



Schedule 5.2 – Cost of Service Model Data

March 3, 2023

Liberty Gas New Brunswick
Year Ended December 31, 2023
Summary of Cost-of-Service Study Results

ACCOUNT DESCRIPTION	FERC ACCOUNT	ACCOUNT BALANCE	Small General - Residential	Mid General	Large General	Contract General	Industrial Contract General	OPS
Rate Base								
1 Plant in Service		412,564,293	130,371,131	135,847,150	85,820,694	23,556,919	36,633,631	334,768
2 Accumulated Reserve		(133,774,956)	(44,389,217)	(44,635,953)	(26,902,711)	(7,320,030)	(10,414,597)	(112,449)
3 Other Rate Base Items		3,858,617	996,411	1,160,841	905,110	260,965	531,029	4,261
4 Total Rate Base		282,647,954	86,978,325	92,372,038	59,823,093	16,497,854	26,750,063	226,581
5 Total Revenue at Current Rates								
6 Base Revenues		47,888,024	8,600,881	15,726,018	14,531,291	3,096,087	5,549,664	384,083
7 Other Revenues		840,054	177,066	293,851	230,443	52,358	81,151	5,184
8 Rent from Gas Property		219,328	70,075	72,627	45,278	12,378	18,794	175
9 Total Revenue		48,947,405	8,848,023	16,092,497	14,807,012	3,160,823	5,649,608	389,443
10 Expenses at Current Rates								
11 Operation and Maintenance		7,825,069	2,025,708	2,373,137	1,837,462	526,181	1,053,567	9,015
12 Administrative and General Expense		4,991,070	1,276,890	1,483,786	1,173,638	341,897	709,806	5,052
13 Depreciation and Amortization Expense		14,664,990	4,643,971	5,225,472	2,883,628	758,982	1,138,583	14,354
14 Taxes Other Than Income		1,267,941	444,304	377,921	294,096	83,921	67,010	689
15 Income and Revenue Taxes		1,954,709	44,241	641,834	834,032	140,310	259,421	34,871
16 Total Expenses - Current		30,703,779	8,435,114	10,102,150	7,022,855	1,851,290	3,228,388	63,982
17 Operating Income - Current		18,243,626	412,909	5,990,346	7,784,157	1,309,533	2,421,220	325,461
18 Current Rate of Return		6.45%	0.47%	6.49%	13.01%	7.94%	9.05%	143.64%
19 Present Revenue at Equal Rates of Return								
20 Present Return		6.45%	6.45%	6.45%	6.45%	6.45%	6.45%	6.45%
21 Present Operating Income @ Equal Return		18,243,626	5,614,051	5,962,190	3,861,306	1,064,861	1,726,594	14,625
22 Income Taxes		1,954,709	601,516	638,818	413,719	114,094	184,995	1,567
23 Other Expenses		28,749,070	8,390,872	9,460,316	6,188,824	1,710,980	2,968,967	29,111
24 Total Revenue @ Equal Rates of Return		48,947,405	14,606,440	16,061,324	10,463,848	2,889,935	4,880,556	45,303
25 Present (Subsidies)/Excesses		-	(5,758,417)	31,172	4,343,164	270,888	769,053	344,140

Liberty Gas New Brunswick
Year Ended December 31, 2023
Summary of Cost-of-Service Study Results

ACCOUNT DESCRIPTION	FERC ACCOUNT	ACCOUNT BALANCE	Small General - Residential	Mid General	Large General	Contract General	Industrial Contract General	OPS
26 Revenue Requirement at Equal Rates of Return								
27 Required Return		6.23%	6.23%	6.23%	6.23%	6.23%	6.23%	6.23%
28 Required Operating Income		17,618,154	5,421,576	5,757,780	3,728,923	1,028,353	1,667,398	14,123
29 Expenses at Required Return								
30 Operation and Maintenance		7,825,069	2,025,708	2,373,137	1,837,462	526,181	1,053,567	9,015
31 Administrative and General Expense		4,991,070	1,276,890	1,483,786	1,173,638	341,897	709,806	5,052
32 Amortization and Depreciation Expense		14,664,990	4,643,971	5,225,472	2,883,628	758,982	1,138,583	14,354
33 Taxes Other Than Income		1,267,941	444,304	377,921	294,096	83,921	67,010	689
34 Income and Revenue Taxes - Current		1,954,709	601,516.23	638,817.54	413,718.72	114,094.25	184,995.48	1,566.97
35 Income and Revenue Taxes - Change								
36 Total Expenses - Required		30,703,779	8,992,389	10,099,134	6,602,542	1,825,075	3,153,962	30,678
37 Total Revenue Requirement at Equal Return		48,321,933	14,413,965	15,856,914	10,331,465	2,853,427	4,821,360	44,801
38 Current Miscellaneous Revenue		1,059,382	247,141	366,479	275,721	64,736	99,945	5,359
39 Total Base Revenue @ Equal Rates of Return		47,262,551	14,166,824	15,490,435	10,055,744	2,788,691	4,721,416	39,442
40 Revenue (Deficiency)/Surplus		625,472	(5,565,943)	235,583	4,475,547	307,396	828,248	344,642
41 Total Base Revenue as Proposed		47,262,551	8,926,854	15,397,344	14,233,399	3,009,396	5,316,083	379,474
42 Miscellaneous Revenue		1,059,382	247,141	366,479	275,721	64,736	99,945	5,359
43 Total Revenue as Proposed		48,321,933	9,173,996	15,763,823	14,509,121	3,074,133	5,416,027	384,834
44 Total Revenue Decrease as Proposed		(625,472)	325,973	(328,674)	(297,891)	(86,690)	(233,581)	(4,609)
45 Miscellaneous Revenues Change		-	-	-	-	-	-	-
46 Total Revenue as Proposed		(625,472)	325,973	(328,674)	(297,891)	(86,690)	(233,581)	(4,609)
47 Precent Total Revenue Change								
48 Income Prior to Taxes		19,572,863	783,123	6,303,507	8,320,297	1,363,152	2,447,061	355,723
49 Income Taxes		1,954,709	78,209	629,521	830,934	136,136	244,384	35,525
50 Operating Income		17,618,154	704,914	5,673,986	7,489,363	1,227,017	2,202,677	320,198
51 Proposed Return		6.2%	0.8%	6.1%	12.5%	7.4%	8.2%	141.3%
52 Current Relative Rate of Return		100.00%	7.35%	100.47%	201.59%	122.98%	140.23%	2225.41%
53 Proposed Relative Rate of Return		100.00%	13.00%	98.54%	200.85%	119.32%	132.10%	2267.15%
54 Current Revenue to Cost Ratio		1.01	0.61	1.02	1.45	1.11	1.18	9.74
55 Current Parity Ratio		1.00	0.60	1.01	1.43	1.10	1.17	9.66
56 Proposed Revenue to Cost Ratio		0.99	0.63	0.98	1.39	1.06	1.11	8.49
57 Proposed Parity Ratio		1.00	0.64	0.99	1.40	1.08	1.12	8.60

Liberty Gas New Brunswick
Year Ended December 31, 2023
Cost-of-Service Study
Allocation - Total

1	ACCOUNT DESCRIPTION	FERC ACCOUNT	ACCOUNT BALANCE	Small General - Residential	Mid General	Large General	Contract General	Industrial Contract General	OPS
2 A PLANT IN SERVICE									
3	Intangible Plant								
4	Franchises & Consents	401.0	-	-	-	-	-	-	-
5	Other Intangible Plant	402.0	-	-	-	-	-	-	-
6	Subtotal - Intangible Plant		-	-	-	-	-	-	-
7	Distribution Plant								
8	Land and Land Rights	470.0	594,948	190,087	197,008	122,821	33,576	50,980	476
9	Structures and Improvements	472.0	-	-	-	-	-	-	-
10	Services	473.0	84,096,218	43,706,884	29,974,136	7,729,870	1,795,488	781,869	107,970
11	Regulators and Meter Installations	474.0	-	-	-	-	-	-	-
12	Mains-PL	475.0	88,729,660	38,053,543	27,451,349	18,098,867	5,067,036	-	58,864
13	Mains-ST		57,467,509	-	14,157,650	20,571,535	6,157,125	16,581,199	-
14	Compressor Equipment	476.0	-	-	-	-	-	-	-
15	Meas. & Reg. Stat. Equip. - General	477.0	19,813,891	-	4,881,335	7,092,741	2,122,879	5,716,936	-
16	Meters	478.0	26,203,130	6,521,027	15,031,662	3,548,507	451,227	596,562	54,146
17	Other Distribution Equipment	479.0	-	-	-	-	-	-	-
18	Development O&M	479.1	114,952,353	36,727,393	38,064,783	23,730,764	6,487,410	9,850,070	91,933
19	Subtotal - Distribution Plant		391,857,710	125,198,934	129,757,924	80,895,106	22,114,740	33,577,616	313,389
20	General Plant								
21	Land and Land Rights	480.0	-	-	-	-	-	-	-
22	Structures and Improvements	482.0	582,087	145,397	171,175	138,464	40,541	85,908	601
23	Office Furniture and Equipment	483.0	362,173	90,465	106,505	86,152	25,225	53,452	374
24	Transportation Equipment	484.0	2,621,145	654,723	770,805	623,506	182,558	386,846	2,706
25	Heavy Work Equipment	485.0	-	-	-	-	-	-	-
26	Tools & Work Equipment	486.0	3,144,980	785,569	924,850	748,114	219,043	464,157	3,247
27	Equipment on Customers' Premises	487.0	-	-	-	-	-	-	-
28	Communication Structures & Equip	488.0	-	-	-	-	-	-	-
29	Computer Hardware & Software	490.0	13,996,199	3,496,042	4,115,890	3,329,352	974,812	2,065,652	14,451
30	Other General Equipment	489.0	-	-	-	-	-	-	-
31	Subtotal - General Plant		20,706,583	5,172,196	6,089,225	4,925,588	1,442,178	3,056,016	21,379
32	TOTAL PLANT IN SERVICE		412,564,293	130,371,131	135,847,150	85,820,694	23,556,919	36,633,631	334,768

Liberty Gas New Brunswick
Year Ended December 31, 2023
Cost-of-Service Study
Allocation - Total

1	ACCOUNT DESCRIPTION	FERC ACCOUNT	ACCOUNT BALANCE	Small General - Residential	Mid General	Large General	Contract General	Industrial Contract General	OPS
33 B ACCUMULATED DEPRECIATION									
34 Intangible Plant									
35	Franchises & Consents	401.0	-	-	-	-	-	-	-
36	Other Intangible Plant	402.0	-	-	-	-	-	-	-
37	Subtotal - Intangible Plant		-	-	-	-	-	-	-
38 Distribution Plant									
39	Land and Land Rights	470.0	-	-	-	-	-	-	-
40	Structures and Improvements	472.0	-	-	-	-	-	-	-
41	Services	473.0	(23,839,318)	(12,389,883)	(8,496,969)	(2,191,238)	(508,979)	(221,642)	(30,607)
42	Regulators and Meter Installations	474.0	-	-	-	-	-	-	-
43	Mains-PL	475.0	(27,454,083)	(11,774,249)	(8,493,796)	(5,600,019)	(1,567,805)	-	(18,213)
44	Mains-ST	475.0	(16,521,182)	-	(4,070,145)	(5,914,056)	(1,770,095)	(4,766,885)	-
45	Compressor Equipment	476.0	-	-	-	-	-	-	-
46	Meas. & Reg. Stat. Equip. - General	477.0	-	-	-	-	-	-	-
47	Meters	478.0	(7,800,590)	(1,941,289)	(4,474,879)	(1,056,379)	(134,329)	(177,595)	(16,119)
48	Other Distribution Equipment	479.0	-	-	-	-	-	-	-
49	Development O&M	479.1	-	-	-	-	-	-	-
50	Mains - Deffered O&M		(44,277,062)	(14,146,566)	(14,661,699)	(9,140,557)	(2,498,804)	(3,794,026)	(35,411)
51	Distr Other		(9,603,715)	(3,068,397)	(3,180,129)	(1,982,591)	(541,992)	(822,926)	(7,681)
52	Subtotal - Distribution Plant		(129,495,951)	(43,320,385)	(43,377,617)	(25,884,841)	(7,022,005)	(9,783,073)	(108,031)
53 General Plant									
54	General Plant		(4,279,005)	(1,068,832)	(1,258,335)	(1,017,870)	(298,025)	(631,524)	(4,418)
55	Subtotal - General Plant		(4,279,005)	(1,068,832)	(1,258,335)	(1,017,870)	(298,025)	(631,524)	(4,418)
56	TOTAL ACCUMULATED DEPRECIATION		(133,774,956)	(44,389,217)	(44,635,953)	(26,902,711)	(7,320,030)	(10,414,597)	(112,449)
57 C OTHER RATEBASE ITEMS									
58	Term deposit		-	-	-	-	-	-	-
59	Deferral account		-	-	-	-	-	-	-
60	Working Capital	131.0	3,858,617	996,411	1,160,841	905,110	260,965	531,029	4,261
61	Subtotal - Other Ratebase Items		3,858,617	996,411	1,160,841	905,110	260,965	531,029	4,261
62	TOTAL RATE BASE		282,647,954	86,978,325	92,372,038	59,823,093	16,497,854	26,750,063	226,581

