

Commonwealth of Massachusetts
Department of Public Utilities

One South Street
Boston, MA 02110

STATEMENT OF OPERATING REVENUES

YEAR 2021

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

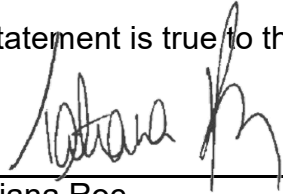
		Location on Annual Return
Massachusetts Operating Revenues (Intrastate)	<u>\$ 81,683,975</u>	<u>10</u>
Other Revenues (Outside Massachusetts)	<u></u>	<u></u>
Total Revenues	<u>\$ 81,683,975</u>	<u></u>

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

Signature

Name

Title


Tatiana Roc

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	<u>Vincent P. Duffy</u>
Title	<u>Director of Regulatory Affairs</u>
Address	<u>465 Sykes Road</u>
	<u>Fall River, MA 02720</u>

Department of Public Utilities

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

**CONDENSED FINANCIAL RETURN
FOR THE YEAR ENDED DECEMBER 31, 2021**

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
OPERATING INCOME	\$	\$
Operating Revenues	81,683,975	15,872,262
Operating Expenses:		
Operation Expense	41,886,156	13,833,053
Maintenance Expense	4,361,082	259,916
Depreciation Expense	10,398,752	799,983
Amortization of Utility Plant	285,764	285,764
Amortization of Property Losses (Note 1)	233,316	(2,043,502)
Amortization of Investment Tax Credit	1,250	1,250
Taxes Other Than Income Taxes	3,775,034	(188,343)
Income Taxes	(456)	(456)
Provision for Deferred Fed.Inc.Taxes	5,293,598	572,451
Fed. Inc. Taxes Def. in Prior Yrs.-Cr.	-	
Total Operating Expenses	66,234,497	13,520,115
Net Operating Revenues	15,449,479	2,352,147
Income from Utility Plant Leased to Others	-	-
Other Utility Operating Income	-	-
Total Utility Operating Income	15,449,479	2,352,147
OTHER INCOME		
Income from Mdse. Job. & Contract Work	-	-
Income from Nonutility Operations	-	-
Nonoperating Rental Income	-	-
Interest and Dividend Income	1,402,976	458,014
Miscellaneous Nonoperating Income	(340,173)	(340,173)
Total Other Income	1,062,803	117,841
Total Income	16,512,281	2,469,988
MISCELLANEOUS INCOME DEDUCTIONS		
Miscellaneous Amortization	(379,168)	758,336
Other Income Deductions	172,911	59,430
Total Income Deductions	(206,257)	817,766
Income Before Interest Charges	16,718,539	1,652,222
INTEREST CHARGES		
Interest on Long-Term Debt	993,700	(178,288)
Amortization of Debt Disc. & Expense	-	-
Amortization of Prem. on Debt - Credit	-	-
Int. on Debt to Associated Companies	782,605	361,308
Other Interest Expense	741,552	191,219
Interest Charged to Construction - Credit	55,860	55,860
Total Interest Charges	2,573,716	430,099
Net Income	14,144,822	1,222,123

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.

<p style="text-align: center;">Department of Public Utilities</p> <p style="text-align: center;">This statement is filed in accordance with Chapter 164, Section 84A</p> <p style="text-align: center;">CONDENSED FINANCIAL RETURN FOR THE YEAR ENDED DECEMBER 31, 2021</p> <div> <div>FULL NAME OF COMPANY</div> <div>LIBERTY UTILITIES (NEW ENGLAND NATURAL GAS COMPANY) CORP. d/b/a LIBERTY UTILITIES</div> <div>LOCATION OF PRINCIPAL BUSINESS OFFICE</div> <div>465 Sykes Road Fall River, MA 02720</div> </div>			
BALANCE SHEET			
Title of Account	Balance End of Year	Title of Account	Balance End of Year
UTILITY PLANT	\$	PROPRIETARY CAPITAL	\$
Utility Plant	385,935,150	CAPITAL STOCK	
OTHER PROPERTY AND INVESTMENTS		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	SURPLUS	
CURRENT AND ACCRUED ASSETS		Other Paid-In Capital	53,210,763
Cash	(2,487,115)	Earned Surplus	67,646,294
Special Deposits	-	OCI - Pension & FAS 87	(3,272,255)
Working Funds	-	Surplus Invested In Plant	5,558,787
Temporary Cash Investments	578,443	Total	123,143,588
Notes and Accounts Receivable	18,024,837	Total Proprietary Capital	123,143,588
Receivables from Assoc.Companies	11,750,847	LONG-TERM DEBT	
Materials and Supplies	4,512,914	Bonds	13,000,000
Prepayments	1,777,974	Advances from Associated Companies	14,199,032
Interest and Dividends Receivable	-	Other Long-Term Debt	103,140
Rents Receivable - Gas Costs	-	Total Long-Term Debt	27,302,172
Accrued Utility Revenues	17,730,183	CURRENT AND ACCRUED LIABILITIES	
Misc. Current and Accrued Assets	-	Notes Payable	-
Total Current and Accrued Assets	51,888,084	Accounts Payable	3,699,791
DEFERRED DEBITS		Payables to Associated Companies	140,610,710
Unamortized Debt Discount and Expense	-	Customer Deposits	342,320
Extraordinary Property Losses	-	Taxes Accrued	275,574
Preliminary Survey and Investigation Charges	-	Interest Accrued	181,229
Clearing Accounts	630,351	Dividends Declared	-
Temporary Facilities	2,969	Matured Long-Term Debt	-
Miscellaneous Deferred Debits	53,110,204	Matured Interest	-
Total Deferred Debits	53,743,524	Tax Collections Payable	23,974
CAPITAL STOCK DISCOUNT AND EXPENSE		Misc. Current and Accrued Liabilities	23,013,879
Discount on Capital Stock	-	Total Current and Accrued Liabilities	168,147,477
Capital Stock Expense	-	DEFERRED CREDITS	
Total Capital Stock Discount and Expense	-	Unamortized Premium on Debt	-
REACQUIRED SECURITIES		Customer Advances for Construction	11,700
Reacquired Capital Stock	-	Other Deferred Credits	33,629,412
Reacquired Bonds	-	Total Deferred Credits	33,641,112
Total Reacquired Securities	-	RESERVES	
Total Assets and Other Debits	491,590,874	Reserves for Depreciation	104,789,771
		Reserves for Amortization	-
		Reserve for Uncollectible Accounts	2,234,554
		Operating Reserves	-
		Reserve for Depreciation and Amortization of Nonutility Property	-
		Reserves for Deferred Federal Income	25,520,116
		Taxes	-
		Total Reserves	132,544,440
		CONTRIBUTIONS IN AID OF CONSTRUCTION	
		Contributions in Aid of Construction	6,812,085
		Total Liabilities and Other Credits	491,590,874
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, 2021

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 Preceding Year
SALES OF GAS	\$	\$
Residential Sales	60,359,805	15,326,336
Commercial and Industrial Sales	-	-
Small (or Commercial)	12,209,224	(1,670,276)
Large (or Industrial)	1,342,024	411,719
Other Sales to Public Authorities	-	-
Interdepartmental Sales	-	-
Miscellaneous Gas Sales	-	-
Total Sales to Ultimate Consumers	73,911,054	14,067,780
Sales for Resale	-	-
Total Sales of Gas	73,911,054	14,067,780
OTHER OPERATING REVENUES		
Supplier Sales	-	-
Unbilled Revenue	311,919	284,775
Miscellaneous Service Revenues	2,660	(16,914)
Revenues from Transportation of Gas of Others	7,458,343	1,536,622
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	7,772,923	1,804,483
Total Gas Operating Revenues	81,683,976	15,872,262

SUMMARY OF GAS OPERATION AND MAINTENANCE EXPENSES

Functional Classification	Operation	Maintenance	Total
Steam Production	-	-	\$ -
Manufactured Gas Production	1,121,651	381,996	1,503,647
Other Gas Supply Expenses	25,329,344	-	25,329,344
Total Production Expenses	26,450,996	381,996	26,832,992
Local Storage Expenses	-	-	-
Transmission and Distribution Expenses	4,845,598	3,979,086	8,824,684
Customer Accounts Expenses	3,249,126	-	3,249,126
Sales Expenses	209,636	-	209,636
Administrative and General Expenses	7,130,801	-	7,130,801
Total Gas Operation and Maintenance Expenses	41,886,156	4,361,082	46,247,239

March 31, 2022, 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, President

Tatiana Roc, President

James Sweeney, Treasurer

James Sweeney, 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, 2021****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 EARNED SURPLUS**

	Amount for Year	Increase (Decrease) from Preceding Year
Unappropriated Earned Surplus (at beginning of period)	\$ 53,501,472	\$ 8,407,478
Balance Transferred from Income	14,144,822	1,222,123
Miscellaneous Credit to Surplus	-	-
Zero out Investment in Subsidiary	-	-
Net Additions to Earned Surplus	14,144,822	1,222,123
Dividends Declared - Preferred Stock	-	-
Dividends Declared - Common Stock	-	-
Unappropriated Earned Surplus (at end of period)	67,646,294	9,629,601

ELECTRIC OPERATING REVENUES

	Operating Revenues	
	Amount for Year	Increase or (Decrease) from Preceding Year
SALES OF ELECTRICITY	\$	\$
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		
OTHER OPERATING REVENUES		
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 2021

	2021	MA DTE Page/Line #	
1	NET UTILITY INCOME AVAILABLE FOR COMMON SHAREHOLDERS		
2			
3	Total Utility Operating Income	15,449,479	Page 10 / Line 18
4	Plus Income Taxes	5,293,142	Page 10 / 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	782,605	Page 10 / Line 36
8	Minus Other Utility Interest and Dividends	741,552	Page 10 / Line 37
9	Subtotal (L3+L4-L6-L7-L8)	18,224,764	
10			
11	Minus Income Tax	4,979,005	Line 39
12	Net Income	13,245,758	
13			
14	TOTAL UTILITY COMMON EQUITY		
15			
16	Total Proprietary Capital	126,415,843	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)	120,857,057	
21	Minus Prop Capital * Allocation Ratio [100%- Line 33]* line 20	7,552	
22	Utility Common Equity	120,849,505	
23			
24			
25	ROE	10.96%	Line 12/22
26			
27	ALLOCATION FACTOR CALCULATION		
28			
29	Utility Plant	385,935,150	Page 8 / Line 2
30	Other Property & Other Investments	24,116	Page 8 / Line 8
31	Property & Investments	385,959,266	Line 29+Line 30
32			
33	Allocation Ratio	99.99%	Line 29/31
34			
35	INCOME TAX CALCULATION		
36			
37	Net Income Before Income Tax	18,224,764	Line 9
38	Blended Federal/State Income Rate	27.320%	Statutory Rate
39		4,979,005	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	27.32%

Annual report of ...Liberty Utilities (New England Natural Gas Company) Corp..... Year ended December 31, 2021

GENERAL INFORMATION PRINCIPAL AND SALARIED OFFICERS			
Titles	Names	Addresses	Annual Salaries
President, Liberty Utilities MA	Peter Eichler*	465 Sykes Road, Fall River , MA 02720	\$ 118,885
President, Liberty Utilities MA	Tatiana Roc*	465 Sykes Road, Fall River , MA 02720	\$ 129,247
Secretary, Liberty Utilities MA	Ronald John Ritchie	465 Sykes Road, Fall River , MA 02720	\$ 162,372
Treasurer, Liberty Utilities MA	James Sweeney	116 North Main Street, Concord, NH 03301	\$ 287,628
*Note: Peter Eichler's term ended on June 30, 2021. Tatiana Roc's term began on June 30, 2021.			

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	\$ 655
W. ROBERT KEATING*	25 OAK ST. READING, MA 01867 USA	\$ 488
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	\$ 609
PAUL VASINGTON**		\$ -
* Note: W. Robert Keating's term ended on June 30, 2021.		
** Note: Paul Vasington's term started on October 1, 2021.		

