credit (432).....	(142,621)	(198,481)
39	Total Interest Charges.....	5,102,399	2,528,683
40	Net Income.....	11,023,144	(3,121,678)
41	EARNED SURPLUS	-	-
42	Unappropriated Earned Surplus (at beginning of period) (216).....	67,646,524	14,145,052
43	Balance Transferred from Income (433).....	11,023,144	(3,121,678)
44	Miscellaneous Credits to Surplus (434).....	-	-
45	Misc Debits to Surplus (435).....	-	-
46	Appropriations of Surplus (436).....	-	-
47	Net Additions of Earned Surplus.....	11,023,144	(3,121,678)
48	Dividends Declared-Preferred Stock (437).....	-	-
49	Dividends Declared-Common Stock (438).....	-	-
51	Unappropriated Earned Surplus (at end of period) (216).....	78,669,668	11,023,374

Note 1: Amount is equal to LDAC ERAC recoveries. Rather than crediting account 175 directly for the revenue billed ratepayers through the LDAC pertaining to recovery of ERAC expenditures, the Company is leaving the revenue in the revenue accounts and recording an entry to debit expense account 407.4 - Amortization of Reg. Assets in an amount equal to revenue with the offsetting credit to account 175).

## Annual report of ...Liberty Utilities (New England Natural Gas Company) Corp..... Year ended December 31, 2022

## STATEMENT OF EARNED SURPLUS (Accounts 215-216)

1. Report in this schedule an accounting for changes in appropriated and unappropriated earned surplus for the year.

2. Each credit and debit during the year should be identified as to the surplus account in which included (Accounts 433-438 inclusive) and the contra primary account affected shown. Minor items may be grouped by classes; however, the number of items in each group should be shown.

3. For each reservation or appropriation of earned surplus state the purpose, amount, and in the case of reservations, the reserve account credited.

Explain in a footnote the basis for determining the amount reserved or appropriated and if such reservation or appropriation is to be recurrent, state the number and annual payments to be reserved or appropriated as well as the totals eventually to be accumulated.

4. Dividends should be shown for each class and series of capital stock. Show amounts of dividends per share.

5. List credits first; then debits.

Line No.	Item (a)	Primary Contra Account Affected (b)	Amount (c)
1			
2	UNAPPROPRIATED EARNED SURPLUS (Account 216)		
3			
4			
5	Balance - Beginning of Year - Total		67,646,524
6			
7	Balance transferred from net income (loss) - Current Year		11,023,144
8			
9	Balance - end of year		<u>78,669,668</u>
10			
11			
12			
13			
14	APPROPRIATED EARNED SURPLUS (Account 215)		
15	State balance and purpose of each appropriated earned surplus amount at end of year and give accounting entries for any applications of appropriated earned surplus during the year.		
16			
17			
18			
19	NONE		
20			
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SUMMARY OF UTILITY PLANT AND RESERVES FOR DEPRECIATION AND AMORTIZATION							
Line No.	Item (a)	Total (b)	Electric (c)	Gas (d)	(e)	(f)	Common (g)
1	UTILITY PLANT:	\$	\$	\$	\$	\$	\$
2	In Service:						
3	101 Plant in Service (Classified)	239,337,750		239,337,750			
4	106 Completed Construction not Classified.....	174,702,548		174,702,548			
5	Total P. 18.....	414,040,298		414,040,298			
6	104 Leased to Others.....						
7	105 Held for Future Use.....	0		-			
8	107 Construction Work in Progress	10,107,383		10,107,383			
9	Total Utility Plant.....	424,147,681		424,147,681			
10	DETAIL OF RESERVES FOR DEPRECIATION AND AMORTIZATION						
11	In Service:						
12	254 Depreciation P. 34.....	(110,412,456)		(110,412,456)			
13	257 Amortization.....						
14	Total, in Service.....	(110,412,456)		(110,412,456)			
15	Leased to Others:						
16	255 Depreciation.....						
17	258 Amortization.....						
18	Total, Leased to Others.....						
19	Held For Future Use.....						
20	256 Depreciation.....						
21	259 Amortization.....						
22	Total, Held for Future Use.....						
23	Total Reserves for Depreciation and Amortization.....	(110,412,456)		(110,412,456)			



## Annual report of ...Liberty Utilities (New England Natural Gas Company) Corp Year ended December 31, 2022

UTILITY PLANT-GAS							
1. Report below the cost of utility plant in service according to prescribed accounts.		the preceding year. Such items should be included in column (c) or (d) as appropriate.			effect of such amounts.		
2. Do not include as adjustments, corrections of additions and retirements for the current or		3. Credit adjustments of plant accounts should be enclosed in parentheses to indicate the negative			4. Reclassifications or transfers within utility plant accounts should be shown in column (f).		
Line No.	Account (a)	Balance Beg of Year (b)	Additions (c)	Retirements (d)	Adjustments (e)	Transfers (f)	Balance End of Year (g)
1	<b>1. INTANGIBLE PLANT</b>	\$	\$	\$	\$	\$	\$
2	301 Organization.....						
3	303 Miscellaneous Intangible Plant.....	21,776,487	2,438,603	1,724,977			22,490,114
4	Total Intangible Plant.....	21,776,487	2,438,603	1,724,977	-	-	22,490,114
5	<b>2. PRODUCTION PLANT</b>						
6	Manufactured Gas Production Plant.....						
7	304 Land and Land Rights.....	27,598					27,598
8	305 Structures and Improvements.....	6,318,817	92,243	2,182,496			4,228,565
9	306 Boiler Plant Equipment.....	1,398					1,398
10	307 Other Power Equipment.....	912,065	6,001				918,065
11	310 Water Gas Generating Equipment.....	-					-
12	311 Liquefied Petroleum Gas Equipment.....	-					-
13	312 Oil Gas Generating Equipment.....	-					-
14	313 Generating Equipment-Other Processes.....	19,781,529	61,197				19,842,726
15	315 Catalytic Cracking Equipment.....	-					-
16	316 Other Reforming Equipment.....	-					-
17	317 Purification Equipment.....	-					-
18	321 LNG Equipment.....	-					-
19	319 Gas Mixing Equipment.....	-					-
20	320 Other Equipment.....	98,604					98,604
21	Total Manufactured Gas Production Plant.....	27,140,011	159,441	2,182,496	-	-	25,116,956
22	<b>3. STORAGE PLANT</b>						
23	360 Land and Land Rights.....	-					-
24	361 Structures and Improvements.....	390,174			(34,886)		355,287
25	362 Gas Holders.....	-					-
26	363 Other Equipment.....	182,639					182,639
27	Total Storage Plant.....	572,812	-	-	(34,886)	-	537,926

UTILITY PLANT - GAS (Continued)							
Line No.	Account (a)	Balance Beg of Year (b)	Additions (c)	Retirements (d)	Adjustments (e)	Transfers (f)	Balance End of Year (g)
1	<b>4. DISTRIBUTION PLANT</b>						
2	365.1 Land and Land Rights.....	49,239					49,239
3	365.2 Rights of Way.....	34,244					34,244
4	366 Structures and Improvements.....	-					-
5	367 Mains.....	137,040,073	19,866,077	504,715			156,401,435
6	368 Compressor Station Equipment.....	-					-
7	369 Measuring and Regulating Station Equipment.....	6,545,917	57,270				6,603,188
8	380 Services.....	116,030,812	13,316,922	1,964,907			127,382,827
9	381 Meters.....	13,732,369	(606)	94,233			13,637,530
10	382 Meter Installations.....	24,975,858	3,138,342				28,114,200
11	383 House Regulators.....	946,354	280				946,634
12	384 House Regulators Installations.....	-					-
13	386 Other Property on Cust's Prem.....	-					-
14	387 Other Equipment.....	248,595					248,595
15	Total Transmission and Distribution Plant.....	299,603,462	36,378,286	2,563,855	-	-	333,417,893
16	<b>5. GENERAL PLANT</b>						
17	389 Land and Land Rights.....	41,368					41,368
18	390 Structures and Improvements.....	16,723,371	511,661	613,363			16,621,669
19	391 Office Furniture and Equipment.....	2,807,457	448,662				3,256,119
20	392 Transportation Equipment.....	6,211,411	421,224	223,917			6,408,718
21	393 Stores Equipment.....	71,264					71,264
22	394 Tools, Shop, and Garage Eqpt.....	2,591,498	138,144	8,558			2,721,083
23	395 Laboratory Equipment.....	23,578					23,578
24	396 Power Operated Equipment.....	1,825,967					1,825,967
25	397 Communication Equipment.....	902,113	106,236				1,008,349
26	398 Miscellaneous Equipment.....	499,294					499,294
27	399 Other Tangible Property.....	-					-
28	Total General Plant.....	31,697,321	1,625,926	845,839	-	-	32,477,409
29	Total Gas Plant in Service.....	380,790,094	40,602,256	7,317,166	(34,886)	-	414,040,298
30	104 Utility Plant Leased to Others.....	-					-
31	105 Property Held for Future Use.....	-					-
32	107 Construction Work in Progress.....	5,145,056	45,414,637	40,452,310			10,107,383
33	Total Utility Plant - Gas.....	385,935,150	86,016,893	47,769,476	(34,886)	-	424,147,681
<p>Note: Completed Construction Not Classified, Account 106, shall be classified in this schedule according to prescribed accounts, on an estimated basis if necessary, and the entries included in column ( c ). Also to be included in column ( c ) are entries for reversals of tentative distribution of prior year reported in column ( c ). Likewise, if the respondent has a significant amount of plant retirements which have not been classified to primary accounts at the end of the year, a tentative distribution of such retirements on an estimated basis with appropriate contra entry to the Depreciation Reserve Account, shall be included in column ( d ). Include also in column ( d ) reversals of tentative distributions of prior year of unclassified retirements. Attach an insert page showing the account distributions of these tentative classifications in columns ( c ) and ( d ) including the reversal of the prior year years tentative account distributions of these amounts. Careful observance of the above instructions and the texts of Accounts 101 and 106 will avoid serious omissions of the reported amount of the respondent's plant actually in service at end of year.</p>							

18A

Annual report of ...Liberty Utilities (New England Natural Gas Company) Corp..... Year ended December 31, 2022

Support for Classification of Account 1060 - Completed Construction Not Classified

303 Miscellaneous Intangible Plant.....	19,521,069.48
305 Structures and Improvements.....	168,965.73
307 Other Power Equipment.....	340,207.46
313 Generating Equipment-Other Processes.....	17,748,539.32
367 Mains.....	70,012,964.96
369 Measuring and Regulating Station Equipment.....	1,373,281.14
380 Services.....	40,621,525.79
381 Meters.....	1,209,715.49
382 Meter Installations.....	7,783,503.89
383 House Regulators.....	200,220.10
390 Structures and Improvements.....	12,119,850.68
391 Office Furniture and Equipment.....	623,558.73
392 Transportation Equipment.....	2,024,416.38
394 Tools, Shop, and Garage Eqpt.....	320,550.25
396 Power Operated Equipment.....	35,009.38
397 Communication Equipment.....	599,168.76
	<hr/>
	174,702,547.54
 12/31/22 Balance in Account 1060	 -
	174,702,547.54

## Annual report of ...Liberty Utilities (New England Natural Gas Company) Corp..... Year ended December 31, 2022

## NONUTILITY PROPERTY (ACCOUNT 121)

Give particulars of all investments of the respondent in physical property not devoted to utility operation.

Line No.	Description and Location (a)	Book Value at End of Year (b)	Revenue for the Year (c)	Expense for the Year (d)	Net Revenue for the Year (e)
1					
2	Two (2) Family Frame Dwelling				
3	at 216 Charles Street				
4	Fall River, MA	2,175			
5	Less: Reserve for				
6	Depreciation of				
7	Non-Utility Property	-			
8					
9		2,175	-	-	-
10					
11					
12					
13					
14	Land - 45.9 Acres More or				
15	Less at Sanford Road,				
16	Westport, MA	13,441			-
17					
18					
19					
20					
21					
22					
23					
24	Blackstone Gas ACQ 15100 - Land Rights				
25	Blackstone, MA	8,500			
26					
27					
28					
29					
30					
31					
32					
33					
34					
35					
36					
37					
38	Summary:				
39	Non-Utility Property a/c 121	24,116			
40	Less: Reserve for				
41	Depreciation of				
42	Non-Utility Property	-			
43	a/c 266				
44					
45	TOTALS	24,116	-	-	-

Annual report of ...Liberty Utilities (New England Natural Gas Company) Corp..... Year ended December 31, 2022

INVESTMENTS (ACCOUNTS 123,124,136)		
Give particulars of all investments in stocks, bonds, notes, etc. held by the respondent at the end of the year. Provide a subheading for each list thereunder the information called for.		
Line No.	Description of Security Held by Respondent (a)	Amount (b)
1		
2		
3	a/c 123 - Investment in Associated Company	
4	-----	
5		
6		
7		
8	NONE	
9		
10		
11		
12		
13		
14		
15		
16		
17		
18		
19		
20		\$ -
21		
22		
23	a/c 124 - Other Investments	
24	-----	
25		
26		\$ -
27	NONE	
28		
29		
30		
31		
32		
33		
34		
35		
36		
37	a/c 136 - Temporary Cash Investments	
38	-----	
39		
40	Petty Cash/Cash Float for Collections	749
41		
42	US Bank Money Market Account	578,756
43		
44		
45		579,505
46		
47		

Annual report of ...Liberty Utilities (New England Natural Gas Company) Corp..... Year ended December 31, 2022

SPECIAL FUNDS (Account 125, 126, 127, 128) (Sinking Funds Depreciation Fund, Amortization Fund-Federal, Other Special Funds)			
Report below the balance at end of year of each special fund maintained during year. Identify each fund as to account in which included. Indicate nature of any fund included in Account 128, other Special Funds.			
Line No.	(a) Name of fund and Trustee if Any	Balance End of Year (b)	
1	NONE		
2			
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			
15			
16			
17			
18			
19			
20		TOTAL	\$ -
SPECIAL DEPOSITS (Accounts 132, 133, 134)			
1. Report below the amount of special deposits by classes at end of year. 2. If any deposit consists of assets other than cash, give a brief description of such assets. 3. If any deposit is held by an associated company, give name of company.			
Line No.	(a) Description and Purpose of Deposit	Balance End of Year (b)	
21	NONE		
22			
23			
24			
25			
26			
27			
28			
29			
30			
31			
32			
33			
34			
35			
36			
37			
38			
39			
40			
41			TOTAL
42			

NOTES RECEIVABLE (Account 141)					
1. Give the particulars called for below concerning notes receivable at the end of year.		3. Minor items may be grouped by classes, showing number of such items.			
2. Give particulars of any note pledged or discounted.		4. Designate any note the maker of which is a director, officer or other employee.			
Line No.	Name of Maker and Purpose for Which Received (a)	Date of Issue (b)	Date of Maturity (c)	Interest Rate (d)	Amount End of Year (e)
1	NONE				\$
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					
				TOTAL	\$ -
ACCOUNTS RECEIVABLE (Account 142, 143)					
1. Give the particulars called for below concerning accounts receivable at end of year.			2. Designate any account included in Account 143 in excess of \$5,000.		
Line No.	Description (a)	Amount End of Year (b)			
17	Customers (Account 142):  Other Accounts Receivable (Account 143): Miscellaneous (group and describe by classes): Due from Common Wealth of Massachusetts Third Party Damages	\$			
18					
19					
20					
21					
22					
23					
24					
25					
26					
27					
28					
29					
30					
31					
32					
33					
34					
35					
36					
37					
38		TOTAL			\$ 20,909,618

Annual report of ...Liberty Utilities (New England Natural Gas Company) Corp.... Year ended December 31, 2022

RECEIVABLES FROM ASSOCIATED COMPANIES (Accounts 145,146)

- |   |   |
|---|---|
| <p>1. Report particulars of notes and accounts receivable from associated companies at end of year.</p> <p>2. Provide separate headings and totals for Account 145, Notes Receivable from Associated Companies, and 146, Accounts Receivable from Associated Companies, in addition to a total for the combined accounts.</p> <p>3. For notes receivable list each note separately and state purpose for which received. Show also in column (a) date of note and date of maturity.</p> | <p>4. If any note was received in satisfaction of an open account, state the period covered by such open account.</p> <p>5. Include in column (d) interest recorded as income during the year, including interest on accounts and notes held any time during the year.</p> <p>6. Give particulars of any notes pledged or discounted, also of any collateral held as guarantee of payment of any note or account.</p> |
|---|---|

Line No.	Name of Company (a)	Amount End of Year (b)	Interest for Year	
			Rate (c)	Amount (d)
1		\$		\$
2				
3	Acct 146			
4	Due from Liberty Utilities Co	80,000		
5	Due from Liberty Utilities Service Corp	33,476,079		
6	Due from APUC	120,139		
7	Due from LUC and LABS	468,978		
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
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34				
35				
36				
37				
38				
39				
40				
41	TOTALS	34,145,197		\$ -
42				



Annual report of ...Liberty Utilities (New England Natural Gas Company) Corp..... Year ended December 31, 2022

MATERIAL AND SUPPLIES (ACCOUNTS 151-159,163) Summary Per Balance Sheet			
Line No.	Account (a)	Amount End of Year	
		Electric (b)	Gas (c)
1	Fuel (Account 151) (See Schedule, Page 25).....		-
2	Fuel Stock Expenses (Account 152).....		-
3	Residuals (Account 153).....		-
4	Plant Materials and Operating Supplies (Account 154).....	NOT	5,733,309
5	Merchandise (Account 155).....	APPLICABLE	
6	Other Materials and Supplies (Account 156).....		
7	Liquefied Natural Gas (Account 164, Page 25).....		2,846,477
8	Nuclear Fuel Assemblies and Components-Stock Account (Account 158).....		-
9	Nuclear Byproduct Materials (Account 159).....		-
10	Stores Expense (Account 163).....		-
11			
12	Total Per Balance Sheet		8,579,786
13			
14			

## Annual report of ...Liberty Utilities (New England Natural Gas Company) Corp..... Year ended December 31, 2022

PRODUCTION FUEL AND OIL STOCKS - Included in Account 151 & 164 (Except Nuclear Materials)						
1. Report below the information called for concerning production fuel and oil stocks. 2. Show quantities in tons of 2,000 lbs., gal., or Mcf., whichever unit of quantity is applicable. 3. Each kind of coal or oil should be shown separately. 4. Show gas and electric fuels separately by specific use.						
Line No.	Item (a)	Kinds of Fuel and Oil				
		Total Cost (b)	#2 Oil		Liquid Propane	
			Quantity (c) Gal.	Cost (d)	Quantity (e) Gal.	Cost (f)
1	On Hand Beginning of Year	942,652	-	-	-	-
2						
3	Received During Year	4,125,083				
4	TOTAL AVAILABLE	5,067,735	-	-	-	-
5	Used During Year (Note A)					
6	Compressor Fuel	-				
7	Boiler Fuel	-				
8	Vaporized	2,701,187				
9	Vapor - Send Out	-				
10	Propane Air	-				
11	Sold or Transferred	-				
12	TOTAL DISPOSED OF	2,701,187	-	-	-	-
13	BALANCE END OF YEAR	2,366,547	-	-	-	-
Kinds of Fuel and Oil - Continued						
Line No.	Item (a)	Liquid Natural Gas		Natural Gas In Storage		
		Quantity (h) MMBtu	Cost (i)	Quantity (j) MMBtu	Cost (k)	
14	On Hand Beginning of Year	142,755	\$942,652	168,477	\$479,932	
15						
16	Received During Year	166,102	\$2,334,828	274,758	\$1,790,255	
17	TOTAL AVAILABLE	308,857	\$3,277,480	443,235	\$2,270,187	
18	Used During Year (Note A)					
19	Compressor Fuel					
20	Vaporized	174,775	\$1,703,155	\$291,243	\$998,032	
21	Vapor - Send Out					
22	Sold or Transferred					
23						
24	TOTAL DISPOSED OF	174,775	\$1,703,155	291,243	\$998,032	
25	BALANCE END OF YEAR	134,082	\$1,574,324	151,992	\$1,272,155	

NOTE A - Indicate specific purpose for which used, e.g., Boiler Oil, Make Oil, Generator Fuel, etc.

Annual report of ...Liberty Utilities (New England Natural Gas Company) Corp..... Year ended December 31, 2022

UNAMORTIZED DEBT DISCOUNT AND EXPENSE AND UNAMORTIZED PREMIUM ON DEBT (Accounts 181, 251)

1. Report under separate subheadings for Unamortized Debt Discount and Expense and Unamortized Premium on Debt, particularly of discount and expense or premium applicable to each class and series of long-term debt.  
 2. Show premium amounts by enclosure in parentheses.  
 3. In column (b) show the principal amount of bonds or other long-term debt originally issued.