Liberty Gas New Brunswick
Year Ended December 31, 2023
Cost-of-Service Study
Allocation - Total

1	ACCOUNT DESCRIPTION	FERC ACCOUNT	ACCOUNT BALANCE	Small General - Residential	Mid General	Large General	Contract General	Industrial Contract General	OPS
63 D OPERATING AND MAINTENANCE EXPENSES									
64	Production Expenses								
65	Natural Gas Purchases	623.0	-	-	-	-	-	-	-
66	Gas Supply Operation	624.0	150,983	48,239	49,996	31,169	8,521	12,937	121
67	Natural Gas W/D from Storage	627-628	-	-	-	-	-	-	-
68	Gas Used for Other Util Operations	629.0	-	-	-	-	-	-	-
69	Other Gas Supply Expenses		-	-	-	-	-	-	-
70	Subtotal -Operations Expense		150,983	48,239	49,996	31,169	8,521	12,937	121
71	Subtotal - Production Expenses		150,983	48,239	49,996	31,169	8,521	12,937	121
74	Subtotal - Transmission Expenses		-	-	-	-	-	-	-
75	Distribution Expenses								
76	Supervision	670-870	2,100,832	671,218	695,660	433,696	118,562	180,017	1,680
77	Load Dispatching	671.0	-	-	-	-	-	-	-
78	Meter and Regulator Work	673-878	-	-	-	-	-	-	-
79	Service Work	674.0	-	-	-	-	-	-	-
80	Mains and Services	675-875	15,421	5,475	4,794	3,107	872	1,163	11
81	Compressor Equipment	676-876	-	-	-	-	-	-	-
82	Measuring and Regulation	677-877	2,145,753	-	528,626	768,111	229,898	619,118	-
83	Other Distribution Equipment	679-879	-	-	-	-	-	-	-
84	Structures and Improvements	872.0	-	-	-	-	-	-	-
85	General Maintenance	884-889	1,199,693	383,303	397,261	247,665	67,705	102,800	959
86	Subtotal - Distribution Expenses		5,461,699	1,059,996	1,626,340	1,452,579	417,037	903,097	2,651
87	OPERATING AND MAINTENANCE EXPENSES		5,612,682	1,108,235	1,676,336	1,483,748	425,558	916,034	2,772

Liberty Gas New Brunswick
Year Ended December 31, 2023
Cost-of-Service Study
Allocation - Total

1	ACCOUNT DESCRIPTION	FERC ACCOUNT	ACCOUNT BALANCE	Small General - Residential	Mid General	Large General	Contract General	Industrial Contract General	OPS
88 E CUSTOMER ACCOUNTS AND SERVICE EXPENSE									
89	Customer Accounts Expense								
90	Supervision	700.0	141,202	45,114	46,757	29,150	7,969	12,099	113
91	Advertising - Natural Gas Promotion	701.0	1,154,194	368,766	382,194	238,272	65,138	98,901	923
92	Expense of Merchandising	704.0	-	-	-	-	-	-	-
93	Advertising - Other	705.0	-	-	-	-	-	-	-
94	Expense of Merchandising	704.0	-	-	-	-	-	-	-
95	Advertising - Other	705.0	-	-	-	-	-	-	-
96	Other Sales Promotion	709.0	-	-	-	-	-	-	-
97	Subtotal - Customer Accounts Expense		1,295,397	413,881	428,952	267,422	73,107	111,000	1,036
98	Customer Service & Information Expense								
99	Operation Supervision	710.0	391,537	262,818	112,864	13,510	1,626	313	407
100	Customers' Contracts and Orders	711.0	-	-	-	-	-	-	-
101	Credit and Collection	714.0	-	-	-	-	-	-	-
102	Uncollectable Accounts	718.0	320,139	203,899	87,562	10,481	12,616	2,426	3,154
103	Other Customer Accounting	719.0	-	-	-	-	-	-	-
104	Uncollectable Accounts	718.0	205,314	36,875	67,424	62,301	13,274	23,794	1,647
105	Other Customer Accounting	719.0	-	-	-	-	-	-	-
106	Subtotal - Customer Service & Information Expense		916,990	503,592	267,850	86,292	27,517	26,532	5,207
107	O&M Adjustments								
108	Subtotal - O&M Adjustments		-	-	-	-	-	-	-
109	ACCOUNTS AND SERVICE EXPENSE		2,212,387	917,472	696,801	353,714	100,623	137,533	6,243
110 F ADMINISTRATIVE AND GENERAL EXPENSE									
111	Administrative & General	721.0	2,749,907	686,886	808,671	654,136	191,526	405,850	2,839
112	Special Services	722.0	1,886,954	471,333	554,900	448,860	131,423	278,489	1,948
113	Insurance	723.0	456,000	144,097	150,149	94,856	26,037	40,491	370
114	Injuries & Damages	724.0	-	-	-	-	-	-	-
115	Employee Pensions and Benefits	725.0	1,716,744	428,817	504,846	408,371	119,568	253,369	1,772
116	Other Admin & Gen Expenses	728.0	3,804,480	950,303	1,118,791	904,993	264,976	561,491	3,928
117	Admin & Gen Expenses Transferred	729.0	(5,623,016)	(1,404,546)	(1,653,571)	(1,337,578)	(391,634)	(829,882)	(5,806)
118	Subtotal - Administrative And General Expense		4,991,070	1,276,890	1,483,786	1,173,638	341,897	709,806	5,052
119	ADMINISTRATIVE AND GENERAL EXPENSE		4,991,070	1,276,890	1,483,786	1,173,638	341,897	709,806	5,052
120	TOTAL EXPENSE		12,816,139	3,302,598	3,856,923	3,011,100	868,078	1,763,373	14,067

Liberty Gas New Brunswick
Year Ended December 31, 2023
Cost-of-Service Study
Allocation - Total

1	ACCOUNT DESCRIPTION	FERC ACCOUNT	ACCOUNT BALANCE	Small General - Residential	Mid General	Large General	Contract General	Industrial Contract General	OPS
121	G DEPRECIATION AND AMORTIZATION EXPENSE								
122	Intangible Plant								
123	Franchises & Consents	403.1	-	-	-	-	-	-	-
124	Other Intangible Plant	403.1	-	-	-	-	-	-	-
125	Subtotal - Intangible Plant		-	-	-	-	-	-	-
126	Distribution Plant								
127	Land and Land Rights	470.0	-	-	-	-	-	-	-
128	Structures and Improvements	472.0	-	-	-	-	-	-	-
129	Services	403.5	1,460,414	759,013	520,530	134,237	31,180	13,578	1,875
130	Regulators and Meter Installations	474.0	-	-	-	-	-	-	-
131	Mains-PL	403.5	1,534,603	658,146	474,778	313,025	87,636	-	1,018
132	Mains-ST	403.5	860,344	-	211,954	307,976	92,178	248,237	-
133	Compressor Equipment	476.0	-	-	-	-	-	-	-
134	Meas. & Reg. Stat. Equip. - General	477.0	-	-	-	-	-	-	-
135	Meters	403.5	1,997,221	497,037	1,145,724	270,470	34,393	45,470	4,127
136	Other Distribution Equipment	479.0	-	-	-	-	-	-	-
137	Development O&M	479.1	-	-	-	-	-	-	-
138	Mains - Deffered O&M	403.5	2,793,342	892,476	924,974	576,658	157,644	239,357	2,234
139	Distr Other	403.6	558,626	178,481	184,981	115,323	31,526	47,868	447
140	Subtotal - Distribution Plant		9,204,550	2,985,154	3,462,941	1,717,687	434,558	594,509	9,701
141	General Plant								
142	General Plant	403.6	1,007,187	251,580	296,185	239,585	70,149	148,647	1,040
143	Subtotal - General Plant		1,007,187	251,580	296,185	239,585	70,149	148,647	1,040
144	Amortization Expense								
145	Amortization Expense & Depreciation Adjustments	404.0	4,453,253	1,407,237	1,466,345	926,356	254,275	395,426	3,614
146	DEPRECIATION AND AMORTIZATION EXPENSE		14,664,990	4,643,971	5,225,472	2,883,628	758,982	1,138,583	14,354

Liberty Gas New Brunswick
Year Ended December 31, 2023
Cost-of-Service Study
Allocation - Total

1	ACCOUNT DESCRIPTION	FERC ACCOUNT	ACCOUNT BALANCE	Small General - Residential	Mid General	Large General	Contract General	Industrial Contract General	OPS
147 H TAXES									
148	Taxes Other Than Income								
149	Property Tax- Plant	408.1	1,267,941	444,304	377,921	294,096	83,921	67,010	689
150	Distribution Tax	408.1	-	-	-	-	-	-	-
151	Payroll related	408.1	-	-	-	-	-	-	-
152	Other taxes	408.1	-	-	-	-	-	-	-
153	Property Tax- Gas	408.3	-	-	-	-	-	-	-
154	Subtotal - Taxes Other Than Income		1,267,941	444,304	377,921	294,096	83,921	67,010	689
155	Income Taxes								
156	Gross Receipts Tax	0.0	-	-	-	-	-	-	-
157	GRT- Uncoll Rider	0.0	-	-	-	-	-	-	-
158	State Income Tax expense	0.0	1,954,709	44,241	641,834	834,032	140,310	259,421	34,871
159	Federal Income Tax expense	0.0	-	-	-	-	-	-	-
160	Subtotal - Income Taxes		1,954,709	44,241	641,834	834,032	140,310	259,421	34,871
161	TOTAL TAXES		3,222,650	488,545	1,019,755	1,128,128	224,230	326,431	35,561
162 I REVENUES									
163	Retail Revenue	520.0	47,888,024	8,600,881	15,726,018	14,531,291	3,096,087	5,549,664	384,083
164	Other Sales	529.0	240,115	43,126	78,852	72,861	15,524	27,827	1,926
165	Late Payment Penalties	560.0	194,891	61,192	81,985	34,673	10,647	6,384	9
166	Revenue from Service Work	561.0	128,905	23,152	42,331	39,115	8,334	14,939	1,034
167	Transportation Revenue	570.0	-	-	-	-	-	-	-
168	Miscellaneous Operating Revenue	579.0	-	-	-	-	-	-	-
169	Other		-	-	-	-	-	-	-
170	Rent from Gas Ppty / Other Rev	319.0	219,328	70,075	72,627	45,278	12,378	18,794	175
	SEUF and Other Revenue	522.0	276,143	49,596	90,683	83,794	17,853	32,002	2,215
171	Subtotal - Revenues		48,947,405	8,848,023	16,092,497	14,807,012	3,160,823	5,649,608	389,443
172	TOTAL REVENUES		48,947,405	8,848,023	16,092,497	14,807,012	3,160,823	5,649,608	389,443
173	NET INCOME		18,243,626	412,909	5,990,346	7,784,157	1,309,533	2,421,220	325,461

Liberty Gas New Brunswick
Year Ended December 31, 2023
Cost-of-Service Study
Allocation - Total

1	ACCOUNT DESCRIPTION	FERC ACCOUNT	ACCOUNT BALANCE	Small General - Residential	Mid General	Large General	Contract General	Industrial Contract General	OPS
174	J LABOR BALANCE								
175	Production Expenses								
176	Gas Supply Operation	624.0	-	-	-	-	-	-	-
177	Transmission Expenses	660-869	110,000	35,145	36,425	22,708	6,208	9,426	88
178	Subtotal - Production Expenses		220,000	35,145	36,425	22,708	6,208	9,426	88
179	Supervision	670-870	-	-	-	-	-	-	-
180	Load Dispatching	671.0	1,560,000	498,422	516,571	322,046	88,040	133,674	1,248
181	Meter and Regulator Work	673-878	-	-	-	-	-	-	-
182	Service Work	674.0	-	-	-	-	-	-	-
183	Mains and Services	675-875	-	-	-	-	-	-	-
184	Compressor Equipment	676-876	20,000	7,101	6,217	4,030	1,131	1,508	14
185	Measuring and Regulation	677-877	-	-	-	-	-	-	-
186	Other Distribution Equipment	679-879	1,620,000	-	399,102	579,908	173,568	467,421	-
187	Structures and Improvements	872.0	-	-	-	-	-	-	-
188	General Maintenance	884-889	-	-	-	-	-	-	-
189	Subtotal - Distribution Expenses		7,180,000	505,522	921,890	905,984	262,739	602,603	1,262
190	OPERATING AND MAINTENANCE EXPENSES		7,400,000	540,667	958,315	928,693	268,947	612,029	1,350

Liberty Gas New Brunswick
Year Ended December 31, 2023
Cost-of-Service Study
Allocation - Total