Annual report of ...Liberty Utilities (New England Natural Gas Company) Corp..... Year ended December 31, 2021

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, 2021

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)	763,350
Liberty Utilities (Canada) Corp (LUC)	1,885,259
Liberty Utilities Services Corp (LUSC)	4,636,916
Total Allocated and Directly Charged Costs from Affiliated Entities	7,285,526
Less Amount Capitalized through Construction Overhead	(2,141,029)
Net Corporate Expenses	5,144,497

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:

N O N E

In Gas property:

During the period from January 1 through December 31, 2021, the Company installed 120903.00 ft of new main and retired 124375.00 ft of steel and cast iron mains. The Company installed 982 new Service Lines and retired 423 old bare steel Service Lines.

Annual report of ...Liberty Utilities (New England Natural Gas Company) Corp..... Year ended December 31, 2021

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.31,2020	City or Town	Number of Customers' Meters, Dec.31,2021
		Attleboro Falls	240
		Bellingham	534
		Blackstone	1,373
		Dartmouth	88
		Fall River	36,325
		No. Attleboro	4,286
		Plainville	1,717
		Somerset	6,551
		So. Attleboro	8
		Swansea	5,239
		Westport	4,417
		Wrentham	62
TOTAL	0	TOTAL	60,840

Annual report of ...Liberty Utilities (New England Natural Gas Company) Corp..... Year ended December 31, 2021

COMPARATIVE BALANCE SHEET Assets and Other Debits				
Line No.	Title of Account (a)	Balance Beg of 2021 (b.)	Balance End of 2021 (c)	Increase or (Decrease) (d)
1	UTILITY PLANT	\$	\$	\$
2	Utility Plant (101-107) P.13.....	327,487,123	385,935,150	58,448,027
3	OTHER PROPERTY AND INVESTMENTS			
4	Nonutility Property (121) P.19.	15,616	24,116	8,500
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.....	15,616	24,116	8,500
9	CURRENT AND ACCRUED ASSETS			
10	Cash (131).....	(237,981)	(2,487,115)	(2,249,134)
11	Special Deposits (132,133,134) P.21.....	-	-	-
12	Working Funds (135).....	-	-	-
13	Temporary Cash Investments (136) P.20.....	578,656	578,443	(214)
14	Notes and Accounts Receivable (141,142,143) P.22.....	11,834,432	18,024,837	6,190,406
15	Receivables from Assoc. Companies (145,146) P.23 (NOTE 1).....	-	11,750,847	11,750,847
16	Material and Supplies (151-159,163,164) P.24.....	2,448,475	4,512,914	2,064,439
17	Prepayments (165).....	1,760,771	1,777,974	17,204
18	Interest and Dividends Receivable (171).....	-	-	-
19	Rent Receivable (172).....	-	-	-
20	Accrued Utility Revenues (173,175)	7,066,937	17,730,183	10,663,246
21	Misc. Current and Accrued Assets (174).....	-	-	-
22	Total Current and Accrued Assets.....	23,451,290	51,888,084	28,436,793
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	630,351
28	Temporary Facilities (185).....	-	2,969	2,969
29	Miscellaneous Deferred Debits (186) P.27	53,519,002	53,110,204	(408,797)
30	Matured Interest (240).....	-	-	-
31	Total Deferred Debits.....	53,519,002	53,743,524	224,522,280
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.....	403,946,311	491,590,874	87,644,563

Annual report of ...Liberty Utilities (New England Natural Gas Company) Corp..... Year ended December 31, 2021

COMPARATIVE BALANCE SHEET Liabilities and Other Credits				
Line No.	Title of Account (a)	Balance Beg of 2021 (b)	Balance End of 2021 (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.....	53,337,400	53,210,763	(126,637)
10	Earned Surplus (215,216) P. 12	53,501,472	67,646,294	14,144,822
10A	Accumulated Other Comprehensive Income	(9,216,691)	(3,272,255)	5,944,436
11	Surplus Invested In Plant (217).(SEE NOTE 1).....	5,558,787	5,558,787	-
12	Total.....	103,180,967	123,143,588	(12,467,498)
13	Total Proprietary Capital.....	103,180,967	123,143,588	(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.....	139,140	103,140	(36,000)
18	Total Long-Term Debt.....	27,338,172	27,302,172	(36,000)
19	CURRENT AND ACCRUED LIABILITIES			
20	Notes Payable (231) P.32.....	-	-	-
21	Accounts Payable (232).....	4,955,859	3,699,791	(1,256,068)
22	Payables to Associated Companies (233,234) P.32.....	63,072,021	140,610,710	77,538,689
23	Customer Deposits (235).....	360,830	342,320	(18,510)
24	Taxes Accrued (236).....	(402)	275,574	275,976
25	Interest Accrued (237).....	181,229	181,229	(0)
26	Dividends Declared (238).....	-	-	-
27	Matured Long-Term Debt(239).....	-	-	-
28	Matured Interest (240).....	-	-	-
29	Tax Collections Payable (241).....	55,467	23,974	(31,493)
30	Misc. Current and Accrued Liabilities (242) P.33.....	31,101,099	23,013,879	(8,087,220)
31	Total Current and Accrued Liabilities.....	99,726,102	168,147,477	68,421,374
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.....	46,813,507	33,629,412	(13,184,095)
36	Total Deferred Credits.....	46,825,207	33,641,112	(13,184,095)
37	RESERVES			
38	Reserves for Depreciation (254-256) P.34.....	101,533,707	104,789,771	3,256,064
39	Reserves for Amortization (257-259) P.34.....	-	-	-
40	Reserve for Uncollectible Accounts (260).....	1,397,257	2,234,554	837,297
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.....	17,977,521	25,520,116	7,542,595
44	Total Reserves.....	120,908,485	132,544,440	11,635,956
45	CONTRIBUTIONS IN AID OF CONSTRUCTION			
46	Contributions in Aid of Construction (271) P. 36B.....	6,492,499	6,812,085	319,587
47	Total Liabilities and Other Credits.....	403,946,311	491,590,874	87,644,563
	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.....	81,683,975	15,872,262
3	Operating Expenses:		-
4	Operation Expense (401) P.42,47.....	41,886,156	13,833,053
5	Maintenance Expense (402) P.42,47.....	4,361,082	259,916
6	Depreciation Expense (403) P.34.....	10,398,752	799,983
7	Amortization of Utility Plant (404 and 405).....	285,764	285,764
8	Amortization of Property Losses (407.1) (Note 1)	233,316	(2,043,502)
9	Amortization of Investment Tax Credit (406).....	1,250	1,250
10	Taxes Other Than Income Taxes (408) P.49.....	3,775,034	(188,343)
11	Income Taxes (409) P.49.....	(456)	(456)
12	Provision for Deferred Fed. Inc. Taxes (410) P.36.....	5,293,598	572,451
13	Fed. Inc. Taxes Def. in Prior Yrs.-Cr. (411) P.36.....		-
14	Total Operating Expenses.....	66,234,497	13,520,115
15	Net Operating Revenues.....	15,449,479	2,352,147
16	Income from Utility Plant Leased to Others (412)-Net.....		-
17	Other Utility Operating Income (414) P.50.....	-	-
18	Total Utility Operating Income.....	15,449,479	2,352,147
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).....	1,402,976	458,014
24	Miscellaneous Nonoperating Income (421).....	(340,173)	(340,173)
25	Total Other Income.....	1,062,803	117,841
26	Total Income.....	16,512,281	2,469,988
27	MISCELLANEOUS INCOME DEDUCTIONS.....		
28	Miscellaneous Amortization (425).....	(379,168)	758,336
29	Other Income Deductions (426).....	172,911	59,430
30	Total Income Deductions.....	(206,257)	817,766
31	Income Before Interest Charges.....	16,718,539	1,652,222
32	INTEREST CHARGES		
33	Interest on Long-Term Debt (427) P.31.....	993,700	(178,288)
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.....	782,605	361,308
37	Other Interest Expense (431).....	741,552	191,219
38	Interest Charged to Construction-Credit (432).....	55,860	55,860
39	Total Interest Charges.....	2,573,716	430,099
40	Net Income	14,144,822	1,222,123
41	EARNED SURPLUS		
42	Unappropriated Earned Surplus (at beginning of period) (216)	53,501,472	8,407,478
43	Balance Transferred from Income (433).....	14,144,822	1,222,123
44	Miscellaneous Credits to Surplus (434).....		-
45	Misc Debits to Surplus (435)	-	-
46	Appropriations of Surplus (436).....		-
47	Net Additions of Earned Surplus.....	14,144,822	1,222,123
48	Dividends Declared-Preferred Stock (437).....		-
49	Dividends Declared-Common Stock (438).....		-
51	Unappropriated Earned Surplus (at end of period) (216)	67,646,294	14,144,822

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, 2021

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	UNAPPROPRIATED EARNED SURPLUS (Account 216)			
2				
3				
4				
5			Balance - Beginning of Year - Total	53,501,472
6				
7			Balance transferred from net income (loss) - Current Year	14,144,822
8				
9			Balance - end of year	<u>67,646,294</u>
10				
11				
12				
13	APPROPRIATED EARNED SURPLUS (Account 215) 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. NONE			
14				
15				
16				
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UTILITY PLANT-GAS							
1. Report below the cost of utility plant in service according to prescribed accounts. 2. Do not include as adjustments, corrections of additions and retirements for the current or		the preceding year. Such items should be included in column (c) or (d) as appropriate. 3. Credit adjustments of plant accounts should be enclosed in parentheses to indicate the negative		effect of such amounts. 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	1. INTANGIBLE PLANT	\$	\$	\$	\$	\$	\$
2	301 Organization.....						
3	303 Miscellaneous Intangible Plant.....	6,230,927.77	17,182,947.21	1,637,387.77			21,776,487.21
4	Total Intangible Plant.....	6,230,927.77	17,182,947.21	1,637,387.77	-	-	21,776,487.21
5	2. PRODUCTION PLANT						
6	Manufactured Gas Production Plant.....						
7	304 Land and Land Rights.....	27,598.18	-	-			27,598.18
8	305 Structures and Improvements.....	6,242,094.81	76,722.33	-			6,318,817.14
9	306 Boiler Plant Equipment.....	1,397.86	-	-			1,397.86
10	307 Other Power Equipment.....	577,857.90	334,206.60	-			912,064.50
11	310 Water Gas Generating Equipment.....	-					-
12	311 Liquefied Petroleum Gas Equipment.....	-					-
13	312 Oil Gas Generating Equipment.....	-					-
14	313 Generating Equipment-Other Processes.....	19,691,642.29	89,887.08	-			19,781,529.37
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.....	98,604.09	-	-			98,604.09
21	Total Manufactured Gas Production Plant.....	26,639,195.13	500,816.01	-	-	-	27,140,011.14
22	3. STORAGE PLANT						
23	360 Land and Land Rights.....	-					-
24	361 Structures and Improvements.....	428,723.55			(38,550.00)		390,173.55
25	362 Gas Holders.....	-					-
26	363 Other Equipment.....	182,638.80	-	-			182,638.80
27	Total Storage Plant.....	611,362.35	-	-	(38,550.00)	-	572,812.35

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	4. DISTRIBUTION PLANT						
2	365.1 Land and Land Rights.....	83,483.74	-	-	(34,244.38)		49,239.36
3	365.2 Rights of Way.....	-	-	-	34,244.38		34,244.38
4	366 Structures and Improvements.....	-					-
5	367 Mains.....	116,001,801.16	22,114,034.64	1,075,762.77			137,040,073.03
6	368 Compressor Station Equipment.....	-					-
7	369 Measuring and Regulating Station Equipment.....	-					-
		5,599,058.82	946,858.37	-			6,545,917.19
8	380 Services.....	95,446,547.23	20,807,045.88	222,780.88			116,030,812.23
9	381 Meters.....	11,232,890.01	2,499,479.10	-			13,732,369.11
10	382 Meter Installations.....	21,088,569.09	3,887,288.66	-			24,975,857.75
11	383 House Regulators.....	338,916.94	414,692.82	-	192,743.99		946,353.75
12	384 House Regulators Installations.....	192,743.99			(192,743.99)		-
13	386 Other Property on Cust's Prem.....	-					-
14	387 Other Equipment.....	246,937.35	1,658.14	-			248,595.49
15	Total Transmission and Distribution Plant.....	250,230,948.33	50,671,057.61	1,298,543.65	-	-	299,603,462.29
16	5. GENERAL PLANT						
17	389 Land and Land Rights.....	41,367.73	-	-			41,367.73
18	390 Structures and Improvements.....	4,551,468.34	12,171,902.62	-			16,723,370.96
19	391 Office Furniture and Equipment.....	2,369,740.37	437,716.28	-			2,807,456.65
20	392 Transportation Equipment.....	4,968,327.99	1,626,144.31	383,061.16			6,211,411.14
21	393 Stores Equipment.....	55,540.30	15,724.05	-			71,264.35
22	394 Tools, Shop, and Garage Eqpt.....	2,316,837.50	274,660.37	-			2,591,497.87
23	395 Laboratory Equipment.....	23,578.07	-	-			23,578.07
24	396 Power Operated Equipment.....	1,178,662.42	707,494.89	60,189.91			1,825,967.40
25	397 Communication Equipment.....	444,508.03	457,605.35	-			902,113.38
26	398 Miscellaneous Equipment.....	494,458.35	4,835.44	-			499,293.79
27	399 Other Tangible Property.....	-					-
28	Total General Plant.....	16,444,489	15,696,083.31	443,251.07	-	-	31,697,321.34
29	Total Gas Plant in Service.....	300,156,922.68	84,050,904.14	3,379,182.49	(38,550.00)	-	380,790,094.33
30	104 Utility Plant Leased to Others.....	-					-
31	105 Property Held for Future Use.....	-					-
32	107 Construction Work in Progress.....	27,330,200.25	61,593,042.06	83,778,186.55			5,145,055.76
33	Total Utility Plant - Gas.....	327,487,122.93	145,643,946.20	87,157,369.04	(38,550.00)	-	385,935,150.09

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.