4. In column (c) show the discount and expense or premium with respect to the amount of bonds or other long-term debt originally issued.  
 5. Furnish particulars regarding the treatment of unamortized debt discount and expense or premium, redemption premiums, and redemption expenses associated with issues redeemed during the year, also, date of the Department's authorization of treatment other than as specified by the Uniform System of accounts.

6. Set out separately and identify undisposed amounts applicable to issues which were redeemed in prior years.  
 7. Explain any debits and credits other than amortization debited to Account 428, Amortization of Debt Discount or Expense, or credited to Account 429, Amortization of Premium on Debt - Credit.

Line No.	Designation of Long-Term Debt (a)	Principal Amount of Securities to which Discount and Expenses or Premium Minus Expense, Relates (Omit Cents) (b)	Total Discount and Expense or Net Premium (Omit Cents) (c)	Amortization Period		Balance Beginning of Year (f)	Debits During Year (g)	Credits During Year (h)	Balance End of Year (i)
				From (d)	To (e)				
1	None								
2									
3									
4									
5									
6									
7									
8									
9									
10									
11									
12									
13									
14									
15									
16									
17									
18									
19									
20									
21									
22	TOTALS	-	-			-	-	-	-

## Annual report of ...Liberty Utilities (New England Natural Gas Company) Corp..... Year ended December 31, 2022

## EXTRAORDINARY PROPERTY LOSSES (Account 182)

1. Report below particulars concerning the accounting for extraordinary property losses.
2. In column (a) describe the property abandoned or extraordinary loss suffered, date of abandonment or loss, date of Department authorization of use of Account 182, and period over which amortization is being made.

Line No.	Description of Property Loss or Damage (a)	Total Amount of Loss (b)	Previously Written Off (c)	Written off During Year		Balance End of Year (f)
				Account Charged (d)	Amount (e)	
1						
2						
3						
4						
5						
6	NONE					
7						
8						
9						
10	TOTALS					

## MISCELLANEOUS DEFERRED DEBITS (Account 186)

1. Report below the particulars called for concerning miscellaneous deferred debits.
2. For any deferred debit being amortized show period of amortization.
3. Minor items may be grouped by classes, showing number of such items.

Line No.	Description (a)	Balance Beg of Year (b)	Debits (c)	Credits		Balance End of Year (f)	
				Account Charged (d)	Amount (d)		
11	Miscellaneous Deferred Debits (171710 & 189800)	10-1920-1860 & 10-1920-1290	1,401,388	277,570	10-1168-1750, 69-5610-9280, 69-5615-9302, 69-5131-9213	169,786	1,509,172
12							
13	Environmental Reserve (170700)	0400-10-1920-1863	15,976,151	0	20-2110-2282, 20-2930-2282	4,043,230	11,932,921
14							
15	Environmental (130700)	0400-10-1168-1822	1,997,897	5,894,894	80-8641-4074, 10-1930-1824	3,341,182	4,551,610
16							
17	Deferred Remediation Costs (170700)	0400-10-1930-1824	24,280,991	7,045,115	10-1168-1750, 10-1168-1822, 20-2001-2320, 80-8550-4310	7,013,334	24,312,772
18							
19	Deferred Rate Case Expense	0400-10-1930-1823, 0400-10-1168-1823	0	0	69-5610-9280	0	0
20							
21	Pension-OPEB Regulatory Asset (170100)	0400-10-1930-1826	6,683,737	0	69-5043-9267, 69-5044-9262	647,357	6,036,380
22							
23	Regulatory Asset - AFUDC Tax	10-1930-2831	0		20-2965-2830	0	0
24							
25	Hardship Regulatory Asset (131600)	0400-10-1168-1820	212,162	0	80-8660-9040	11,498	200,665
26			0				0
27	Blackston Acquisition Premium ( 171650 )		2,557,877	0	10-1250-1840	0	2,557,877
28							
29	LTRA Inc Tax (170900 & 170910)		0	454,457	80-8760-4104	43,503	410,954
30							
31							
32							
33	TOTALS		53,110,204	13,672,036		15,269,889	51,512,352

Annual report of ...Liberty Utilities (New England Natural Gas Company) Corp..... Year ended December 31, 2022

DISCOUNT ON CAPITAL STOCK (Account 191)		
1. Report the balance at end of year of discount on capital stock for each class and series of capital stock. 2. If any change occurred during the year in the balance with respect to any class or series of stock, attach a state-		ment giving particulars of the change. State the reason for any charge-off during the year and specify the amount charged.
Line No.	Class and Series of Stock (a)	Balance End of Year (b)
1	NONE	
2		
3		
4		
5		
6		
7		
8		
9		
10		
11		
12		
13		
14		
15		
16		
17		
18		
19		
20		
21	TOTAL	0
CAPITAL STOCK EXPENSE (Account 192)		
1. Report the balance at end of year of capital stock expenses for each class and series of capital stock. 2. If any change occurred during the year in the balance with respect to any class or series of stock, attach a state-		ment giving particulars of the change. State the reason for any charge-off of capital stock expense and specify the account charged.
Line No.	Class and Series of Stock (a)	Balance End of Year (b)
22	NONE	
23		
24		
25		
26		
27		
28		
29		
30		
31		
32		
33		
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37		
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40		
41		

Annual report of ...Liberty Utilities (New England Natural Gas Company) Corp..... Year ended December 31, 2022

CAPITAL STOCK AND PREMIUM (Account 201, 204, and 207)

1. Report below the particulars called for concerning common and preferred stock at end of year, distinguishing separate series of any general class. Show totals separately for common and preferred stock.
2. Entries in column (b) should represent the number of shares authorized by the Department.
3. Give particulars concerning shares of any class and series of stock authorized to be issued by the Department which have not yet been issued.
4. The designation of each class of preferred stock should show the dividend rate and whether the dividends are cumulative or noncumulative.
5. State if any capital stock which has been nominally issued is nominally outstanding at end of year.
6. Give particulars of any nominally issued capital stock, reacquired stock, or stock in sinking and other funds which is pledged, stating name of pledgee and purpose of pledge.

Line No.	Class and Series of Stock (a)	Number of Shares Authorized (b)	Per Value Share (c)	Amount Authorized (d)	Outstanding per Balance Sheet		Premium at End of Year (g)
					Shares (e)	Amount (f)	
1	NONE						
2							
3							
4							
5							
6							
7							
8							
9							
10							
11							
12							
13							
14							
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18							
19							
20							
21							
22							
23							
24	TOTALS	0				\$ -	\$ -

Annual report of ...Liberty Utilities (New England Natural Gas Company) Corp..... Year ended December 31, 2022

OTHER PAID-IN CAPITAL (Accounts 208-211)

- |  |  |
|--|--|
| <p>1. Report below balance at end of year and the information specified in the instructions below for respective other paid-in capital accounts. Provide a conspicuous subheading for each account and show a total for the account, as well as total of all accounts for reconciliation with balance sheet. Additional columns may be added for any account if deemed necessary. Explain the change in any account during the year and give the accounting entries effecting such change.</p> <p>2. Donations received from Stockholders (Account 208) - State amount and give brief explanation of the origin and purpose of each donation.</p> <p>3. Reduction in Par Value of Capital Stock (Account 209) - State amount and give brief explanation of the capital changes which gave rise to amounts reported under the caption including identification with the class and series of stock to which related.</p> | <p>4. Gain on Cancellation of Reacquired Capital Stock (Account 210) - Report balance at beginning of year, credits, debits, and balance at end of year with a succinct designation of the nature of each credit and debit identified as to class and series of stock to which related.</p> <p>5. Miscellaneous Paid-In Capital (Account 211) - Classify amounts included in this account at end year according to captions which, together with brief explanations, disclose the general nature of transactions which gave rise to the reported amounts</p> |
|--|--|

Line No.	Item (a)	
1		
2		
3	<u>Miscellaneous Paid in Capital</u>	
4	Balance - Beginning of Year	53,210,763
5		0
6		
7	Balance - End of Year	53,210,763
8		
9		
10		
11		
12		
13		
14		
15		
16		
17		
18		
19		
20		
21		
22		
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37		
38		
39		
40		
41	TOTAL	53,210,763

## Annual report of ...Liberty Utilities (New England Natural Gas Company) Corp..... Year ended December 31, 2022

LONG TERM DEBT (Accounts 221,223-224)									
Report by balance sheet accounts particulars concerning long-term debt in Accounts 221, Bonds; 223 Advances from Associated Companies; and 224, Other Long-Term Debt.									
Line No.	Class and Series of Obligation (a)	Date of Issue (b)	Date of Maturity (c)	Amount Authorized (d)	Amount Actually Outstanding at End of Year (e)	Interest Provisions Rate per Cent (f)	Dates Due (g)	Interest Accrued During Year, Charged to Income (h)	Interest Paid During Year (i)
1	Bonds - Fall River 7.99% Debt	9/20/1996	9/20/2026	7,000,000	7,000,000	7.99%	3/15 & 9/15	559,300	559,300
2					-				
3	Bonds - Fall River 7.24% Debt	12/11/1997	12/11/2027	6,000,000	6,000,000	7.24%	6/15 & 12/15	434,400	434,400
4									
5	Subtotal - DPU Accts 221 & 427			13,000,000	13,000,000			993,700	993,700
6									
7	NotePayableLUCo&LUNENatGasCo\$2.8M@3.23%7yr	12/20/2013	12/20/2020	2,839,806	2,839,806	3.23%	1/30 & 7/30	91,726	91,726
8	NotePayableLUCo&LUNENatGasCo\$8.5M@3.86%10yr	12/20/2013	12/20/2023	8,519,419	8,519,419	3.86%	1/30 & 7/30	328,850	328,850
9	NotePayableLUCo&LUNENatGasCo\$2.8M@4.26%15yr	12/20/2013	12/20/2028	2,839,806	2,839,806	4.26%	1/30 & 7/30	120,976	120,976
10	Interest for Money Pool							2,767,701	(120,254)
11	Subtotal - DPU Accts 223 & 430			14,199,032	14,199,032			3,309,252	421,297
12									
13	Lease Liability - Long Term				447,776				
14									
15	Subtotal - DPU Account 224								
16									
17									
18									
19									
20									
21									
22									
23									
24									
25									
26									
27			TOTALS	27,199,032	27,646,808			4,302,952	1,414,997

For issues of long-term debt made during current year state purpose for which issued, date of issue, Department authorization date and D.P.U.



Annual report of ...Liberty Utilities (New England Natural Gas Company) Corp..... Year ended December 31, 2022

NOTES PAYABLE (Account 231)

Report the particulars indicated concerning notes payable at end of year.

Line No.	Payee (a)	Date of Note (b)	Date of Maturity (c)	Int. Rate (d)	Balance End of Year (e)
1					
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					
17					
18	TOTAL				-

PAYABLES TO ASSOCIATED COMPANIES (Accounts 233, 234)

Report the particulars indicated concerning payables to associated companies at end of year.

Line No.	Name of Company (a)	Amount End of Year (b)	Interest for Year	
			Rate (c)	Amount (d)
19	<u>Acct 234</u>	\$		\$
20	Due To Algonquin Power and Utilities Corp	2,103,560		
21	Due to Liberty Utilities Canada	8,838,829		
22	Due from LU Central Shared Services	55,200,054		
23	Due to Liberty Utilities Co	125,137,609		
24	Due to LU Energy Solutions Appliance	537,901		
25	Due to Liberty Utilities Energy Solutions	333,510		
26	Due to Empire Electric	(3,760)		
27	I/C Interest Payable - LU CO.	1,213,267		
28	Due to Calpeco	255,023		
29	Due to Ceredian	218,095		
30	Due from SLG	13,091		
31	Due to NH	80,001		
32	Due From GA	(119,811)		
33				
34				
35				
36				
37				
38				
39				
40				
41	TOTALS	193,807,369		-

Annual report of ...Liberty Utilities (New England Natural Gas Company) Corp..... Year ended December 31, 2022

MISCELLANEOUS CURRENT AND ACCRUED LIABILITIES (Account 242)

1. Report the amount and description of other current and accrued liabilities at end of year.
2. Minor items may be grouped under appropriate title.

Line No.	Description (a)	Amount (b)
1	Current Portion-Misc Operating Reserves (SAP 246300)	7,987,023
2	Misc Accrued Liabilities (SAP 210300)	7,131,356
3	Short Term Pension Obligation accrual (SAP 248310)	362,645
4	Short Term OPEB obligation accrual (SAP 248360)	546,645
5	Gas/Power Purchases Accrual (SAP 210720)	7,088,228
6	Unapplied payments (SAP 200035)	1,622
7	Unpaid Invoice Accrual (SAP 210710 & 210715)	3,539,658
8	Accrued Payroll (SAP 213000)	424,178
9	Bonus Accrual (SAP 213010)	1,086,824
10	Charitable Org. Accrual (SAP 213150)	(37)
11	Curr&Accr Liab-Vac Accrual (SAP 213060)	352,855
12	Empl Deduct-Union Dues Accrual (SAP 213290)	1,012
13	Flex Accounts (SAP 213260)	(19,089)
14	Health Savings AP (SAP 21370 )	(7,718)
15	Current Op Lease OB (SAP 246610)	159,000
16		
17		
18		
19	TOTAL	28,654,200

OTHER DEFERRED CREDITS (Account 253)

1. Report below the particulars called for concerning other deferred credits.
2. For any deferred credits being amortized show the period of amortization.
3. Minor items may be grouped by classes. Show number of items.

Line No.	Description of Other Deferred Credit (a)	Balance Beg of Year (b)	Debits		Credits (e)	Balance End of Year (dr)/cr (f)
			Account Debited (c)	Amount (d)		
16	FAS 87 Liability - Pension (SAP 280030)	7,069,822	20-2001-2320 (SAP 200010), 69-5043-9267 (500160)	6,063,388	13,753	1,020,187
17						0
18	Environmental (SAP 291300)	5,405,036	10-1920-1863 (SAP 170700), 20-2110-2282 ( SAP 246300)	4,930,382	3,471,245	3,945,898
19						0
20	FAS 106 Liability - OPEB ( SAP 280120)	6,756,362	10-1240-1650, 10-1250-1840, 20-2001-2320, 20-2021-2340, (SAP 362060, 500200,201010)	2,181,673	493,956	5,068,645
21						0
22	Other Long Term Post Retirement Accrual (SAP 280040)	3,788,695	20-2001-2320, 20-2140-1847, 69-5043-9260, 10-1240-1650, 10-1920-1860, 30-3800-2194, (SAP 280030,362060,56300,500200,500160 )	785,270	123,170	3,126,595
23						0
24	Rate Base Offset (SAP 261210 & 241210)	9,065,686	80-8641-4250 (sap 550210)	1,137,504	0	7,928,182
25						0
26	Asset Retirement Obligation (SAP 291200)	371,655	SAP 560560	0	18,922	390,577
27						0
28	Excess ADIT Regulatory Liability-Long Term (SAP 260900)	0	20-2910-2831 (SAP 590230)		0	0
29						"
30	Other Regulatory Liabilities (SAP 261800)	(1,768,618)	10-1930-2831, 30-3800-0052, 30-3800-0153,10-1920-1860 (SAP 131100, 410200,410730 )	8,366	1,490,580	(286,404)
31						0
32	Regulatory Liability- EADIT (SAP 260900 & 260910)	2,906,236	80-8760-4104 (SAP 590230)	2,906,246	2,810,197	2,810,187
33						0
34	2541 Current-Unrecovered Purchased Gas Mechan (240100)	34,538	40-4295-4803 (SAP 410200)	126,441	447,478	355,575
35	Acc Defered Invst Tx Credit (291050)	0		0	29,969	29,969
36						
37						
38						
39						
40						
41	TOTALS	33,629,412		18,139,270	8,899,270	24,389,411

Annual report of ...Liberty Utilities (New England Natural Gas Company) Corp..... Year ended December 31, 2022

RESERVE FOR DEPRECIATION OF UTILITY PLANT IN SERVICE (Account 254-259)							
Show below the amount credited during the year to Depreciation Reserve, and the amount charged to Depreciation Reserve on account of property retired. Also the balance in the account at the end of the year.							
Line No.	(a)	Electric (b)	Gas (c)	Total (d)			
1	Balance at beginning of year Total.....		104,789,771	104,789,771			
2	Credits to Depreciation Reserve during year:						
3	Account 80-8610-4030 Depreciation.....		9,286,627	9,286,627			
4	Account 10-1251-1843 TWE Clearing.....		647,623	647,623			
5	TOTAL CREDITS DURING YEAR.....		9,934,250	9,934,250			
6	Net Charges for Plant Retired:						
7	Book Cost of Plant Retired.....		7,267,099	7,267,099			
8	Cost of Removal.....		(2,955,534)	(2,955,534)			
9	Salvage (Credit).....		-	-			
10							
11							
12	NET CHARGES DURING YEAR.....		4,311,565	4,311,565			
13	Balance December 31.....	-	110,412,456	110,412,456			
METHOD OF DETERMINATION OF DEPRECIATION CHARGES							
Give in detail the rule and rates, by which the respondent determined the amount charged to operating expenses and other accounts, and credited to Depreciation Reserve. Report also the depreciation taken for the year for federal income tax purposes.							
14	Book depreciation was calculated using the depreciation rates approved in D.P.U. 10-114.						
15							
16							
17							
18							
19							
20							
21							
22							
DIVIDENDS DECLARED DURING THE YEAR (Accounts 437,438)							
Give particulars of dividends declared on each class of stock during the year, and charged to Earned Surplus. This schedule shall include only dividends that have been declared by the Board of Directors during the fiscal year.							
Line No.	Name of Security on Which Dividend was Declared (a)	Rate Per Cent		Amount of Capital Stock On Which Dividend Was Declared (d)	Amount of Dividend (e)	Date	
		Regular (b)	Extra (c)			Declared	Payable
23	NONE						
24							
25							
26							
27							
28							
29							
30							
31							
32	TOTALS	-		-	-		
33							
34	Dividend rates on Common Stock and Premium	0.0%					
35	Dividend rates on Common Stock, Premium and Surplus				0.0%		

Annual report of ...Liberty Utilities (New England Natural Gas Company) Corp..... Year ended December 31, 2022

OPERATING RESERVES (Accounts 261, 262, 263, 264, 265)

1. Report below an analysis of the change during the year for each of the above-named reserves.
2. Show name of reserve and account number, balance beginning of year, credits, debits, and balance at end of year. Credit amounts should be shown in black, debit amounts enclosed by parentheses.
3. Each credit and debit amount should be described as to its general nature and the contra account debited or credited shown. Combine the amounts of monthly accounting entries of the same general nature. If respondent has more than one utility department, contra accounts debited or credited should indicate the utility department affected.
4. For Accounts 261, Property Insurance Reserve and 262, Injuries and Damages Reserve, explain the nature of the risks covered by the reserve.
5. For Account 265, Miscellaneous Operating Reserves, report separately each reserve comprising the account and explain briefly its purpose.

Line No.	Item (a)	Contra Account Debited or Credited (b)	Amount (c)
1			
2			
3			
4			
5			
6			
7			
8			
9			
10			
11	<u>A/C 265 Reserve for Liability &amp; Damages</u>		
12			
13	Balance - Beginning of Year		-
14			
15	Provisions		-
16			
17			
18			
19			-
20			
21	Balance - End of Year		-
22			
23			
24			
25			
26			
27			
28			
29			
30			
31			
32			
33			
34			
35			
36			
37			
38			
39			
40			
41			
42			
43			
44			
45			
46			
47			
48		TOTAL	0
49			
50			
51			
52			
53			

## Annual report of ...Liberty Utilities (New England Natural Gas Company) Corp..... Year ended December 31, 2022

## RESERVES FOR DEFERRED FEDERAL INCOME TAXES (Accounts 267, 268)

1. Report the information called for below concerning the respondent's accounting for deferred federal income taxes.
2. In the space provided furnish significant explanations, including the following:
- (a) Accelerated Amortization - State for each certification number a brief description of property, total and amortizable cost of such property, date amortization for tax purposes commenced, "normal" depreciation rate used in computing deferred tax amounts.

- (b) Liberalized Depreciation - State the general method or methods of liberalized depreciation being used (sum of years digits, declining balance, etc.), estimated useful lives and classes of plant to which each method is being applied. Furnish a table showing for each year, 1954 to date of this report, the annual amounts of tax deferral, the total debits thereto which have been accounted for as credits to Account 411, Federal Income Taxes Deferred in Prior Years - Credit or comparable account of the previous system of accounts.