1	ACCOUNT DESCRIPTION	FERC ACCOUNT	ACCOUNT BALANCE	Small General - Residential	Mid General	Large General	Contract General	Industrial Contract General	OPS
191	CUSTOMER ACCOUNTS AND SERVICE EXPENSE								
192	Customer Accounts Expense								
193	Supervision	700.0	-	-	-	-	-	-	-
194	Advertising - Natural Gas Promotion	701.0	110,000	35,145	36,425	22,708	6,208	9,426	88
195	Demonstration and Selling Exp	702.0	490,000	156,555	162,256	101,156	27,653	41,987	392
196	Revenue from Merchandising	703.0	-	-	-	-	-	-	-
197	Expense of Merchandising	704.0	-	-	-	-	-	-	-
198	Advertising - Other	705.0	-	-	-	-	-	-	-
199	Other Sales Promotion	709.0	-	-	-	-	-	-	-
200	Subtotal - Customer Accounts Expense		600,000	191,701	198,681	123,864	33,861	51,413	480
201	Customer Service & Information Expense								
202	Operation Supervision	710.0	-	-	-	-	-	-	-
203	Customers' Contracts and Orders	711.0	350,000	234,936	100,891	12,077	1,454	280	363
204	Meter Reading	712.0	-	-	-	-	-	-	-
205	Customers' Billing and Accounting	713.0	-	-	-	-	-	-	-
206	Credit and Collection	714.0	250,000	159,227	68,378	8,185	9,852	1,895	2,463
207	Uncollectable Accounts	718.0	-	-	-	-	-	-	-
208	Other Customer Accounting	719.0	-	-	-	-	-	-	-
209	Subtotal - Customer Service & Information Expense		600,000	394,163	169,269	20,262	11,306	2,174	2,826
210	O&M Adjustments								
211	Subtotal - O&M Adjustments		-	-	-	-	-	-	-
212	ACCOUNTS AND SERVICE EXPENSE		1,200,000	585,864	367,950	144,126	45,167	53,587	3,306
213	TOTAL LABOR		8,600,000	1,126,531	1,326,265	1,072,818	314,114	665,616	4,656

Liberty Gas New Brunswick
Year Ended December 31, 2023
Cost-of-Service Study
Allocation - Total

1	ACCOUNT DESCRIPTION	FERC ACCOUNT	ACCOUNT BALANCE	Small General - Residential	Mid General	Large General	Contract General	Industrial Contract General	OPS
214 K REVENUE REQUIREMENT SUMMARY									
215	PLANT IN SERVICE								
216	Intangible Plant		-	-	-	-	-	-	-
217	Production Plant		-	-	-	-	-	-	-
218	Storage Plant		-	-	-	-	-	-	-
219	Transmission Plant		-	-	-	-	-	-	-
220	Distribution Plant		391,857,710	125,198,934	129,757,924	80,895,106	22,114,740	33,577,616	313,389
221	General Plant		20,706,583	5,172,196	6,089,225	4,925,588	1,442,178	3,056,016	21,379
222	Subtotal - Plant in Service		412,564,293	130,371,131	135,847,150	85,820,694	23,556,919	36,633,631	334,768
223	ACCUMULATED DEPRECIATION								
224	Intangible Plant		-	-	-	-	-	-	-
225	Production Plant		-	-	-	-	-	-	-
226	Storage Plant		-	-	-	-	-	-	-
227	Transmission Plant		-	-	-	-	-	-	-
228	Distribution Plant		(129,495,951)	(43,320,385)	(43,377,617)	(25,884,841)	(7,022,005)	(9,783,073)	(108,031)
229	General Plant		(4,279,005)	(1,068,832)	(1,258,335)	(1,017,870)	(298,025)	(631,524)	(4,418)
230	Subtotal - Accumulated Depreciation		(133,774,956)	(44,389,217)	(44,635,953)	(26,902,711)	(7,320,030)	(10,414,597)	(112,449)
231	OTHER RATEBASE ITEMS		3,858,617	996,411	1,160,841	905,110	260,965	531,029	4,261
232	TOTAL RATEBASE		282,647,954	86,978,325	92,372,038	59,823,093	16,497,854	26,750,063	226,581
233	RETURN ON RATEBASE		17,618,154	5,421,576	5,757,780	3,728,923	1,028,353	1,667,398	14,123

Liberty Gas New Brunswick
Year Ended December 31, 2023
Cost-of-Service Study
Allocation - Total

1	ACCOUNT DESCRIPTION	FERC ACCOUNT	ACCOUNT BALANCE	Small General - Residential	Mid General	Large General	Contract General	Industrial Contract General	OPS
234	EXPENSES								
235	Production Expenses		150,983	48,239	49,996	31,169	8,521	12,937	121
236	Purchased Gas Expense		-	-	-	-	-	-	-
237	Transmission Expenses		-	-	-	-	-	-	-
238	Distribution Expenses		5,461,699	1,059,996	1,626,340	1,452,579	417,037	903,097	2,651
239	Customer Accounts Expense		1,295,397	413,881	428,952	267,422	73,107	111,000	1,036
240	Customer Service & Information Expense		916,990	503,592	267,850	86,292	27,517	26,532	5,207
241	O&M Adjustments		-	-	-	-	-	-	-
242	Administrative And General Expense		4,991,070	1,276,890	1,483,786	1,173,638	341,897	709,806	5,052
243	Depreciation And Amortization Expense		14,664,990	4,643,971	5,225,472	2,883,628	758,982	1,138,583	14,354
244	Taxes Other Than Income		1,267,941	444,304	377,921	294,096	83,921	67,010	689
245	Income Taxes		1,954,709	44,241	641,834	834,032	140,310	259,421	34,871
246	Subtotal - Expenses		30,703,779	8,435,114	10,102,150	7,022,855	1,851,290	3,228,388	63,982
247	REVENUE		48,947,405	8,848,023	16,092,497	14,807,012	3,160,823	5,649,608	389,443
248	INCOME		18,243,626	412,909	5,990,346	7,784,157	1,309,533	2,421,220	325,461
249	REVENUE EXCESS (DEFICIENCY)		(625,472)	5,008,667	(232,566)	(4,055,234)	(281,181)	(753,822)	(311,337)
250	REVENUE GROSS UP								
251	Federal Income Tax		-	-	-	-	-	-	-
252	State Income Tax		-	-	-	-	-	-	-
253	Uncollectible		-	-	-	-	-	-	-
254	Subtotal - Revenue Gross Up		-	-	-	-	-	-	-
255	GROSS REVENUE EXCESS (DEFICIENCY)		(625,472)	5,008,667	(232,566)	(4,055,234)	(281,181)	(753,822)	(311,337)
256	TOTAL REVENUE REQUIREMENT		48,321,933	13,856,690	15,859,930	10,751,778	2,879,643	4,895,786	78,106

Liberty Gas New Brunswick
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Cost-of-Service Study
Functionalization

1	ACCOUNT DESCRIPTION	FERC ACCOUNT	ACCOUNT BALANCE	Factor	Gas Supply	Distribution	Onsite & Metering
2	A PLANT IN SERVICE						
3	Intangible Plant						
4	Franchises & Consents	401	-	INT_DIST_PT	-	-	-
5	Other Intangible Plant	402	-	INT_DIST_PT	-	-	-
6	Subtotal - Intangible Plant		-		-	-	-
7	Distribution Plant						
8	Land and Land Rights	470	594,948	INT_DISTOnlyPT	-	594,948	-
9	Structures and Improvements	472	-	Distribution	-	-	-
10	Services	473	84,096,218	Distribution	-	84,096,218	-
11	Regulators and Meter Installations	474	-	Distribution	-	-	-
12	Mains-PL	475	88,729,660	Distribution	-	88,729,660	-
13	Mains-ST		57,467,509	Distribution	-	57,467,509	-
14	Compressor Equipment	476	-	Distribution	-	-	-
15	Meas. & Reg. Stat. Equip. - General	477	19,813,891	Distribution	-	19,813,891	-
16	Meters	478	26,203,130	Distribution	-	26,203,130	-
17	Other Distribution Equipment	479	-	INT_DISTOnlyPT	-	-	-
18	Development O&M	479	114,952,353	INT_DISTOnlyPT	-	114,952,353	-
19	Subtotal - Distribution Plant		391,857,710		-	391,857,710	-
20	General Plant						
21	Land and Land Rights	480	-	INT_LABOR	-	-	-
22	Structures and Improvements	482	582,087	INT_LABOR	-	504,647	77,439
23	Office Furniture and Equipment	483	362,173	INT_LABOR	-	313,990	48,183
24	Transportation Equipment	484	2,621,145	INT_LABOR	-	2,272,434	348,711
25	Heavy Work Equipment	485	-	INT_LABOR	-	-	-
26	Tools & Work Equipment	486	3,144,980	INT_LABOR	-	2,726,579	418,401
27	Equipment on Customers' Premises	487	-	INT_LABOR	-	-	-
28	Communication Structures & Equip	488	-	INT_LABOR	-	-	-
29	Computer Hardware & Software	490	13,996,199	INT_LABOR	-	12,134,177	1,862,022
30	Other General Equipment	489	-	INT_LABOR	-	-	-
31	Subtotal - General Plant		20,706,583		-	17,951,827	2,754,756
32	TOTAL PLANT IN SERVICE		412,564,293		-	409,809,537	2,754,756

Liberty Gas New Brunswick
Year Ended December 31, 2023
Cost-of-Service Study
Functionalization

1	ACCOUNT DESCRIPTION	FERC ACCOUNT	ACCOUNT BALANCE	Factor	Gas Supply	Distribution	Onsite & Metering
33	B ACCUMULATED DEPRECIATION						
34	Intangible Plant						
35	Franchises & Consents	401	-	INT_DIST_PT	-	-	-
36	Other Intangible Plant	402	-	INT_DIST_PT	-	-	-
37	Subtotal - Intangible Plant		-		-	-	-
39	Distribution Plant						
40	Land and Land Rights	470	-	INT_DISTOnlyPT	-	-	-
41	Structures and Improvements	472	-	Distribution	-	-	-
42	Services	473	(23,839,318)	Distribution	-	(23,839,318)	-
43	Regulators and Meter Installations	474	-	Distribution	-	-	-
44	Mains-PL	475	(27,454,083)	Distribution	-	(27,454,083)	-
45	Mains-ST	475	(16,521,182)	Distribution	-	(16,521,182)	-
46	Compressor Equipment	476	-	Distribution	-	-	-
47	Meas. & Reg. Stat. Equip. - General	477	-	Distribution	-	-	-
48	Meters	478	(7,800,590)	Distribution	-	(7,800,590)	-
49	Other Distribution Equipment	479	-	INT_DISTOnlyPT	-	-	-
50	Development O&M	479	-	INT_DISTOnlyPT	-	-	-
51	Mains - Deffered O&M		(44,277,062)	INT_DIST_PT	-	(44,277,062)	-
52	Distr Other		(9,603,715)	INT_DIST_PT	-	(9,603,715)	-
53	Subtotal - Distribution Plant		(129,495,951)		-	(129,495,951)	-
54	General Plant						
55	General Plant		(4,279,005)	INT_LABOR	-	(3,709,736)	(569,269)
56	Subtotal - General Plant		(4,279,005)		-	(3,709,736)	(569,269)
57	TOTAL ACCUMULATED DEPRECIATION		(133,774,956)		-	(133,205,687)	(569,269)
58	C OTHER RATEBASE ITEMS						
59	Term deposit		-	INT_DIST_PT	-	-	-
60	Deferral account		-		-	-	-
61	Working Capital	131	3,858,617	INT_O&MXGas	-	3,394,501	464,116
62	Subtotal - Other Ratebase Items		3,858,617		-	3,394,501	464,116
63	TOTAL RATE BASE		282,647,954		-	279,998,351	2,649,603

Liberty Gas New Brunswick
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Cost-of-Service Study
Functionalization

1	ACCOUNT DESCRIPTION	FERC ACCOUNT	ACCOUNT BALANCE	Factor	Gas Supply	Distribution	Onsite & Metering
64	D OPERATING AND MAINTENANCE EXPENSES						
65	Production Expenses						
66	Natural Gas Purchases	623	-	Supply	-	-	-
67	Gas Supply Operation	624	150,983	INT_DIST_PT	-	150,983	-
68	Natural Gas W/D from Storage	627-628	-	Supply	-	-	-
69	Gas Used for Other Util Operations	629	-	Supply	-	-	-
70	Other Gas Supply Expenses		-	Supply	-	-	-
71	Subtotal - Production Expenses		150,983		-	150,983	-
72	Transmission Expenses						
73	Transmission Expenses	660-869	-	Distribution	-	-	-
74	Subtotal - Transmission Expenses		-		-	-	-
75	Distribution Expenses						
76	Supervision	670-870	2,100,832	INT_DIST_PT	-	2,100,832	-
77	Load Dispatching	671	-	INT_DIST_PT	-	-	-
78	Meter and Regulator Work	673-878	-	INT_Main&Service	-	-	-
79	Service Work	674	-	Distribution	-	-	-
80	Mains and Services	675-875	15,421	INT_Main&Service	-	15,421	-
81	Compressor Equipment	676-876	-	Distribution	-	-	-
82	Measuring and Regulation	677-877	2,145,753	Distribution	-	2,145,753	-
83	Other Distribution Equipment	679-879	-	Distribution	-	-	-
84	Structures and Improvements	872	-	INT_DIST_PT	-	-	-
85	General Maintenance	884-889	1,199,693	INT_DIST_PT	-	1,199,693	-
86	Subtotal - Distribution Expenses		5,461,699		-	5,461,699	-
87	OPERATING AND MAINTENANCE EXPENSES		5,612,682		-	5,612,682	-

Liberty Gas New Brunswick
Year Ended December 31, 2023
Cost-of-Service Study
Functionalization