18A

Annual report of ...Liberty Utilities (New England Natural Gas Company) Corp..... Year ended December 31, 2021

Support for Classification of Account 1060 - Completed Construction Not Classified

303 Miscellaneous Intangible Plant.....	17,082,466.34
305 Structures and Improvements.....	76,722.33
307 Other Power Equipment.....	334,206.60
313 Generating Equipment-Other Processes.....	17,687,342.78
367 Mains.....	52,287,236.42
369 Measuring and Regulating Station Equipment.....	1,316,010.76
380 Services.....	27,376,097.23
381 Meters.....	1,210,321.70
382 Meter Installations.....	4,672,276.42
383 House Regulators.....	199,940.15
390 Structures and Improvements.....	12,146,711.86
391 Office Furniture and Equipment.....	174,896.55
392 Transportation Equipment.....	1,603,192.51
394 Tools, Shop, and Garage Eqpt.....	182,406.59
396 Power Operated Equipment.....	35,009.38
397 Communication Equipment.....	492,933.05
	<hr/>
	136,877,770.67

12/31/21 Balance in Account 1060

-
136,877,770.67

Annual report of ...Liberty Utilities (New England Natural Gas Company) Corp..... Year ended December 31, 2021

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	Two (2) Family Frame Dwelling at 216 Charles Street Fall River, MA Less: Reserve for Depreciation of Non-Utility Property				
2					
3					
4		2,175			
5					
6		-			
7					
8					
9		2,175			
10					
11					
12					
13					
14	Land - 45.9 Acres More or Less at Sanford Road, Westport, MA				
15					
16		13,441			
17					
18					
19					
20					
21					
22					
23					
24	Blackstone Gas ACQ 15100 - Land Rights Blackstone, MA				
25					
26					
27					
28					
29					
30					
31					
32					
33					
34					
35					
36					
37					
38					
39	Summary: Non-Utility Property a/c 121 Less: Reserve for Depreciation of Non-Utility Property a/c 266	24,116			
40					
41					
42		-			
43					
44					
45	TOTALS	24,116	-	-	-

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	a/c 123 - Investment in Associated Company ----- NONE	
2		
3		
4		
5		
6		
7		
8		
9		
10		
11		
12		
13		
14		
15		
16		
17		
18		
19		
20	\$ -	
21	a/c 124 - Other Investments ----- NONE	
22		
23		
24		
25		
26		
27		
28		
29		
30		
31	a/c 136 - Temproary Cash Investments ----- Petty Cash/Cash Float for Collections US Bank Money Market Account	752 <

Annual report of ...Liberty Utilities (New England Natural Gas Company) Corp..... Year ended December 31, 2021

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			TOTAL	\$ -
20				
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.				
	(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			TOTAL	\$ -
41				
42				

Annual report of ...Liberty Utilities (New England Natural Gas Company) Corp..... Year ended December 31, 2021

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):	\$			
18					
19					
20					
21					
22					
23					
24					
25					
26					
27					
28					
29	Other Accounts Receivable (Account 143):	18,024,837			
30					
31					
32					
33					
34					
35					
36					
37					
38					
	TOTAL				\$ 18,024,837

RECEIVABLES FROM ASSOCIATED COMPANIES (Accounts 145,146)				
<div>1. Report particulars of notes and accounts receivable from associated companies at end of year.</div> <div>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.</div> <div>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.</div> <div>4. If any note was received in satisfaction of an open account, state the period covered by such open account.</div> <div>5. Include in column (d) interest recorded as income during the year, including interest on accounts and notes held any time during the year.</div> <div>6. Give particulars of any notes pledged or discounted, also of any collateral held as guarantee of payment of any note or account.</div>				
Line No.	Name of Company (a)	Amount End of Year (b)	Interest for Year	
			Rate (c)	Amount (d)
1	Acct 146 Due from Liberty Utilities Co Due from Liberty Utilities Service Corp	\$		\$
2				
3				
4		11,670,847		
5		80,000		
6				
7				
8				
9				
10				
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30				
31				
32				
33				
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36				
37				
38				
39				
40				
41	TOTALS	\$ 11,750,847		\$ -
42				

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).....	NOT APPLICABLE	-
2	Fuel Stock Expenses (Account 152).....		-
3	Residuals (Account 153).....		-
4	Plant Materials and Operating Supplies (Account 154).....		3,090,330
5	Merchandise (Account 155).....		
6	Other Materials and Supplies (Account 156).....		
7	Liquefied Natural Gas (Account 164, Page 25).....		1,422,584
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		4,512,914
13			
14			

Annual report of ...Liberty Utilities (New England Natural Gas Company) Corp..... Year ended December 31, 2021

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	759,381	-	-	-	-
2						
3	Received During Year	1,960,520				
4	TOTAL AVAILABLE	2,719,901	-	-	-	-
5	Used During Year (Note A)					
6	Compressor Fuel	-				
7	Boiler Fuel	-				
8	Vaporized	1,494,884				
9	Vapor - Send Out	-				
10	Propane Air	-				
11	Sold or Transferred	-				
12	TOTAL DISPOSED OF	1,494,884	-	-	-	-
13	BALANCE END OF YEAR	1,225,017	-	-	-	-
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	137,724	\$759,381	167,860	\$197,567	
15						
16	Received During Year	170,202	\$1,173,705	274,134	\$786,815	
17	TOTAL AVAILABLE	307,926	\$1,933,086	441,994	\$984,382	
18	Used During Year (Note A)					
19	Compressor Fuel					
20	Vaporized	165,172	\$990,434	273,516	\$504,450	
21	Vapor - Send Out					
22	Sold or Transferred					
23						
24	TOTAL DISPOSED OF	165,172	\$990,434	273,516	\$504,450	
25	BALANCE END OF YEAR	142,754	\$942,652	168,478	\$479,932	

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, 2021

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, 2021

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	NONE						
2							
3							
4							
5							
6							
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	1,368,324	577,438	10-1168-1750, 69-5610-9280, 69-5615-9302, 69-5131-9213	544,374	1,401,388
12							
13	Environmental Reserve (170700)	0400-10-1920-1863	22,890,022	571,925	20-2110-2282, 20-2930-2282	7,485,795	15,976,151
14							
15	Environmental (130700)	0400-10-1168-1822	672,277	7,040,625	80-8641-4074, 10-1930-1824	5,715,005	1,997,897
16							
17	Deferred Remediation Costs (170700)	0400-10-1930-1824	18,328,230	12,197,910	10-1168-1750, 10, 1168,1822, 20,2001,2320, 80-8550-4310	6,245,149	24,280,991
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	7,504,018	951,594	69-5043-9267, 69-5044-9262	1,771,875	6,683,737
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	198,254	13,908	80-8660-9040	0	212,162
26							0
27	Blackston Acquisition Premium (171650)		2,557,877	0	10-1250-1840	0	2,557,877
28							
29							
30							
31							
32							
33	TOTALS	53,519,002	21,353,400			21,762,197	53,110,204

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		
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31		
32		
33		
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38		
39		
40		
41		
TOTAL		

Annual report of ...Liberty Utilities (New England Natural Gas Company) Corp..... Year ended December 31, 2021

CAPITAL STOCK AND PREMIUM (Account 201, 204, and 207)							
<div>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.</div> <div>2. Entries in column (b) should represent the number of shares authorized by the Department.</div> <div>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.</div> <div>4. The designation of each class of preferred stock should show the dividend rate and whether the dividends are cumulative or noncumulative.</div> <div>5. State if any capital stock which has been nominally issued is nominally outstanding at end of year.</div> <div>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.</div>							
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							
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16							
17							
18							
19							
20							
21							
22							
23							
24	TOTALS	0				\$ -	\$ -

Annual report of ...Liberty Utilities (New England Natural Gas Company) Corp..... Year ended December 31, 2021

OTHER PAID-IN CAPITAL (Accounts 208-211)

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.
2. Donations received from Stockholders (Account 208) - State amount and give brief explanation of the origin and purpose of each donation.
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.
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.
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 amount:

Line No.	Item (a)	
1		
2		
3	Miscellaneous Paid in Capital	
4	Balance - Beginning of Year	53,337,400
5	Additions in 2021	(126,637)
6		
7	Balance - End of Year	53,210,763
8		
9		
10		
11		
12		
13		
14		
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40		
41	TOTAL	53,210,763

Annual report of ...Liberty Utilities (New England Natural Gas Company) Corp..... Year ended December 31, 2021

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	Note Payable LUCo & 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									
9	Note Payable LUCo & 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
10									
11	Note Payable LUCo & 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
12									
13	Interest for Money Pool							241,054	(120,254)
14									
15	Subtotal - DPU Accts 223 & 430			14,199,032	14,199,032			782,605	421,297
16									
17	Lease Liability - Long Term				103,140				
18									
19	Subtotal - DPU Account 224								
20									
21									
22									
23									
24									
25									
26									
27			TOTALS	27,199,032	27,302,172			1,776,305	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.

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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				-
PAYBLES 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	795,745			
21	Due to Liberty Liberty Utilities Canada	3,605,507			
22	Due from LU Central Shared Services	3,144,961			
23	Due to Liberty Utilities Co	127,039,449			
24	Due to Fall River 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.	671,716			
28	Due to Calpeco	255,023			
29	Due to Ceredian	-284,560			
30	Due to New England Shared Services	4,515,218			
31					
32					
33					
34					
35					
36					
37					
38					
39					
40					
41	TOTALS	140,610,710		-	

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)	10,571,116
2	Misc Accrued Liabilities (SAP 210300)	3,625,101
3	Short Term Pension Obligation accrual (SAP 248310)	363,665
4	Short Term OPEB obligation accrual (SAP 248360)	478,360
5	Gas/Power Purchases Accrual (SAP 210720)	4,122,565
6	Unapplied payments (SAP 200035)	1,622
7	Unpaid Invoice Accrual (SAP 210710 & 210715)	2,250,709
8	Accrued Payroll (SAP 213000)	393,536
9	Bonus Accrual (SAP 213010)	990,817
10	Charitable Org. Accrual (SAP 213150)	(4,667)
11	Curr&Accr Liab-Vac Accrual (SAP 213060)	225,947
12	Empl Deduct-Union Dues Accrual (SAP 213290)	13,886
13	Flex Accounts (SAP 213260)	(14,109)
14	Health Savings AP (SAP 21370)	(4,669)
15		
16		
17		
18		
19	TOTAL	23,013,879