Line No.	Account Subdivisions (a)	Balance Beg of 2021 (b)	Changes During Year			
			Acct 410 cr/(dr) (c)	Acct 411 cr/(dr) (d)	Other Adju cr/(dr) (e)	Balance End of Year cr/(dr) (f)
1	Accelerated Amortization	\$		\$		\$
2	(Account 267)					
3	Electric.....	0				0
4	Gas - State.....	0				0
5	Gas - Federal.....	0				0
6	Other (Specify).....	0				0
7						
8	Totals.....	0	0	0	0	0
9						
10	Liberalized Depreciation (Note)					
11	(Account 268)					
12	Electric.....	0				0
13	Gas - State.....	8,437,262	2,894,071		0	11,331,333
14	Gas - Federal.....	28,035,205	9,616,376		0	37,651,581
15	Other (Specify).....	0				0
16						
17	Totals.....	36,472,466	12,510,447	0	0	48,982,914
18						
19	Other					
20	(Accounts )					
21	Electric.....	0				0
22	Gas - State.....	(3,606,568)	(2,223,491)	0	354,031	(5,476,028)
23	Gas - Federal.....	(7,345,781)	(7,388,182)	0	1,176,368	(13,557,595)
24	Other .....	0				0
25						
26	Totals.....	(10,952,349)	(9,611,672)	0	1,530,398	(19,033,623)
27						
28	Total (Accounts 267, 268)					
29	Electric.....	0	0	0	0	0
30	Gas - State.....	4,830,692	670,580	0	354,031	5,855,303
31	Gas - Federal.....	20,689,423	2,228,195	0	1,176,368	24,093,986
32	Other (Specify).....	0	0	0	0	0
33						
34	Totals.....	25,520,115	2,898,775	0	1,530,398	29,949,289
35						

Note: Includes impact of bonus depreciation, repair tax deduction, and cost of removal which is deducted as incurred for tax purposes.

## Annual report of ...Liberty Utilities (New England Natural Gas Company) Corp..... Year ended December 31, 2022

CONTRIBUTIONS IN AID OF CONSTRUCTION (Account 271)						
Report below the amount of contributions in aid of construction applicable to each utility department.						
Line No.	Class of Utility Service (a)	Balance Beginning of Year (b)	Debits		Credits (e)	Balance End of Year (f)
			Account Credited (c)	Amount (d)		
1	Total CIAC	6,812,085	10-1618-1070	115,060	303,021	7,000,046
2						
3						
4						
5						
6						
7						
8						
9						
10						
11	TOTALS	6,812,085		115,060	303,021	7,000,046
12						

GAS OPERATING REVENUES (Account 400)							
Line No. Account (a)		Operating Revenues		MCF Sold (1000 BTU)		Average Number of Customers per Month	
		Amount for Year (b)	Increase or (Decrease) from Preceding Year (c)	Amount for Year (d)	Increase or (Decrease) from Preceding Year (e)	Number For Year (f)	Increase or (Decrease) from Prior Year (g)
1	SALES OF GAS	\$	\$				
2	480 Residential Sales.....	74,471,858	(3,967,916)	3,787,182	129,349	51,868	(960)
3	481 Commercial and Industrial Sales:		-		-		-
4	Small (or Commercial)...see instr.5.....	18,747,068	8,742,268	1,213,598	437,838	3,834	610
5	Large (or Industrial)...see instr.5.....	2,050,320	(717,397)	157,100	(112,389)	3	(670)
6	482 Other Sales to Public Authorities.....	-	-	-	-	-	-
7	484 Interdepartmental Sales.....	-	-	-	-	-	-
8	485 Miscellaneous Gas Sales... Unbilled.....	-	-	-	-	-	-
9	Total Sales to Ultimate Consumers.....	95,269,246	4,056,955	5,157,881	454,799	55,705	(1,021)
10	483 Sales for Resale.....	-	-	-	-	-	-
11	Total Sales of Gas * .....	95,269,246	4,056,955	5,157,881	454,799	55,705	(1,021)
12	OTHER OPERATING REVENUES		-				
13	486 Supplier Sales	-	-				
14	487 Unbilled Revenue.....	370,606	3,352,543				
15	488 Miscellaneous Service Revenues.....	6,048	(27,699)				
16	489 Revenues from Trans.of Gas of Others.....	7,471,507	427,838				
17	490 Sales of Products Extracted from Natural Gas.....	-	-				
18	491 Rev. from Natural Gas Processed by Others.....	-	-				
19	493 Rent from Gas Property .....	-	-				
20	494 Interdepartmental Rents.....	-	-				
21	495 Other Gas Revenues.....	-	(3)				
22	Total Other Operating Revenues.....	7,848,161	3,752,680				
23	Total Gas Operating Revenues.....	103,117,407	7,809,635				
			Purchased Price Adjustment Clauses	Fuel Clauses			

1. Report below the amount of operating revenue for the year for each prescribed account and the amount of increase or decrease over the preceding year.  
 2. If increases and decreases are not derived from previously reported figures explain any inconsistencies.  
 3. Number of customers should be reported on the basis of number of meters, plus number of flat rate accounts, except that where separate meter readings

are added for billing purposes, one customer shall be counted for each group of meters so added. The average number of customers means the average of the 12 figures at the close of each month. If the customer count in the residential service classification includes customers counted more than once because of special services, such as water heating etc., indicate in a footnote the number of such duplicate customers included in the

classification.  
 4. Unmetered sales should be included below. The details of such sales should be given in a footnote.  
 5. Classification of Commercial and Industrial Sales, Account 481, according to Small (or Commercial) and Large (or Industrial) may be according to the basis of classification regularly used by the respondent.

SALES OF GAS TO ULTIMATE CONSUMERS							
Report by account the MCF sold, the amount derived and the number of customers under each filed schedule or contract. Contract sales and unbilled sales may be reported separately in total.							
Line No.	Account No.	Schedule (a)	M.C.F (1000 BTU) (b)	Revenue (c)	Average Revenue per MCF (\$0.0000) (see Note) (d)	Number of Customers (Per Bills Rendered)	
						July 31 (e)	December 31 (f)
1	<b>RESIDENTIAL</b>						
2							
3		R-1 Residential Non-heating	38,821	1,158,534	29.8428	2,570	2,594
4							
5		R-2 Residential Non-heating, Low income	4,335	98,948	22.8242	284	263
6							
7		R-3 Residential Heating	3,022,467	66,120,194	21.8762	42,352	42,750
8							
9		R-4 Residential Heating, Low income	721,558	12,214,960	16.9286	10,757	10,550
10							
11		LDAC Deferred Revenue		(8,703,194)			
12							
13		Res Decoupling Revenue Deferred		2,034,497			
14							
15		Gas Revenue Deferred		1,547,920			
16							
17	<b>COMMERCIAL &amp; INDUSTRIAL</b>						
18							
19		G-41 C&I Low Annual Use, Low Load Factor	468,999	8,998,778	19.1872	3,166	3,188
20							
21		G-42 C&I Medium Annual Use, Low Load Factor	424,089	7,202,182	16.9827	229	220
22							
23		G-51 C&I Low Annual Use, High Load Factor	122,000	2,083,104	17.0747	606	611
24							
25		G-52 C&I Medium Annual Use, High Load Factor	198,511	3,162,730	15.9323	116	113
26							
27		Com Decoupling Revenue Deferred		871,856			
28							
29		LDAC Deferred Revenue		(3,564,039)			
30							
31		BLK EE		(7,543)			
32							
33		G-43 C&I High Annual Use, Low Load Factor	21,164	275,323	13.0087	3	3
34							
35		G-53 C&I High Annual Use, High Load Factor	135,936	1,774,997	13.0576	4	2
36							
37							
38							
39							
40							
41							
Note: Average revenue per MCF by class is calculated without allocating impact of LDAC and GAF deferrals and adds Decoupling accrual.							
42	TOTAL SALES TO ULTIMATE CONSUMERS (Page 43 line 9)		5,157,881	95,269,245.880	18.4706	60,087	60,294



## Annual report of ...Liberty Utilities (New England Natural Gas Company) Corp..... Year ended December 31, 2022

GAS OPERATION AND MAINTENANCE EXPENSES			
1. Enter in the space provided the operation and maintenance expenses for the year.			
2. If the increases and decreases are not derived from previously reported figures explain in footnote.			
Line No.	Account (a)	Amount for Year (b)	Increase or (Decrease) from of Preceding Year (c)
1	<b>PRODUCTION EXPENSES</b>		
2	<b>MANUFACTURED GAS PRODUCTION EXPENSES</b>		
3	<b>STEAM PRODUCTION</b>		
4	<b>Operation:</b>		
5	700 Operation supervision and engineering.....	-	-
6	701 Operation labor.....	-	-
7	702 Boiler fuel.....	-	-
8	703 Miscellaneous steam expenses.....	-	-
9	704 Steam transferred --Cr.....	-	-
10	Total operation.....	-	-
11	<b>Maintenance:</b>		
12	705 Maintenance supervision and engineering.....	-	-
13	706 Maintenance of structures and improvements.....	-	-
14	707 Maintenance of boiler plant equipment.....	-	-
15	708 Maintenance of other steam production plant.....	-	-
16	Total maintenance.....	-	-
17	Total steam production.....	-	-
18	<b>MANUFACTURED GAS PRODUCTION</b>		
19	<b>Operation:</b>		
20	710 Operation supervision and engineering.....	-	-
21	Production labor and expenses:		
22	711 Steam expenses.....	-	-
23	712 Other power expenses.....	-	-
24	715 Water gas generating expenses.....	-	-
25	716 Oil gas generating expenses.....	-	-
26	717 Liquefied petroleum gas expenses.....	-	-
27	718 Other process production expenses.....	-	-
28	<b>Gas fuels:</b>		
29	721 Water gas generator fuel.....	-	-
30	722 Fuel for oil gas.....	-	-
31	723 Fuel for liquefied petroleum gas process.....	87,235	75,551
32	724 Other gas fuels.....	-	-
33	<b>Gas raw materials:</b>		
34	726 Oil for water gas.....	-	-
35	727 Oil for oil gas.....	-	-
36	728 Liquefied petroleum gas.....	-	-
37	808.1 Liquefied Natural Gas (Costs included in Act 804.1).....	-	-
38	730 Residuals expenses.....	-	-
39	731 Residuals produced -- Cr.....	-	-
40	732 Purification expenses.....	-	-
41	733 Gas mixing expenses.....	-	-
42	734 Duplicate charges -- Cr.....	-	-
43	735 Miscellaneous production expenses.....	1,216,283	106,317
44	736 Rents.....	-	-
45	Total operation.....	1,303,519	181,868
46	<b>Maintenance:</b>		
47	740 Maintenance supervision and engineering.....	-	-
48	741 Maintenance of structures and improvements.....	38,346	(142,542)
49	742 Maintenance of production equipment.....	22,405	(178,702)
50	Total maintenance.....	60,751	(321,245)
51	Total manufactured gas production.....	1,364,270	(139,377)

<b>GAS OPERATION AND MAINTENANCE EXPENSES - Continued</b>			
Line No.	Account (a)	Amount for Year (b)	Increase or (Decrease) from of Preceding Year (c)
1	<b>OTHER GAS SUPPLY EXPENSES</b>	\$	\$
2	<b>Operation:</b>		
3	804 Natural gas city gate purchases.....	40,733,643	15,832,772
4	805 Other gas purchases.....	-	-
5	806 Exchange gas.....	-	-
6	807 Purchased Gas Expenses.....	-	-
7	810 Gas used for compressor station fuel - Cr.....	-	-
8	811 Gas used for products extraction - Cr.....	-	-
9	812 Gas used for other utility operations - Cr.....	(154,292)	(91,804)
10	813 Other gas supply expenses (CGA & Capacity Release).....	1,327,213	836,252
11	Total other gas supply expenses.....	41,906,564	16,577,220
12	Total production expenses.....	43,270,835	16,437,843
13	<b>LOCAL STORAGE EXPENSES</b>		-
14	<b>Operation:</b>		-
15	835 Measuring & Regulating Equipment		-
16	840 Operation supervision and engineering.....		-
17	841 Operation labor and expenses.....	70,460	70,460
18	842 Rents.....		-
19	Total operation.....	70,460	70,460
20	<b>Maintenance:</b>		-
21	843 Maintenance supervision and engineering.....		-
22	844 Maintenance of structures and improvements.....	-	-
23	845 Maintenance of gas holders.....	-	-
24	846 Maintenance of other equipment.....	-	-
25	Total maintenance.....	-	-
26	Total storage expenses.....	70,460	70,460
27	<b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>		-
28	<b>Operation:</b>		-
29	850 Operation supervision and engineering.....	489,224	316,755
30	851 System control and load dispatching.....	477,474	(50,974)
31	852 Communication system expenses.....	-	-
32	853 Compressor station labor and expense.....	-	-
33	855 Fuel and power for compressor stations.....	-	-
34	857 Measuring and regulating station expenses.....	-	-
35	858 Transmission and compression of gas by others.....	-	-
36	874 Mains and services expenses.....	1,693,890	(194,054)
37	878 Meter and house regulator expenses.....	451,601	176,147
38	879 Customer installations expenses.....	785,240	(216,052)
39	880 Other expenses.....	629,970	(350,020)
40	881 Rents.....	-	-
41	Total operation.....	4,527,399	(318,199)
42	<b>Maintenance:</b>		-
43	885 Maintenance supervision and engineering.....	-	-
44	886 Maintenance of structures and improvements.....	582,140	165,960
45	887 Maintenance of mains.....	1,358,941	25,478
46	888 Maintenance of compressor station equipment.....	-	-
47	889 Maintenance of measuring and regulating station equipment.....	-	-
48	891 City Gate .....	-	-
49	892 Maintenance of services.....	1,003,173	(491,245)
50	893 Maintenance of meters and house regulators.....	89,293	(563,380)
51	894 Maintenance of other equipment.....	73,660	(8,693)
52	Total maintenance.....	3,107,207	(871,879)
53	Total transmission and distribution expenses.....	7,634,606	(1,190,078)

<b>GAS OPERATION AND MAINTENANCE EXPENSES - Continued</b>				
Line No.	Account (a)	Amount for Year (b)	Increase or (Decrease) from of Prior Year (c)	
1	<b>CUSTOMER ACCOUNTS EXPENSES</b>	\$	\$	
2	<b>Operation:</b>			
3	901 Supervision.....	-	-	
4	902 Meter reading expenses.....	104,902	(55,173)	
5	903 Customer records and collection expenses.....	935,599	(1,577,781)	
6	904 Uncollectible accounts.....	2,172,956	1,698,165	
7	905 Miscellaneous customer accounts expenses.....	188,915	88,035	
8	Total customer accounts expenses.....	3,402,372	153,246	
9	<b>SALES EXPENSES</b>			
10	<b>Operation:</b>			
11	909 I&I Advertising Exp- Sales Exp.....	-	-	
12	910 Misc Cust Assist Exp-Infomation.....	-	-	
13	912 Demonstrating and selling expenses.....	70,759	(42,266)	
14	913 Advertising expenses.....	51,046	(16,496)	
15	916 Miscellaneous sales expenses.....	35,483	6,413	
16	Total sales expenses.....	157,288	(52,349)	
17	<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>			
18	<b>Operation:</b>			
19	920 Administrative and general salaries.....	3,910,278	1,146,835	
20	921 Office supplies and expenses.....	3,420,137	914,691	
21	922 Administrative expenses transferred - Cr.....	(4,276,803)	3,067,115	
22	923 Outside services employed.....	6,093,301	(167,932)	
23	924 Property insurance.....	(337,315)	(187,504)	
24	925 Injuries and damages.....	788,884	107,356	
25	926 Employees pensions and benefits.....	1,000,280	(1,018,753)	
26	928 Regulatory commission expenses.....	89,785	3,092	
27	929 Duplicate charges - Cr.....	-	-	
28	930 Miscellaneous general expenses.....	169,327	(112,095)	
29	931 Rents.....	55,353	29,619	
30	Total operation:	10,913,225	3,782,424	
31	<b>Maintenance:</b>			
32	932 Maintenance of general plant.....	-	-	
33	Total administrative and general expenses.....	10,913,225	3,782,424	
34	Total gas operation and maintenance expenses.....	65,448,786	3,515,487	
<b>SUMMARY OF GAS OPERATION AND MAINTENANCE EXPENSES</b>				
Line No.	Functional Classification (a)	Operation (b)	Maintenance (c)	Total (d)
35	Steam production.....	\$	\$	\$
36	Manufactured gas production.....	1,303,519	60,751	1,364,270
37	Other gas supply expenses.....	41,906,564	-	41,906,564
38	Total production expenses.....	43,210,083	60,751	43,270,835
39	Local storage expenses.....	70,460	-	70,460
40	Transmission and distribution expenses.....	4,527,399	3,107,207	7,634,606
41	Customer accounts expenses.....	3,402,372	-	3,402,372
42	Sales expenses.....	157,288	-	157,288
43	Administrative and general expenses.....	10,913,225	-	10,913,225
44	Total gas operation and maintenance expenses.....	62,280,827	3,167,958	65,448,786
45	Ratio of operating expenses to operating revenues (carry out decimal two places, e.g.: 0.00%) Compute by dividing Revenues (Acct 400) into the sum of Operation and Maintenance Expenses (P. 47 line 44 (d), Depreciation (Acct 403) and Amortization (Acct 407)			78.03%
46	Total salaries and wages of gas department for year, including amounts charged to operating expenses, construction and other accounts		\$	17,713,141
47	Total number of employees of gas department at end of year, including administrative, operating, maintenance, construction and other employees (including part time employees)			151

Annual report of ...Liberty Utilities (New England Natural Gas Company) Corp..... Year ended December 31, 2022

If gas is purchased or sold at two or more different rates, the amounts of each rate should be shown in the following table.

SALES FOR RESALE (Account 483)

Line No.	Names of Companies to Which Gas is Sold (a)	Where Delivered and Where and How Measured (b)	M.C.F. (c)	Rate per M.C.F. (d)	Amount (e)
1	NONE				
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
			-	\$ -	\$ -

SALE OF RESIDUALS (Accounts 730, 731)

State the revenues and expenses of the respondent resulting from the sale of residuals.

Line No.	Kind (a)	Revenue (b)	Inventory Cost (c)	Labor Handling, Selling, Etc. (d)	(e)	Total Cost (f)	Net Revenue (g)
16	NONE						
17							
18							
19							
20							
21							
22							
23							

PURCHASED GAS (Accounts 804-806)

Line No.	Names of Companies from Which Gas is Purchased (a)	Where Received and Where and How Measured (b)	M.C.F. (1000 BTU) (c)	Rate per M.C.F. (\$0.0000) (d)	Amount (e)
24	See Page 48A				
25					
26					
27					
28					
29					
30					
31					
32					
33					
34					

Annual report of ...Liberty Utilities (New England Natural Gas Company) Corp..... Year ended December 31, 2022

**Support for page 48**

Year ended December 31, 2022			
		MCF	COST
Gas Purchased, Produced and Sold	Delivered & Measured by Orifice Meter @ Charles St. Plant Westport & Delivered & measured by Orifice Meter @ Ch Swansea Gate Stations Plant & Swansea Gate Stations	(94,401)	(\$1,066,102)
COMMODITY:			
Direct Energy / SENA (INCL. INJECTIONS)		6,382,094	\$36,455,903
RESERVATION/DEMAND CHARGES			
Algonquin, Texas Eastern, Dominion, Transco & National Fuel			13,334,632
STORAGE WITHDRAWAL		283,863	\$1,023,981
LNG PRODUCED / VAPORIZED		170,345	1,764,613
		6,741,901	\$7.64
			\$51,513,027

Annual report of ...Liberty Utilities (New England Natural Gas Company) Corp..... Year ended December 31, 2022

TAXES CHARGED DURING YEAR

1. This schedule is intended to give the account distribution of total taxes charged to operations and other final accounts during the year.  
 2. Do not include gasoline and other sales taxes which have been charged to accounts to which the material on which the tax was levied was charged. If the actual or estimated amounts of such taxes are known, they should be shown as a footnote and designated whether estimated or actual amounts.  
 3. The aggregate of each kind of tax should be listed under the appropriate heading of "Federal", "State",

and "Local" in such manner that the total tax for each State and for all subdivisions can readily be ascertained.  
 4. The accounts to which the taxes charged were distributed should be shown in columns (c) to (h). Show both the utility department and number of account charged. For taxes charged to utility plant show the number of the appropriate balance sheet plant account or subaccount.  
 5. For any tax which it was necessary to apportion to more than one utility

department or account, state in a footnote the basis of apportioning such a tax.  
 6. Do not include in this schedule entries with respect to deferred income taxes, or taxes collected through payroll deductions or otherwise pending transmittal of such taxes to the taxing authority.

Line No.	Kind of Tax (a)	Total Taxes Charged During Year (omit cents) (b)	Distribution of Taxes Charged (omit cents) (Show utility department where applicable and account charged)					
			Electric Acct. 408, 409 (c)	Subtotal Gas Acct. 408 (d)	(e)	Subtotal Gas Acct 409 (Note) (f)	(g)	(h)
1	Federal:							
2	Income Tax	0		0		-		-
3	Social Security	1,795,402		1,795,402				
4	FICA / Medicare	314,680		314,680				
5	Unemployment	9,752		9,752				
6	Total Federal	2,119,834		2,119,834	-	-	-	-
7								
8	State:							
9	Franchise/Income Tax	476		476				-
10	Unemployment	166,873		166,873				
11	Excise, Sales & Other	0		0				
12	Total State	167,349		167,349	-	-	-	-
13								
14	Municipal:							
15	City & Towns - Property	2,342,871		2,342,871				
16	Total Municipal	2,342,871		2,342,871		-		-
17								
18								
19	TOTALS	4,630,055		4,630,055	-	-	-	-

Note: Liberty current year income taxes payable per tax department pertaining to regulated operations.