1	ACCOUNT DESCRIPTION	FERC ACCOUNT	ACCOUNT BALANCE	Factor	Gas Supply	Distribution	Onsite & Metering
88	E CUSTOMER ACCOUNTS AND SERVICE EXPENSE						
89	Customer Accounts Expense						
90	Supervision	700	141,202	INT_DIST_PT	-	141,202	-
91	Advertising - Natural Gas Promotion	701	1,154,194	INT_DIST_PT	-	1,154,194	-
92	Demonstration and Selling Exp	702	-	INT_DIST_PT	-	-	-
93	Revenue from Merchandising	703	-	INT_DIST_PT	-	-	-
94	Expense of Merchandising	704	-	INT_DIST_PT	-	-	-
95	Advertising - Other	705	-	INT_DIST_PT	-	-	-
96	Other Sales Promotion	709	-	Onsite & Metering	-	-	-
97	Subtotal - Customer Accounts Expense		1,295,397		-	1,295,397	-
98	Customer Service & Information Expense						
99	Operation Supervision	710	391,537	Onsite & Metering	-	-	391,537
100	Customers' Contracts and Orders	711	-	Onsite & Metering	-	-	-
101	Meter Reading	712	-	Onsite & Metering	-	-	-
102	Customers' Billing and Accounting	713	320,139	Onsite & Metering	-	-	320,139
103	Credit and Collection	714	-	Onsite & Metering	-	-	-
104	Uncollectable Accounts	718	205,314	Onsite & Metering	-	-	205,314
105	Other Customer Accounting	719	-	Onsite & Metering	-	-	-
106	Subtotal - Customer Service & Information Expense		916,990		-	-	916,990
107	O&M Adjustments						
108	Subtotal - O&M Adjustments		-		-	-	-
109	ACCOUNTS AND SERVICE EXPENSE		2,212,387		-	1,295,397	916,990
110	F ADMINISTRATIVE AND GENERAL EXPENSE						
111	Administrative & General	721	2,749,907	INT_LABOR	-	2,384,066	365,841
112	Special Services	722	1,886,954	INT_LABOR	-	1,635,918	251,036
113	Insurance	723	456,000	INT_Plant	-	452,955	3,045
114	Injuries & Damages	724	-	INT_LABOR	-	-	-
115	Employee Pensions and Benefits	725	1,716,744	INT_LABOR	-	1,488,353	228,392
116	Other Admin & Gen Expenses	728	3,804,480	INT_LABOR	-	3,298,341	506,139
117	Admin & Gen Expenses Transferred	729	(5,623,016)	INT_LABOR	-	(4,874,943)	(748,073)
118	Subtotal - Administrative And General Expense		4,991,070		-	4,384,690	606,380
119	ADMINISTRATIVE AND GENERAL EXPENSE		4,991,070		-	4,384,690	606,380
120	TOTAL EXPENSE		12,816,139		-	11,292,769	1,523,370

Liberty Gas New Brunswick
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Cost-of-Service Study
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1	ACCOUNT DESCRIPTION	FERC ACCOUNT	ACCOUNT BALANCE	Factor	Gas Supply	Distribution	Onsite & Metering
121	G DEPRECIATION AND AMORTIZATION EXPENSE						
122	Intangible Plant						
123	Franchises & Consents	403	-	INT_INTANG_PT	-	-	-
124	Other Intangible Plant	403	-	INT_INTANG_PT	-	-	-
125	Subtotal - Intangible Plant		-		-	-	-
126	Distribution Plant						
127	Land and Land Rights	470	-	INT_DISTOnlyPT	-	-	-
128	Structures and Improvements	472	-	Distribution	-	-	-
129	Services	404	1,460,414	Distribution	-	1,460,414	-
130	Regulators and Meter Installations	474	-	Distribution	-	-	-
131	Mains-PL	404	1,534,603	Distribution	-	1,534,603	-
132	Mains-ST	404	860,344	Distribution	-	860,344	-
133	Compressor Equipment	476	-	Distribution	-	-	-
134	Meas. & Reg. Stat. Equip. - General	477	-	Distribution	-	-	-
135	Meters	404	1,997,221	Distribution	-	1,997,221	-
136	Other Distribution Equipment	479	-	INT_DISTOnlyPT	-	-	-
137	Development O&M	479	-	INT_DISTOnlyPT	-	-	-
138	Mains - Deffered O&M	404	2,793,342	INT_DIST_PT	-	2,793,342	-
139	Distr Other	404	558,626	INT_DIST_PT	-	558,626	-
140	Subtotal - Distribution Plant		9,204,550		-	9,204,550	-
141	General Plant						
142	General Plant	404	1,007,187	INT_LABOR	-	873,193	133,994
143	Subtotal - General Plant		1,007,187		-	873,193	133,994
144	Amortization Expense						
145	Amortization Expense & Depreciation Adjustments	404	4,453,253	INT_Plant	-	4,423,518	29,735
146	DEPRECIATION AND AMORTIZATION EXPENSE		14,664,990		-	14,501,261	163,729

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Cost-of-Service Study
Functionalization

1	ACCOUNT DESCRIPTION	FERC ACCOUNT	ACCOUNT BALANCE	Factor	Gas Supply	Distribution	Onsite & Metering
147 H TAXES							
148	Taxes Other Than Income						
149	Property Tax- Plant	408	1,267,941	INT_PropertyTax	-	1,267,941	-
150	Distribution Tax	408	-	INT_Plant	-	-	-
151	Payroll related	408	-	INT_LABOR	-	-	-
152	Other taxes	408	-	INT_Plant	-	-	-
153	Property Tax- Gas	408	-	-	-	-	-
155	Subtotal - Taxes Other Than Income		1,267,941		-	1,267,941	-
156	Income Taxes						
157	Gross Receipts Tax	0	-	-	-	-	-
158	GRT- Uncoll Rider	0	-	-	-	-	-
159	State Income Tax expense	0	1,954,709	INT_Pre-Tax	-	1,935,328	19,381
160	Federal Income Tax expense	0	-	INT_Pre-Tax	-	-	-
161	Subtotal - Income Taxes		1,954,709		-	1,935,328	19,381
162	TOTAL TAXES		3,222,650		-	3,203,269	19,381
163 I REVENUES							
164	Retail Revenue	520	47,888,024	INT_RevReqxGas	-	46,033,193	1,854,830
165	Other Sales	529	240,115	INT_RevReqxGas	-	230,814	9,300
166	Late Payment Penalties	560	194,891	INT_RevReqxGas	-	187,342	7,549
167	Revenue from Service Work	561	128,905	INT_RevReqxGas	-	123,912	4,993
168	Transportation Revenue	570	-	INT_RevReqxGas	-	-	-
169	Miscellaneous Operating Revenue	579	-	INT_RevReqxGas	-	-	-
170	Other		-	INT_RevReqxGas	-	-	-
171	Rent from Gas Ppty / Other Rev	319	219,328	INT_DIST_PT	-	219,328	-
173	Subtotal - Revenues		48,947,405		-	47,060,037	1,887,368
174	TOTAL REVENUES		48,947,405		-	47,060,037	1,887,368
175	NET INCOME		18,243,626		-	18,062,738	180,887

Liberty Gas New Brunswick
Year Ended December 31, 2023
Cost-of-Service Study
Functionalization

1	ACCOUNT DESCRIPTION	FERC ACCOUNT	ACCOUNT BALANCE	Factor	Gas Supply	Distribution	Onsite & Metering
176	J LABOR BALANCE						
177	Production Expenses						
178	Gas Supply Operation	624	-	-	-	-	-
179	Transmission Expenses	660-869	110,000	INT_DIST_PT	-	110,000	-
180	Subtotal - Production Expenses		220,000		-	110,000	-
181	Distribution Expenses						
182	Supervision	670-870	-	-	-	-	-
183	Load Dispatching	671	1,560,000	INT_DIST_PT	-	1,560,000	-
184	Meter and Regulator Work	673-878	-	INT_DIST_PT	-	-	-
185	Service Work	674	-	INT_Main&Service	-	-	-
186	Mains and Services	675-875	-	Distribution	-	-	-
187	Compressor Equipment	676-876	20,000	INT_Main&Service	-	20,000	-
188	Measuring and Regulation	677-877	-	Distribution	-	-	-
189	Other Distribution Equipment	679-879	1,620,000	Distribution	-	1,620,000	-
190	Structures and Improvements	872	-	Distribution	-	-	-
191	General Maintenance	884-889	-	INT_DIST_PT	-	-	-
192	Subtotal - Operating Expense		3,200,000		-	3,200,000	-
200	Subtotal - Maintenance Expense		3,980,000		-	-	-
201	Subtotal - Distribution Expenses		7,180,000		-	3,200,000	-
202	OPERATING AND MAINTENANCE EXPENSES		7,400,000		-	3,310,000	-

Liberty Gas New Brunswick
Year Ended December 31, 2023
Cost-of-Service Study
Functionalization

1	ACCOUNT DESCRIPTION	FERC ACCOUNT	ACCOUNT BALANCE	Factor	Gas Supply	Distribution	Onsite & Metering
203	CUSTOMER ACCOUNTS AND SERVICE EXPENSE						
204	Customer Accounts Expense						
205	Supervision	700	-	-	-	-	-
206	Advertising - Natural Gas Promotion	701	110,000	INT_DIST_PT	-	110,000	-
207	Demonstration and Selling Exp	702	490,000	INT_DIST_PT	-	490,000	-
208	Revenue from Merchandising	703	-	INT_DIST_PT	-	-	-
209	Expense of Merchandising	704	-	INT_DIST_PT	-	-	-
210	Advertising - Other	705	-	INT_DIST_PT	-	-	-
211	Other Sales Promotion	709	-	INT_DIST_PT	-	-	-
212	Subtotal - Customer Accounts Expense		600,000		-	600,000	-
213	Customer Service & Information Expense						
214	Operation Supervision	710	-	-	-	-	-
215	Customers' Contracts and Orders	711	350,000	Onsite & Metering	-	-	350,000
216	Meter Reading	712	-	Onsite & Metering	-	-	-
217	Customers' Billing and Accounting	713	-	Onsite & Metering	-	-	-
218	Credit and Collection	714	250,000	Onsite & Metering	-	-	250,000
219	Uncollectable Accounts	718	-	Onsite & Metering	-	-	-
220	Other Customer Accounting	719	-	Onsite & Metering	-	-	-
221	Subtotal - Customer Service & Information Expense		600,000		-	-	600,000
222	O&M Adjustments						
223	Subtotal - O&M Adjustments		-		-	-	-
224	ACCOUNTS AND SERVICE EXPENSE		1,200,000		-	600,000	600,000
225	TOTAL LABOR		8,600,000		-	3,910,000	600,000

Liberty Gas New Brunswick
Year Ended December 31, 2023
Cost-of-Service Study
Functionalization

1	ACCOUNT DESCRIPTION	FERC ACCOUNT	ACCOUNT BALANCE	Factor	Gas Supply	Distribution	Onsite & Metering
226	K REVENUE REQUIREMENT SUMMARY						
227	PLANT IN SERVICE						
228	Intangible Plant		-		-	-	-
229	Production Plant		-		-	-	-
230	Storage Plant		-		-	-	-
231	Transmission Plant		-		-	-	-
232	Distribution Plant		391,857,710		-	391,857,710	-
233	General Plant		20,706,583		-	17,951,827	2,754,756
234	Subtotal - Plant in Service		412,564,293		-	409,809,537	2,754,756
235	ACCUMULATED DEPRECIATION						
236	Intangible Plant		-		-	-	-
237	Production Plant		-		-	-	-
238	Storage Plant		-		-	-	-
239	Transmission Plant		-		-	-	-
240	Distribution Plant		(129,495,951)		-	(129,495,951)	-
241	General Plant		(4,279,005)		-	(3,709,736)	(569,269)
242	Subtotal - Accumulated Depreciation		(133,774,956)		-	(133,205,687)	(569,269)
243	OTHER RATEBASE ITEMS		3,858,617		-	3,394,501	464,116
244	TOTAL RATEBASE		282,647,954		-	279,998,351	2,649,603
245	RETURN ON RATEBASE		17,618,154		-	17,452,997	165,156

Liberty Gas New Brunswick
Year Ended December 31, 2023
Cost-of-Service Study
Functionalization

1	ACCOUNT DESCRIPTION	FERC ACCOUNT	ACCOUNT BALANCE	Factor	Gas Supply	Distribution	Onsite & Metering
246	EXPENSES						
247	Production Expenses		150,983		-	150,983	-
248	Purchased Gas Expense		-		-	-	-
249	Transmission Expenses		-		-	-	-
250	Distribution Expenses		5,461,699		-	5,461,699	-
251	Customer Accounts Expense		1,295,397		-	1,295,397	-
252	Customer Service & Information Expense		916,990		-	-	916,990
253	O&M Adjustments		-		-	-	-
254	Administrative And General Expense		4,991,070		-	4,384,690	606,380
255	Depreciation And Amortization Expense		14,664,990		-	14,501,261	163,729
256	Taxes Other Than Income		1,267,941		-	1,267,941	-
257	Income Taxes		1,954,709		-	1,935,328	19,381
258	Subtotal - Expenses		30,703,779		-	28,997,299	1,706,480
259	REVENUE		48,947,405		-	47,060,037	1,887,368
260	INCOME		18,243,626		-	18,062,738	180,887
261	REVENUE EXCESS (DEFICIENCY)		(625,472)		-	(609,741)	(15,731)
262	REVENUE GROSS UP						
263	Federal Income Tax		-	-	-	-	-
264	State Income Tax		-	INT_Ratebase	-	-	-
265	Franchise Tax		-	INT_Ratebase	-	-	-
266	Uncollectible		-	INT_Ratebase	-	-	-
267	Subtotal - Revenue Gross Up		-	-	-	-	-
268	GROSS REVENUE EXCESS (DEFICIENCY)		(625,472)		-	(609,741)	(15,731)
269	TOTAL REVENUE REQUIREMENT		48,321,933		-	46,450,296	1,871,637