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)	15,866,656	20-2001-2320 (SAP 200010), 69-5043-9267 (500160)	10,016,307	1,219,473	7,069,822
17						
18	Environmental (SAP 291300)	8,240,077	10-1920-1863 (SAP 170700), 20-2110-2282 (SAP 246300)	5,513,947	2,678,906	5,405,036
19						
20	FAS 106 Liability - OPEB (SAP 280120)	7,668,589	10-1240-1650, 10-1250-1840, 20-2001-2320, 20-2021-2340. (SAP 362060, 500200,201010)	503,562	779,752	6,756,362
21						
22	Other Long Term Post Retirement Accrual (SAP 280040)	4,554,947	20-2001-2320, 20-2140-1847, 69-5043-9260, 10-1240-1650, 10-1920-1860, 30-3800-2194 . (SAP 280030;362060;56300;500200;500160)	84,777	60,433	3,788,695
23						
24	Rate Base Offset (SAP 261210 & 241210)	10,203,190	80-8641-4250 (sap 550210)	1,137,504	0	9,065,686
25						
26	Asset Retirement Obligation (SAP 291200)	384,944	SAP 560560	32,140	18,851	371,655
27						
28	Excess ADIT Regulatory Liability-Long Term (SAP 260900)	0	20-2910-2831 (SAP 590230)		0	0
29						
30	Other Regulatory Liabilities (SAP 261800)	(3,081,215)	10-1930-2831, 30-3800-0052, 30-3800-0153,10-1920-1860 (SAP 131100, 410200,410730)	88,069	1,400,666	(1,768,618)
31						
32	Regulatory Liability- EADIT (SAP 260900)	2,946,999	80-8760-4104 (SAP 590230)	107,161	66,398	2,906,236
33						
34	2541 Current–Unrecovered Purchased Gas Mechan (240100)	29,320	40-4295-4803 (SAP 410200)	104,855	110,073	34,538
35						
36						
37						
38						
39						
40						
41	TOTALS	46,813,507		17,588,322	6,334,552	33,629,412

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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.....		98,336,259	98,336,259			
2	Credits to Depreciation Reserve during year:						
3	Account 80-8610-4030 Depreciation.....		11,549,939	11,549,939			
4	Account 10-1251-1843 TWE Clearing.....		528,970	528,970			
5	TOTAL CREDITS DURING YEAR.....		12,078,909	12,078,909			
6	Net Charges for Plant Retired:						
7	Book Cost of Plant Retired.....		3,006,374	3,006,374			
8	Cost of Removal.....		2,627,023	2,627,023			
9	Salvage (Credit).....		(8,000)	(8,000)			
10				-			
11							
12	NET CHARGES DURING YEAR.....		5,625,397	5,625,397			
13	Balance December 31.....	-	104,789,771	104,789,771			
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%						

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OPERATING RESERVES (Accounts 261, 262, 263, 264, 265)			
<p>1. Report below an analysis of the change during the year for each of the above-named reserves.</p> <p>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.</p> <p>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</p>		<p>than one utility department, contra accounts debited or credited should indicate the utility department affected.</p> <p>4. For Accounts 261, Property Insurance Reserve and 262, Injuries and Damages Reserve, explain the nature of the risks covered by the reserve.</p> <p>5. For Account 265, Miscellaneous Operating Reserves, report separately each reserve comprising the account and explain briefly its purpose.</p>	
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 & 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			
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33			
34			
35			
36			
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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, 2021

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 2020 (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.....	6,498,494	1,938,768		0	8,437,262
14	Gas - Federal.....	21,593,096	6,442,109		0	28,035,205
15	Other (Specify).....	0				0
16						
17	Totals.....	28,091,589	8,380,877	0	0	36,472,466
18						
19	Other					
20	(Accounts)					
21	Electric.....	0				0
22	Gas - State.....	(3,412,646)	(714,167)	0	520,246	(3,606,568)
23	Gas - Federal.....	(6,701,421)	(2,373,025)	0	1,728,664	(7,345,781)
24	Other	0				0
25						
26	Totals.....	(10,114,067)	(3,087,192)	0	2,248,910	(10,952,349)
27						
28	Total (Accounts 267, 268)					
29	Electric.....	0	0	0	0	0
30	Gas - State.....	3,085,846	1,224,601	0	520,246	4,830,692
31	Gas - Federal.....	14,891,675	4,069,084	0	1,728,664	20,689,423
32	Other (Specify).....	0	0	0	0	0
33						
34	Totals.....	17,977,521	5,293,685	0	2,248,910	25,520,115
35						

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

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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	6,492,499	10-1618-1070	234,168	553,754	6,812,085
2						
3						
4						
5						
6						
7						
8						
9						
10						
11	TOTALS	6,492,499		234,168	553,754	6,812,085
12						

GAS OPERATING REVENUES (Account 400)							
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.		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.		
2. If increases and decreases are not derived from previously reported figures explain any inconsistencies.					4. Unmetered sales should be included below. The details of such sales should be given in a footnote.		
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					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.		
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 Preceding Year (g)
1	SALES OF GAS	\$	\$				
2	480 Residential Sales.....	60,359,805	4,440,953	3,657,833	(454,445)	51,868	459
3	481 Commercial and Industrial Sales:		-		-		-
4	Small (or Commercial)...see instr.5.....	12,209,224	(4,339,855)	1,045,249	(187,799)	3,834	37
5	Large (or Industrial)...see instr.5.....	1,342,024	340,435	140,605	29,051	3	(1)
6	482 Other Sales to Public Authorities.....	-	-		-		-
7	484 Interdepartmental Sales.....	-	-		-		-
8	485 Miscellaneous Gas Sales... Unbilled.....	-	-		-		-
9	Total Sales to Ultimate Consumers.....	73,911,054	441,534	4,843,687	(613,192)	55,705	495
10	483 Sales for Resale.....	-	-	-	-	-	-
11	Total Sales of Gas *	73,911,054	441,534	4,843,687	(613,192)	55,705	495
12	OTHER OPERATING REVENUES		-				
13	486 Supplier Sales	-	-				
14	487 Unbilled Revenue.....	311,919	3,293,856				
15	488 Miscellaneous Service Revenues.....	2,660	(31,086)				
16	489 Revenues from Trans.of Gas of Others.....	7,458,343	414,674				
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.....	7,772,923	3,677,442				
23	Total Gas Operating Revenues.....	81,683,976	4,118,976				
			Purchased Price Adjustment Clauses	Fuel Clauses			

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	RESIDENTIAL						
2							
3		R-1 Residential Non-heating	35,889	861,988.478	24.0182	2,597	2,599
4							
5		R-2 Residential Non-heating, Low income	4,932	79,819.297	16.1840	285	269
6							
7		R-3 Residential Heating	2,907,263	49,172,341.653	16.9136	42,677	42,875
8							
9		R-4 Residential Heating, Low income	709,749	8,546,507.427	12.0416	10,029	10,220
10							
11		LDAC Deferred Revenue		(4,208,168.851)			
12							
13		Res Decoupling Revenue Deferred		1,269,082.980			
14							
15		Gas Revenue Deferred		4,638,234.140			
16							
17	COMMERCIAL & INDUSTRIAL						
18							
19		G-41 C&I Low Annual Use, Low Load Factor	407,672	6,536,938.415	16.0348	3,159	3,212
20							
21		G-42 C&I Medium Annual Use, Low Load Factor	368,088	4,997,047.087	13.5757	232	232
22							
23		G-51 C&I Low Annual Use, High Load Factor	110,393	1,435,505.861	13.0036	600	609
24							
25		G-52 C&I Medium Annual Use, High Load Factor	159,096	1,966,652.053	12.3614	115	116
26							
27		Com Decoupling Revenue Deferred		677,065.900			
28							
29		LDAC Deferred Revenue		(3,403,985.170)			
30							
31		G-43 C&I High Annual Use, Low Load Factor	24,984	390,546.350	15.6319	3	3
32							
33		G-53 C&I High Annual Use, High Load Factor	115,621	951,478.060	8.2293	3	4
34							
35							
36							
37							
38							
39							
40							
41		Note: Average revenue per MCF by class is calculated without allocating impact of LDAC and GAF deferrals and add Decoupling accrual.					
42	TOTAL SALES TO ULTIMATE CONSUMERS (Page 43 line 9)		4,843,687	73,911,053.680	15.2593	59,700	60,139

Annual report of ...Liberty Utilities (New England Natural Gas Company) Corp..... Year ended December 31, 2021

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	PRODUCTION EXPENSES		
2	MANUFACTURED GAS PRODUCTION EXPENSES		
3	STEAM PRODUCTION		
4	Operation:		
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	Maintenance:		
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	MANUFACTURED GAS PRODUCTION		
19	Operation:		
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	Gas fuels:		
29	721 Water gas generator fuel.....	-	-
30	722 Fuel for oil gas.....	-	-
31	723 Fuel for liquefied petroleum gas process.....	11,685	(41,698)
32	724 Other gas fuels.....	-	-
33	Gas raw materials:		
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.....	1,109,967	(274,031)
44	736 Rents.....	-	-
45	Total operation.....	1,121,651	(315,729)
46	Maintenance:		
47	740 Maintenance supervision and engineering.....	-	-
48	741 Maintenance of structures and improvements.....	180,889	(47,290)
49	742 Maintenance of production equipment.....	201,108	(24,268)
50	Total maintenance.....	381,996	(71,558)
51	Total manufactured gas production.....	1,503,647	(387,287)

GAS OPERATION AND MAINTENANCE EXPENSES - Continued			
Line No.	Account (a)	Amount for Year (b)	Increase or (Decrease) from of Preceding Year (c)
1	OTHER GAS SUPPLY EXPENSES	\$	\$
2	Operation:		
3	804 Natural gas city gate purchases.....	24,900,871	12,681,033
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.....	(62,487)	(34,340)
10	813 Other gas supply expenses (CGA & Capacity Release).....	490,961	482,240
11	Total other gas supply expenses.....	25,329,344	13,128,933
12	Total production expenses.....	26,832,992	12,741,646
13	LOCAL STORAGE EXPENSES		-
14	Operation:		-
15	835 Measuring & Regulating Equipment		-
16	840 Operation supervision and engineering.....		-
17	841 Operation labor and expenses.....		-
18	842 Rents.....		-
19	Total operation.....	-	-
20	Maintenance:		-
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.....	-	-
27	TRANSMISSION AND DISTRIBUTION EXPENSES		-
28	Operation:		-
29	850 Operation supervision and engineering.....	172,469	(66,545)
30	851 System control and load dispatching.....	528,449	418,330
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.....	1,887,944	604,715
37	878 Meter and house regulator expenses.....	275,454	31,026
38	879 Customer installations expenses.....	1,001,292	(23,058)
39	880 Other expenses.....	979,990	586,476
40	881 Rents.....	-	-
41	Total operation.....	4,845,598	1,550,943
42	Maintenance:		-
43	885 Maintenance supervision and engineering.....	-	-
44	886 Maintenance of structures and improvements.....	416,180	272,565
45	887 Maintenance of mains.....	1,333,463	(133,074)
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.....	1,494,418	410,233
50	893 Maintenance of meters and house regulators.....	652,672	(294,045)
51	894 Maintenance of other equipment.....	82,353	75,794
52	Total maintenance.....	3,979,086	331,474
53	Total transmission and distribution expenses.....	8,824,684	1,882,417