21  
22  
23  
24  
25  
26  
27  
28  
29  
30

Annual report of ...Liberty Utilities (New England Natural Gas Company) Corp..... Year ended December 31, 2022

OTHER UTILITY OPERATING INCOME (ACCOUNT 414)

Report below the particulars called for in each column.

Line No.	Property (a)	Amount of Investment (b)	Amount of Revenue (c)	Amount of Operating Expenses (d)	Gain or (Loss) from Operation (e)
1	NONE				
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
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42					
43					
44					
45					
46					
47					
48					
49					
50					
51	Totals				\$ -

Annual report of ...Liberty Utilities (New England Natural Gas Company) Corp..... Year ended December 31, 2022

INCOME FROM MERCHANDISING, JOBBING, AND CONTRACT WORK (Account 415)					
Report by utility departments the revenues, costs, expenses, and net income from merchandising, jobbing, and contract work during year.					
Line No.	Item (a)	Electric Department (b)	Gas Department (c)	Other Utility Department (d)	Total (e)
1	Revenues:				
2	Merchandise sales, less discounts,				
3	allowance and returns				
4	Contract work				
5	Commissions				
6	Other (list according to major classes)		NONE		NONE
7					
8					
9					
10					
11	Total Revenues		-		-
12					
13					
14					
15	Costs and Expenses:				
16	Cost of sales (list according to major				
17	classes of cost)				
18					
19					
20					
21					
22					
23					
24	Sales expenses				
25	Customer accounts expenses				
26	Administrative and general expenses				
27					
28					
29					
30					
31					
32					
33					
34					
35					
36					
37					
38					
39					
40					
41					
42					
43					
44					
45					
46					
47					
48					
49					
50					
51	TOTAL COSTS AND EXPENSES	-	-	-	-
	Net Profit (or Loss)				



## Annual report of ...Liberty Utilities (New England Natural Gas Company) Corp..... Year ended December 31, 2022

RECORD OF SENDOUT FOR THE YEAR IN MCF  
BASED ON 1000 BTU PER CUBIC FOOT

Line Item No.	Totals	January	February	March	April	May
1	<u>Gas Made</u>					
2	Liquefied Natural Gas	182,352	67,419	30,542	24,473	6,370
3	Liquefied Petroleum Gas	-	-	-	-	-
4	Gas					
5	Gas					
6	TOTAL	182,352	67,419	30,542	24,473	6,370
7						6,998
8	<u>Gas Purchased</u>					
9	Natural	5,192,696	1,072,649	834,934	662,799	395,042
10	Transportation	1,130,496	170,674	142,231	123,442	96,752
11	TOTAL	6,323,192	1,243,324	977,165	786,242	491,794
12	TOTAL MADE AND					
13	PURCHASED	6,505,544	1,310,742	1,007,707	810,715	498,164
14	Net Change in Holder Gas					297,161
15	TOTAL SENDOUT	6,505,544	1,310,742	1,007,707	810,715	498,164
16						297,161
17						
18						
19	Gas Sold	6,242,999	1,008,182	1,157,396	911,159	756,381
20	Gas Used by Company	27,979	3,815	4,284	2,676	2,969
21	Gas Accounted for	6,270,978	1,011,997	1,161,680	913,835	759,349
22	Gas Unaccounted for	234,566	298,745	(153,974)	(103,120)	(261,186)
23	% Unaccounted for (0.00%)	3.61%	22.79%	-15.28%	-12.72%	-52.43%
24						-42.87%
25						
26						
27	<u>Sendout in 24 hours</u>					
	<u>in MCF</u>					
28	Maximum-MCF	59,587	53,163	44,004	23,931	17,859
29	Maximum-Date	1/15/22	2/14/22	3/28/22	4/6/22	5/8/22
30	Minimum-MCF	16,288	18,874	11,654	10,521	5,870
31	Minimum-Date	1/1/22	2/17/22	3/18/22	4/13/22	5/21/22
32						
33						
34						
35	B.T.U. Content of Gas Delivered: 1,029 per cf.	1.029	1.029	1.028	1.027	1.027

## Annual report of ...Liberty Utilities (New England Natural Gas Company) Corp..... Year ended December 31, 2022

RECORD OF SENDOUT FOR THE YEAR IN MCF-Continued  
BASED ON 1000 BTU PER CUBIC FOOT

	June	July	August	September	October	November	December
1 <u>Gas Made</u>							
2 Liquefied Natural Gas	3,559	6,125	4,442	5,244	6,194	5,823	15,163
3 Liquefied Petroleum Gas	-	-	-	-	-	-	-
4 Gas							
5 Gas							
6 TOTAL	3,559	6,125	4,442	5,244	6,194	5,823	15,163
7							
8 <u>Gas Purchased</u>							
9 Natural	147,063	112,902	117,448	132,111	229,997	456,118	815,325
10 Transportation	51,702	44,758	47,115	51,913	76,955	106,190	144,909
11 TOTAL	198,765	157,660	164,562	184,024	306,953	562,308	960,233
12 TOTAL MADE AND							
13 PURCHASED	202,324	163,785	169,004	189,269	313,146	568,131	975,396
14 Net Change in Holder Gas							
15 TOTAL SENDOUT	202,324	163,785	169,004	189,269	313,146	568,131	975,396
16							
17							
18 Transportation							
19 Gas Sold	246,481	166,370	162,095	169,187	235,659	313,456	693,241
20 Gas Used by Company	1,154	350	197	2,610	397	850	7,517
21 Gas Accounted for	247,636	166,719	162,292	171,798	236,055	314,306	700,757
22 Gas Unaccounted for	(45,312)	(2,934)	6,712	17,471	77,091	253,825	274,638
23 % Unaccounted for (0.00%)	-22.40%	-1.79%	3.97%	9.23%	24.62%	44.68%	28.16%
24							
25							
26							
27 <u>Sendout in 24 hours</u>							
<u>in MCF</u>							
28 Maximum-MCF	7,901	5,787	6,051	8,320	15,579	36,482	54,936
29 Maximum-Date	06/01/22	07/26/22	08/17/22	09/23/22	10/28/22	11/20/22	12/24/22
30 Minimum-MCF	5,478	4,441	4,479	4,524	7,079	6,624	15,236
31 Minimum-Date	06/25/22	07/23/22	08/06/22	09/04/22	10/14/22	11/05/22	12/31/22
32							
33							
34							
35 B.T.U. Content of Gas Delivered: 1,029 per cf.	1.027	1.027	1.028	1.027	1.027	1.029	1.029

GAS GENERATING PLANT			
Line No.	General Description - Location, Size, Type, etc.	No. of Sets	24 Hour Cap. (MCF)
1			
2	<u>Other Gas Producing Equipment</u>		
3			
4	NONE		
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			
15			
16			
17			
18			
19			
20			
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45			
46			
47			
48			
49		TOTAL	

Annual report of ...Liberty Utilities (New England Natural Gas Company) Corp..... Year ended December 31, 2022

BOILERS						
Line No.	Location	Kind of Fuel and Method of Firing	Rated Pressure in Lbs.	Rated Steam Temp.	Number	Output Rating M.Lbs. Steam Per Hour
1	NONE					
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						
18						
19						
20						
21						
22						
23						
24						
25						
26						
27						
28						
SCRUBBERS, CONDENSERS AND EXHAUSTERS. 24 HOUR CAPACITY (MCF)						
Line No.		Kind of Gas			Total Capacity	
29	Scrubbers		NONE			
30						
31						
32	Condensers		NONE			
33						
34						
35						
36						
37						
38	Exhausters		NONE			
39						
40						
41						
42						
43						
44						
45						
46						
47						
48						

Annual report of ...Liberty Utilities (New England Natural Gas Company) Corp..... Year ended December 31, 2022

PURIFIERS				
Line No.	Location	Kind of Gas Purified	Kind of Purifying Material	Estimated 24 Hour Capacity
1	NONE			
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				
21				
22				

HOLDERS (Including Relief Holders). Indicate Relief Holders by the letters R.H.

Line No.	Location	Type of Tank	Dimensions		No. of Lifts	Number	Working Capacity
			Diam.	Height			
23	NONE						
24							
25							
26							
27							
28							
29							
30							
31							
32							
33							
34							
35							
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42							
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45							
46							
47							

## Annual report of ...Liberty Utilities (New England Natural Gas Company) Corp..... Year ended December 31, 2022

TRANSMISSION AND DISTRIBUTION MAINS						
Report by size, for all mains and lines, the information called for below for cast iron, welded, wrought iron and steel mains. Sub-totals should be shown for each type.						
Line No.	Diameter	Total Length in Feet at Beginning of Year	Added During Year	Adjustments During Year	Abandoned But Not Removed During Year	Total Length in Feet at End
1						
2						
3	<b>Steel</b>					
4	2" or less	310,728	-	3,057	11,162	302,623
5	Over 2" thru 4"	561,206	90	2,969	22,574	541,691
6	Over 4" thru 8"	163,263	99	521	13,630	150,253
7	Over 8" thru 12"	59,807	579	(3)	682	59,701
8	Over 12"	12,899	-	5	-	12,904
9						
10						
11	<b>Cast/Wrought Iron</b>					
12	2" or less	116	-	1	1	116
13	Over 2" thru 4"	232,410	-	866	31,036	202,240
14	Over 4" thru 8"	130,427	-	(145)	18,731	111,551
15	Over 8" thru 12"	32,224	-	353	749	31,828
16	Over 12"	15,687	-	-	-	15,687
17						
18						
19	<b>Plastic</b>					
20	2" or less	862,192	55,203	1,723	2,476	920,341
21	Over 2" thru 4"	730,784	36,767	1,290	11,541	764,988
22	Over 4" thru 8"	434,259	25,067	(2,079)	2,834	458,505
23	Over 8" thru 12"	32,847	-	228	9	36,522
24	Over 12"	-	-	-	-	-
25						
26						
27						
28						
29						
30						
31						
32						
33						
34						
35						
36						
37						
38						
39						
40						
41						
42						
43						
44						
45						
	<b>TOTALS</b>	<b>3,578,847</b>	<b>117,805</b>	<b>8,787</b>	<b>115,425</b>	<b>3,608,949</b>
	Normal Operating Pressure - Mains and Lines		- Maximum	99 psi	Minimum	6" w.c.
				-		-
	Normal Operating Pressure - Services		- Maximum	99 psi	Minimum	6" w.c.
				-		-

## GAS DISTRIBUTION SERVICES, HOUSE GOVERNORS AND METERS

Report below the information called for concerning Distribution Services, House Governors and Meters

Line No.	Item	Gas Services	House Governors	Meters
1	Number at beginning of year.....	38,694	26,502	64,132
2	Additions during year:			
3	Purchased.....		1,625	2,775
4	Installed.....	2,067	1,926	
5	Associated with Plant acquired.....			
6	Total Additions.....	2,067	1,300	1,775
7	Reductions during year:			
8	Retirements.....	1,968	360	2,348
9	Associated with Plant sold.....			
10	Total Reductions.....	1,968	360	2,348
11	Number at End of Year.....	38,600	27,442	61,002
12	In Stock.....			1,693
13	On Customers' Premises - Inactive.....			1,421
14	On Customers' Premises - Active.....			57,865
15	In Company Use.....			23
16	Number at End of Year.....			61,002
17	Number of Meters Tested by State Inspectors During Year.....			5,047

Annual report of ...Liberty Utilities (New England Natural Gas Company) Corp..... Year ended December 31, 2022

RATE SCHEDULE INFORMATION

1. Attach copies of all Filed Rates for General Consumers.
2. Show below the changes in rate schedules during year and the estimated increase or decrease in annual revenue predicated on the previous year's operations.

Date Effective	M.D.P.U. Number	Rate Schedule	Estimated Effect on Annual Revenues	
			Increases	Decreases
		<i>See Attached</i>		



## Liberty

### Sales Service Rates - Peak Effective February 1, 2022

R-1	Residential Rate - Non Heating		Base rate +	GAF +	RDAF +	LDAF =	Variable Rate	Customer Charge +	Fixed Charge (per month)
	Liberty ALL	Therms	\$0.5231	\$0.8237	\$0.0382	\$0.5785	\$1.9635	\$11.38	\$11.38
	Former Blackstone ALL	Therms	\$0.5231	\$1.1776	\$0.0382	\$0.4076	\$2.1465	\$11.38	\$11.38
R-1B	Residential Rate - Non Heating (Annual Use Less Than 75 Therms)		Base rate +	GAF +	RDAF +	LDAF =	Variable Rate	Customer Charge +	Fixed Charge (per month)
	Former Blackstone ALL	Therms	\$0.5231	\$1.1776	\$0.0382	\$0.4076	\$2.1465	\$9.75	\$9.75
R-2	Residential Low Income Rate - Non Heating		Use rates as shown for R-1 and apply 25% discount to total amount.						
R-3	Residential Rate - Heating		Base rate +	GAF +	RDAF +	LDAF =	Variable Rate	Customer Charge +	Fixed Charge (per month)
	Liberty ALL	Therms	\$0.4561	\$0.8237	\$0.0382	\$0.5785	\$1.8965	\$11.80	\$11.80
	Former Blackstone ALL	Therms	\$0.4561	\$1.1776	\$0.0382	\$0.4076	\$2.0795	\$11.80	\$11.80
R-4	Residential Low Income Rate - Heating		Use rates as shown for R-3 and apply 25% discount to total amount.						
G-41	Com & Ind Rate - Low Annual Use, Low Load Factor		Base rate +	GAF +	RDAF +	LDAF =	Variable Rate	Customer Charge +	Fixed Charge (per month)
	Liberty ALL	Therms	\$0.4626	\$0.8237	\$0.0288	\$0.3390	\$1.6541	\$26.23	\$26.23
	Former Blackstone ALL	Therms	\$0.4626	\$1.1776	\$0.0288	\$0.2063	\$1.8753	\$26.23	\$26.23
G-41B	Com & Ind Rate - Low Annual Use, Low Load Factor (Annual Use Less Than 700 Therms)		Base rate +	GAF +	RDAF +	LDAF =	Variable Rate	Customer Charge +	Fixed Charge (per month)
	Former Blackstone ALL	Therms	\$0.4626	\$1.1776	\$0.0288	\$0.2063	\$1.8753	\$13.00	\$13.00
G-42	Com & Ind Rate - Medium Annual Use, Low Load Factor		Base rate +	GAF +	RDAF +	LDAF =	Variable Rate	Customer Charge +	Fixed Charge (per month)
	Liberty ALL	Therms	\$0.4355	\$0.8237	\$0.0288	\$0.3390	\$1.6270	\$39.35	\$39.35
	Former Blackstone ALL	Therms	\$0.4355	\$1.1776	\$0.0288	\$0.2063	\$1.8482	\$39.35	\$39.35
G-43	Com & Ind Rate - High Annual Use, Low Load Factor		Base rate +	GAF +	RDAF +	LDAF =	Variable Rate	Customer Charge +	Fixed Charge (per month)
	Liberty ALL	Therms	\$0.2388	\$0.8237	\$0.0288	\$0.3390	\$1.4303	\$918.50	\$918.50
	Former Blackstone ALL	Therms	\$0.2388	\$1.1776	\$0.0288	\$0.2063	\$1.6515	\$918.50	\$918.50
G-51	Com & Ind Rate - Low Annual Use, High Load Factor		Base rate +	GAF +	RDAF +	LDAF =	Variable Rate	Customer Charge +	Fixed Charge (per month)
	Liberty ALL	Therms	\$0.3902	\$0.8237	\$0.0287	\$0.2588	\$1.5014	\$26.23	\$26.23
	Former Blackstone ALL	Therms	\$0.3902	\$1.1776	\$0.0287	\$0.1539	\$1.7504	\$26.23	\$26.23
G-51B	Com & Ind Rate - Low Annual Use, High Load Factor (Annual Use Less than 400 Therms)		Base rate +	GAF +	RDAF +	LDAF =	Variable Rate	Customer Charge +	Fixed Charge (per month)
	Former Blackstone ALL	Therms	\$0.3902	\$1.1776	\$0.0287	\$0.1539	\$1.7504	\$13.00	\$13.00
G-52	Com & Ind Rate - Medium Annual Use, High Load Factor		Base rate +	GAF +	RDAF +	LDAF =	Variable Rate	Customer Charge +	Fixed Charge (per month)
	Liberty ALL	Therms	\$0.4310	\$0.8237	\$0.0287	\$0.2588	\$1.5422	\$39.35	\$39.35
	Former Blackstone ALL	Therms	\$0.4310	\$1.1776	\$0.0287	\$0.1539	\$1.7912	\$39.35	\$39.35
G-53	Com & Ind rate - High Annual Use, High Load Factor		Base rate +				Demand Rate	Customer Charge +	Fixed Charge (per month)
	Maximum Daily Contract Quantity (MDCQ)		\$3.1311				\$3.1311		\$918.50
	Liberty	plus Therms		\$0.8237	\$0.0287	\$0.2588	\$1.1112	\$918.50	\$918.50
	Former Blackstone	plus Therms		\$1.1776	\$0.0287	\$0.1539	\$1.3602	\$918.50	\$918.50

Customer Charge includes cost of reading, billing and accounting.

"GAF" (Gas Adjustment Factor)	\$0.8237
Fixed Price Option	\$0.8437
GAF - Former Blackstone Customers per Therm	\$1.1776
Fixed Price Option	\$1.0927

Local Distribution Adjustment Factors (LDAF):			
	Liberty	Former Blackstone	
R-1 & R-2	\$0.5785	\$0.4076	R-1B \$0.4076
R-3 & R-4	\$0.5785	\$0.4076	
G-41, G-42, & G-43	\$0.3390	\$0.2063	G-41B \$0.2063
G-51, G-52, & G-53	\$0.2588	\$0.1539	G-51B \$0.1539
Revenue Decoupling Adjustment Factor (RDAF)			
R-1 & R-2	\$0.0382		R-1B \$0.0382
R-3 & R-4	\$0.0382		
G-41, G-42, & G-43	\$0.0288		G-41B \$0.0288
G-51, G-52, & G-53	\$0.0287		G-51B \$0.0287

## Liberty

### Transportation Billing Rates - Peak Effective February 1, 2022

T-1	Residential rate - Non Heating			Base rate +	RDAF +	LDAF =	Variable Rate	Customer Charge +	Fixed Charge (per month)
	Liberty	ALL	Therms	\$0.5231	\$0.0382	\$0.5785	\$1.1398	\$11.38	\$11.38
	Former Blackstone	ALL	Therms	\$0.5231	\$0.0382	\$0.4076	\$0.9689	\$11.38	\$11.38
T-1B	Residential Rate - Non Heating (Annual Use Less Than 75 Therms)			Base rate +	RDAF +	LDAF =	Variable Rate	Customer Charge +	Fixed Charge (per month)
	Former Blackstone	ALL	Therms	\$0.5231	\$0.0382	\$0.4076	\$0.9689	\$9.75	\$9.75
T-2	Residential low income rate - Non Heating			Use rates as shown for T-1 and apply 25% discount to total amount.					
T-3	Residential rate - Heating			Base rate +	RDAF +	LDAF =	Variable Rate	Customer Charge +	Fixed Charge (per month)
	Liberty	ALL	Therms	\$0.4561	\$0.0382	\$0.5785	\$1.0728	\$11.80	\$11.80
	Former Blackstone	ALL	Therms	\$0.4561	\$0.0382	\$0.4076	\$0.9019	\$11.80	\$11.80
T-4	Residential low income rate - Heating			Use rates as shown for T-3 and apply 25% discount to total amount.					
T-41	Com & Ind rate - Low annual use, Low load factor			Base rate +	RDAF +	LDAF =	Variable Rate	Customer Charge +	Fixed Charge (per month)
	Liberty	ALL	Therms	\$0.4626	\$0.0288	\$0.3390	\$0.8304	\$26.23	\$26.23
	Former Blackstone	ALL	Therms	\$0.4626	\$0.0288	\$0.2063	\$0.6977	\$26.23	\$26.23
T-41B	Com & Ind Rate - Low Annual Use, Low Load Factor (Annual Use Less Than 700 Therms)			Base rate +	RDAF +	LDAF =	Variable Rate	Customer Charge +	Fixed Charge (per month)
	Former Blackstone	ALL	Therms	\$0.4626	\$0.0288	\$0.2063	\$0.6977	\$13.00	\$13.00
T-42	Com & Ind rate - Medium annual use, Low load factor			Base rate +	RDAF +	LDAF =	Variable Rate	Customer Charge +	Fixed Charge (per month)
	Liberty	ALL	Therms	\$0.4355	\$0.0288	\$0.3390	\$0.8033	\$39.35	\$39.35
	Former Blackstone	ALL	Therms	\$0.4355	\$0.0288	\$0.2063	\$0.6706	\$39.35	\$39.35
T-43	Com & Ind rate - High annual use, Low load factor			Base rate +	RDAF +	LDAF =	Variable Rate	Customer Charge +	Fixed Charge (per month)
	Liberty	ALL	Therms	\$0.2388	\$0.0288	\$0.3390	\$0.6066	\$918.50	\$918.50
	Former Blackstone	ALL	Therms	\$0.2388	\$0.0288	\$0.2063	\$0.4739	\$918.50	\$918.50
T-51	Com & Ind rate - Low annual use, High load factor			Base rate +	RDAF +	LDAF =	Variable Rate	Customer Charge +	Fixed Charge (per month)
	Liberty	ALL	Therms	\$0.3902	\$0.0287	\$0.2588	\$0.6777	\$26.23	\$26.23
	Former Blackstone	ALL	Therms	\$0.3902	\$0.0287	\$0.1539	\$0.5728	\$26.23	\$26.23
T-51B	Com & Ind Rate - Low Annual Use, High Load Factor (Annual Use Less than 400 Therms)			Base rate +	RDAF +	LDAF =	Variable Rate	Customer Charge +	Fixed Charge (per month)
	Former Blackstone	ALL	Therms	\$0.3902	\$0.0287	\$0.1539	\$0.5728	\$13.00	\$13.00
T-52	Com & Ind rate - Medium annual use, High load factor			Base rate +	RDAF +	LDAF =	Variable Rate	Customer Charge +	Fixed Charge (per month)
	Liberty	ALL	Therms	\$0.4310	\$0.0287	\$0.2588	\$0.7185	\$39.35	\$39.35
	Former Blackstone	ALL	Therms	\$0.4310	\$0.0287	\$0.1539	\$0.6136	\$39.35	\$39.35
T-53	Com & Ind rate - High annual use, High load factor			Base rate +			Demand Rate	Customer Charge +	Fixed Charge (per month)
	Maximum Daily Contract Quantity (MDCQ)			\$3.1311			\$3.1311		
	Liberty				\$0.0287	\$0.2588	\$0.2875	\$918.50	\$918.50
	Former Blackstone	plus	Therms		\$0.0287	\$0.1539	\$0.1826	\$918.50	\$918.50

Customer Charge includes cost of reading, billing and accounting.