Liberty Gas New Brunswick
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Cost-of-Service Study
Classification

1	ACCOUNT DESCRIPTION	FERC ACCOUNT	ACCOUNT BALANCE	Function 1	Function 1	Function 1	Function 1	Function 1	Function 1
				Gas Supply	Factor	Demand	Energy	Customer	Check
						Function 1 Demand	Function 1 Energy	Function 1 Customer	
2	A PLANT IN SERVICE								
3	Intangible Plant								
4	Franchises & Consents	401.0	-	-	INT_DIST_PT_F1	-	-	-	-
5	Other Intangible Plant	402.0	-	-	INT_DIST_PT_F1	-	-	-	-
6	Subtotal - Intangible Plant		-	-	-	-	-	-	-
7	Distribution Plant								
8	Land and Land Rights	470.0	594,948	-	INT_DISTOnlyPT_F1	-	-	-	-
9	Structures and Improvements	472.0	-	-	-	-	-	-	-
10	Services	473.0	84,096,218	-	-	-	-	-	-
11	Regulators and Meter Installations	474.0	-	-	-	-	-	-	-
12	Mains-PL	475.0	88,729,660	-	-	-	-	-	-
13	Mains-ST		57,467,509	-	-	-	-	-	-
14	Compressor Equipment	476.0	-	-	-	-	-	-	-
15	Meas. & Reg. Stat. Equip. - General	477.0	19,813,891	-	-	-	-	-	-
16	Meters	478.0	26,203,130	-	-	-	-	-	-
17	Other Distribution Equipment	479.0	-	-	INT_DISTOnlyPT_F1	-	-	-	-
18	Development O&M	479.1	114,952,353	-	INT_DISTOnlyPT_F1	-	-	-	-
19	Subtotal - Distribution Plant		391,857,710	-	-	-	-	-	-
20	General Plant								
21	Land and Land Rights	480.0	-	-	INT_LABOR_F1	-	-	-	-
22	Structures and Improvements	482.0	582,087	-	INT_LABOR_F1	-	-	-	-
23	Office Furniture and Equipment	483.0	362,173	-	INT_LABOR_F1	-	-	-	-
24	Transportation Equipment	484.0	2,621,145	-	INT_LABOR_F1	-	-	-	-
25	Heavy Work Equipment	485.0	-	-	INT_LABOR_F1	-	-	-	-
26	Tools & Work Equipment	486.0	3,144,980	-	INT_LABOR_F1	-	-	-	-
27	Equipment on Customers' Premises	487.0	-	-	INT_LABOR_F1	-	-	-	-
28	Communication Structures & Equip	488.0	-	-	INT_LABOR_F1	-	-	-	-
29	Computer Hardware & Software	490.0	13,996,199	-	INT_LABOR_F1	-	-	-	-
30	Other General Equipment	489.0	-	-	INT_LABOR_F1	-	-	-	-
31	Subtotal - General Plant		20,706,583	-	-	-	-	-	-
32	TOTAL PLANT IN SERVICE		412,564,293	-	-	-	-	-	-

Liberty Gas New Brunswick
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Cost-of-Service Study
Classification

1	ACCOUNT DESCRIPTION	FERC		Function 2	Function 2	Function 2	Function 2	Function 2	Function 2
		ACCOUNT	ACCOUNT BALANCE	Distribution	Factor	Demand	Energy	Customer	Check
						Function 2 Demand	Function 2 Energy	Function 2 Customer	
2	A PLANT IN SERVICE								
3	Intangible Plant								
4	Franchises & Consents	401.0	-	-	INT_DIST_PT_F2	-	-	-	-
5	Other Intangible Plant	402.0	-	-	INT_DIST_PT_F2	-	-	-	-
6	Subtotal - Intangible Plant		-	-	-	-	-	-	-
7	Distribution Plant								
8	Land and Land Rights	470.0	594,948	594,948	INT_DISTOnlyPT_F2	235,484	-	359,464	-
9	Structures and Improvements	472.0	-	-	Demand	-	-	-	-
10	Services	473.0	84,096,218	84,096,218	Customer	-	-	84,096,218	-
11	Regulators and Meter Installations	474.0	-	-	Customer	-	-	-	-
12	Mains-PL	475.0	88,729,660	88,729,660	Mains-PL	32,084,036	-	56,645,624	-
13	Mains-ST		57,467,509	57,467,509	Demand	57,467,509	-	-	-
14	Compressor Equipment	476.0	-	-	Customer	-	-	-	-
15	Meas. & Reg. Stat. Equip. - General	477.0	19,813,891	19,813,891	Demand	19,813,891	-	-	-
16	Meters	478.0	26,203,130	26,203,130	Customer	-	-	26,203,130	-
17	Other Distribution Equipment	479.0	-	-	INT_DISTOnlyPT_F2	-	-	-	-
18	Development O&M	479.1	114,952,353	114,952,353	INT_DISTOnlyPT_F2	45,498,880	-	69,453,473	-
19	Subtotal - Distribution Plant		391,857,710	391,857,710		155,099,800	-	236,757,909	-
20	General Plant								
21	Land and Land Rights	480.0	-	-	INT_LABOR_F2	-	-	-	-
22	Structures and Improvements	482.0	582,087	504,647	INT_LABOR_F2	326,053	-	178,594	-
23	Office Furniture and Equipment	483.0	362,173	313,990	INT_LABOR_F2	202,870	-	111,121	-
24	Transportation Equipment	484.0	2,621,145	2,272,434	INT_LABOR_F2	1,468,223	-	804,210	-
25	Heavy Work Equipment	485.0	-	-	INT_LABOR_F2	-	-	-	-
26	Tools & Work Equipment	486.0	3,144,980	2,726,579	INT_LABOR_F2	1,761,647	-	964,932	-
27	Equipment on Customers' Premises	487.0	-	-	INT_LABOR_F2	-	-	-	-
28	Communication Structures & Equip	488.0	-	-	INT_LABOR_F2	-	-	-	-
29	Computer Hardware & Software	490.0	13,996,199	12,134,177	INT_LABOR_F2	7,839,913	-	4,294,264	-
30	Other General Equipment	489.0	-	-	INT_LABOR_F2	-	-	-	-
31	Subtotal - General Plant		20,706,583	17,951,827		11,598,707	-	6,353,121	-
32	TOTAL PLANT IN SERVICE		412,564,293	409,809,537		166,698,507	-	243,111,030	-

Liberty Gas New Brunswick
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Cost-of-Service Study
Classification

1	ACCOUNT DESCRIPTION	FERC		Function 3	Function 3	Function 3	Function 3	Function 3	Function 3
		ACCOUNT	ACCOUNT BALANCE	Onsite & Metering	Factor	Demand	Energy	Customer	Check
						Function 3 Demand	Function 3 Energy	Function 3 Customer	
2	A PLANT IN SERVICE								
3	Intangible Plant								
4	Franchises & Consents	401.0	-	-	INT_DIST_PT_F3	-	-	-	-
5	Other Intangible Plant	402.0	-	-	INT_DIST_PT_F3	-	-	-	-
6	Subtotal - Intangible Plant		-	-	-	-	-	-	-
7	Distribution Plant								
8	Land and Land Rights	470.0	594,948	-	INT_DISTOnlyPT_F3	-	-	-	-
9	Structures and Improvements	472.0	-	-	-	-	-	-	-
10	Services	473.0	84,096,218	-	-	-	-	-	-
11	Regulators and Meter Installations	474.0	-	-	-	-	-	-	-
12	Mains-PL	475.0	88,729,660	-	-	-	-	-	-
13	Mains-ST		57,467,509	-	-	-	-	-	-
14	Compressor Equipment	476.0	-	-	-	-	-	-	-
15	Meas. & Reg. Stat. Equip. - General	477.0	19,813,891	-	-	-	-	-	-
16	Meters	478.0	26,203,130	-	-	-	-	-	-
17	Other Distribution Equipment	479.0	-	-	INT_DISTOnlyPT_F3	-	-	-	-
18	Development O&M	479.1	114,952,353	-	INT_DISTOnlyPT_F3	-	-	-	-
19	Subtotal - Distribution Plant		391,857,710	-	-	-	-	-	-
20	General Plant								
21	Land and Land Rights	480.0	-	-	INT_LABOR_F3	-	-	-	-
22	Structures and Improvements	482.0	582,087	77,439	INT_LABOR_F3	-	-	77,439	-
23	Office Furniture and Equipment	483.0	362,173	48,183	INT_LABOR_F3	-	-	48,183	-
24	Transportation Equipment	484.0	2,621,145	348,711	INT_LABOR_F3	-	-	348,711	-
25	Heavy Work Equipment	485.0	-	-	INT_LABOR_F3	-	-	-	-
26	Tools & Work Equipment	486.0	3,144,980	418,401	INT_LABOR_F3	-	-	418,401	-
27	Equipment on Customers' Premises	487.0	-	-	INT_LABOR_F3	-	-	-	-
28	Communication Structures & Equip	488.0	-	-	INT_LABOR_F3	-	-	-	-
29	Computer Hardware & Software	490.0	13,996,199	1,862,022	INT_LABOR_F3	-	-	1,862,022	-
30	Other General Equipment	489.0	-	-	INT_LABOR_F3	-	-	-	-
31	Subtotal - General Plant		20,706,583	2,754,756	-	-	-	2,754,756	-
32	TOTAL PLANT IN SERVICE		412,564,293	2,754,756	-	-	-	2,754,756	-

Liberty Gas New Brunswick
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Cost-of-Service Study
Classification

1	ACCOUNT DESCRIPTION	FERC ACCOUNT	ACCOUNT BALANCE	Function 1	Function 1	Function 1	Function 1	Function 1	Function 1
				Gas Supply	Factor	Demand	Energy	Customer	Check
33 B ACCUMULATED DEPRECIATION									
34 Intangible Plant									
35	Franchises & Consents	401.0	-	-	INT_DIST_PT_F1	-	-	-	-
36	Other Intangible Plant	402.0	-	-	INT_DIST_PT_F1	-	-	-	-
37	Subtotal - Intangible Plant		-	-	-	-	-	-	-
38 Distribution Plant									
39	Land and Land Rights	470.0	-	-	INT_DISTOnlyPT_F1	-	-	-	-
40	Structures and Improvements	472.0	-	-	-	-	-	-	-
41	Services	473.0	(23,839,318)	-	-	-	-	-	-
42	Regulators and Meter Installations	474.0	-	-	-	-	-	-	-
43	Mains-PL	475.0	(27,454,083)	-	-	-	-	-	-
44	Mains-ST	475.0	(16,521,182)	-	-	-	-	-	-
45	Compressor Equipment	476.0	-	-	-	-	-	-	-
46	Meas. & Reg. Stat. Equip. - General	477.0	-	-	-	-	-	-	-
47	Meters	478.0	(7,800,590)	-	-	-	-	-	-
48	Other Distribution Equipment	479.0	-	-	INT_DISTOnlyPT_F1	-	-	-	-
49	Development O&M	479.1	-	-	INT_DISTOnlyPT_F1	-	-	-	-
50	Mains - Deferred O&M		(44,277,062)	-	INT_DIST_PT_F1	-	-	-	-
51	Distr Other		(9,603,715)	-	INT_DIST_PT_F1	-	-	-	-
59	Subtotal - Distribution Plant		(129,495,951)	-	-	-	-	-	-
60 General Plant									
61	General Plant		(4,279,005)	-	INT_LABOR_F1	-	-	-	-
75	Subtotal - General Plant		(4,279,005)	-	-	-	-	-	-
76	TOTAL ACCUMULATED DEPRECIATION		(133,774,956)	-	-	-	-	-	-
77 C OTHER RATEBASE ITEMS									
78	Term deposit		-	-	INT_DIST_PT_F1	-	-	-	-
79	Deferral account		-	-	-	-	-	-	-
80	Working Capital	131.0	3,858,617	-	INT_O&MXGas_F1	-	-	-	-
81	Subtotal - Other Ratebase Items		3,858,617	-	-	-	-	-	-
82	TOTAL RATE BASE		282,647,954	-	-	-	-	-	-

Liberty Gas New Brunswick
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Cost-of-Service Study
Classification