GAS OPERATION AND MAINTENANCE EXPENSES - Continued				
Line No.	Account (a)	Amount for Year (b)	Increase or (Decrease) from of Preceding Year (c)	
1	CUSTOMER ACCOUNTS EXPENSES	\$	\$	
2	Operation:			
3	901 Supervision.....	-	-	
4	902 Meter reading expenses.....	160,075	3,000	
5	903 Customer records and collection expenses.....	2,513,380	(283,104)	
6	904 Uncollectible accounts.....	474,791	(236,560)	
7	905 Miscellaneous customer accounts expenses.....	100,880	100,880	
8	Total customer accounts expenses.....	3,249,126	(415,784)	
9	SALES EXPENSES		-	
10	Operation:		-	
11	909 I&I Advertising Exp- Sales Exp.....	-	-	
12	910 Misc Cust Assist Exp-Infomation.....	-	-	
13	912 Demonstrating and selling expenses.....	113,024	17,605	
14	913 Advertising expenses.....	67,542	2,407	
15	916 Miscellaneous sales expenses.....	29,070	(28,114)	
16	Total sales expenses.....	209,636	(8,103)	
17	ADMINISTRATIVE AND GENERAL EXPENSES		-	
18	Operation:		-	
19	920 Administrative and general salaries.....	2,763,443	(1,478,483)	
20	921 Office supplies and expenses.....	2,505,446	351,759	
21	922 Administrative expenses transferred - Cr.....	(7,343,919)	1,464,177	
22	923 Outside services employed.....	6,261,233	1,584,665	
23	924 Property insurance.....	(149,811)	(149,811)	
24	925 Injuries and damages.....	681,528	130,706	
25	926 Employees pensions and benefits.....	2,019,032	(1,900,685)	
26	928 Regulatory commission expenses.....	86,693	(2,035)	
27	929 Duplicate charges - Cr.....	-	-	
28	930 Miscellaneous general expenses.....	281,422	(125,011)	
29	931 Rents.....	25,734	17,509	
30	Total operation:	7,130,801	(107,208)	
31	Maintenance:		-	
32	932 Maintenance of general plant.....	-	-	
33	Total administrative and general expenses.....	7,130,801	(107,208)	
34	Total gas operation and maintenance expenses.....	46,247,239	(531,095)	
SUMMARY OF GAS OPERATION AND MAINTENANCE EXPENSES				
Line No.	Functional Classification (a)	Operation (b)	Maintenance (c)	Total (d)
35	Steam production.....	\$	\$	\$
36	Manufactured gas production.....	1,121,651	381,996	1,503,647
37	Other gas supply expenses.....	25,329,344	-	25,329,344
38	Total production expenses.....	26,450,996	381,996	26,832,992
39	Local storage expenses.....	-	-	-
40	Transmission and distribution expenses.....	4,845,598	3,979,086	8,824,684
41	Customer accounts expenses.....	3,249,126	-	3,249,126
42	Sales expenses.....	209,636	-	209,636
43	Administrative and general expenses.....	7,130,801	-	7,130,801
44	Total gas operation and maintenance expenses.....	41,886,156	4,361,082	46,247,239
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)			69.63%
46	Total salaries and wages of gas department for year, including amounts charged to operating expenses, construction and other accounts			\$ 15,717,642
47	Total number of employees of gas department at end of year, including administrative, operating, maintenance, construction and other employees (including part time employees)			166

Annual report of ...Liberty Utilities (New England Natural Gas Company) Corp..... Year ended December 31, 2021

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, 2021

Support for page 48

Year ended December 31, 2021			
		<u>MCF</u>	<u>COST</u>
Gas Purchased, Produced and Sold	Delivered & Measured by		
AGT Imbalance	Orifice Meter @ Charles St.	(37,396)	\$214,435
	Plant Westport &		
	Swansea Gate Stations		
COMMODITY:		5,089,883	\$15,833,647
Direct Energy (INCL INJECTIONS)			
RESERVATION/DEMAND CHARGES:			
Algonquin, Texas Eastern. Dominion, Transco, National Fuel			\$10,311,995
STORAGE WITHDRAWAL		266,585	\$517,566
LNG PRODUCED / VAPORIZED		160,986	\$1,016,185
		5,480,058	\$ 5.0901 27,893,828

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",

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.

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	715,372		715,372				
4	FICA / Medicare	86,686		86,686				
5	Unemployment	114,412		114,412				
6	Total Federal	916,470		916,470	-	-	-	-
7								
8	State:							
9	Franchise/Income Tax	(456)				(456)		-
10	Unemployment	42,257		42,257				
11	Excise, Sales & Other	836		836				
12	Total State	42,637		43,093	-	(456)	-	-
13								
14	Municipal:							
15	City & Towns - Property	2,815,471		2,815,471				
16	Total Municipal	2,815,471		2,815,471		-		-
17								
18								
19	TOTALS	3,774,578		3,775,034	-	(456)	-	-
20								
21	<div style="border: 1px solid black; padding: 10px; margin: 10px 0;"> Note: Liberty current year income taxes payable per tax department pertaining to regulated operations. </div>							
22								
23								
24								
25								
26								
27								
28								
29								
30								

Annual report of ...Liberty Utilities (New England Natural Gas Company) Corp..... Year ended December 31, 2021

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					
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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, 2021

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, 2021

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	154180.6	40049.94	28596.76	32971.04	5999.548	6087.086
3 Liquefied Petroleum Gas	0	0	0	0	0	0
4 Gas						
5 Gas						
6 TOTAL	154180.6	40049.94	28596.76	32971.04	5999.548	6087.086
7						
8 <u>Gas Purchased</u>						
9 Natural	5138217	973274.8	885782.3	691577.8	424511.3	217576.2
10 Transportation	1092928	149611.1	126815.5	121535.3	90929.49	73925.75
11 TOTAL	6231145	1122885.9	1012597.8	813113.1	515440.79	291501.95
12 TOTAL MADE AND						
13 PURCHASED	6385325.6	1162935.8	1041194.56	846084.14	521440.34	297589.036
14 Net Change in Holder Gas						
15 TOTAL SENDOUT	6385325.6	1162935.8	1041194.56	846084.14	521440.34	297589.036
16						
17						
18						
19 Gas Sold	6295403	1082086	1052292	982185.3	685820.5	469035.9
20 Gas Used by Company	18749.87	3313.5	4101.765	3273.103	1868.946	999.6478
21 Gas Accounted for	6314152.87	1085399.5	1056393.77	985458.403	687689.45	470035.548
22 Gas Unaccounted for	71172.73	77536.34	-15199.205	-139374.263	-166249.11	-172446.512
23 % Unaccounted for (0.00%)	1.11%	6.67%	-1.46%	-16.47%	-31.88%	-57.95%
24						
25						
26						
27 <u>Sendout in 24 hours</u>						
<u>in MCF</u>						
28 Maximum-MCF		59,466	45,550	47,957	31,142	14,730
29 Maximum-Date		01/29/21	02/08/21	03/15/21	04/02/21	5/5/21
30 Minimum-MCF		26,972	25,710	11,770	9,358	5,927
31 Minimum-Date		01/16/21	02/24/21	03/25/21	04/10/21	05/22/21
32						
33						
34						
35 B.T.U. Content of Gas Delivered: 1,029 per cf.		1.029	1.029	1.027	1.026	1.026

GAS GENERATING PLANT			
Line No.	General Description - Location, Size, Type, etc.	No. of Sets	24 Hour Cap. (MCF)
1	<div><div>Other Gas Producing Equipment</div><div>NONE</div></div>		
2			
3			
4			
5			
6			
7			
8			
9			
10			
11			
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47			
48			
49		TOTAL	

Annual report of ...Liberty Utilities (New England Natural Gas Company) Corp..... Year ended December 31, 2021

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						
33						
34	Condensers		NONE			
35						
36						
37						
38						
39	Exhausters		NONE			
40						
41						
42						
43						
44						
45						
46						
47						
48						

Annual report of ...Liberty Utilities (New England Natural Gas Company) Corp..... Year ended December 31, 2021

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							
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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							
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40							
41							
42							
43							
44							
45							
46							
47							

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	Steel 2" or less Over 2" thru 4" Over 4" thru 8" Over 8" thru 12" Over 12"	327,286 581,064 174,800 59,812 12,899	- 5 34 - -	1,848 1,030 3,584 9 -	18,406 20,893 15,155 14 -	310,728 561,206 163,263 59,807 12,899
2						
3						
4						
5						
6						
7						
8						
9	Cast/Wrought Iron 2" or less Over 2" thru 4" Over 4" thru 8" Over 8" thru 12" Over 12"	222 281,128 149,846 35,904 15,666	- - - - -	(11) (1,987) (32) 12 21	95 46,732 19,388 3,692 -	116 232,410 130,427 32,224 15,687
10						
11						
12						
13						
14						
15	Plastic 2" or less Over 2" thru 4" Over 4" thru 8" Over 8" thru 12" Over 12"	743,266 511,991 392,309 32,852 -	49,287 48,647 22,930 - -	1,723 1,290 (2,079) 228 -	6,193 10,163 1,601 - -	862,192 730,784 434,259 32,847 -
16						
17						
18						
19						
20						
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36						
37						
38						
39						
40						
41						
42						
43						
44						
45						
	TOTALS	3,319,045	120,903	5,637	142,332	3,578,847
Normal Operating Pressure - Mains and Lines			- Maximum	60 psi	Minimum	6" w.c.
				-		-
Normal Operating Pressure - Services			- Maximum	60 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.....	36,960	12,757	64,132
2	Additions during year:			
3	Purchased.....	982	1,100	1,887
4	Installed.....			
5	Associated with Plant acquired.....			
6	Total Additions.....	982	1,100	1,844
7	Reductions during year:			
8	Retirements.....	1,040	360	512
9	Associated with Plant sold.....			
10	Total Reductions.....	1,040	360	512
11	Number at End of Year.....	36,902	13,497	65,464
12	In Stock.....			5,222
13	On Customers' Premises - Inactive.....			1,336
14	On Customers' Premises - Active.....			58,879
15	In Company Use.....			27
16	Number at End of Year.....			65,464
17	Number of Meters Tested by State Inspectors During Year.....			3,975

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
		See Attached		

Liberty

Sales Service Rates - Peak

Effective January 1, 2021

R-1	Residential Rate - Non Heating		Base rate +	GAF +	RDAF +	LDAF =	Variable Rate	Customer Charge +	Fixed Charge (per month)
			Liberty ALL	Therms	\$0.5231	\$0.4547	\$0.0324	\$0.3824	\$11.38
			Former Blackstone ALL	Therms	\$0.5231	\$0.4571	\$0.0324	\$0.3400	\$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	\$0.4571	\$0.0324	\$0.3400	\$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	\$0.4547	\$0.0324	\$0.3824	\$11.80
			Former Blackstone ALL	Therms	\$0.4561	\$0.4571	\$0.0324	\$0.3319	\$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	\$0.4547	\$0.0242	\$0.2576	\$26.23
			Former Blackstone ALL	Therms	\$0.4626	\$0.4571	\$0.0242	\$0.1609	\$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	\$0.4571	\$0.0242	\$0.1609	\$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	\$0.4547	\$0.0242	\$0.2576	\$39.35
			Former Blackstone ALL	Therms	\$0.4355	\$0.4571	\$0.0242	\$0.1609	\$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	\$0.4547	\$0.0242	\$0.2576	\$918.50
			Former Blackstone ALL	Therms	\$0.2388	\$0.4571	\$0.0242	\$0.1609	\$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	\$0.4547	\$0.0231	\$0.1930	\$26.23
			Former Blackstone ALL	Therms	\$0.3902	\$0.4571	\$0.0231	\$0.1210	\$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	\$0.4571	\$0.0231	\$0.1210	\$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	\$0.4547	\$0.0231	\$0.1930	\$39.35
			Former Blackstone ALL	Therms	\$0.4310	\$0.4571	\$0.0231	\$0.1210	\$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		
			Liberty plus	Therms	\$0.4547	\$0.0231	\$0.1930	\$918.50	\$918.50
			Former Blackstone plus	Therms	\$0.4571	\$0.0231	\$0.1210	\$918.50	\$918.50

Customer Charge includes cost of reading, billing and accounting.