Retention Rate Line Loss	
Blackstone Service Area	1.79%
Fall River & North Attleboro Service Area	2.91%

Local Distribution Adjustment Factors (LDAF):			
	Liberty	Former Blackstone	
T-1 & T-2	\$0.5785	\$0.4076	R-1B \$0.4076
T-3 & T-4	\$0.5785	\$0.4076	
T-41, T-42, & T-43	\$0.3390	\$0.2063	G-41B \$0.2063
T-51, T-52, & T-53	\$0.2588	\$0.1539	G-51B \$0.1539
Revenue Decoupling Adjustment Factor (RDAF)			
T-1 & T-2	\$0.0382	R-1B	\$0.0382
T-3 & T-4	\$0.0382		
T-41, T-42, & T-43	\$0.0288	G-41B	\$0.0288
T-51, T-52, & T-53	\$0.0287	G-51B	\$0.0287

## Liberty

### Sales Service Rates - Peak Effective March 1, 2022

R-1	Residential Rate - Non Heating		Base rate +	GAF +	RDAF +	LDAF =	Variable Rate	Customer Charge +	Fixed Charge (per month)
	Liberty ALL	Therms	\$0.5231	\$0.9683	\$0.0382	\$0.5785	\$2.1081	\$11.38	\$11.38
	Former Blackstone ALL	Therms	\$0.5231	\$1.1776	\$0.0382	\$0.3755	\$2.1144	\$11.38	\$11.38
R-1B	Residential Rate - Non Heating (Annual Use Less Than 75 Therms)		Base rate +	GAF +	RDAF +	LDAF =	Variable Rate	Customer Charge +	Fixed Charge (per month)
	Former Blackstone ALL	Therms	\$0.5231	\$1.1776	\$0.0382	\$0.3755	\$2.1144	\$9.75	\$9.75
R-2	Residential Low Income Rate - Non Heating		Use rates as shown for R-1 and apply 25% discount to total amount.						
R-3	Residential Rate - Heating		Base rate +	GAF +	RDAF +	LDAF =	Variable Rate	Customer Charge +	Fixed Charge (per month)
	Liberty ALL	Therms	\$0.4561	\$0.9683	\$0.0382	\$0.5785	\$2.0411	\$11.80	\$11.80
	Former Blackstone ALL	Therms	\$0.4561	\$1.1776	\$0.0382	\$0.3755	\$2.0474	\$11.80	\$11.80
R-4	Residential Low Income Rate - Heating		Use rates as shown for R-3 and apply 25% discount to total amount.						
G-41	Com & Ind Rate - Low Annual Use, Low Load Factor		Base rate +	GAF +	RDAF +	LDAF =	Variable Rate	Customer Charge +	Fixed Charge (per month)
	Liberty ALL	Therms	\$0.4626	\$0.9683	\$0.0288	\$0.3390	\$1.7987	\$26.23	\$26.23
	Former Blackstone ALL	Therms	\$0.4626	\$1.1776	\$0.0288	\$0.2097	\$1.8787	\$26.23	\$26.23
G-41B	Com & Ind Rate - Low Annual Use, Low Load Factor (Annual Use Less Than 700 Therms)		Base rate +	GAF +	RDAF +	LDAF =	Variable Rate	Customer Charge +	Fixed Charge (per month)
	Former Blackstone ALL	Therms	\$0.4626	\$1.1776	\$0.0288	\$0.2097	\$1.8787	\$13.00	\$13.00
G-42	Com & Ind Rate - Medium Annual Use, Low Load Factor		Base rate +	GAF +	RDAF +	LDAF =	Variable Rate	Customer Charge +	Fixed Charge (per month)
	Liberty ALL	Therms	\$0.4355	\$0.9683	\$0.0288	\$0.3390	\$1.7716	\$39.35	\$39.35
	Former Blackstone ALL	Therms	\$0.4355	\$1.1776	\$0.0288	\$0.2097	\$1.8516	\$39.35	\$39.35
G-43	Com & Ind Rate - High Annual Use, Low Load Factor		Base rate +	GAF +	RDAF +	LDAF =	Variable Rate	Customer Charge +	Fixed Charge (per month)
	Liberty ALL	Therms	\$0.2388	\$0.9683	\$0.0288	\$0.3390	\$1.5749	\$918.50	\$918.50
	Former Blackstone ALL	Therms	\$0.2388	\$1.1776	\$0.0288	\$0.2097	\$1.6549	\$918.50	\$918.50
G-51	Com & Ind Rate - Low Annual Use, High Load Factor		Base rate +	GAF +	RDAF +	LDAF =	Variable Rate	Customer Charge +	Fixed Charge (per month)
	Liberty ALL	Therms	\$0.3902	\$0.9683	\$0.0287	\$0.2588	\$1.6460	\$26.23	\$26.23
	Former Blackstone ALL	Therms	\$0.3902	\$1.1776	\$0.0287	\$0.1573	\$1.7538	\$26.23	\$26.23
G-51B	Com & Ind Rate - Low Annual Use, High Load Factor (Annual Use Less than 400 Therms)		Base rate +	GAF +	RDAF +	LDAF =	Variable Rate	Customer Charge +	Fixed Charge (per month)
	Former Blackstone ALL	Therms	\$0.3902	\$1.1776	\$0.0287	\$0.1573	\$1.7538	\$13.00	\$13.00
G-52	Com & Ind Rate - Medium Annual Use, High Load Factor		Base rate +	GAF +	RDAF +	LDAF =	Variable Rate	Customer Charge +	Fixed Charge (per month)
	Liberty ALL	Therms	\$0.4310	\$0.9683	\$0.0287	\$0.2588	\$1.6868	\$39.35	\$39.35
	Former Blackstone ALL	Therms	\$0.4310	\$1.1776	\$0.0287	\$0.1573	\$1.7946	\$39.35	\$39.35
G-53	Com & Ind rate - High Annual Use, High Load Factor		Base rate +				Demand Rate	Customer Charge +	Fixed Charge (per month)
	Maximum Daily Contract Quantity (MDCQ)		\$3.1311				\$3.1311		
	Liberty	plus Therms		\$0.9683	\$0.0287	\$0.2588	\$1.2558	\$918.50	\$918.50
	Former Blackstone	plus Therms		\$1.1776	\$0.0287	\$0.1573	\$1.3636	\$918.50	\$918.50

Customer Charge includes cost of reading, billing and accounting.

"GAF" (Gas Adjustment Factor)	\$0.9683
Fixed Price Option	\$0.8437
GAF - Former Blackstone Customers per Therm	\$1.1776
Fixed Price Option	\$1.0927

Local Distribution Adjustment Factors (LDAF):			
	Liberty	Former Blackstone	
R-1 & R-2	\$0.5785	\$0.3755	R-1B \$0.3755
R-3 & R-4	\$0.5785	\$0.3755	
G-41, G-42, & G-43	\$0.3390	\$0.2097	G-41B \$0.2097
G-51, G-52, & G-53	\$0.2588	\$0.1573	G-51B \$0.1573
Revenue Decoupling Adjustment Factor (RDAF)			
R-1 & R-2	\$0.0382		R-1B \$0.0382
R-3 & R-4	\$0.0382		
G-41, G-42, & G-43	\$0.0288		G-41B \$0.0288
G-51, G-52, & G-53	\$0.0287		G-51B \$0.0287

## Liberty

### Transportation Billing Rates - Peak Effective March 1, 2022

T-1	Residential rate - Non Heating			Base rate +	RDAF +	LDAF =	Variable Rate	Customer Charge +	Fixed Charge (per month)
	Liberty	ALL	Therms	\$0.5231	\$0.0382	\$0.5785	\$1.1398	\$11.38	\$11.38
	Former Blackstone	ALL	Therms	\$0.5231	\$0.0382	\$0.3755	\$0.9368	\$11.38	\$11.38
T-1B	Residential Rate - Non Heating (Annual Use Less Than 75 Therms)			Base rate +	RDAF +	LDAF =	Variable Rate	Customer Charge +	Fixed Charge (per month)
	Former Blackstone	ALL	Therms	\$0.5231	\$0.0382	\$0.3755	\$0.9368	\$9.75	\$9.75
T-2	Residential low income rate - Non Heating			Use rates as shown for T-1 and apply 25% discount to total amount.					
T-3	Residential rate - Heating			Base rate +	RDAF +	LDAF =	Variable Rate	Customer Charge +	Fixed Charge (per month)
	Liberty	ALL	Therms	\$0.4561	\$0.0382	\$0.5785	\$1.0728	\$11.80	\$11.80
	Former Blackstone	ALL	Therms	\$0.4561	\$0.0382	\$0.3755	\$0.8698	\$11.80	\$11.80
T-4	Residential low income rate - Heating			Use rates as shown for T-3 and apply 25% discount to total amount.					
T-41	Com & Ind rate - Low annual use, Low load factor			Base rate +	RDAF +	LDAF =	Variable Rate	Customer Charge +	Fixed Charge (per month)
	Liberty	ALL	Therms	\$0.4626	\$0.0288	\$0.3390	\$0.8304	\$26.23	\$26.23
	Former Blackstone	ALL	Therms	\$0.4626	\$0.0288	\$0.2097	\$0.7011	\$26.23	\$26.23
T-41B	Com & Ind Rate - Low Annual Use, Low Load Factor (Annual Use Less Than 700 Therms)			Base rate +	RDAF +	LDAF =	Variable Rate	Customer Charge +	Fixed Charge (per month)
	Former Blackstone	ALL	Therms	\$0.4626	\$0.0288	\$0.2097	\$0.7011	\$13.00	\$13.00
T-42	Com & Ind rate - Medium annual use, Low load factor			Base rate +	RDAF +	LDAF =	Variable Rate	Customer Charge +	Fixed Charge (per month)
	Liberty	ALL	Therms	\$0.4355	\$0.0288	\$0.3390	\$0.8033	\$39.35	\$39.35
	Former Blackstone	ALL	Therms	\$0.4355	\$0.0288	\$0.2097	\$0.6740	\$39.35	\$39.35
T-43	Com & Ind rate - High annual use, Low load factor			Base rate +	RDAF +	LDAF =	Variable Rate	Customer Charge +	Fixed Charge (per month)
	Liberty	ALL	Therms	\$0.2388	\$0.0288	\$0.3390	\$0.6066	\$918.50	\$918.50
	Former Blackstone	ALL	Therms	\$0.2388	\$0.0288	\$0.2097	\$0.4773	\$918.50	\$918.50
T-51	Com & Ind rate - Low annual use, High load factor			Base rate +	RDAF +	LDAF =	Variable Rate	Customer Charge +	Fixed Charge (per month)
	Liberty	ALL	Therms	\$0.3902	\$0.0287	\$0.2588	\$0.6777	\$26.23	\$26.23
	Former Blackstone	ALL	Therms	\$0.3902	\$0.0287	\$0.1573	\$0.5762	\$26.23	\$26.23
T-51B	Com & Ind Rate - Low Annual Use, High Load Factor (Annual Use Less than 400 Therms)			Base rate +	RDAF +	LDAF =	Variable Rate	Customer Charge +	Fixed Charge (per month)
	Former Blackstone	ALL	Therms	\$0.3902	\$0.0287	\$0.1573	\$0.5762	\$13.00	\$13.00
T-52	Com & Ind rate - Medium annual use, High load factor			Base rate +	RDAF +	LDAF =	Variable Rate	Customer Charge +	Fixed Charge (per month)
	Liberty	ALL	Therms	\$0.4310	\$0.0287	\$0.2588	\$0.7185	\$39.35	\$39.35
	Former Blackstone	ALL	Therms	\$0.4310	\$0.0287	\$0.1573	\$0.6170	\$39.35	\$39.35
T-53	Com & Ind rate - High annual use, High load factor			Base rate +			Demand Rate	Customer Charge +	Fixed Charge (per month)
	Maximum Daily Contract Quantity (MDCQ)			\$3.1311			\$3.1311		
	Liberty				\$0.0287	\$0.2588	\$0.2875	\$918.50	\$918.50
	Former Blackstone	plus	Therms		\$0.0287	\$0.1573	\$0.1860	\$918.50	\$918.50

Customer Charge includes cost of reading, billing and accounting.

Retention Rate Line Loss	
Blackstone Service Area	1.79%
Fall River & North Attleboro Service Area	2.91%

Local Distribution Adjustment Factors (LDAF):			
	Liberty	Former Blackstone	
T-1 & T-2	\$0.5785	\$0.3755	R-1B \$0.3755
T-3 & T-4	\$0.5785	\$0.3755	
T-41, T-42, & T-43	\$0.3390	\$0.2097	G-41B \$0.2097
T-51, T-52, & T-53	\$0.2588	\$0.1573	G-51B \$0.1573
Revenue Decoupling Adjustment Factor (RDAF)			
T-1 & T-2	\$0.0382	R-1B	\$0.0382
T-3 & T-4	\$0.0382		
T-41, T-42, & T-43	\$0.0288	G-41B	\$0.0288
T-51, T-52, & T-53	\$0.0287	G-51B	\$0.0287



## Liberty

### Sales Service Rates - Off-Peak Effective May 1, 2022

R-1	Residential Rate - Non Heating			Base rate +	GAF +	RDAF +	LDAF =	Variable Rate	Customer Charge +	Fixed Charge (per month)
	FR & NAG	ALL	Therms	\$0.4986	\$0.5225	\$0.0438	\$0.6217	\$1.6866	\$11.38	\$11.38
	BLK	ALL	Therms	\$0.4986	\$0.6479	\$0.0438	\$0.3755	\$1.5658	\$11.38	\$11.38
R-1B	Residential Rate - Non Heating (Annual Use Less Than 75 Therms)			Base rate +	GAF +	RDAF +	LDAF =	Variable Rate	Customer Charge +	Fixed Charge (per month)
	BLK	ALL	Therms	\$0.4986	\$0.6479	\$0.0438	\$0.3755	\$1.5658	\$9.75	\$9.75
R-2	Residential Low Income Rate - Non Heating			Use rates as shown for R-1 and apply 25% discount to total amount.						
R-3	Residential Rate - Heating			Base rate +	GAF +	RDAF +	LDAF =	Variable Rate	Customer Charge +	Fixed Charge (per month)
	FR & NAG	ALL	Therms	\$0.3393	\$0.5225	\$0.0438	\$0.6217	\$1.5273	\$11.80	\$11.80
	BLK	ALL	Therms	\$0.3393	\$0.6479	\$0.0438	\$0.3755	\$1.4065	\$11.80	\$11.80
R-4	Residential Low Income Rate - Heating			Use rates as shown for R-3 and apply 25% discount to total amount.						
G-41	Com & Ind Rate - Low Annual Use, Low Load Factor			Base rate +	GAF +	RDAF +	LDAF =	Variable Rate	Customer Charge +	Fixed Charge (per month)
	FR & NAG	ALL	Therms	\$0.2784	\$0.5225	\$0.0463	\$0.3664	\$1.2136	\$26.23	\$26.23
	BLK	ALL	Therms	\$0.2784	\$0.6479	\$0.0463	\$0.2097	\$1.1823	\$26.23	\$26.23
G-41B	Com & Ind Rate - Low Annual Use, Low Load Factor (Annual Use Less Than 700 Therms)			Base rate +	GAF +	RDAF +	LDAF =	Variable Rate	Customer Charge +	Fixed Charge (per month)
	BLK	ALL	Therms	\$0.2784	\$0.6479	\$0.0463	\$0.2097	\$1.1823	\$13.00	\$13.00
G-42	Com & Ind Rate - Medium Annual Use, Low Load Factor			Base rate +	GAF +	RDAF +	LDAF =	Variable Rate	Customer Charge +	Fixed Charge (per month)
	FR & NAG	ALL	Therms	\$0.2911	\$0.5225	\$0.0463	\$0.3664	\$1.2263	\$39.35	\$39.35
	BLK	ALL	Therms	\$0.2911	\$0.6479	\$0.0463	\$0.2097	\$1.1950	\$39.35	\$39.35
G-43	Com & Ind Rate - High Annual Use, Low Load Factor			Base rate +	GAF +	RDAF +	LDAF =	Variable Rate	Customer Charge +	Fixed Charge (per month)
	FR & NAG	ALL	Therms	\$0.1671	\$0.5225	\$0.0463	\$0.3664	\$1.1023	\$918.50	\$918.50
	BLK	ALL	Therms	\$0.1671	\$0.6479	\$0.0463	\$0.2097	\$1.0710	\$918.50	\$918.50
G-51	Com & Ind Rate - Low Annual Use, High Load Factor			Base rate +	GAF +	RDAF +	LDAF =	Variable Rate	Customer Charge +	Fixed Charge (per month)
	FR & NAG	ALL	Therms	\$0.2565	\$0.5225	\$0.0107	\$0.2838	\$1.0735	\$26.23	\$26.23
	BLK	ALL	Therms	\$0.2565	\$0.6479	\$0.0107	\$0.1573	\$1.0724	\$26.23	\$26.23
G-51B	Com & Ind Rate - Low Annual Use, High Load Factor (Annual Use Less than 400 Therms)			Base rate +	GAF +	RDAF +	LDAF =	Variable Rate	Customer Charge +	Fixed Charge (per month)
	BLK	ALL	Therms	\$0.2565	\$0.6479	\$0.0107	\$0.1573	\$1.0724	\$13.00	\$13.00
G-52	Com & Ind Rate - Medium Annual Use, High Load Factor			Base rate +	GAF +	RDAF +	LDAF =	Variable Rate	Customer Charge +	Fixed Charge (per month)
	FR & NAG	ALL	Therms	\$0.3049	\$0.5225	\$0.0107	\$0.2838	\$1.1219	\$39.35	\$39.35
	BLK	ALL	Therms	\$0.3049	\$0.6479	\$0.0107	\$0.1573	\$1.1208	\$39.35	\$39.35
G-53	Com & Ind rate - High Annual Use, High Load Factor			Base rate +				Demand Rate	Customer Charge +	Fixed Charge (per month)
	Maximum Daily Contract Quantity (MDCQ)			\$2.1919				\$2.1919		
	FR & NAG	plus	Therms		\$0.5225	\$0.0107	\$0.2838	\$0.8170	\$918.50	\$918.50
	BLK	plus	Therms		\$0.6479	\$0.0107	\$0.1573	\$0.8159	\$918.50	\$918.50

Customer Charge includes cost of reading, billing and accounting.