1	ACCOUNT DESCRIPTION	FERC		Function 2	Function 2	Function 2	Function 2	Function 2	Function 2
		ACCOUNT	ACCOUNT BALANCE	Distribution	Factor	Demand	Energy	Customer	Check
33 B ACCUMULATED DEPRECIATION									
34 Intangible Plant									
35	Franchises & Consents	401.0	-	-	INT_DIST_PT_F2	-	-	-	-
36	Other Intangible Plant	402.0	-	-	INT_DIST_PT_F2	-	-	-	-
37	Subtotal - Intangible Plant		-	-		-	-	-	-
38 Distribution Plant									
39	Land and Land Rights	470.0	-	-	INT_DISTOnlyPT_F2	-	-	-	-
40	Structures and Improvements	472.0	-	-	Demand	-	-	-	-
41	Services	473.0	(23,839,318)	(23,839,318)	Customer	-	-	(23,839,318)	-
42	Regulators and Meter Installations	474.0	-	-	Customer	-	-	-	-
43	Mains-PL	475.0	(27,454,083)	(27,454,083)	Mains-PL	(9,927,208)	-	(17,526,875)	-
44	Mains-ST	475.0	(16,521,182)	(16,521,182)	Demand	(16,521,182)	-	-	-
45	Compressor Equipment	476.0	-	-	Customer	-	-	-	-
46	Meas. & Reg. Stat. Equip. - General	477.0	-	-	Demand	-	-	-	-
47	Meters	478.0	(7,800,590)	(7,800,590)	Customer	-	-	(7,800,590)	-
48	Other Distribution Equipment	479.0	-	-	INT_DISTOnlyPT_F2	-	-	-	-
49	Development O&M	479.1	-	-	INT_DISTOnlyPT_F2	-	-	-	-
50	Mains - Deferred O&M		(44,277,062)	(44,277,062)	INT_DIST_PT_F2	(17,525,146)	-	(26,751,916)	-
51	Distr Other		(9,603,715)	(9,603,715)	INT_DIST_PT_F2	(3,801,212)	-	(5,802,503)	-
59	Subtotal - Distribution Plant		(129,495,951)	(129,495,951)		(47,774,748)	-	(81,721,202)	-
60 General Plant									
61	General Plant		(4,279,005)	(3,709,736)	INT_LABOR_F2	(2,396,867)	-	(1,312,869)	-
75	Subtotal - General Plant		(4,279,005)	(3,709,736)		(2,396,867)	-	(1,312,869)	-
76	TOTAL ACCUMULATED DEPRECIATION		(133,774,956)	(133,205,687)		(50,171,615)	-	(83,034,072)	-
77 C OTHER RATEBASE ITEMS									
78	Term deposit		-	-	INT_DIST_PT_F2	-	-	-	-
79	Deferral account		-	-		-	-	-	-
80	Working Capital	131.0	3,858,617	3,394,501	INT_O&MXGas_F2	2,030,537	-	1,363,965	-
81	Subtotal - Other Ratebase Items		3,858,617	3,394,501		2,030,537	-	1,363,965	-
82	TOTAL RATE BASE		282,647,954	279,998,351		118,557,428	-	161,440,923	-

Liberty Gas New Brunswick
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Classification

1	ACCOUNT DESCRIPTION	FERC		Function 3	Function 3	Function 3	Function 3	Function 3	Function 3
		ACCOUNT	ACCOUNT BALANCE	Onsite & Metering	Factor	Demand	Energy	Customer	Check
						Function 3 Demand	Function 3 Energy	Function 3 Customer	
33	B ACCUMULATED DEPRECIATION								
34	Intangible Plant								
35	Franchises & Consents	401.0	-	-	INT_DIST_PT_F3	-	-	-	-
36	Other Intangible Plant	402.0	-	-	INT_DIST_PT_F3	-	-	-	-
37	Subtotal - Intangible Plant		-	-	-	-	-	-	-
38	Distribution Plant								
39	Land and Land Rights	470.0	-	-	INT_DISTOnlyPT_F3	-	-	-	-
40	Structures and Improvements	472.0	-	-	-	-	-	-	-
41	Services	473.0	(23,839,318)	-	-	-	-	-	-
42	Regulators and Meter Installations	474.0	-	-	-	-	-	-	-
43	Mains-PL	475.0	(27,454,083)	-	-	-	-	-	-
44	Mains-ST	475.0	(16,521,182)	-	-	-	-	-	-
45	Compressor Equipment	476.0	-	-	-	-	-	-	-
46	Meas. & Reg. Stat. Equip. - General	477.0	-	-	-	-	-	-	-
47	Meters	478.0	(7,800,590)	-	-	-	-	-	-
48	Other Distribution Equipment	479.0	-	-	INT_DISTOnlyPT_F3	-	-	-	-
49	Development O&M	479.1	-	-	INT_DISTOnlyPT_F3	-	-	-	-
50	Mains - Deferred O&M		(44,277,062)	-	INT_DIST_PT_F3	-	-	-	-
51	Distr Other		(9,603,715)	-	INT_DIST_PT_F3	-	-	-	-
59	Subtotal - Distribution Plant		(129,495,951)	-	-	-	-	-	-
60	General Plant								
61	General Plant		(4,279,005)	(569,269)	INT_LABOR_F3	-	-	(569,269)	-
75	Subtotal - General Plant		(4,279,005)	(569,269)	-	-	-	(569,269)	-
76	TOTAL ACCUMULATED DEPRECIATION		(133,774,956)	(569,269)	-	-	-	(569,269)	-
77	C OTHER RATEBASE ITEMS								
78	Term deposit		-	-	INT_DIST_PT_F3	-	-	-	-
79	Deferral account		-	-	-	-	-	-	-
80	Working Capital	131.0	3,858,617	464,116	INT_O&MXGas_F3	-	-	464,116	-
81	Subtotal - Other Ratebase Items		3,858,617	464,116	-	-	-	464,116	-
82	TOTAL RATE BASE		282,647,954	2,649,603	-	-	-	2,649,603	-

Liberty Gas New Brunswick
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Classification

1	ACCOUNT DESCRIPTION	FERC		Function 1	Function 1	Function 1	Function 1	Function 1	Function 1
		ACCOUNT	ACCOUNT BALANCE	Gas Supply	Factor	Demand	Energy	Customer	Check
						Function 1 Demand	Function 1 Energy	Function 1 Customer	
83	D OPERATING AND MAINTENANCE EXPENSES								
84	Production Expenses								
85	Natural Gas Purchases	623.0	-	-	-	-	-	-	-
86	Gas Supply Operation	624.0	150,983	-	INT_DIST_PT_F1	-	-	-	-
87	Natural Gas W/D from Storage	627-628	-	-	-	-	-	-	-
88	Gas Used for Other Util Operations	629.0	-	-	-	-	-	-	-
89	Other Gas Supply Expenses	-	-	-	-	-	-	-	-
90	Subtotal - Production Expenses		150,983	-	-	-	-	-	-
91	Transmission Expenses								
92	Transmission Expenses	660-869	-	-	-	-	-	-	-
93	Subtotal - Transmission Expenses		-	-	-	-	-	-	-
94	Distribution Expenses								
95	Supervision	670-870	2,100,832	-	INT_DIST_PT_F1	-	-	-	-
96	Load Dispatching	671.0	-	-	INT_DIST_PT_F1	-	-	-	-
97	Meter and Regulator Work	673-878	-	-	INT_Main&Service_F	-	-	-	-
98	Service Work	674.0	-	-	-	-	-	-	-
99	Mains and Services	675-875	15,421	-	INT_Main&Service_F	-	-	-	-
100	Compressor Equipment	676-876	-	-	-	-	-	-	-
101	Measuring and Regulation	677-877	2,145,753	-	-	-	-	-	-
102	Other Distribution Equipment	679-879	-	-	-	-	-	-	-
103	Structures and Improvements	872.0	-	-	INT_DIST_PT_F1	-	-	-	-
104	General Maintenance	884-889	1,199,693	-	INT_DIST_PT_F1	-	-	-	-
105	Subtotal - Distribution Expenses		5,461,699	-	-	-	-	-	-
106	OPERATING AND MAINTENANCE EXPENSES		5,612,682	-	-	-	-	-	-

Liberty Gas New Brunswick
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Cost-of-Service Study
Classification

1	ACCOUNT DESCRIPTION	FERC		Function 2	Function 2	Function 2	Function 2	Function 2	Function 2
		ACCOUNT	ACCOUNT BALANCE	Distribution	Factor	Demand	Energy	Customer	Check
						Function 2 Demand	Function 2 Energy	Function 2 Customer	
83	D OPERATING AND MAINTENANCE EXPENSES								
84	Production Expenses								
85	Natural Gas Purchases	623.0	-	-	Commodity	-	-	-	-
86	Gas Supply Operation	624.0	150,983	150,983	INT_DIST_PT_F2	59,760	-	91,223	-
87	Natural Gas W/D from Storage	627-628	-	-	Commodity	-	-	-	-
88	Gas Used for Other Util Operations	629.0	-	-	Commodity	-	-	-	-
89	Other Gas Supply Expenses	-	-	-	Commodity	-	-	-	-
90	Subtotal - Production Expenses		150,983	150,983		59,760	-	91,223	-
91	Transmission Expenses								
92	Transmission Expenses	660-869	-	-	Demand	-	-	-	-
93	Subtotal - Transmission Expenses		-	-		-	-	-	-
94	Distribution Expenses								
95	Supervision	670-870	2,100,832	2,100,832	INT_DIST_PT_F2	831,523	-	1,269,309	-
96	Load Dispatching	671.0	-	-	INT_DIST_PT_F2	-	-	-	-
97	Meter and Regulator Work	673-878	-	-	INT_Main&Service_F2	-	-	-	-
98	Service Work	674.0	-	-	Demand	-	-	-	-
99	Mains and Services	675-875	15,421	15,421	INT_Main&Service_F2	5,997	-	9,425	-
100	Compressor Equipment	676-876	-	-	Demand	-	-	-	-
101	Measuring and Regulation	677-877	2,145,753	2,145,753	Demand	2,145,753	-	-	-
102	Other Distribution Equipment	679-879	-	-	Demand	-	-	-	-
103	Structures and Improvements	872.0	-	-	INT_DIST_PT_F2	-	-	-	-
104	General Maintenance	884-889	1,199,693	1,199,693	INT_DIST_PT_F2	474,846	-	724,847	-
105	Subtotal - Distribution Expenses		5,461,699	5,461,699		3,458,119	-	2,003,581	-
106	OPERATING AND MAINTENANCE EXPENSES		5,612,682	5,612,682		3,517,879	-	2,094,804	-

Liberty Gas New Brunswick
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1	ACCOUNT DESCRIPTION	FERC		Function 3	Function 3	Function 3	Function 3	Function 3	Function 3
		ACCOUNT	ACCOUNT BALANCE	Onsite & Metering	Factor	Demand	Energy	Customer	Check
						Function 3 Demand	Function 3 Energy	Function 3 Customer	
83	D OPERATING AND MAINTENANCE EXPENSES								
84	Production Expenses								
85	Natural Gas Purchases	623.0	-	-	-	-	-	-	-
86	Gas Supply Operation	624.0	150,983	-	INT_DIST_PT_F3	-	-	-	-
87	Natural Gas W/D from Storage	627-628	-	-	-	-	-	-	-
88	Gas Used for Other Util Operations	629.0	-	-	-	-	-	-	-
89	Other Gas Supply Expenses		-	-	-	-	-	-	-
90	Subtotal - Production Expenses		150,983	-	-	-	-	-	-
91	Transmission Expenses								
92	Transmission Expenses	660-869	-	-	-	-	-	-	-
93	Subtotal - Transmission Expenses		-	-	-	-	-	-	-
94	Distribution Expenses								
95	Supervision	670-870	2,100,832	-	INT_DIST_PT_F3	-	-	-	-
96	Load Dispatching	671.0	-	-	INT_DIST_PT_F3	-	-	-	-
97	Meter and Regulator Work	673-878	-	-	INT_Main&Service_F3	-	-	-	-
98	Service Work	674.0	-	-	-	-	-	-	-
99	Mains and Services	675-875	15,421	-	INT_Main&Service_F3	-	-	-	-
100	Compressor Equipment	676-876	-	-	-	-	-	-	-
101	Measuring and Regulation	677-877	2,145,753	-	-	-	-	-	-
102	Other Distribution Equipment	679-879	-	-	-	-	-	-	-
103	Structures and Improvements	872.0	-	-	INT_DIST_PT_F3	-	-	-	-
104	General Maintenance	884-889	1,199,693	-	INT_DIST_PT_F3	-	-	-	-
105	Subtotal - Distribution Expenses		5,461,699	-	-	-	-	-	-
106	OPERATING AND MAINTENANCE EXPENSES		5,612,682	-	-	-	-	-	-