"GAF" (Gas Adjustment Factor)	\$0.4547
Fixed Price Option	\$0.5801
GAF - Former Blackstone Customers	\$0.4571

Local Distribution Adjustment Factors (LDAF):				
	Liberty		Former Blackstone	
R-1 & R-2	\$0.3824	\$0.3400	R-1B	\$0.3400
R-3 & R-4	\$0.3824	\$0.3319		
G-41, G-42, & G-43	\$0.2576	\$0.1609	G-41B	\$0.1609
G-51, G-52, & G-53	\$0.1930	\$0.1210	G-51B	\$0.1210
Revenue Decoupling Adjustment Factor (RDAF)				
R-1 & R-2	\$0.0324		R-1B	\$0.0324
R-3 & R-4	\$0.0324			
G-41, G-42, & G-43	\$0.0242		G-41B	\$0.0242
G-51, G-52, & G-53	\$0.0231		G-51B	\$0.0231

Liberty

Transportation Billing Rates - Peak

Effective January 1, 2021

T-1	Residential rate - Non Heating			Base rate +	RDAF +	LDAF =	Variable Rate	Customer Charge +	Fixed Charge
									(per month)
	Liberty	ALL	Therms	\$0.5231	\$0.0324	\$0.3824	\$0.9379	\$11.38	\$11.38
	Former Blackstone	ALL	Therms	\$0.5231	\$0.0324	\$0.3400	\$0.8955	\$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	\$0.0324	\$0.3400	\$0.8955	\$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.				
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T-3	Residential rate - Heating			Base rate +	RDAF +	LDAF =	Variable Rate	Customer Charge +	Fixed Charge
									(per month)
	Liberty	ALL	Therms	\$0.4561	\$0.0324	\$0.3824	\$0.8709	\$11.80	\$11.80
	Former Blackstone	ALL	Therms	\$0.4561	\$0.0324	\$0.3319	\$0.8204	\$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.				
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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	\$0.0242	\$0.2576	\$0.7444	\$26.23	\$26.23
	Former Blackstone	ALL	Therms	\$0.4626	\$0.0242	\$0.1609	\$0.6477	\$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	\$0.0242	\$0.1609	\$0.6477	\$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	\$0.0242	\$0.2576	\$0.7173	\$39.35	\$39.35
	Former Blackstone	ALL	Therms	\$0.4355	\$0.0242	\$0.1609	\$0.6206	\$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	\$0.0242	\$0.2576	\$0.5206	\$918.50	\$918.50
	Former Blackstone	ALL	Therms	\$0.2388	\$0.0242	\$0.1609	\$0.4239	\$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	\$0.0231	\$0.1930	\$0.6063	\$26.23	\$26.23
	Former Blackstone	ALL	Therms	\$0.3902	\$0.0231	\$0.1210	\$0.5343	\$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	\$0.0231	\$0.1210	\$0.5343	\$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	\$0.0231	\$0.1930	\$0.6471	\$39.35	\$39.35
	Former Blackstone	ALL	Therms	\$0.4310	\$0.0231	\$0.1210	\$0.5751	\$39.35	\$39.35

T-53	Com & Ind rate - High annual use, High load factor			Base rate +			Demand Rate	Customer Charge +	Fixed Charge
				\$3.1311			\$3.1311		(per month)
					\$0.0231	\$0.1930	\$0.2161	\$918.50	\$918.50
	Former Blackstone	plus	Therms		\$0.0231	\$0.1210	\$0.1441	\$918.50	\$918.50

Customer Charge includes cost of reading, billing and accounting.

Retention Rate Line Loss	2.60%
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Local Distribution Adjustment Factors (LDAF):			
Liberty		Former Blackstone	
T-1 & T-2	\$0.3824	\$0.3400	R-1B \$0.3400
T-3 & T-4	\$0.3824	\$0.3319	
T-41, T-42, & T-43	\$0.2576	\$0.1609	G-41B \$0.1609
T-51, T-52, & T-53	\$0.1930	\$0.1210	G-51B \$0.1210
Revenue Decoupling Adjustment Factor (RDAF)			
T-1 & T-2	\$0.0324	R-1B	\$0.0324
T-3 & T-4	\$0.0324		
T-41, T-42, & T-43	\$0.0242	G-41B	\$0.0242
T-51, T-52, & T-53	\$0.0231	G-51B	\$0.0231

Liberty

Sales Service Rates - Peak

Effective February 1, 2021

R-1	Residential Rate - Non Heating		Base rate +	GAF +	RDAF +	LDAF =	Variable Rate	Customer Charge +	Fixed Charge (per month)
			Liberty ALL	Therms	\$0.5231	\$0.4547	\$0.0324	\$0.3824	\$11.38
			Former Blackstone ALL	Therms	\$0.5231	\$0.4023	\$0.0324	\$0.3337	\$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	\$0.4023	\$0.0324	\$0.3337	\$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	\$0.4547	\$0.0324	\$0.3824	\$11.80
			Former Blackstone ALL	Therms	\$0.4561	\$0.4023	\$0.0324	\$0.3258	\$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	\$0.4547	\$0.0242	\$0.2576	\$26.23
			Former Blackstone ALL	Therms	\$0.4626	\$0.4023	\$0.0242	\$0.1590	\$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	\$0.4023	\$0.0242	\$0.1590	\$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	\$0.4547	\$0.0242	\$0.2576	\$39.35
			Former Blackstone ALL	Therms	\$0.4355	\$0.4023	\$0.0242	\$0.1590	\$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	\$0.4547	\$0.0242	\$0.2576	\$918.50
			Former Blackstone ALL	Therms	\$0.2388	\$0.4023	\$0.0242	\$0.1590	\$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	\$0.4547	\$0.0231	\$0.1930	\$26.23
			Former Blackstone ALL	Therms	\$0.3902	\$0.4023	\$0.0231	\$0.1191	\$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	\$0.4023	\$0.0231	\$0.1191	\$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	\$0.4547	\$0.0231	\$0.1930	\$39.35
			Former Blackstone ALL	Therms	\$0.4310	\$0.4023	\$0.0231	\$0.1191	\$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	\$0.4547	\$0.0231	\$0.1930	\$918.50	\$918.50
			Former Blackstone plus	Therms	\$0.4023	\$0.0231	\$0.1191	\$918.50	\$918.50

Customer Charge includes cost of reading, billing and accounting.

"GAF" (Gas Adjustment Factor)	\$0.4547
Fixed Price Option	\$0.5801
GAF - Former Blackstone Customers per Therm	\$0.4023
*Blackstone GAF Rate per CCF	\$0.4156

Local Distribution Adjustment Factors (LDAF):			
Liberty		Former Blackstone	
R-1 & R-2	\$0.3824	\$0.3337	R-1B
R-3 & R-4	\$0.3824	\$0.3258	
G-41, G-42, & G-43	\$0.2576	\$0.1590	G-41B
G-51, G-52, & G-53	\$0.1930	\$0.1191	G-51B
Revenue Decoupling Adjustment Factor (RDAF)			
R-1 & R-2	\$0.0324		R-1B
R-3 & R-4	\$0.0324		
G-41, G-42, & G-43	\$0.0242		G-41B
G-51, G-52, & G-53	\$0.0231		G-51B

Liberty

Transportation Billing Rates - Peak

Effective February 1, 2021

T-1	Residential rate - Non Heating			Base rate +	RDAF +	LDAF =	Variable Rate	Customer Charge +	Fixed Charge (per month)
	Liberty	ALL	Therms	\$0.5231	\$0.0324	\$0.3824	\$0.9379	\$11.38	\$11.38
	Former Blackstone	ALL	Therms	\$0.5231	\$0.0324	\$0.3337	\$0.8892	\$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	\$0.0324	\$0.3337	\$0.8892	\$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	\$0.0324	\$0.3824	\$0.8709	\$11.80	\$11.80
	Former Blackstone	ALL	Therms	\$0.4561	\$0.0324	\$0.3258	\$0.8143	\$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	\$0.0242	\$0.2576	\$0.7444	\$26.23	\$26.23
	Former Blackstone	ALL	Therms	\$0.4626	\$0.0242	\$0.1590	\$0.6458	\$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	\$0.0242	\$0.1590	\$0.6458	\$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	\$0.0242	\$0.2576	\$0.7173	\$39.35	\$39.35
	Former Blackstone	ALL	Therms	\$0.4355	\$0.0242	\$0.1590	\$0.6187	\$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	\$0.0242	\$0.2576	\$0.5206	\$918.50	\$918.50
	Former Blackstone	ALL	Therms	\$0.2388	\$0.0242	\$0.1590	\$0.4220	\$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	\$0.0231	\$0.1930	\$0.6063	\$26.23	\$26.23
	Former Blackstone	ALL	Therms	\$0.3902	\$0.0231	\$0.1191	\$0.5324	\$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	\$0.0231	\$0.1191	\$0.5324	\$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	\$0.0231	\$0.1930	\$0.6471	\$39.35	\$39.35
	Former Blackstone	ALL	Therms	\$0.4310	\$0.0231	\$0.1191	\$0.5732	\$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				\$0.0231	\$0.1930	\$0.2161	\$918.50	\$918.50
	Former Blackstone	plus	Therms		\$0.0231	\$0.1191	\$0.1422	\$918.50	\$918.50

Customer Charge includes cost of reading, billing and accounting.

Retention Rate Line Loss	2.60%
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Local Distribution Adjustment Factors (LDAF):				
Liberty		Former Blackstone		
T-1 & T-2	\$0.3824	\$0.3337	R-1B	\$0.3337
T-3 & T-4	\$0.3824	\$0.3258		
T-41, T-42, & T-43	\$0.2576	\$0.1590	G-41B	\$0.1590
T-51, T-52, & T-53	\$0.1930	\$0.1191	G-51B	\$0.1191
Revenue Decoupling Adjustment Factor (RDAF)				
T-1 & T-2	\$0.0324		R-1B	\$0.0324
T-3 & T-4	\$0.0324			
T-41, T-42, & T-43	\$0.0242		G-41B	\$0.0242
T-51, T-52, & T-53	\$0.0231		G-51B	\$0.0231

Liberty

Sales Service Rates - Off-Peak Effective May 1, 2021

R-1	Residential Rate - Non Heating		Base rate +	GAF +	RDAF +	LDAF =	Variable Rate	Customer Charge +	Fixed Charge (per month)
	Liberty ALL	Therms	\$0.4986	\$0.2300	\$0.0499	\$0.4296	\$1.2081	\$11.38	\$11.38
	Former Blackstone ALL	Therms	\$0.4986	\$0.4267	\$0.0499	\$0.3337	\$1.3089	\$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	\$0.4986	\$0.4267	\$0.0499	\$0.3337	\$1.3089	\$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	\$0.3393	\$0.2300	\$0.0499	\$0.4296	\$1.0488	\$11.80	\$11.80
	Former Blackstone ALL	Therms	\$0.3393	\$0.4267	\$0.0499	\$0.3258	\$1.1417	\$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	\$0.2784	\$0.2300	\$0.0506	\$0.2868	\$0.8458	\$26.23	\$26.23
	Former Blackstone ALL	Therms	\$0.2784	\$0.4267	\$0.0506	\$0.1590	\$0.9147	\$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	\$0.2784	\$0.4267	\$0.0506	\$0.1590	\$0.9147	\$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	\$0.2911	\$0.2300	\$0.0506	\$0.2868	\$0.8585	\$39.35	\$39.35
	Former Blackstone ALL	Therms	\$0.2911	\$0.4267	\$0.0506	\$0.1590	\$0.9274	\$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	\$0.1671	\$0.2300	\$0.0506	\$0.2868	\$0.7345	\$918.50	\$918.50
	Former Blackstone ALL	Therms	\$0.1671	\$0.4267	\$0.0506	\$0.1590	\$0.8034	\$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	\$0.2565	\$0.2300	\$0.0134	\$0.2191	\$0.7190	\$26.23	\$26.23
	Former Blackstone ALL	Therms	\$0.2565	\$0.4267	\$0.0134	\$0.1191	\$0.8157	\$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	\$0.2565	\$0.4267	\$0.0134	\$0.1191	\$0.8157	\$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	\$0.3049	\$0.2300	\$0.0134	\$0.2191	\$0.7674	\$39.35	\$39.35
	Former Blackstone ALL	Therms	\$0.3049	\$0.4267	\$0.0134	\$0.1191	\$0.8641	\$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		
	Liberty plus	Therms		\$0.2300	\$0.0134	\$0.2191	\$0.4625	\$918.50	\$918.50
	Former Blackstone plus	Therms		\$0.4267	\$0.0134	\$0.1191	\$0.5592	\$918.50	\$918.50

Customer Charge includes cost of reading, billing and accounting.