GAF - Fall River & North Attleboro Service Area	\$0.5225
Fixed Price Option	N/A
GAF - Blackstone Service Area	\$0.6479
Fixed Price Option	N/A

\* GAF = Gas Adjustment Factor

Local Distribution Adjustment Factors (LDAF):				
Fall River & North Attleboro		Blackstone		
R-1 & R-2	\$0.6217	\$0.3755	R-1B	\$0.3755
R-3 & R-4	\$0.6217	\$0.3755		
G-41, G-42, & G-43	\$0.3664	\$0.2097	G-41B	\$0.2097
G-51, G-52, & G-53	\$0.2838	\$0.1573	G-51B	\$0.1573
Revenue Decoupling Adjustment Factor (RDAF)				
R-1 & R-2	\$0.0438		R-1B	\$0.0438
R-3 & R-4	\$0.0438			
G-41, G-42, & G-43	\$0.0463		G-41B	\$0.0463
G-51, G-52, & G-53	\$0.0107		G-51B	\$0.0107

## Liberty

### Transportation Billing Rates - Off-Peak Effective May 1, 2022

T-1	Residential Rate - Non Heating			Base rate +	RDAF +	LDAF =	Variable Rate	Customer Charge +	Fixed Charge (per month)
	FR & NAG	ALL	Therms	\$0.4986	\$0.0438	\$0.6217	\$1.1641	\$11.38	\$11.38
	BLK	ALL	Therms	\$0.4986	\$0.0438	\$0.3755	\$0.9179	\$11.38	\$11.38
<b>T-1B</b>	<b>Residential Rate - Non Heating (Annual Use Less Than 75 Therms)</b>			Base rate +	RDAF +	LDAF =	Variable Rate	Customer Charge +	Fixed Charge (per month)
	BLK	ALL	Therms	\$0.4986	\$0.0438	\$0.3755	\$0.9179	\$9.75	\$9.75
<b>T-2</b>	<b>Residential Low Income Rate - Non Heating</b>			Use rates as shown for T-1 and apply 25% discount to total amount.					
<b>T-3</b>	<b>Residential Rate - Heating</b>			Base rate +	RDAF +	LDAF =	Variable Rate	Customer Charge +	Fixed Charge (per month)
	FR & NAG	ALL	Therms	\$0.3393	\$0.0438	\$0.6217	\$1.0048	\$11.80	\$11.80
	BLK	ALL	Therms	\$0.3393	\$0.0438	\$0.3755	\$0.7586	\$11.80	\$11.80
<b>T-4</b>	<b>Residential Low Income Rate - Heating</b>			Use rates as shown for T-3 and apply 25% discount to total amount.					
<b>T-41</b>	<b>Com &amp; Ind Rate - Low Annual Use, Low Load Factor</b>			Base rate +	RDAF +	LDAF =	Variable Rate	Customer Charge +	Fixed Charge (per month)
	FR & NAG	ALL	Therms	\$0.2784	\$0.0463	\$0.3664	\$0.6911	\$26.23	\$26.23
	BLK	ALL	Therms	\$0.2784	\$0.0463	\$0.2097	\$0.5344	\$26.23	\$26.23
<b>T-41B</b>	<b>Com &amp; Ind Rate - Low Annual Use, Low Load Factor (Annual Use Less Than 700 Therms)</b>			Base rate +	RDAF +	LDAF =	Variable Rate	Customer Charge +	Fixed Charge (per month)
	BLK	ALL	Therms	\$0.2784	\$0.0463	\$0.2097	\$0.5344	\$13.00	\$13.00
<b>T-42</b>	<b>Com &amp; Ind rate - Medium Annual Use, Low Load Factor</b>			Base rate +	RDAF +	LDAF =	Variable Rate	Customer Charge +	Fixed Charge (per month)
	FR & NAG	ALL	Therms	\$0.2911	\$0.0463	\$0.3664	\$0.7038	\$39.35	\$39.35
	BLK	ALL	Therms	\$0.2911	\$0.0463	\$0.2097	\$0.5471	\$39.35	\$39.35
<b>T-43</b>	<b>Com &amp; Ind rate - High Annual Use, Low Load Factor</b>			Base rate +	RDAF +	LDAF =	Variable Rate	Customer Charge +	Fixed Charge (per month)
	FR & NAG	ALL	Therms	\$0.1671	\$0.0463	\$0.3664	\$0.5798	\$918.50	\$918.50
	BLK	ALL	Therms	\$0.1671	\$0.0463	\$0.2097	\$0.4231	\$918.50	\$918.50
<b>T-51</b>	<b>Com &amp; Ind Rate - Low Annual Use, High Load Factor</b>			Base rate +	RDAF +	LDAF =	Variable Rate	Customer Charge +	Fixed Charge (per month)
	FR & NAG	ALL	Therms	\$0.2565	\$0.0107	\$0.2838	\$0.5510	\$26.23	\$26.23
	BLK	ALL	Therms	\$0.2565	\$0.0107	\$0.1573	\$0.4245	\$26.23	\$26.23
<b>T-51B</b>	<b>Com &amp; Ind Rate - Low Annual Use, High Load Factor (Annual Use Less than 400 Therms)</b>			Base rate +	RDAF +	LDAF =	Variable Rate	Customer Charge +	Fixed Charge (per month)
	BLK	ALL	Therms	\$0.2565	\$0.0107	\$0.1573	\$0.4245	\$13.00	\$13.00
<b>T-52</b>	<b>Com &amp; Ind rate - Medium Annual Use, High Load Factor</b>			Base rate +	RDAF +	LDAF =	Variable Rate	Customer Charge +	Fixed Charge (per month)
	FR & NAG	ALL	Therms	\$0.3049	\$0.0107	\$0.2838	\$0.5994	\$39.35	\$39.35
	BLK	ALL	Therms	\$0.3049	\$0.0107	\$0.1573	\$0.4729	\$39.35	\$39.35
<b>T-53</b>	<b>Com &amp; Ind Rate - High Annual Use, High Load Factor</b>			Base rate +			Demand Rate	Customer Charge +	Fixed Charge (per month)
	Maximum Daily Contract Quantity (MDCQ)			\$2.1919			\$2.1919		
	FR & NAG				\$0.0107	\$0.2838	\$0.2945	\$918.50	\$918.50
	BLK	plus	Therms		\$0.0107	\$0.1573	\$0.1680	\$918.50	\$918.50

Customer Charge includes cost of reading, billing and accounting.

Retention Rate Line Loss	
Blackstone Service Area	1.79%
Fall River & North Attleboro Service Area	2.91%

Local Distribution Adjustment Factors (LDAF):				
Fall River & North Attleboro		Blackstone		
T-1 & T-2	\$0.6217	\$0.3755	<b>R-1B</b>	\$0.3755
T-3 & T-4	\$0.6217	\$0.3755		
T-41, T-42, & T-43	\$0.3664	\$0.2097	<b>G-41B</b>	\$0.2097
T-51, T-52, & T-53	\$0.2838	\$0.1573	<b>G-51B</b>	\$0.1573
Revenue Decoupling Adjustment Factor (RDAF)				
T-1 & T-2	\$0.0438		<b>R-1B</b>	\$0.0438
T-3 & T-4	\$0.0438			
T-41, T-42, & T-43	\$0.0463		<b>G-41B</b>	\$0.0463
T-51, T-52, & T-53	\$0.0107		<b>G-51B</b>	\$0.0107

# Liberty

## Sales Service Rates - Off-Peak Effective June 1, 2022

R-1	Residential Rate - Non Heating			Base rate +	GAF +	RDAF +	LDAF =	Variable Rate	Customer Charge +	Fixed Charge (per month)
	FR & NAG	ALL	Therms	\$0.4986	\$1.3956	\$0.0438	\$0.6217	\$2.5597	\$11.38	\$11.38
	BLK	ALL	Therms	\$0.4986	\$1.2281	\$0.0438	\$0.3755	\$2.1460	\$11.38	\$11.38
R-1B	Residential Rate - Non Heating (Annual Use Less Than 75 Therms)			Base rate +	GAF +	RDAF +	LDAF =	Variable Rate	Customer Charge +	Fixed Charge (per month)
	BLK	ALL	Therms	\$0.4986	\$1.2281	\$0.0438	\$0.3755	\$2.1460	\$9.75	\$9.75
R-2	Residential Low Income Rate - Non Heating			Use rates as shown for R-1 and apply 25% discount to total amount.						
R-3	Residential Rate - Heating			Base rate +	GAF +	RDAF +	LDAF =	Variable Rate	Customer Charge +	Fixed Charge (per month)
	FR & NAG	ALL	Therms	\$0.3393	\$1.3956	\$0.0438	\$0.6217	\$2.4004	\$11.80	\$11.80
	BLK	ALL	Therms	\$0.3393	\$1.2281	\$0.0438	\$0.3755	\$1.9867	\$11.80	\$11.80
R-4	Residential Low Income Rate - Heating			Use rates as shown for R-3 and apply 25% discount to total amount.						
G-41	Com & Ind Rate - Low Annual Use, Low Load Factor			Base rate +	GAF +	RDAF +	LDAF =	Variable Rate	Customer Charge +	Fixed Charge (per month)
	FR & NAG	ALL	Therms	\$0.2784	\$1.3956	\$0.0463	\$0.3664	\$2.0867	\$26.23	\$26.23
	BLK	ALL	Therms	\$0.2784	\$1.2281	\$0.0463	\$0.2097	\$1.7625	\$26.23	\$26.23
G-41B	Com & Ind Rate - Low Annual Use, Low Load Factor (Annual Use Less Than 700 Therms)			Base rate +	GAF +	RDAF +	LDAF =	Variable Rate	Customer Charge +	Fixed Charge (per month)
	BLK	ALL	Therms	\$0.2784	\$1.2281	\$0.0463	\$0.2097	\$1.7625	\$13.00	\$13.00
G-42	Com & Ind Rate - Medium Annual Use, Low Load Factor			Base rate +	GAF +	RDAF +	LDAF =	Variable Rate	Customer Charge +	Fixed Charge (per month)
	FR & NAG	ALL	Therms	\$0.2911	\$1.3956	\$0.0463	\$0.3664	\$2.0994	\$39.35	\$39.35
	BLK	ALL	Therms	\$0.2911	\$1.2281	\$0.0463	\$0.2097	\$1.7752	\$39.35	\$39.35
G-43	Com & Ind Rate - High Annual Use, Low Load Factor			Base rate +	GAF +	RDAF +	LDAF =	Variable Rate	Customer Charge +	Fixed Charge (per month)
	FR & NAG	ALL	Therms	\$0.1671	\$1.3956	\$0.0463	\$0.3664	\$1.9754	\$918.50	\$918.50
	BLK	ALL	Therms	\$0.1671	\$1.2281	\$0.0463	\$0.2097	\$1.6512	\$918.50	\$918.50
G-51	Com & Ind Rate - Low Annual Use, High Load Factor			Base rate +	GAF +	RDAF +	LDAF =	Variable Rate	Customer Charge +	Fixed Charge (per month)
	FR & NAG	ALL	Therms	\$0.2565	\$1.3956	\$0.0107	\$0.2838	\$1.9466	\$26.23	\$26.23
	BLK	ALL	Therms	\$0.2565	\$1.2281	\$0.0107	\$0.1573	\$1.6526	\$26.23	\$26.23
G-51B	Com & Ind Rate - Low Annual Use, High Load Factor (Annual Use Less than 400 Therms)			Base rate +	GAF +	RDAF +	LDAF =	Variable Rate	Customer Charge +	Fixed Charge (per month)
	BLK	ALL	Therms	\$0.2565	\$1.2281	\$0.0107	\$0.1573	\$1.6526	\$13.00	\$13.00
G-52	Com & Ind Rate - Medium Annual Use, High Load Factor			Base rate +	GAF +	RDAF +	LDAF =	Variable Rate	Customer Charge +	Fixed Charge (per month)
	FR & NAG	ALL	Therms	\$0.3049	\$1.3956	\$0.0107	\$0.2838	\$1.9950	\$39.35	\$39.35
	BLK	ALL	Therms	\$0.3049	\$1.2281	\$0.0107	\$0.1573	\$1.7010	\$39.35	\$39.35
G-53	Com & Ind rate - High Annual Use, High Load Factor			Base rate +				Demand Rate	Customer Charge +	Fixed Charge (per month)
	Maximum Daily Contract Quantity (MDCQ)			\$2.1919				\$2.1919		
	FR & NAG	plus	Therms		\$1.3956	\$0.0107	\$0.2838	\$1.6901	\$918.50	\$918.50
	BLK	plus	Therms		\$1.2281	\$0.0107	\$0.1573	\$1.3961	\$918.50	\$918.50

Customer Charge includes cost of reading, billing and accounting.

GAF - Fall River & North Attleboro Service Area	\$1.3956
Fixed Price Option	N/A
GAF - Blackstone Service Area	\$1.2281
Fixed Price Option	N/A

\* GAF = Gas Adjustment Factor

Local Distribution Adjustment Factors (LDAF):			
Fall River & North Attleboro		Blackstone	
R-1 & R-2	\$0.6217	R-1B	\$0.3755
R-3 & R-4	\$0.6217		
G-41, G-42, & G-43	\$0.3664	G-41B	\$0.2097
G-51, G-52, & G-53	\$0.2838	G-51B	\$0.1573
Revenue Decoupling Adjustment Factor (RDAF)			
R-1 & R-2	\$0.0438	R-1B	\$0.0438
R-3 & R-4	\$0.0438		
G-41, G-42, & G-43	\$0.0463	G-41B	\$0.0463
G-51, G-52, & G-53	\$0.0107	G-51B	\$0.0107

# Liberty

## Transportation Billing Rates - Off-Peak Effective June 1, 2022

T-1	Residential Rate - Non Heating			Base rate +	RDAF +	LDAF =	Variable Rate	Customer Charge +	Fixed Charge (per month)
	FR & NAG	ALL	Therms	\$0.4986	\$0.0438	\$0.6217	\$1.1641	\$11.38	\$11.38
	BLK	ALL	Therms	\$0.4986	\$0.0438	\$0.3755	\$0.9179	\$11.38	\$11.38
T-1B	Residential Rate - Non Heating (Annual Use Less Than 75 Therms)			Base rate +	RDAF +	LDAF =	Variable Rate	Customer Charge +	Fixed Charge (per month)
	BLK	ALL	Therms	\$0.4986	\$0.0438	\$0.3755	\$0.9179	\$9.75	\$9.75
T-2	Residential Low Income Rate - Non Heating			Use rates as shown for T-1 and apply 25% discount to total amount.					
T-3	Residential Rate - Heating			Base rate +	RDAF +	LDAF =	Variable Rate	Customer Charge +	Fixed Charge (per month)
	FR & NAG	ALL	Therms	\$0.3393	\$0.0438	\$0.6217	\$1.0048	\$11.80	\$11.80
	BLK	ALL	Therms	\$0.3393	\$0.0438	\$0.3755	\$0.7586	\$11.80	\$11.80
T-4	Residential Low Income Rate - Heating			Use rates as shown for T-3 and apply 25% discount to total amount.					
T-41	Com & Ind Rate - Low Annual Use, Low Load Factor			Base rate +	RDAF +	LDAF =	Variable Rate	Customer Charge +	Fixed Charge (per month)
	FR & NAG	ALL	Therms	\$0.2784	\$0.0463	\$0.3664	\$0.6911	\$26.23	\$26.23
	BLK	ALL	Therms	\$0.2784	\$0.0463	\$0.2097	\$0.5344	\$26.23	\$26.23
T-41B	Com & Ind Rate - Low Annual Use, Low Load Factor (Annual Use Less Than 700 Therms)			Base rate +	RDAF +	LDAF =	Variable Rate	Customer Charge +	Fixed Charge (per month)
	BLK	ALL	Therms	\$0.2784	\$0.0463	\$0.2097	\$0.5344	\$13.00	\$13.00
T-42	Com & Ind rate - Medium Annual Use, Low Load Factor			Base rate +	RDAF +	LDAF =	Variable Rate	Customer Charge +	Fixed Charge (per month)
	FR & NAG	ALL	Therms	\$0.2911	\$0.0463	\$0.3664	\$0.7038	\$39.35	\$39.35
	BLK	ALL	Therms	\$0.2911	\$0.0463	\$0.2097	\$0.5471	\$39.35	\$39.35
T-43	Com & Ind rate - High Annual Use, Low Load Factor			Base rate +	RDAF +	LDAF =	Variable Rate	Customer Charge +	Fixed Charge (per month)
	FR & NAG	ALL	Therms	\$0.1671	\$0.0463	\$0.3664	\$0.5798	\$918.50	\$918.50
	BLK	ALL	Therms	\$0.1671	\$0.0463	\$0.2097	\$0.4231	\$918.50	\$918.50
T-51	Com & Ind Rate - Low Annual Use, High Load Factor			Base rate +	RDAF +	LDAF =	Variable Rate	Customer Charge +	Fixed Charge (per month)
	FR & NAG	ALL	Therms	\$0.2565	\$0.0107	\$0.2838	\$0.5510	\$26.23	\$26.23
	BLK	ALL	Therms	\$0.2565	\$0.0107	\$0.1573	\$0.4245	\$26.23	\$26.23
T-51B	Com & Ind Rate - Low Annual Use, High Load Factor (Annual Use Less than 400 Therms)			Base rate +	RDAF +	LDAF =	Variable Rate	Customer Charge +	Fixed Charge (per month)
	BLK	ALL	Therms	\$0.2565	\$0.0107	\$0.1573	\$0.4245	\$13.00	\$13.00
T-52	Com & Ind rate - Medium Annual Use, High Load Factor			Base rate +	RDAF +	LDAF =	Variable Rate	Customer Charge +	Fixed Charge (per month)
	FR & NAG	ALL	Therms	\$0.3049	\$0.0107	\$0.2838	\$0.5994	\$39.35	\$39.35
	BLK	ALL	Therms	\$0.3049	\$0.0107	\$0.1573	\$0.4729	\$39.35	\$39.35
T-53	Com & Ind Rate - High Annual Use, High Load Factor			Base rate +			Demand Rate	Customer Charge +	Fixed Charge (per month)
	Maximum Daily Contract Quantity (MDCQ)			\$2.1919			\$2.1919		\$2.1919
	FR & NAG				\$0.0107	\$0.2838	\$0.2945	\$918.50	\$918.50
	BLK	plus	Therms		\$0.0107	\$0.1573	\$0.1680	\$918.50	\$918.50

Customer Charge includes cost of reading, billing and accounting.