Liberty Gas New Brunswick
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Cost-of-Service Study
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1	ACCOUNT DESCRIPTION	FERC		Function 1	Function 1	Function 1	Function 1	Function 1	Function 1
		ACCOUNT	ACCOUNT BALANCE	Gas Supply	Factor	Demand	Energy	Customer	Check
107 E CUSTOMER ACCOUNTS AND SERVICE EXPENSE									
108	Customer Accounts Expense								
109	Supervision	700.0	141,202	-	INT_DIST_PT_F1	-	-	-	-
110	Advertising - Natural Gas Promotion	701.0	1,154,194	-	INT_DIST_PT_F1	-	-	-	-
111	Demonstration and Selling Exp	702.0	-	-	INT_DIST_PT_F1	-	-	-	-
112	Revenue from Merchandising	703.0	-	-	INT_DIST_PT_F1	-	-	-	-
113	Expense of Merchandising	704.0	-	-	INT_DIST_PT_F1	-	-	-	-
114	Advertising - Other	705.0	-	-	INT_DIST_PT_F1	-	-	-	-
115	Other Sales Promotion	709.0	-	-	-	-	-	-	-
116	Subtotal - Customer Accounts Expense		1,295,397	-	-	-	-	-	-
117	Customer Service & Information Expense								
118	Operation Supervision	710.0	391,537	-	-	-	-	-	-
119	Customers' Contracts and Orders	711.0	-	-	-	-	-	-	-
120	Meter Reading	712.0	-	-	-	-	-	-	-
121	Customers' Billing and Accounting	713.0	320,139	-	-	-	-	-	-
122	Credit and Collection	714.0	-	-	-	-	-	-	-
123	Uncollectable Accounts	718.0	205,314	-	-	-	-	-	-
124	Other Customer Accounting	719.0	-	-	-	-	-	-	-
125	Subtotal - Customer Service & Information Expense		916,990	-	-	-	-	-	-
126	O&M Adjustments								
127	Subtotal - O&M Adjustments		-	-	-	-	-	-	-
128	ACCOUNTS AND SERVICE EXPENSE		2,212,387	-	-	-	-	-	-
129 F ADMINISTRATIVE AND GENERAL EXPENSE									
130	Administrative & General	721.0	2,749,907	-	INT_LABOR_F1	-	-	-	-
131	Special Services	722.0	1,886,954	-	INT_LABOR_F1	-	-	-	-
132	Insurance	723.0	456,000	-	INT_Plant_F1	-	-	-	-
133	Injuries & Damages	724.0	-	-	INT_LABOR_F1	-	-	-	-
134	Employee Pensions and Benefits	725.0	1,716,744	-	INT_LABOR_F1	-	-	-	-
135	Other Admin & Gen Expenses	728.0	3,804,480	-	INT_LABOR_F1	-	-	-	-
136	Admin & Gen Expenses Transferred	729.0	(5,623,016)	-	INT_LABOR_F1	-	-	-	-
137	Subtotal - Administrative And General Expense		4,991,070	-	-	-	-	-	-
138	ADMINISTRATIVE AND GENERAL EXPENSE		4,991,070	-	-	-	-	-	-
139	TOTAL EXPENSE		12,816,139	-	-	-	-	-	#

Liberty Gas New Brunswick
Year Ended December 31, 2023
Cost-of-Service Study
Classification

1	ACCOUNT DESCRIPTION	FERC ACCOUNT	ACCOUNT BALANCE	Function 2	Function 2	Function 2	Function 2	Function 2	Function 2
				Distribution	Factor	Demand	Energy	Customer	Check
						Function 2 Demand	Function 2 Energy	Function 2 Customer	
107	E CUSTOMER ACCOUNTS AND SERVICE EXPENSE								
108	Customer Accounts Expense								
109	Supervision	700.0	141,202	141,202	INT_DIST_PT_F2	55,889	-	85,314	-
110	Advertising - Natural Gas Promotion	701.0	1,154,194	1,154,194	INT_DIST_PT_F2	456,838	-	697,357	-
111	Demonstration and Selling Exp	702.0	-	-	INT_DIST_PT_F2	-	-	-	-
112	Revenue from Merchandising	703.0	-	-	INT_DIST_PT_F2	-	-	-	-
113	Expense of Merchandising	704.0	-	-	INT_DIST_PT_F2	-	-	-	-
114	Advertising - Other	705.0	-	-	INT_DIST_PT_F2	-	-	-	-
115	Other Sales Promotion	709.0	-	-	-	-	-	-	-
116	Subtotal - Customer Accounts Expense		1,295,397	1,295,397	-	512,726	-	782,670	-
117	Customer Service & Information Expense								
118	Operation Supervision	710.0	391,537	-	-	-	-	-	-
119	Customers' Contracts and Orders	711.0	-	-	-	-	-	-	-
120	Meter Reading	712.0	-	-	-	-	-	-	-
121	Customers' Billing and Accounting	713.0	320,139	-	-	-	-	-	-
122	Credit and Collection	714.0	-	-	-	-	-	-	-
123	Uncollectable Accounts	718.0	205,314	-	-	-	-	-	-
124	Other Customer Accounting	719.0	-	-	-	-	-	-	-
125	Subtotal - Customer Service & Information Expense		916,990	-	-	-	-	-	-
126	O&M Adjustments								
127	Subtotal - O&M Adjustments		-	-	-	-	-	-	-
128	ACCOUNTS AND SERVICE EXPENSE		2,212,387	1,295,397	-	512,726	-	782,670	-
129	F ADMINISTRATIVE AND GENERAL EXPENSE								
130	Administrative & General	721.0	2,749,907	2,384,066	INT_LABOR_F2	1,540,349	-	843,717	-
131	Special Services	722.0	1,886,954	1,635,918	INT_LABOR_F2	1,056,970	-	578,949	-
132	Insurance	723.0	456,000	452,955	INT_Plant_F2	184,249	-	268,706	-
133	Injuries & Damages	724.0	-	-	INT_LABOR_F2	-	-	-	-
134	Employee Pensions and Benefits	725.0	1,716,744	1,488,353	INT_LABOR_F2	961,627	-	526,725	-
135	Other Admin & Gen Expenses	728.0	3,804,480	3,298,341	INT_LABOR_F2	2,131,064	-	1,167,277	-
136	Admin & Gen Expenses Transferred	729.0	(5,623,016)	(4,874,943)	INT_LABOR_F2	(3,149,709)	-	(1,725,234)	-
137	Subtotal - Administrative And General Expense		4,991,070	4,384,690	-	2,724,549	-	1,660,140	-
138	ADMINISTRATIVE AND GENERAL EXPENSE		4,991,070	4,384,690	-	2,724,549	-	1,660,140	-
139	TOTAL EXPENSE		12,816,139	11,292,769		6,755,154	-	4,537,615	-

Liberty Gas New Brunswick
Year Ended December 31, 2023
Cost-of-Service Study
Classification

1	ACCOUNT DESCRIPTION	FERC		Function 3	Function 3	Function 3	Function 3	Function 3	Function 3
		ACCOUNT	ACCOUNT BALANCE	Onsite & Metering	Factor	Demand	Energy	Customer	Check
107 E CUSTOMER ACCOUNTS AND SERVICE EXPENSE									
108 Customer Accounts Expense									
109	Supervision	700.0	141,202	-	INT_DIST_PT_F3	-	-	-	-
110	Advertising - Natural Gas Promotion	701.0	1,154,194	-	INT_DIST_PT_F3	-	-	-	-
111	Demonstration and Selling Exp	702.0	-	-	INT_DIST_PT_F3	-	-	-	-
112	Revenue from Merchandising	703.0	-	-	INT_DIST_PT_F3	-	-	-	-
113	Expense of Merchandising	704.0	-	-	INT_DIST_PT_F3	-	-	-	-
114	Advertising - Other	705.0	-	-	INT_DIST_PT_F3	-	-	-	-
115	Other Sales Promotion	709.0	-	-	Customer	-	-	-	-
116	Subtotal - Customer Accounts Expense		1,295,397	-	-	-	-	-	-
117 Customer Service & Information Expense									
118	Operation Supervision	710.0	391,537	391,537	Customer	-	-	391,537	-
119	Customers' Contracts and Orders	711.0	-	-	Customer	-	-	-	-
120	Meter Reading	712.0	-	-	Customer	-	-	-	-
121	Customers' Billing and Accounting	713.0	320,139	320,139	Customer	-	-	320,139	-
122	Credit and Collection	714.0	-	-	Customer	-	-	-	-
123	Uncollectable Accounts	718.0	205,314	205,314	Customer	-	-	205,314	-
124	Other Customer Accounting	719.0	-	-	Customer	-	-	-	-
125	Subtotal - Customer Service & Information Expense		916,990	916,990	-	-	-	916,990	-
126 O&M Adjustments									
127	Subtotal - O&M Adjustments		-	-	-	-	-	-	-
128	ACCOUNTS AND SERVICE EXPENSE		2,212,387	916,990	-	-	-	916,990	-
129 F ADMINISTRATIVE AND GENERAL EXPENSE									
130	Administrative & General	721.0	2,749,907	365,841	INT_LABOR_F3	-	-	365,841	-
131	Special Services	722.0	1,886,954	251,036	INT_LABOR_F3	-	-	251,036	-
132	Insurance	723.0	456,000	3,045	INT_Plant_F3	-	-	3,045	-
133	Injuries & Damages	724.0	-	-	INT_LABOR_F3	-	-	-	-
134	Employee Pensions and Benefits	725.0	1,716,744	228,392	INT_LABOR_F3	-	-	228,392	-
135	Other Admin & Gen Expenses	728.0	3,804,480	506,139	INT_LABOR_F3	-	-	506,139	-
136	Admin & Gen Expenses Transferred	729.0	(5,623,016)	(748,073)	INT_LABOR_F3	-	-	(748,073)	-
137	Subtotal - Administrative And General Expense		4,991,070	606,380	-	-	-	606,380	-
138	ADMINISTRATIVE AND GENERAL EXPENSE		4,991,070	606,380	-	-	-	606,380	-
139	TOTAL EXPENSE		12,816,139	1,523,370	-	-	-	1,523,370	-

Liberty Gas New Brunswick
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Cost-of-Service Study
Classification

1	ACCOUNT DESCRIPTION	FERC		Function 1	Function 1	Function 1	Function 1	Function 1	Function 1
		ACCOUNT	ACCOUNT BALANCE	Gas Supply	Factor	Demand	Energy	Customer	Check
						Function 1 Demand	Function 1 Energy	Function 1 Customer	
140	G DEPRECIATION AND AMORTIZATION EXPENSE								
141	Intangible Plant								
142	Franchises & Consents	403.1	-	-	INT_INTANG_PT_F1	-	-	-	-
143	Other Intangible Plant	403.1	-	-	INT_INTANG_PT_F1	-	-	-	-
	Subtotal - Intangible Plant		-	-	-	-	-	-	-
144	Distribution Plant								
145	Land and Land Rights	470.0	-	-	INT_DISTOnlyPT_F1	-	-	-	-
146	Structures and Improvements	472.0	-	-	-	-	-	-	-
147	Services	403.5	1,460,414	-	-	-	-	-	-
148	Regulators and Meter Installations	474.0	-	-	-	-	-	-	-
149	Mains-PL	403.5	1,534,603	-	-	-	-	-	-
150	Mains-ST	403.5	860,344	-	-	-	-	-	-
151	Compressor Equipment	476.0	-	-	-	-	-	-	-
152	Meas. & Reg. Stat. Equip. - General	477.0	-	-	-	-	-	-	-
153	Meters	403.5	1,997,221	-	-	-	-	-	-
154	Other Distribution Equipment	479.0	-	-	INT_DISTOnlyPT_F1	-	-	-	-
155	Development O&M	479.1	-	-	INT_DISTOnlyPT_F1	-	-	-	-
156	Mains - Deferred O&M	403.5	2,793,342	-	INT_DIST_PT_F1	-	-	-	-
157	Distr Other	403.6	558,626	-	INT_DIST_PT_F1	-	-	-	-
158	Subtotal - Distribution Plant		9,204,550	-	-	-	-	-	-
159	General Plant								
160	General Plant	403.6	1,007,187	-	INT_LABOR_F1	-	-	-	-
161	Subtotal - General Plant		1,007,187	-	-	-	-	-	-
162	Amortization Expense								
163	Amortization Expense & Depreciation Adjustments	404.0	4,453,253	-	INT_Plant_F1	-	-	-	-
164	DEPRECIATION AND AMORTIZATION EXPENSE		14,664,990	-	-	-	-	-	-