"GAF" (Gas Adjustment Factor)	\$0.2300
Fixed Price Option	N/A
GAF - Former Blackstone Customers per Therm	\$0.4267
*Blackstone GAF Rate per CCF	\$0.4408

Local Distribution Adjustment Factors (LDAF):			
	Liberty		Former Blackstone
R-1 & R-2	\$0.4296	\$0.3337	R-1B \$0.3337
R-3 & R-4	\$0.4296	\$0.3258	
G-41, G-42, & G-43	\$0.2868	\$0.1590	G-41B \$0.1590
G-51, G-52, & G-53	\$0.2191	\$0.1191	G-51B \$0.1191
Revenue Decoupling Adjustment Factor (RDAF)			
R-1 & R-2	\$0.0499		R-1B \$0.0499
R-3 & R-4	\$0.0499		
G-41, G-42, & G-43	\$0.0506		G-41B \$0.0506
G-51, G-52, & G-53	\$0.0134		G-51B \$0.0134

Liberty

Transportation Billing Rates - Off-Peak Effective May 1, 2021

T-1	Residential rate - Non Heating			Base rate +	RDAF +	LDAF =	Variable Rate	Customer Charge +	Fixed Charge (per month)
	Liberty	ALL	Therms	\$0.4986	\$0.0499	\$0.4296	\$0.9781	\$11.38	\$11.38
	Former Blackstone	ALL	Therms	\$0.4986	\$0.0499	\$0.3337	\$0.8822	\$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	\$0.4986	\$0.0499	\$0.3337	\$0.8822	\$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	\$0.3393	\$0.0499	\$0.4296	\$0.8188	\$11.80	\$11.80
	Former Blackstone	ALL	Therms	\$0.3393	\$0.0499	\$0.3258	\$0.7150	\$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	\$0.2784	\$0.0506	\$0.2868	\$0.6158	\$26.23	\$26.23
	Former Blackstone	ALL	Therms	\$0.2784	\$0.0506	\$0.1590	\$0.4880	\$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	\$0.2784	\$0.0506	\$0.1590	\$0.4880	\$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	\$0.2911	\$0.0506	\$0.2868	\$0.6285	\$39.35	\$39.35
	Former Blackstone	ALL	Therms	\$0.2911	\$0.0506	\$0.1590	\$0.5007	\$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	\$0.1671	\$0.0506	\$0.2868	\$0.5045	\$918.50	\$918.50
	Former Blackstone	ALL	Therms	\$0.1671	\$0.0506	\$0.1590	\$0.3767	\$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	\$0.2565	\$0.0134	\$0.2191	\$0.4890	\$26.23	\$26.23
	Former Blackstone	ALL	Therms	\$0.2565	\$0.0134	\$0.1191	\$0.3890	\$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	\$0.2565	\$0.0134	\$0.1191	\$0.3890	\$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	\$0.3049	\$0.0134	\$0.2191	\$0.5374	\$39.35	\$39.35
	Former Blackstone	ALL	Therms	\$0.3049	\$0.0134	\$0.1191	\$0.4374	\$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		
	Liberty				\$0.0134	\$0.2191	\$0.2325	\$918.50	\$918.50
	Former Blackstone	plus	Therms		\$0.0134	\$0.1191	\$0.1325	\$918.50	\$918.50

Customer Charge includes cost of reading, billing and accounting.

Retention Rate Line Loss	2.60%
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Local Distribution Adjustment Factors (LDAF):				
	Liberty		Former Blackstone	
T-1 & T-2	\$0.4296	\$0.3337	R-1B	\$0.3337
T-3 & T-4	\$0.4296	\$0.3258		
T-41, T-42, & T-43	\$0.2868	\$0.1590	G-41B	\$0.1590
T-51, T-52, & T-53	\$0.2191	\$0.1191	G-51B	\$0.1191
Revenue Decoupling Adjustment Factor (RDAF)				
T-1 & T-2	\$0.0499		R-1B	\$0.0499
T-3 & T-4	\$0.0499			
T-41, T-42, & T-43	\$0.0506		G-41B	\$0.0506
T-51, T-52, & T-53	\$0.0134		G-51B	\$0.0134

Liberty

Sales Service Rates - Off-Peak

Effective September 1, 2021

R-1	Residential Rate - Non Heating		Base rate +	GAF +	RDAF +	LDAF =	Variable Rate	Customer Charge +	Fixed Charge (per month)
			Liberty ALL	Therms	\$0.4986	\$0.2300	\$0.0499	\$0.4296	\$11.38
			Former Blackstone ALL	Therms	\$0.4986	\$0.4956	\$0.0499	\$0.3337	\$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	\$0.4986	\$0.4956	\$0.0499	\$0.3337	\$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	\$0.3393	\$0.2300	\$0.0499	\$0.4296	\$11.80
			Former Blackstone ALL	Therms	\$0.3393	\$0.4956	\$0.0499	\$0.3258	\$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	\$0.2784	\$0.2300	\$0.0506	\$0.2868	\$26.23
			Former Blackstone ALL	Therms	\$0.2784	\$0.4956	\$0.0506	\$0.1590	\$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	\$0.2784	\$0.4956	\$0.0506	\$0.1590	\$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	\$0.2911	\$0.2300	\$0.0506	\$0.2868	\$39.35
			Former Blackstone ALL	Therms	\$0.2911	\$0.4956	\$0.0506	\$0.1590	\$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	\$0.1671	\$0.2300	\$0.0506	\$0.2868	\$918.50
			Former Blackstone ALL	Therms	\$0.1671	\$0.4956	\$0.0506	\$0.1590	\$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	\$0.2565	\$0.2300	\$0.0134	\$0.2191	\$26.23
			Former Blackstone ALL	Therms	\$0.2565	\$0.4956	\$0.0134	\$0.1191	\$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	\$0.2565	\$0.4956	\$0.0134	\$0.1191	\$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	\$0.3049	\$0.2300	\$0.0134	\$0.2191	\$39.35
			Former Blackstone ALL	Therms	\$0.3049	\$0.4956	\$0.0134	\$0.1191	\$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		
			Liberty plus	Therms	\$0.2300	\$0.0134	\$0.2191	\$918.50	\$918.50
			Former Blackstone plus	Therms	\$0.4956	\$0.0134	\$0.1191	\$918.50	\$918.50

Customer Charge includes cost of reading, billing and accounting.

"GAF" (Gas Adjustment Factor)	\$0.2300
Fixed Price Option	N/A
GAF - Former Blackstone Customers per Therm	\$0.4956
*Blackstone GAF Rate per CCF	\$0.5120

Local Distribution Adjustment Factors (LDAF):				
	Liberty		Former Blackstone	
R-1 & R-2	\$0.4296	\$0.3337	R-1B	\$0.3337
R-3 & R-4	\$0.4296	\$0.3258		
G-41, G-42, & G-43	\$0.2868	\$0.1590	G-41B	\$0.1590
G-51, G-52, & G-53	\$0.2191	\$0.1191	G-51B	\$0.1191
Revenue Decoupling Adjustment Factor (RDAF)				
R-1 & R-2	\$0.0499		R-1B	\$0.0499
R-3 & R-4	\$0.0499			
G-41, G-42, & G-43	\$0.0506		G-41B	\$0.0506
G-51, G-52, & G-53	\$0.0134		G-51B	\$0.0134

Liberty

Transportation Billing Rates - Off-Peak

Effective September 1, 2021

T-1	Residential rate - Non Heating			Base rate +	RDAF +	LDAF =	Variable Rate	Customer Charge +	Fixed Charge
									(per month)
	Liberty	ALL	Therms	\$0.4986	\$0.0499	\$0.4296	\$0.9781	\$11.38	\$11.38
	Former Blackstone	ALL	Therms	\$0.4986	\$0.0499	\$0.3337	\$0.8822	\$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	\$0.4986	\$0.0499	\$0.3337	\$0.8822	\$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	\$0.3393	\$0.0499	\$0.4296	\$0.8188	\$11.80	\$11.80
	Former Blackstone	ALL	Therms	\$0.3393	\$0.0499	\$0.3258	\$0.7150	\$11.80	\$11.80
T-4	Residential low income rate - Heating			Base rate +	RDAF +	LDAF =	Variable Rate	Customer Charge +	Fixed Charge
									(per month)
	Former Blackstone	ALL	Therms	\$0.3393	\$0.0499	\$0.3258	\$0.7150	\$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	\$0.2784	\$0.0506	\$0.2868	\$0.6158	\$26.23	\$26.23
	Former Blackstone	ALL	Therms	\$0.2784	\$0.0506	\$0.1590	\$0.4880	\$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	\$0.2784	\$0.0506	\$0.1590	\$0.4880	\$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	\$0.2911	\$0.0506	\$0.2868	\$0.6285	\$39.35	\$39.35
	Former Blackstone	ALL	Therms	\$0.2911	\$0.0506	\$0.1590	\$0.5007	\$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	\$0.1671	\$0.0506	\$0.2868	\$0.5045	\$918.50	\$918.50
	Former Blackstone	ALL	Therms	\$0.1671	\$0.0506	\$0.1590	\$0.3767	\$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	\$0.2565	\$0.0134	\$0.2191	\$0.4890	\$26.23	\$26.23
	Former Blackstone	ALL	Therms	\$0.2565	\$0.0134	\$0.1191	\$0.3890	\$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	\$0.2565	\$0.0134	\$0.1191	\$0.3890	\$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	\$0.3049	\$0.0134	\$0.2191	\$0.5374	\$39.35	\$39.35
	Former Blackstone	ALL	Therms	\$0.3049	\$0.0134	\$0.1191	\$0.4374	\$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		\$918.50
	Liberty				\$0.0134	\$0.2191	\$0.2325	\$918.50	\$918.50
	Former Blackstone	plus	Therms		\$0.0134	\$0.1191	\$0.1325	\$918.50	\$918.50

Customer Charge includes cost of reading, billing and accounting.

Retention Rate Line Loss	2.60%
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Local Distribution Adjustment Factors (LDAF):			
Liberty		Former Blackstone	
T-1 & T-2	\$0.4296	\$0.3337	R-1B \$0.3337
T-3 & T-4	\$0.4296	\$0.3258	
T-41, T-42, & T-43	\$0.2868	\$0.1590	G-41B \$0.1590
T-51, T-52, & T-53	\$0.2191	\$0.1191	G-51B \$0.1191
Revenue Decoupling Adjustment Factor (RDAF)			
T-1 & T-2	\$0.0499	R-1B	\$0.0499
T-3 & T-4	\$0.0499		
T-41, T-42, & T-43	\$0.0506	G-41B	\$0.0506
T-51, T-52, & T-53	\$0.0134	G-51B	\$0.0134

Liberty

Sales Service Rates - Off-Peak

Effective October 1, 2021

R-1	Residential Rate - Non Heating		Base rate +	GAF +	RDAF +	LDAF =	Variable Rate	Customer Charge +	Fixed Charge (per month)
			Liberty ALL	Therms	\$0.4986	\$0.2300	\$0.0499	\$0.4296	\$11.38
			Former Blackstone ALL	Therms	\$0.4986	\$0.6827	\$0.0499	\$0.3337	\$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	\$0.4986	\$0.6827	\$0.0499	\$0.3337	\$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	\$0.3393	\$0.2300	\$0.0499	\$0.4296	\$11.80
			Former Blackstone ALL	Therms	\$0.3393	\$0.6827	\$0.0499	\$0.3258	\$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	\$0.2784	\$0.2300	\$0.0506	\$0.2868	\$26.23
			Former Blackstone ALL	Therms	\$0.2784	\$0.6827	\$0.0506	\$0.1590	\$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	\$0.2784	\$0.6827	\$0.0506	\$0.1590	\$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	\$0.2911	\$0.2300	\$0.0506	\$0.2868	\$39.35
			Former Blackstone ALL	Therms	\$0.2911	\$0.6827	\$0.0506	\$0.1590	\$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	\$0.1671	\$0.2300	\$0.0506	\$0.2868	\$918.50
			Former Blackstone ALL	Therms	\$0.1671	\$0.6827	\$0.0506	\$0.1590	\$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	\$0.2565	\$0.2300	\$0.0134	\$0.2191	\$26.23
			Former Blackstone ALL	Therms	\$0.2565	\$0.6827	\$0.0134	\$0.1191	\$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	\$0.2565	\$0.6827	\$0.0134	\$0.1191	\$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	\$0.3049	\$0.2300	\$0.0134	\$0.2191	\$39.35
			Former Blackstone ALL	Therms	\$0.3049	\$0.6827	\$0.0134	\$0.1191	\$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		
			Liberty plus	Therms	\$0.2300	\$0.0134	\$0.2191	\$918.50	\$918.50
			Former Blackstone plus	Therms	\$0.6827	\$0.0134	\$0.1191	\$918.50	\$918.50

Customer Charge includes cost of reading, billing and accounting.