Retention Rate Line Loss	
Blackstone Service Area	1.79%
Fall River & North Attleboro Service Area	2.91%

Local Distribution Adjustment Factors (LDAF):			
Fall River & North Attleboro		Blackstone	
T-1 & T-2	\$0.6217	\$0.3755	R-1B \$0.3755
T-3 & T-4	\$0.6217	\$0.3755	
T-41, T-42, & T-43	\$0.3664	\$0.2097	G-41B \$0.2097
T-51, T-52, & T-53	\$0.2838	\$0.1573	G-51B \$0.1573
Revenue Decoupling Adjustment Factor (RDAF)			
T-1 & T-2	\$0.0438		R-1B \$0.0438
T-3 & T-4	\$0.0438		
T-41, T-42, & T-43	\$0.0463		G-41B \$0.0463
T-51, T-52, & T-53	\$0.0107		G-51B \$0.0107



# Liberty

## Sales Service Rates - Off-Peak Effective July 1, 2022

R-1	Residential Rate - Non Heating			Base rate +	GAF +	RDAF +	LDAF =	Variable Rate	Customer Charge +	Fixed Charge (per month)
	FR & NAG	ALL	Therms	\$0.4986	\$0.8678	\$0.0438	\$0.6217	\$2.0319	\$11.38	\$11.38
	BLK	ALL	Therms	\$0.4986	\$1.2281	\$0.0438	\$0.3755	\$2.1460	\$11.38	\$11.38
R-1B	Residential Rate - Non Heating (Annual Use Less Than 75 Therms)			Base rate +	GAF +	RDAF +	LDAF =	Variable Rate	Customer Charge +	Fixed Charge (per month)
	BLK	ALL	Therms	\$0.4986	\$1.2281	\$0.0438	\$0.3755	\$2.1460	\$9.75	\$9.75
R-2	Residential Low Income Rate - Non Heating			Use rates as shown for R-1 and apply 25% discount to total amount.						
R-3	Residential Rate - Heating			Base rate +	GAF +	RDAF +	LDAF =	Variable Rate	Customer Charge +	Fixed Charge (per month)
	FR & NAG	ALL	Therms	\$0.3393	\$0.8678	\$0.0438	\$0.6217	\$1.8726	\$11.80	\$11.80
	BLK	ALL	Therms	\$0.3393	\$1.2281	\$0.0438	\$0.3755	\$1.9867	\$11.80	\$11.80
R-4	Residential Low Income Rate - Heating			Use rates as shown for R-3 and apply 25% discount to total amount.						
G-41	Com & Ind Rate - Low Annual Use, Low Load Factor			Base rate +	GAF +	RDAF +	LDAF =	Variable Rate	Customer Charge +	Fixed Charge (per month)
	FR & NAG	ALL	Therms	\$0.2784	\$0.8678	\$0.0463	\$0.3664	\$1.5589	\$26.23	\$26.23
	BLK	ALL	Therms	\$0.2784	\$1.2281	\$0.0463	\$0.2097	\$1.7625	\$26.23	\$26.23
G-41B	Com & Ind Rate - Low Annual Use, Low Load Factor (Annual Use Less Than 700 Therms)			Base rate +	GAF +	RDAF +	LDAF =	Variable Rate	Customer Charge +	Fixed Charge (per month)
	BLK	ALL	Therms	\$0.2784	\$1.2281	\$0.0463	\$0.2097	\$1.7625	\$13.00	\$13.00
G-42	Com & Ind Rate - Medium Annual Use, Low Load Factor			Base rate +	GAF +	RDAF +	LDAF =	Variable Rate	Customer Charge +	Fixed Charge (per month)
	FR & NAG	ALL	Therms	\$0.2911	\$0.8678	\$0.0463	\$0.3664	\$1.5716	\$39.35	\$39.35
	BLK	ALL	Therms	\$0.2911	\$1.2281	\$0.0463	\$0.2097	\$1.7752	\$39.35	\$39.35
G-43	Com & Ind Rate - High Annual Use, Low Load Factor			Base rate +	GAF +	RDAF +	LDAF =	Variable Rate	Customer Charge +	Fixed Charge (per month)
	FR & NAG	ALL	Therms	\$0.1671	\$0.8678	\$0.0463	\$0.3664	\$1.4476	\$918.50	\$918.50
	BLK	ALL	Therms	\$0.1671	\$1.2281	\$0.0463	\$0.2097	\$1.6512	\$918.50	\$918.50
G-51	Com & Ind Rate - Low Annual Use, High Load Factor			Base rate +	GAF +	RDAF +	LDAF =	Variable Rate	Customer Charge +	Fixed Charge (per month)
	FR & NAG	ALL	Therms	\$0.2565	\$0.8678	\$0.0107	\$0.2838	\$1.4188	\$26.23	\$26.23
	BLK	ALL	Therms	\$0.2565	\$1.2281	\$0.0107	\$0.1573	\$1.6526	\$26.23	\$26.23
G-51B	Com & Ind Rate - Low Annual Use, High Load Factor (Annual Use Less than 400 Therms)			Base rate +	GAF +	RDAF +	LDAF =	Variable Rate	Customer Charge +	Fixed Charge (per month)
	BLK	ALL	Therms	\$0.2565	\$1.2281	\$0.0107	\$0.1573	\$1.6526	\$13.00	\$13.00
G-52	Com & Ind Rate - Medium Annual Use, High Load Factor			Base rate +	GAF +	RDAF +	LDAF =	Variable Rate	Customer Charge +	Fixed Charge (per month)
	FR & NAG	ALL	Therms	\$0.3049	\$0.8678	\$0.0107	\$0.2838	\$1.4672	\$39.35	\$39.35
	BLK	ALL	Therms	\$0.3049	\$1.2281	\$0.0107	\$0.1573	\$1.7010	\$39.35	\$39.35
G-53	Com & Ind rate - High Annual Use, High Load Factor			Base rate +				Demand Rate	Customer Charge +	Fixed Charge (per month)
	Maximum Daily Contract Quantity (MDCQ)			\$2.1919				\$2.1919		
	FR & NAG	plus	Therms		\$0.8678	\$0.0107	\$0.2838	\$1.1623	\$918.50	\$918.50
	BLK	plus	Therms		\$1.2281	\$0.0107	\$0.1573	\$1.3961	\$918.50	\$918.50

Customer Charge includes cost of reading, billing and accounting.

GAF - Fall River & North Attleboro Service Area	\$0.8678
Fixed Price Option	N/A
GAF - Blackstone Service Area	\$1.2281
Fixed Price Option	N/A

\* GAF = Gas Adjustment Factor

Local Distribution Adjustment Factors (LDAF):			
Fall River & North Attleboro		Blackstone	
R-1 & R-2	\$0.6217	R-1B	\$0.3755
R-3 & R-4	\$0.6217	G-41B	\$0.2097
G-41, G-42, & G-43	\$0.3664	G-51B	\$0.1573
G-51, G-52, & G-53	\$0.2838		
Revenue Decoupling Adjustment Factor (RDAF)			
R-1 & R-2	\$0.0438	R-1B	\$0.0438
R-3 & R-4	\$0.0438		
G-41, G-42, & G-43	\$0.0463	G-41B	\$0.0463
G-51, G-52, & G-53	\$0.0107	G-51B	\$0.0107

# Liberty

## Transportation Billing Rates - Off-Peak Effective July 1, 2022

T-1	Residential Rate - Non Heating			Base rate +	RDAF +	LDAF =	Variable Rate	Customer Charge +	Fixed Charge (per month)
	FR & NAG	ALL	Therms	\$0.4986	\$0.0438	\$0.6217	\$1.1641	\$11.38	\$11.38
	BLK	ALL	Therms	\$0.4986	\$0.0438	\$0.3755	\$0.9179	\$11.38	\$11.38
T-1B	Residential Rate - Non Heating (Annual Use Less Than 75 Therms)			Base rate +	RDAF +	LDAF =	Variable Rate	Customer Charge +	Fixed Charge (per month)
	BLK	ALL	Therms	\$0.4986	\$0.0438	\$0.3755	\$0.9179	\$9.75	\$9.75
T-2	Residential Low Income Rate - Non Heating			Use rates as shown for T-1 and apply 25% discount to total amount.					
T-3	Residential Rate - Heating			Base rate +	RDAF +	LDAF =	Variable Rate	Customer Charge +	Fixed Charge (per month)
	FR & NAG	ALL	Therms	\$0.3393	\$0.0438	\$0.6217	\$1.0048	\$11.80	\$11.80
	BLK	ALL	Therms	\$0.3393	\$0.0438	\$0.3755	\$0.7586	\$11.80	\$11.80
T-4	Residential Low Income Rate - Heating			Use rates as shown for T-3 and apply 25% discount to total amount.					
T-41	Com & Ind Rate - Low Annual Use, Low Load Factor			Base rate +	RDAF +	LDAF =	Variable Rate	Customer Charge +	Fixed Charge (per month)
	FR & NAG	ALL	Therms	\$0.2784	\$0.0463	\$0.3664	\$0.6911	\$26.23	\$26.23
	BLK	ALL	Therms	\$0.2784	\$0.0463	\$0.2097	\$0.5344	\$26.23	\$26.23
T-41B	Com & Ind Rate - Low Annual Use, Low Load Factor (Annual Use Less Than 700 Therms)			Base rate +	RDAF +	LDAF =	Variable Rate	Customer Charge +	Fixed Charge (per month)
	BLK	ALL	Therms	\$0.2784	\$0.0463	\$0.2097	\$0.5344	\$13.00	\$13.00
T-42	Com & Ind rate - Medium Annual Use, Low Load Factor			Base rate +	RDAF +	LDAF =	Variable Rate	Customer Charge +	Fixed Charge (per month)
	FR & NAG	ALL	Therms	\$0.2911	\$0.0463	\$0.3664	\$0.7038	\$39.35	\$39.35
	BLK	ALL	Therms	\$0.2911	\$0.0463	\$0.2097	\$0.5471	\$39.35	\$39.35
T-43	Com & Ind rate - High Annual Use, Low Load Factor			Base rate +	RDAF +	LDAF =	Variable Rate	Customer Charge +	Fixed Charge (per month)
	FR & NAG	ALL	Therms	\$0.1671	\$0.0463	\$0.3664	\$0.5798	\$918.50	\$918.50
	BLK	ALL	Therms	\$0.1671	\$0.0463	\$0.2097	\$0.4231	\$918.50	\$918.50
T-51	Com & Ind Rate - Low Annual Use, High Load Factor			Base rate +	RDAF +	LDAF =	Variable Rate	Customer Charge +	Fixed Charge (per month)
	FR & NAG	ALL	Therms	\$0.2565	\$0.0107	\$0.2838	\$0.5510	\$26.23	\$26.23
	BLK	ALL	Therms	\$0.2565	\$0.0107	\$0.1573	\$0.4245	\$26.23	\$26.23
T-51B	Com & Ind Rate - Low Annual Use, High Load Factor (Annual Use Less than 400 Therms)			Base rate +	RDAF +	LDAF =	Variable Rate	Customer Charge +	Fixed Charge (per month)
	BLK	ALL	Therms	\$0.2565	\$0.0107	\$0.1573	\$0.4245	\$13.00	\$13.00
T-52	Com & Ind rate - Medium Annual Use, High Load Factor			Base rate +	RDAF +	LDAF =	Variable Rate	Customer Charge +	Fixed Charge (per month)
	FR & NAG	ALL	Therms	\$0.3049	\$0.0107	\$0.2838	\$0.5994	\$39.35	\$39.35
	BLK	ALL	Therms	\$0.3049	\$0.0107	\$0.1573	\$0.4729	\$39.35	\$39.35
T-53	Com & Ind Rate - High Annual Use, High Load Factor			Base rate +			Demand Rate	Customer Charge +	Fixed Charge (per month)
	Maximum Daily Contract Quantity (MDCQ)			\$2.1919			\$2.1919		
	FR & NAG				\$0.0107	\$0.2838	\$0.2945	\$918.50	\$918.50
	BLK	plus	Therms		\$0.0107	\$0.1573	\$0.1680	\$918.50	\$918.50

Customer Charge includes cost of reading, billing and accounting.

Retention Rate Line Loss	
Blackstone Service Area	1.79%
Fall River & North Attleboro Service Area	2.91%

Local Distribution Adjustment Factors (LDAF):			
Fall River & North Attleboro		Blackstone	
T-1 & T-2	\$0.6217	\$0.3755	R-1B \$0.3755
T-3 & T-4	\$0.6217	\$0.3755	
T-41, T-42, & T-43	\$0.3664	\$0.2097	G-41B \$0.2097
T-51, T-52, & T-53	\$0.2838	\$0.1573	G-51B \$0.1573
Revenue Decoupling Adjustment Factor (RDAF)			
T-1 & T-2	\$0.0438		R-1B \$0.0438
T-3 & T-4	\$0.0438		
T-41, T-42, & T-43	\$0.0463		G-41B \$0.0463
T-51, T-52, & T-53	\$0.0107		G-51B \$0.0107

# Liberty

## Sales Service Rates - Off-Peak Effective August 1, 2022

R-1	Residential Rate - Non Heating			Base rate +	GAF +	RDAF +	LDAF =	Variable Rate	Customer Charge +	Fixed Charge (per month)
	FR & NAG	ALL	Therms	\$0.4986	\$0.8678	\$0.0438	\$0.6217	\$2.0319	\$11.38	\$11.38
	BLK	ALL	Therms	\$0.4986	\$0.8418	\$0.0438	\$0.3755	\$1.7597	\$11.38	\$11.38
R-1B	Residential Rate - Non Heating (Annual Use Less Than 75 Therms)			Base rate +	GAF +	RDAF +	LDAF =	Variable Rate	Customer Charge +	Fixed Charge (per month)
	BLK	ALL	Therms	\$0.4986	\$0.8418	\$0.0438	\$0.3755	\$1.7597	\$9.75	\$9.75
R-2	Residential Low Income Rate - Non Heating			Use rates as shown for R-1 and apply 25% discount to total amount.						
R-3	Residential Rate - Heating			Base rate +	GAF +	RDAF +	LDAF =	Variable Rate	Customer Charge +	Fixed Charge (per month)
	FR & NAG	ALL	Therms	\$0.3393	\$0.8678	\$0.0438	\$0.6217	\$1.8726	\$11.80	\$11.80
	BLK	ALL	Therms	\$0.3393	\$0.8418	\$0.0438	\$0.3755	\$1.6004	\$11.80	\$11.80
R-4	Residential Low Income Rate - Heating			Use rates as shown for R-3 and apply 25% discount to total amount.						
G-41	Com & Ind Rate - Low Annual Use, Low Load Factor			Base rate +	GAF +	RDAF +	LDAF =	Variable Rate	Customer Charge +	Fixed Charge (per month)
	FR & NAG	ALL	Therms	\$0.2784	\$0.8678	\$0.0463	\$0.3664	\$1.5589	\$26.23	\$26.23
	BLK	ALL	Therms	\$0.2784	\$0.8418	\$0.0463	\$0.2097	\$1.3762	\$26.23	\$26.23
G-41B	Com & Ind Rate - Low Annual Use, Low Load Factor (Annual Use Less Than 700 Therms)			Base rate +	GAF +	RDAF +	LDAF =	Variable Rate	Customer Charge +	Fixed Charge (per month)
	BLK	ALL	Therms	\$0.2784	\$0.8418	\$0.0463	\$0.2097	\$1.3762	\$13.00	\$13.00
G-42	Com & Ind Rate - Medium Annual Use, Low Load Factor			Base rate +	GAF +	RDAF +	LDAF =	Variable Rate	Customer Charge +	Fixed Charge (per month)
	FR & NAG	ALL	Therms	\$0.2911	\$0.8678	\$0.0463	\$0.3664	\$1.5716	\$39.35	\$39.35
	BLK	ALL	Therms	\$0.2911	\$0.8418	\$0.0463	\$0.2097	\$1.3889	\$39.35	\$39.35
G-43	Com & Ind Rate - High Annual Use, Low Load Factor			Base rate +	GAF +	RDAF +	LDAF =	Variable Rate	Customer Charge +	Fixed Charge (per month)
	FR & NAG	ALL	Therms	\$0.1671	\$0.8678	\$0.0463	\$0.3664	\$1.4476	\$918.50	\$918.50
	BLK	ALL	Therms	\$0.1671	\$0.8418	\$0.0463	\$0.2097	\$1.2649	\$918.50	\$918.50
G-51	Com & Ind Rate - Low Annual Use, High Load Factor			Base rate +	GAF +	RDAF +	LDAF =	Variable Rate	Customer Charge +	Fixed Charge (per month)
	FR & NAG	ALL	Therms	\$0.2565	\$0.8678	\$0.0107	\$0.2838	\$1.4188	\$26.23	\$26.23
	BLK	ALL	Therms	\$0.2565	\$0.8418	\$0.0107	\$0.1573	\$1.2663	\$26.23	\$26.23
G-51B	Com & Ind Rate - Low Annual Use, High Load Factor (Annual Use Less than 400 Therms)			Base rate +	GAF +	RDAF +	LDAF =	Variable Rate	Customer Charge +	Fixed Charge (per month)
	BLK	ALL	Therms	\$0.2565	\$0.8418	\$0.0107	\$0.1573	\$1.2663	\$13.00	\$13.00
G-52	Com & Ind Rate - Medium Annual Use, High Load Factor			Base rate +	GAF +	RDAF +	LDAF =	Variable Rate	Customer Charge +	Fixed Charge (per month)
	FR & NAG	ALL	Therms	\$0.3049	\$0.8678	\$0.0107	\$0.2838	\$1.4672	\$39.35	\$39.35
	BLK	ALL	Therms	\$0.3049	\$0.8418	\$0.0107	\$0.1573	\$1.3147	\$39.35	\$39.35
G-53	Com & Ind rate - High Annual Use, High Load Factor			Base rate +				Demand Rate	Customer Charge +	Fixed Charge (per month)
			Maximum Daily Contract Quantity (MDCQ)	\$2.1919				\$2.1919		
	FR & NAG	plus	Therms		\$0.8678	\$0.0107	\$0.2838	\$1.1623	\$918.50	\$918.50
	BLK	plus	Therms		\$0.8418	\$0.0107	\$0.1573	\$1.0098	\$918.50	\$918.50

Customer Charge includes cost of reading, billing and accounting.

GAF - Fall River & North Attleboro Service Area	\$0.8678
Fixed Price Option	N/A
GAF - Blackstone Service Area	\$0.8418
Fixed Price Option	N/A

\* GAF = Gas Adjustment Factor

Local Distribution Adjustment Factors (LDAF):			
Fall River & North Attleboro		Blackstone	
R-1 & R-2	\$0.6217	R-1B	\$0.3755
R-3 & R-4	\$0.6217		\$0.3755
G-41, G-42, & G-43	\$0.3664	G-41B	\$0.2097
G-51, G-52, & G-53	\$0.2838	G-51B	\$0.1573
Revenue Decoupling Adjustment Factor (RDAF)			
R-1 & R-2	\$0.0438	R-1B	\$0.0438
R-3 & R-4	\$0.0438		
G-41, G-42, & G-43	\$0.0463	G-41B	\$0.0463
G-51, G-52, & G-53	\$0.0107	G-51B	\$0.0107

# Liberty

## Transportation Billing Rates - Off-Peak Effective August 1, 2022

T-1	Residential Rate - Non Heating			Base rate +	RDAF +	LDAF =	Variable Rate	Customer Charge +	Fixed Charge (per month)
	FR & NAG	ALL	Therms	\$0.4986	\$0.0438	\$0.6217	\$1.1641	\$11.38	\$11.38
	BLK	ALL	Therms	\$0.4986	\$0.0438	\$0.3755	\$0.9179	\$11.38	\$11.38
T-1B	Residential Rate - Non Heating (Annual Use Less Than 75 Therms)			Base rate +	RDAF +	LDAF =	Variable Rate	Customer Charge +	Fixed Charge (per month)
	BLK	ALL	Therms	\$0.4986	\$0.0438	\$0.3755	\$0.9179	\$9.75	\$9.75
T-2	Residential Low Income Rate - Non Heating			Use rates as shown for T-1 and apply 25% discount to total amount.					
T-3	Residential Rate - Heating			Base rate +	RDAF +	LDAF =	Variable Rate	Customer Charge +	Fixed Charge (per month)
	FR & NAG	ALL	Therms	\$0.3393	\$0.0438	\$0.6217	\$1.0048	\$11.80	\$11.80
	BLK	ALL	Therms	\$0.3393	\$0.0438	\$0.3755	\$0.7586	\$11.80	\$11.80
T-4	Residential Low Income Rate - Heating			Use rates as shown for T-3 and apply 25% discount to total amount.					
T-41	Com & Ind Rate - Low Annual Use, Low Load Factor			Base rate +	RDAF +	LDAF =	Variable Rate	Customer Charge +	Fixed Charge (per month)
	FR & NAG	ALL	Therms	\$0.2784	\$0.0463	\$0.3664	\$0.6911	\$26.23	\$26.23
	BLK	ALL	Therms	\$0.2784	\$0.0463	\$0.2097	\$0.5344	\$26.23	\$26.23
T-41B	Com & Ind Rate - Low Annual Use, Low Load Factor (Annual Use Less Than 700 Therms)			Base rate +	RDAF +	LDAF =	Variable Rate	Customer Charge +	Fixed Charge (per month)
	BLK	ALL	Therms	\$0.2784	\$0.0463	\$0.2097	\$0.5344	\$13.00	\$13.00
T-42	Com & Ind rate - Medium Annual Use, Low Load Factor			Base rate +	RDAF +	LDAF =	Variable Rate	Customer Charge +	Fixed Charge (per month)
	FR & NAG	ALL	Therms	\$0.2911	\$0.0463	\$0.3664	\$0.7038	\$39.35	\$39.35
	BLK	ALL	Therms	\$0.2911	\$0.0463	\$0.2097	\$0.5471	\$39.35	\$39.35
T-43	Com & Ind rate - High Annual Use, Low Load Factor			Base rate +	RDAF +	LDAF =	Variable Rate	Customer Charge +	Fixed Charge (per month)
	FR & NAG	ALL	Therms	\$0.1671	\$0.0463	\$0.3664	\$0.5798	\$918.50	\$918.50
	BLK	ALL	Therms	\$0.1671	\$0.0463	\$0.2097	\$0.4231	\$918.50	\$918.50
T-51	Com & Ind Rate - Low Annual Use, High Load Factor			Base rate +	RDAF +	LDAF =	Variable Rate	Customer Charge +	Fixed Charge (per month)
	FR & NAG	ALL	Therms	\$0.2565	\$0.0107	\$0.2838	\$0.5510	\$26.23	\$26.23
	BLK	ALL	Therms	\$0.2565	\$0.0107	\$0.1573	\$0.4245	\$26.23	\$26.23
T-51B	Com & Ind Rate - Low Annual Use, High Load Factor (Annual Use Less than 400 Therms)			Base rate +	RDAF +	LDAF =	Variable Rate	Customer Charge +	Fixed Charge (per month)
	BLK	ALL	Therms	\$0.2565	\$0.0107	\$0.1573	\$0.4245	\$13.00	\$13.00
T-52	Com & Ind rate - Medium Annual Use, High Load Factor			Base rate +	RDAF +	LDAF =	Variable Rate	Customer Charge +	Fixed Charge (per month)
	FR & NAG	ALL	Therms	\$0.3049	\$0.0107	\$0.2838	\$0.5994	\$39.35	\$39.35
	BLK	ALL	Therms	\$0.3049	\$0.0107	\$0.1573	\$0.4729	\$39.35	\$39.35
T-53	Com & Ind Rate - High Annual Use, High Load Factor			Base rate +			Demand Rate	Customer Charge +	Fixed Charge (per month)
	Maximum Daily Contract Quantity (MDCQ)			\$2.1919			\$2.1919		
	FR & NAG				\$0.0107	\$0.2838	\$0.2945	\$918.50	\$918.50
	BLK	plus	Therms		\$0.0107	\$0.1573	\$0.1680	\$918.50	\$918.50

Customer Charge includes cost of reading, billing and accounting.

Retention Rate Line Loss	
Blackstone Service Area	1.79%
Fall River & North Attleboro Service Area	2.91%

Local Distribution Adjustment Factors (LDAF):			
Fall River & North Attleboro		Blackstone	
T-1 & T-2	\$0.6217	\$0.3755	R-1B \$0.3755
T-3 & T-4	\$0.6217	\$0.3755	
T-41, T-42, & T-43	\$0.3664	\$0.2097	G-41B \$0.2097
T-51, T-52, & T-53	\$0.2838	\$0.1573	G-51B \$0.1573
Revenue Decoupling Adjustment Factor (RDAF)			
T-1 & T-2	\$0.0438		R-1B \$0.0438
T-3 & T-4	\$0.0438		
T-41, T-42, & T-43	\$0.0463		G-41B \$0.0463
T-51, T-52, & T-53	\$0.0107		G-51B \$0.0107

# Liberty

## Sales Service Rates - Peak Effective November 1, 2022

R-1 Residential Rate - Non Heating			Base rate +	GAF +	RDAF +	LDAF =	Variable Rate	Customer Charge +	Fixed Charge (per month)
Liberty ALL	Therms		\$0.5231	\$0.9664	\$0.0391	\$0.6447	\$2.1733	\$11.38	\$11.38
Former Blackstone ALL	Therms		\$0.5231	\$1.7197	\$0.0391	\$0.3985	\$2.6804	\$11.38	\$11.38

R-1B Residential Rate - Non Heating (Annual Use Less Than 75 Therms)			Base rate +	GAF +	RDAF +	LDAF =	Variable Rate	Customer Charge +	Fixed Charge (per month)
Former Blackstone ALL	Therms		\$0.5231	\$1.7197	\$0.0391	\$0.3985	\$2.6804	\$9.75	\$9.75

**R-2 Residential Low Income Rate - Non Heating**  
Use rates as shown for R-1 and apply 25% discount to total amount.

R-3 Residential Rate - Heating			Base rate +	GAF +	RDAF +	LDAF =	Variable Rate	Customer Charge +	Fixed Charge (per month)
Liberty ALL	Therms		\$0.4561	\$0.9664	\$0.0391	\$0.6447	\$2.1063	\$11.80	\$11.80
Former Blackstone ALL	Therms		\$0.4561	\$1.7197	\$0.0391	\$0.3985	\$2.6134	\$11.80	\$11.80

**R-4 Residential Low Income Rate - Heating**  
Use rates as shown for R-3 and apply 25% discount to total amount.

G-41 Com & Ind Rate - Low Annual Use, Low Load Factor			Base rate +	GAF +	RDAF +	LDAF =	Variable Rate	Customer Charge +	Fixed Charge (per month)
Liberty ALL	Therms		\$0.4626	\$0.9664	\$0.0303	\$0.3463	\$1.8056	\$26.23	\$26.23
Former Blackstone ALL	Therms		\$0.4626	\$1.7197	\$0.0303	\$0.1896	\$2.4022	\$26.23	\$26.23

G-41B Com & Ind Rate - Low Annual Use, Low Load Factor (Annual Use Less Than 700 Therms)			Base rate +	GAF +	RDAF +	LDAF =	Variable Rate	Customer Charge +	Fixed Charge (per month)
Former Blackstone ALL	Therms		\$0.4626	\$1.7197	\$0.0303	\$0.1896	\$2.4022	\$13.00	\$13.00

G-42 Com & Ind Rate - Medium Annual Use, Low Load Factor			Base rate +	GAF +	RDAF +	LDAF =	Variable Rate	Customer Charge +	Fixed Charge (per month)
Liberty ALL	Therms		\$0.4355	\$0.9664	\$0.0303	\$0.3463	\$1.7785	\$39.35	\$39.35
Former Blackstone ALL	Therms		\$0.4355	\$1.7197	\$0.0303	\$0.1896	\$2.3751	\$39.35	\$39.35

G-43 Com & Ind Rate - High Annual Use, Low Load Factor			Base rate +	GAF +	RDAF +	LDAF =	Variable Rate	Customer Charge +	Fixed Charge (per month)
Liberty ALL	Therms		\$0.2388	\$0.9664	\$0.0303	\$0.3463	\$1.5818	\$918.50	\$918.50
Former Blackstone ALL	Therms		\$0.2388	\$1.7197	\$0.0303	\$0.1896	\$2.1784	\$918.50	\$918.50

G-51 Com & Ind Rate - Low Annual Use, High Load Factor			Base rate +	GAF +	RDAF +	LDAF =	Variable Rate	Customer Charge +	Fixed Charge (per month)
Liberty ALL	Therms		\$0.3902	\$0.9664	\$0.0276	\$0.2474	\$1.6316	\$26.23	\$26.23
Former Blackstone ALL	Therms		\$0.3902	\$1.7197	\$0.0276	\$0.1209	\$2.2584	\$26.23	\$26.23

G-51B Com & Ind Rate - Low Annual Use, High Load Factor (Annual Use Less than 400 Therms)			Base rate +	GAF +	RDAF +	LDAF =	Variable Rate	Customer Charge +	Fixed Charge (per month)
Former Blackstone ALL	Therms		\$0.3902	\$1.7197	\$0.0276	\$0.1209	\$2.2584	\$13.00	\$13.00

G-52 Com & Ind Rate - Medium Annual Use, High Load Factor			Base rate +	GAF +	RDAF +	LDAF =	Variable Rate	Customer Charge +	Fixed Charge (per month)
Liberty ALL	Therms		\$0.4310	\$0.9664	\$0.0276	\$0.2474	\$1.6724	\$39.35	\$39.35
Former Blackstone ALL	Therms		\$0.4310	\$1.7197	\$0.0276	\$0.1209	\$2.2992	\$39.35	\$39.35

G-53 Com & Ind rate - High Annual Use, High Load Factor			Base rate +	Demand Rate	Customer Charge +	Fixed Charge (per month)
Maximum Daily Contract Quantity (MDCQ)			\$3.1311	\$3.1311		
Liberty plus	Therms		\$0.9664	\$0.2474	\$918.50	\$918.50
Former Blackstone plus	Therms		\$1.7197	\$0.1209	\$918.50	\$918.50

Customer Charge includes cost of reading, billing and accounting.

"GAF" (Gas Adjustment Factor)	\$0.9664
Fixed Price Option	\$0.9864
GAF - Former Blackstone Customers per Therm	\$1.7197
Fixed Price Option	\$1.7397

Local Distribution Adjustment Factors (LDAF):			
	Liberty	Former Blackstone	
R-1 & R-2	\$0.6447	R-1B	\$0.3985
R-3 & R-4	\$0.6447		
G-41, G-42, & G-43	\$0.3463	G-41B	\$0.1896
G-51, G-52, & G-53	\$0.2474	G-51B	\$0.1209
Revenue Decoupling Adjustment Factor (RDAF)			
R-1 & R-2	\$0.0391	R-1B	\$0.0391
R-3 & R-4	\$0.0391		
G-41, G-42, & G-43	\$0.0303	G-41B	\$0.0303
G-51, G-52, & G-53	\$0.0276	G-51B	\$0.0276

# Liberty

## Transportation Billing Rates - Peak Effective November 1, 2022

T-1 Residential rate - Non Heating	Base rate +	RDAF +	LDAF =	Variable Rate	Customer Charge +	Fixed Charge (per month)
Liberty ALL Therms	\$0.5231	\$0.0391	\$0.6447	\$1.2069	\$11.38	\$11.38
Former Blackstone ALL Therms	\$0.5231	\$0.0391	\$0.3985	\$0.9607	\$11.38	\$11.38

T-1B Residential Rate - Non Heating (Annual Use Less Than 75 Therms)	Base rate +	RDAF +	LDAF =	Variable Rate	Customer Charge +	Fixed Charge (per month)
Former Blackstone ALL Therms	\$0.5231	\$0.0391	\$0.3985	\$0.9607	\$9.75	\$9.75

**T-2 Residential low income rate - Non Heating**  
Use rates as shown for T-1 and apply 25% discount to total amount.

T-3 Residential rate - Heating	Base rate +	RDAF +	LDAF =	Variable Rate	Customer Charge +	Fixed Charge (per month)
Liberty ALL Therms	\$0.4561	\$0.0391	\$0.6447	\$1.1399	\$11.80	\$11.80
Former Blackstone ALL Therms	\$0.4561	\$0.0391	\$0.3985	\$0.8937	\$11.80	\$11.80

**T-4 Residential low income rate - Heating**  
Use rates as shown for T-3 and apply 25% discount to total amount.

T-41 Com & Ind rate - Low annual use, Low load factor	Base rate +	RDAF +	LDAF =	Variable Rate	Customer Charge +	Fixed Charge (per month)
Liberty ALL Therms	\$0.4626	\$0.0303	\$0.3463	\$0.8392	\$26.23	\$26.23
Former Blackstone ALL Therms	\$0.4626	\$0.0303	\$0.1896	\$0.6825	\$26.23	\$26.23

T-41B Com & Ind Rate - Low Annual Use, Low Load Factor (Annual Use Less Than 700 Therms)	Base rate +	RDAF +	LDAF =	Variable Rate	Customer Charge +	Fixed Charge (per month)
Former Blackstone ALL Therms	\$0.4626	\$0.0303	\$0.1896	\$0.6825	\$13.00	\$13.00

T-42 Com & Ind rate - Medium annual use, Low load factor	Base rate +	RDAF +	LDAF =	Variable Rate	Customer Charge +	Fixed Charge (per month)
Liberty ALL Therms	\$0.4355	\$0.0303	\$0.3463	\$0.8121	\$39.35	\$39.35
Former Blackstone ALL Therms	\$0.4355	\$0.0303	\$0.1896	\$0.6554	\$39.35	\$39.35

T-43 Com & Ind rate - High annual use, Low load factor	Base rate +	RDAF +	LDAF =	Variable Rate	Customer Charge +	Fixed Charge (per month)
Liberty ALL Therms	\$0.2388	\$0.0303	\$0.3463	\$0.6154	\$918.50	\$918.50
Former Blackstone ALL Therms	\$0.2388	\$0.0303	\$0.1896	\$0.4587	\$918.50	\$918.50

T-51 Com & Ind rate - Low annual use, High load factor	Base rate +	RDAF +	LDAF =	Variable Rate	Customer Charge +	Fixed Charge (per month)
Liberty ALL Therms	\$0.3902	\$0.0276	\$0.2474	\$0.6652	\$26.23	\$26.23
Former Blackstone ALL Therms	\$0.3902	\$0.0276	\$0.1209	\$0.5387	\$26.23	\$26.23

T-51B Com & Ind Rate - Low Annual Use, High Load Factor (Annual Use Less than 400 Therms)	Base rate +	RDAF +	LDAF =	Variable Rate	Customer Charge +	Fixed Charge (per month)
Former Blackstone ALL Therms	\$0.3902	\$0.0276	\$0.1209	\$0.5387	\$13.00	\$13.00

T-52 Com & Ind rate - Medium annual use, High load factor	Base rate +	RDAF +	LDAF =	Variable Rate	Customer Charge +	Fixed Charge (per month)
Liberty ALL Therms	\$0.4310	\$0.0276	\$0.2474	\$0.7060	\$39.35	\$39.35
Former Blackstone ALL Therms	\$0.4310	\$0.0276	\$0.1209	\$0.5795	\$39.35	\$39.35

T-53 Com & Ind rate - High annual use, High load factor	Base rate +	RDAF +	LDAF =	Demand Rate	Customer Charge +	Fixed Charge (per month)
Maximum Daily Contract Quantity (MDCQ)	\$3.1311			\$3.1311		
Liberty		\$0.0276	\$0.2474	\$0.2750	\$918.50	\$918.50
Former Blackstone plus Therms		\$0.0276	\$0.1209	\$0.1485	\$918.50	\$918.50

Customer Charge includes cost of reading, billing and accounting.

Retention Rate Line Loss	
Blackstone Service Area	1.79%
Fall River & North Attleboro Service Area	2.91%

Local Distribution Adjustment Factors (LDAF):				
Liberty		Former Blackstone		
T-1 & T-2	\$0.6447	\$0.3985	<b>R-1B</b>	\$0.3985
T-3 & T-4	\$0.6447	\$0.3985		
T-41, T-42, & T-43	\$0.3463	\$0.1896	<b>G-41B</b>	\$0.1896
T-51, T-52, & T-53	\$0.2474	\$0.1209	<b>G-51B</b>	\$0.1209
Revenue Decoupling Adjustment Factor (RDAF)				
T-1 & T-2	\$0.0391		<b>R-1B</b>	\$0.0391
T-3 & T-4	\$0.0391			
T-41, T-42, & T-43	\$0.0303		<b>G-41B</b>	\$0.0303
T-51, T-52, & T-53	\$0.0276		<b>G-51B</b>	\$0.0276

## Annual report of ...Liberty Utilities (New England Natural Gas Company) Corp..... Year ended December 31, 2022

EXPENDITURES FOR CERTAIN CIVIC, POLITICAL AND RELATED ACTIVITIES  
(ACCOUNT 426.4)

1. Report below all expenditures incurred by the respondent during the year for the purpose of influencing public opinion with respect to the election or appointment of public officials, referenda, legislation or ordinances (either with respect to the possible adoption of referenda, legislation or ordinances or repeal or modification of existing referenda, legislation or ordinances); approval, modification, or revocation of franchises; or for the purpose of influencing the decisions of public officials which are accounted for as Other Income Deductions, Expenditures for Certain Civic, Political and Related Activities; Account 426.4.

2. Advertising expenditures in this Account shall be classified according to subheadings, as follows: (a) radio, television, and motion picture advertising; (b) newspaper, magazine, and pamphlet advertising; (c) letters or inserts in customers' bills; (d) inserts in reports to stockholders;

(e) newspaper and magazine editorial services; and (f) other advertising.

3. Expenditures within the definition of paragraph (1), other than advertising shall be reported according to captions or descriptions, clearly indicating the nature and purpose of the activity.

4. If respondent has not incurred any expenditures contemplated by the instructions of Account 426.4, so state.

5. For reporting years which begin during the calendar year 1963 only, minor amounts may be grouped by classes if the number of items so grouped is shown.

Note: The classification of expenses as nonoperating and their inclusion in this account is for accounting purposes. It does not preclude Commission consideration of proof to the contrary for ratemaking or other purposes.

Line No.	Item (a)	Amount (b)
1		
2	AMERICAN CANCER SOCIETY	2,500
3	BLACKSTONE MEMORIAL DAY COMMITTEE	500
4	BLACKSTONE POLISH AMERICAN CITIZENS CLUB	100
5	BOYS & GIRLS CLUB OF FALL RIVER	8,500
6	CHILDRENS'S ADVOCACY CENTER OF BRISTOL COUNTY	1,000
7	CITIZENS FOR CITIZENS	3,000
8	DURFEE HILLTOPPER ATHLETIC FOUNDATION	1,500
9	DURFEE PARENTS ADVISORY COUNCIL	1,000
10	FALL RIVER SALVATION ARMY	2,250
11	FALLRIVER FIRE DEPARTMENT	4,330
12	FALLRIVER POLICE DEPARTMENT	2,500
13	FALLRIVER POLICE WORKING DOG FOUNDATION	3,000
14	GREATER FALL RIVER RE-CREATION	2,500
15	KAREN MANSI	346
16	KEEGAN WERLIN LLP	48,000
17	MASSACHUSETTS GOOD NEIGHBOR ENERGY FUND	11,000
18	STEPPING STONE INC	2,500
19	THE NEW ENGLAND COUNCIL	14,250
20	Internal AP entry BTL	6,374
21		
22		
23		
24		
25		
26		
27		
28		
29		
30	TOTAL	\$ 115,150
31		

## Annual report of ...Liberty Utilities (New England Natural Gas Company) Corp..... Year ended December 31, 2022

DEPOSITS AND COLLATERAL		
1. Statement of money and the value of any collateral held as guaranty for the payment of charges pursuant to Massachusetts General Laws, Chapter 164, Section 128.		
Line	Name of City or Town	Amount
1		
2	Attleboro Falls	1,750
3		
4	Blackstone	1,500
5		
6	Bellingham	3,500
7		
8	Fall River	244,569
9		
10	New Swansea	250
11		
12	North Attleboro	43,268
13		
14	Plainville	23,421
15		
16	Somerset	36,231
17		
18	South Attleboro	600
19		
20	Swansea	17,309
21		
22	Westport	8,875
23		
24	Freetown	250
25		
26		
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47		
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52		
53	TOTAL	381,524
54		



Annual report of ...Liberty Utilities (New England Natural Gas Company) Corp..... Year ended December 31, 2022

THIS RETURN IS SIGNED UNDER THE PENALTIES OF PERJURY

*tatiana roc*

Tatiana Roc

President- Liberty Utilities MA

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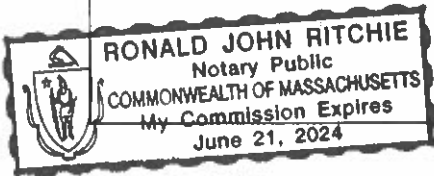
Directors.

SIGNATURES OF ABOVE PARTIES AFFIXED OUTSIDE OF THE COMMONWEALTH OF MASSACHUSETTS MUST BE PROPERLY SWORN TO

*Fall River, MA*.....ss. *April 28,*.....20 *23*

Then personally appeared *Tatiana Roc*

and severally made oath to the truth of the foregoing statement by them subscribed according to their best knowledge and belief.



*R. J. Ritchie*

Notary Public or  
Justice of the Peace.



# CALIFORNIA JURAT

A notary public or other officer completing this certificate verifies only the identity of the individual who signed the document, to which this certificate is attached, and not the truthfulness, accuracy, or validity of that document.

STATE OF CALIFORNIA }

COUNTY OF Contra Costa }

Subscribed and sworn to (or affirmed) before me on this 1st day of May, 2023  
Date Month Year

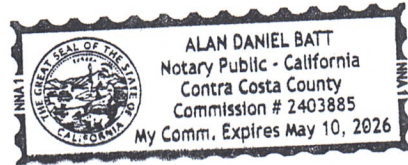
by Vincent Mocco Gaeto

*Name of Signers*

proved to me on the basis of satisfactory evidence to be the person(s) who appeared before me.

Signature: \_\_\_\_\_

*Signature of Notary Public*



*Seal*

*Place Notary Seal Above*

## OPTIONAL

*Though this section is optional, completing this information can deter alteration of the document or fraudulent attachment of this form to an unintended document.*

### Description of Attached Document

Title or Type of Document: Condensed Financial Return

Document Date: 5-1-23

Number of Pages: \_\_\_\_\_

Signer(s) Other Than Named Above: \_\_\_\_\_

Annual report of ... Liberty Utilities (New England Natural Gas Company) Corp.... Year ended December 31, 2022

THIS RETURN IS SIGNED UNDER THE PENALTIES OF PERJURY

*Charles F. Bass*

Charles F. Bass

Director

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Directors.

SIGNATURES OF ABOVE PARTIES AFFIXED OUTSIDE OF THE COMMONWEALTH OF MASSACHUSETTS MUST BE PROPERLY SWORN TO

New Hampshire Hillsborough County

5/1/2023

Then personally appeared *Charles F Bass*

and severally made oath to be true of the foregoing statement by them subscribed according to their best knowledge and belief.



*Katherine S. Gabris*

Notary Public or Justice of the Peace.



Annual report of ... Liberty Utilities (New England Natural Gas Company) Corp. .... Year ended December 31, 2022

THIS RETURN IS SIGNED UNDER THE PENALTIES OF PERJURY

*Paul Vasington*  
Paul Vasington

Director

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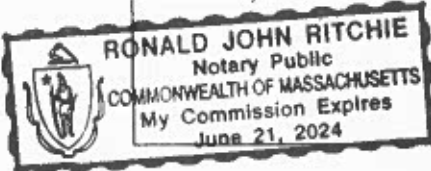
Directors.

SIGNATURES OF ABOVE PARTIES AFFIXED OUTSIDE OF THE COMMONWEALTH OF MASSACHUSETTS MUST BE PROPERLY SWORN TO

*Fall River, MA* ..... ss. .... *April 28,* ..... 20 *23*

Then personally appeared... *Paul Vasington* .....

and severally made oath to the truth of the foregoing statement by them subscribed according to their best knowledge and belief.



*R. J. Ritchie*

Notary Public or  
Justice of the Peace.