"GAF" (Gas Adjustment Factor)	\$0.2300
Fixed Price Option	N/A
GAF - Former Blackstone Customers per Therm	\$0.6827
*Blackstone GAF Rate per CCF	\$0.7053

Local Distribution Adjustment Factors (LDAF):				
	Liberty		Former Blackstone	
R-1 & R-2	\$0.4296	\$0.3337	R-1B	\$0.3337
R-3 & R-4	\$0.4296	\$0.3258		
G-41, G-42, & G-43	\$0.2868	\$0.1590	G-41B	\$0.1590
G-51, G-52, & G-53	\$0.2191	\$0.1191	G-51B	\$0.1191
Revenue Decoupling Adjustment Factor (RDAF)				
R-1 & R-2	\$0.0499		R-1B	\$0.0499
R-3 & R-4	\$0.0499			
G-41, G-42, & G-43	\$0.0506		G-41B	\$0.0506
G-51, G-52, & G-53	\$0.0134		G-51B	\$0.0134

Liberty

Transportation Billing Rates - Off-Peak

Effective October 1, 2021

T-1	Residential rate - Non Heating			Base rate +	RDAF +	LDAF =	Variable Rate	Customer Charge +	Fixed Charge (per month)
	Liberty	ALL	Therms	\$0.4986	\$0.0499	\$0.4296		\$11.38	
	Former Blackstone	ALL	Therms	\$0.4986	\$0.0499	\$0.3337	\$0.8822	\$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	\$0.4986	\$0.0499	\$0.3337		\$0.8822	
	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	\$0.3393	\$0.0499	\$0.4296		\$11.80	
	Former Blackstone	ALL	Therms	\$0.3393	\$0.0499	\$0.3258	\$0.7150	\$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	\$0.2784	\$0.0506	\$0.2868		\$26.23	
	Former Blackstone	ALL	Therms	\$0.2784	\$0.0506	\$0.1590	\$0.4880	\$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	\$0.2784	\$0.0506	\$0.1590		\$0.4880	
	T-42	Com & Ind rate - Medium annual use, Low load factor			Base rate +	RDAF +	LDAF =	Variable Rate	Customer Charge +
Liberty		ALL	Therms	\$0.2911	\$0.0506	\$0.2868	\$39.35		\$39.35
Former Blackstone		ALL	Therms	\$0.2911	\$0.0506	\$0.1590	\$0.5007	\$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	\$0.1671	\$0.0506	\$0.2868		\$918.50	
	Former Blackstone	ALL	Therms	\$0.1671	\$0.0506	\$0.1590	\$0.3767	\$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	\$0.2565	\$0.0134	\$0.2191		\$26.23	
	Former Blackstone	ALL	Therms	\$0.2565	\$0.0134	\$0.1191	\$0.3890	\$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	\$0.2565	\$0.0134	\$0.1191		\$0.3890	
	T-52	Com & Ind rate - Medium annual use, High load factor			Base rate +	RDAF +	LDAF =	Variable Rate	Customer Charge +
Liberty		ALL	Therms	\$0.3049	\$0.0134	\$0.2191	\$39.35		\$39.35
Former Blackstone		ALL	Therms	\$0.3049	\$0.0134	\$0.1191	\$0.4374	\$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	
	Liberty				\$0.0134	\$0.2191	\$0.2325	\$918.50	\$918.50
	Former Blackstone	plus	Therms		\$0.0134	\$0.1191	\$0.1325	\$918.50	\$918.50

Customer Charge includes cost of reading, billing and accounting.

Retention Rate Line Loss	2.60%
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Local Distribution Adjustment Factors (LDAF):				
Liberty		Former Blackstone		
T-1 & T-2	\$0.4296	\$0.3337	R-1B	\$0.3337
T-3 & T-4	\$0.4296	\$0.3258		
T-41, T-42, & T-43	\$0.2868	\$0.1590	G-41B	\$0.1590
T-51, T-52, & T-53	\$0.2191	\$0.1191	G-51B	\$0.1191
Revenue Decoupling Adjustment Factor (RDAF)				
T-1 & T-2	\$0.0499		R-1B	\$0.0499
T-3 & T-4	\$0.0499			
T-41, T-42, & T-43	\$0.0506		G-41B	\$0.0506
T-51, T-52, & T-53	\$0.0134		G-51B	\$0.0134

Liberty

Sales Service Rates - Peak

Effective November 1, 2021

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	\$1.0727	\$0.0382	\$0.4076	\$2.0416	\$11.38	\$11.38

R-1B	Residential Rate - Non Heating (Annual Use Less Than 75 Therms)						Customer		
		Base rate +	GAF +	RDAF +	LDAF =	Variable Rate	Charge +	Fixed Charge	
								(per month)	
	Former Blackstone ALL	Therms	\$0.5231	\$1.0727	\$0.0382	\$0.4076	\$2.0416	\$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	\$1.0727	\$0.0382	\$0.4076	\$1.9746	\$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						Customer	Fixed Charge (per month)
			Base rate +	GAF +	RDAF +	LDAF =	Charge +	
							Variable Rate	
	Liberty ALL	Therms	\$0.4626	\$0.8237	\$0.0288	\$0.3390	\$1.6541	\$26.23
	Former Blackstone ALL	Therms	\$0.4626	\$1.0727	\$0.0288	\$0.2063	\$1.7704	\$26.23

G-41B	Com & Ind Rate - Low Annual Use, Low Load Factor (Annual Use Less Than 700 Therms)						Customer		
			Base rate +	GAF +	RDAF +	LDAF =	Variable Rate	Charge +	Fixed Charge
									(per month)
	Former Blackstone ALL	Therms	\$0.4626	\$1.0727	\$0.0288	\$0.2063	\$1.7704	\$13.00	\$13.00

G-42	Com & Ind Rate - Medium Annual Use, Low Load Factor						Customer	Fixed Charge (per month)
			Base rate +	GAF +	RDAF +	LDAF =	Charge +	
							Variable Rate	
	Liberty ALL	Therms	\$0.4355	\$0.8237	\$0.0288	\$0.3390	\$1.6270	\$39.35
	Former Blackstone ALL	Therms	\$0.4355	\$1.0727	\$0.0288	\$0.2063	\$1.7433	\$39.35

G-43	Com & Ind Rate - High Annual Use, Low Load Factor						Customer		
			Base rate +	GAF +	RDAF +	LDAF =	Variable Rate	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	\$1.0727	\$0.0288	\$0.2063	\$1.5466	\$918.50	\$918.50

G-51	Com & Ind Rate - Low Annual Use, High Load Factor						Customer	Fixed Charge (per month)
		Base rate +	GAF +	RDAF +	LDAF =	Variable Rate	Charge +	
	Liberty ALL	Therms	\$0.3902	\$0.8237	\$0.0287	\$0.2588	\$1.5014	
	Former Blackstone ALL	Therms	\$0.3902	\$1.0727	\$0.0287	\$0.1539	\$1.6455	\$26.23

G-51B	Com & Ind Rate - Low Annual Use, High Load Factor (Annual Use Less than 400 Therms)						Customer		
			Base rate +	GAF +	RDAF +	LDAF =	Variable Rate	Charge +	Fixed Charge
									(per month)
Former Blackstone ALL	Therms		\$0.3902	\$1.0727	\$0.0287	\$0.1539	\$1.6455	\$13.00	\$13.00

G-52	Com & Ind Rate - Medium Annual Use, High Load Factor						Customer		
			Base rate +	GAF +	RDAF +	LDAF =	Variable Rate	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	\$1.0727	\$0.0287	\$0.1539	\$1.6863	\$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
			Former Blackstone plus	Therms	\$1.0727	\$0.0287	\$0.1539	\$1.2553	\$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	\$1.0727
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 November 1, 2021

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.				
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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.				
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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
				\$3.1311			\$3.1311		(per month)
	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

Annual report of ...Liberty Utilities (New England Natural Gas Company) Corp..... Year ended December 31, 2021

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.

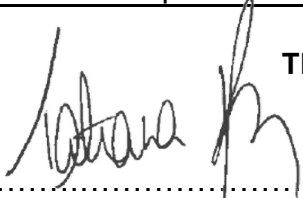
Note: The classification of expenses as nonoperating and their inclusion in this account is for accounting purposes. It does not preclude Commission consideration of proof to the contrary for ratemaking or other purposes.

Line No.	Item (a)	Amount (b)
1		
2	AMERICAN CANCER SOCIETY INC.	-
3	ANIMAL RESCUE LEAGUE OF FALL RIVER	-
4	BRISTOL COUNTY SHERIFFS OFFICE	3,000
5	CHILDRENS ADVOCACY CENTER OF	1,000
6	CITIZENS FOR CITIZENS	3,000
7	DURFEE PARENT ADVISORY COMMITTEE	1,000
8	FALL RIVER POLICE WORKING DOG FOUNDATION	3,000
9	FALL RIVER POLICE	2,500
10	FALL RIVER VETERANS WAR COUNCIL	500
11	GREATER FALL RIVER RE-CREATION	2,500
12	KEEGAN WERLIN LLP	36,000
13	OPEB Paygo Adjustment	(19,135)
14	SFC JARED C MONTI MEMORIAL SCHOLARSHIP FUND, INC.	1,000
15	STEPPING STONE INC	1,000
16	MASSACHUSETTS GOOD NEIGHBOR	11,000
17	ONE SOUTHCOAST CHAMBER	700
18	Millville Regional Marching Band - Blackstone	250
19	CHURCH OF ST PAUL	100
20	JIMMY FUND EVENT	600
21	FAIRHAVEN POLICE DEPARTMENT	2,500
22	ASSOCIATION INDUSTRIES OF MASSACHUSETTS FOUNDATION	5,000
23	SALVATION ARMY THE	1,000
24	THOMAS CHEW MEMORIAL	1,500
25	THOMPSON COBURN LLP	528
26	TOWN OF BLACKSTONE D.P. KELLEY, DEPUTY	292
27	INTERNAL LABOR - JAMES CAREY	46,356
28	Internal AP entry BTL	67,720
29		
30	TOTAL	\$ 172,911
31		

Annual report of ...Liberty Utilities (New England Natural Gas Company) Corp..... Year ended December 31, 2021

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	1,000
3		
4	Fall River	232,450
5		
6	North Attleboro	34,325
7		
8	Plainville	11,200
9		
10	Somerset	25,540
11		
12	Swansea	22,530
13		
14	Westport	9,775
15		
16	North Attleboro	600
17		
18	Blackstone	900
19		
20	Bellingham	4,000
21		
22		
23		
24		
25		
26		
27		
28		
29		
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48		
49		
50		
51		
52		
53	TOTAL	342,320
54		

Annual report of ...Liberty Utilities (New England Natural Gas Company) Corp..... Year ended December 31, 2021



THIS RETURN IS SIGNED UNDER THE PENALTIES OF PERJURY

Tatiana Roc

President- Liberty Utilities MA

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.....
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.....
.....
.....
.....

Directors.

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

Bristol County.....ss. March 31, 2022

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.

My Commission Expires: 8-14-2025

Maria F. Lavault

Notary Public or
Justice of the Peace.

Annual report of ...Liberty Utilities (New England Natural Gas Company) Corp..... Year ended December 31, 2021

THIS RETURN IS SIGNED UNDER THE PENALTIES OF PERJURY

James Sweeney

Treasurer

Directors.

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

Bristol County

ss.

March 31, 20 22

Then personally appeared... James M. Sweeney

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

My Commission Expires: 8-14-2025

Maria F. Lavault

Notary Public or
Justice of the Peace.

Annual report of ...Liberty Utilities (New England Natural Gas Company) Corp..... Year ended December 31, 2021

THIS RETURN IS SIGNED UNDER THE PENALTIES OF PERJURY

Julia R. Rose
 Julia Rose

Director

Directors.

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

Bristol County

ss.

March 31, 20 22..

Then personally appeared.....*Julia Rose*.....

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

My Commission Expires: 8-14-2025

Maria F. Lavault

Notary Public or
 Justice of the Peace.

Annual report of ... Liberty Utilities (New England Natural Gas Company) Corp..... Year ended December 31, 2021

THIS RETURN IS SIGNED UNDER THE PENALTIES OF PERJURY

Paul Vasington
Paul Vasington

Director

Directors.

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

Bristol County ss. March 31, 2022

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.

My Commission Expires: 8-14-2025

Maria F. Lavault

Notary Public or
Justice of the Peace.

Annual report of ... Liberty Utilities (New England Natural Gas Company) Corp..... Year ended December 31, 2021

THIS RETURN IS SIGNED UNDER THE PENALTIES OF PERJURY

Charles F. Bass
 Charles F. Bass

Director

Directors

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

Bristol County

March 31, 2022

Then personally appeared

Charles F. Bass

and severally made oath to the truth of the foregoing statement by them subscribed according to their best knowledge and belief.
 My Commission Expires: 8-14-2025

Maria F. Lavault

Notary Public or
 Justice of the Peace