Liberty Gas New Brunswick
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1	ACCOUNT DESCRIPTION	FERC ACCOUNT	ACCOUNT BALANCE	Function 2	Function 2	Function 2	Function 2	Function 2	Function 2
				Distribution	Factor	Demand	Energy	Customer	Check
						Function 2 Demand	Function 2 Energy	Function 2 Customer	
140	G DEPRECIATION AND AMORTIZATION EXPENSE								
141	Intangible Plant								
142	Franchises & Consents	403.1	-	-	INT_INTANG_PT_F2	-	-	-	-
143	Other Intangible Plant	403.1	-	-	INT_INTANG_PT_F2	-	-	-	-
	Subtotal - Intangible Plant		-	-		-	-	-	-
144	Distribution Plant								
145	Land and Land Rights	470.0	-	-	INT_DISTOnlyPT_F2	-	-	-	-
146	Structures and Improvements	472.0	-	-	Demand	-	-	-	-
147	Services	403.5	1,460,414	1,460,414	Customer	-	-	1,460,414	-
148	Regulators and Meter Installations	474.0	-	-	Customer	-	-	-	-
149	Mains-PL	403.5	1,534,603	1,534,603	Mains-PL	554,902	-	979,701	-
150	Mains-ST	403.5	860,344	860,344	Demand	860,344	-	-	-
151	Compressor Equipment	476.0	-	-	Customer	-	-	-	-
152	Meas. & Reg. Stat. Equip. - General	477.0	-	-	Demand	-	-	-	-
153	Meters	403.5	1,997,221	1,997,221	Customer	-	-	1,997,221	-
154	Other Distribution Equipment	479.0	-	-	INT_DISTOnlyPT_F2	-	-	-	-
155	Development O&M	479.1	-	-	INT_DISTOnlyPT_F2	-	-	-	-
156	Mains - Deferred O&M	403.5	2,793,342	2,793,342	INT_DIST_PT_F2	1,105,623	-	1,687,719	-
157	Distr Other	403.6	558,626	558,626	INT_DIST_PT_F2	221,108	-	337,518	-
158	Subtotal - Distribution Plant		9,204,550	9,204,550		2,741,977	-	6,462,573	-
159	General Plant								
160	General Plant	403.6	1,007,187	873,193	INT_LABOR_F2	564,172	-	309,022	-
161	Subtotal - General Plant		1,007,187	873,193		564,172	-	309,022	-
162	Amortization Expense								
163	Amortization Expense & Depreciation Adjustments	404.0	4,453,253	4,423,518	INT_Plant_F2	1,799,358	-	2,624,161	-
164	DEPRECIATION AND AMORTIZATION EXPENSE		14,664,990	14,501,261		5,105,506	-	9,395,755	-

Liberty Gas New Brunswick
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Cost-of-Service Study
Classification

1	ACCOUNT DESCRIPTION	FERC		Function 3	Function 3	Function 3	Function 3	Function 3	Function 3
		ACCOUNT	ACCOUNT BALANCE	Onsite & Metering	Factor	Demand	Energy	Customer	Check
						Function 3 Demand	Function 3 Energy	Function 3 Customer	
140	G DEPRECIATION AND AMORTIZATION EXPENSE								
141	Intangible Plant								
142	Franchises & Consents	403.1	-	-	INT_INTANG_PT_F3	-	-	-	-
143	Other Intangible Plant	403.1	-	-	INT_INTANG_PT_F3	-	-	-	-
	Subtotal - Intangible Plant		-	-	-	-	-	-	-
144	Distribution Plant								
145	Land and Land Rights	470.0	-	-	INT_DISTOnlyPT_F3	-	-	-	-
146	Structures and Improvements	472.0	-	-	-	-	-	-	-
147	Services	403.5	1,460,414	-	-	-	-	-	-
148	Regulators and Meter Installations	474.0	-	-	-	-	-	-	-
149	Mains-PL	403.5	1,534,603	-	-	-	-	-	-
150	Mains-ST	403.5	860,344	-	-	-	-	-	-
151	Compressor Equipment	476.0	-	-	-	-	-	-	-
152	Meas. & Reg. Stat. Equip. - General	477.0	-	-	-	-	-	-	-
153	Meters	403.5	1,997,221	-	-	-	-	-	-
154	Other Distribution Equipment	479.0	-	-	INT_DISTOnlyPT_F3	-	-	-	-
155	Development O&M	479.1	-	-	INT_DISTOnlyPT_F3	-	-	-	-
156	Mains - Deferred O&M	403.5	2,793,342	-	INT_DIST_PT_F3	-	-	-	-
157	Distr Other	403.6	558,626	-	INT_DIST_PT_F3	-	-	-	-
158	Subtotal - Distribution Plant		9,204,550	-	-	-	-	-	-
159	General Plant								
160	General Plant	403.6	1,007,187	133,994	INT_LABOR_F3	-	-	133,994	-
161	Subtotal - General Plant		1,007,187	133,994	-	-	-	133,994	-
162	Amortization Expense								
163	Amortization Expense & Depreciation Adjustments	404.0	4,453,253	29,735	INT_Plant_F3	-	-	29,735	-
164	DEPRECIATION AND AMORTIZATION EXPENSE		14,664,990	163,729	-	-	-	163,729	-

Liberty Gas New Brunswick
Year Ended December 31, 2023
Cost-of-Service Study
Classification

1	ACCOUNT DESCRIPTION	FERC		Function 1	Function 1	Function 1	Function 1	Function 1	Function 1
		ACCOUNT	ACCOUNT BALANCE	Gas Supply	Factor	Demand	Energy	Customer	Check
				Function 1 Demand		Function 1 Energy		Function 1 Customer	
165	H TAXES								
166	Taxes Other Than income								
167	Property Tax- Plant	408.1	1,267,941	-	INT_PropertyTax_F1	-	-	-	-
168	Distribution Tax	408.1	-	-	INT_Plant_F1	-	-	-	-
169	Payroll related	408.1	-	-	INT_LABOR_F1	-	-	-	-
170	Other taxes	408.1	-	-	INT_Plant_F1	-	-	-	-
171	Property Tax- Gas	408.3	-	-	-	-	-	-	-
172	Subtotal - Taxes Other Than Income		1,267,941	-	-	-	-	-	-
173	Income Taxes								
174	Gross Receipts Tax	0.0	-	-	-	-	-	-	-
175	GRT- Uncoll Rider	0.0	-	-	-	-	-	-	-
176	State Income Tax expense	0.0	1,954,709	-	INT_Pre-Tax_F1	-	-	-	-
177	Federal Income Tax expense	0.0	-	-	INT_Pre-Tax_F1	-	-	-	-
178	Subtotal - Income Taxes		1,954,709	-	-	-	-	-	-
179	TOTAL TAXES		3,222,650	-	-	-	-	-	-
180	I REVENUES								
181	Retail Revenue	520.0	47,888,024	-	INT_RevReqxGas_F1	-	-	-	-
182	Other Sales	529.0	240,115	-	INT_RevReqxGas_F1	-	-	-	-
183	Late Payment Penalties	560.0	194,891	-	INT_RevReqxGas_F1	-	-	-	-
184	Revenue from Service Work	561.0	128,905	-	INT_RevReqxGas_F1	-	-	-	-
185	Transportation Revenue	570.0	-	-	INT_RevReqxGas_F1	-	-	-	-
186	Miscellaneous Operating Revenue	579.0	-	-	INT_RevReqxGas_F1	-	-	-	-
187	Other	-	-	-	INT_RevReqxGas_F1	-	-	-	-
188	Rent from Gas Ppty / Other Rev	319.0	219,328	-	INT_DIST_PT_F1	-	-	-	-
189	Subtotal - Revenues		48,947,405	-	-	-	-	-	-
190	TOTAL REVENUES		48,947,405	-	-	-	-	-	-
191	NET INCOME		18,243,626	-	-	-	-	-	-

Liberty Gas New Brunswick
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Cost-of-Service Study
Classification

1	ACCOUNT DESCRIPTION	FERC ACCOUNT	ACCOUNT BALANCE	Function 2	Function 2	Function 2	Function 2	Function 2	Function 2
				Distribution	Factor	Demand	Energy	Customer	Check
						Function 2 Demand	Function 2 Energy	Function 2 Customer	
165	H TAXES								
166	Taxes Other Than income								
167	Property Tax- Plant	408.1	1,267,941	1,267,941	INT_PropertyTax_F2	605,672	-	662,269	-
168	Distribution Tax	408.1	-	-	INT_Plant_F2	-	-	-	-
169	Payroll related	408.1	-	-	INT_LABOR_F2	-	-	-	-
170	Other taxes	408.1	-	-	INT_Plant_F2	-	-	-	-
171	Property Tax- Gas	408.3	-	-	-	-	-	-	-
172	Subtotal - Taxes Other Than Income		1,267,941	1,267,941	-	605,672	-	662,269	-
173	Income Taxes								
174	Gross Receipts Tax	0.0	-	-	-	-	-	-	-
175	GRT- Uncoll Rider	0.0	-	-	-	-	-	-	-
176	State Income Tax expense	0.0	1,954,709	1,935,328	INT_Pre-Tax_F2	819,719	-	1,115,609	-
177	Federal Income Tax expense	0.0	-	-	INT_Pre-Tax_F2	-	-	-	-
178	Subtotal - Income Taxes		1,954,709	1,935,328	-	819,719	-	1,115,609	-
179	TOTAL TAXES		3,222,650	3,203,269	-	1,425,391	-	1,777,879	-
180	I REVENUES								
181	Retail Revenue	520.0	47,888,024	46,033,193	INT_RevReqxGas_F2	20,490,370	-	25,542,823	-
182	Other Sales	529.0	240,115	230,814	INT_RevReqxGas_F2	102,741	-	128,074	-
183	Late Payment Penalties	560.0	194,891	187,342	INT_RevReqxGas_F2	83,390	-	103,952	-
184	Revenue from Service Work	561.0	128,905	123,912	INT_RevReqxGas_F2	55,156	-	68,756	-
185	Transportation Revenue	570.0	-	-	INT_RevReqxGas_F2	-	-	-	-
186	Miscellaneous Operating Revenue	579.0	-	-	INT_RevReqxGas_F2	-	-	-	-
187	Other	-	-	-	INT_RevReqxGas_F2	-	-	-	-
188	Rent from Gas Ppty / Other Rev	319.0	219,328	219,328	INT_DIST_PT_F2	86,811	-	132,516	-
189	Subtotal - Revenues		48,947,405	47,060,037	-	20,936,624	-	26,123,413	-
190	TOTAL REVENUES		48,947,405	47,060,037	-	20,936,624	-	26,123,413	-
191	NET INCOME		18,243,626	18,062,738	-	7,650,574	-	10,412,165	-

Liberty Gas New Brunswick
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Cost-of-Service Study
Classification

1	ACCOUNT DESCRIPTION	FERC		Function 3	Function 3	Function 3	Function 3	Function 3	Function 3
		ACCOUNT	ACCOUNT BALANCE	Onsite & Metering	Factor	Demand	Energy	Customer	Check
						Function 3 Demand	Function 3 Energy	Function 3 Customer	
165	H TAXES								
166	Taxes Other Than income								
167	Property Tax- Plant	408.1	1,267,941	-	INT_PropertyTax_F3	-	-	-	-
168	Distribution Tax	408.1	-	-	INT_Plant_F3	-	-	-	-
169	Payroll related	408.1	-	-	INT_LABOR_F3	-	-	-	-
170	Other taxes	408.1	-	-	INT_Plant_F3	-	-	-	-
171	Property Tax- Gas	408.3	-	-	-	-	-	-	-
172	Subtotal - Taxes Other Than Income		1,267,941	-	-	-	-	-	-
173	Income Taxes								
174	Gross Receipts Tax	0.0	-	-	-	-	-	-	-
175	GRT- Uncoll Rider	0.0	-	-	-	-	-	-	-
176	State Income Tax expense	0.0	1,954,709	19,381	INT_Pre-Tax_F3	-	-	19,381	-
177	Federal Income Tax expense	0.0	-	-	INT_Pre-Tax_F3	-	-	-	-
178	Subtotal - Income Taxes		1,954,709	19,381	-	-	-	19,381	-
179	TOTAL TAXES		3,222,650	19,381	-	-	-	19,381	-
180	I REVENUES								
181	Retail Revenue	520.0	47,888,024	1,854,830	INT_RevReqxGas_F3	-	-	1,854,830	-
182	Other Sales	529.0	240,115	9,300	INT_RevReqxGas_F3	-	-	9,300	-
183	Late Payment Penalties	560.0	194,891	7,549	INT_RevReqxGas_F3	-	-	7,549	-
184	Revenue from Service Work	561.0	128,905	4,993	INT_RevReqxGas_F3	-	-	4,993	-
185	Transportation Revenue	570.0	-	-	INT_RevReqxGas_F3	-	-	-	-
186	Miscellaneous Operating Revenue	579.0	-	-	INT_RevReqxGas_F3	-	-	-	-
187	Other		-	-	INT_RevReqxGas_F3	-	-	-	-
188	Rent from Gas Ppty / Other Rev	319.0	219,328	-	INT_DIST_PT_F3	-	-	-	-
189	Subtotal - Revenues		48,947,405	1,887,368	-	-	-	1,887,368	-
190	TOTAL REVENUES		48,947,405	1,887,368	-	-	-	1,887,368	-
191	NET INCOME		18,243,626	180,887	-	-	-	180,887	-

Liberty Gas New Brunswick
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Cost-of-Service Study
Classification

1	ACCOUNT DESCRIPTION	FERC		Function 1	Function 1	Function 1	Function 1	Function 1	Function 1
		ACCOUNT	ACCOUNT BALANCE	Gas Supply	Factor	Demand	Energy	Customer	Check
192	J LABOR BALANCE								
						Function 1 Demand	Function 1 Energy	Function 1 Customer	
193	Production Expenses								
194	Gas Supply Operation	624.0	-	-	-	-	-	-	-
195	Transmission Expenses	660-869	110,000	-	INT_DIST_PT_F1	-	-	-	-
196	Subtotal - Production Expenses		220,000	-	-	-	-	-	-
197	Distribution Expenses								
198	Supervision	670-870	-	-	-	-	-	-	-
199	Load Dispatching	671.0	1,560,000	-	INT_DIST_PT_F1	-	-	-	-
200	Meter and Regulator Work	673-878	-	-	INT_DIST_PT_F1	-	-	-	-
201	Service Work	674.0	-	-	INT_Main&Service_f	-	-	-	-
202	Mains and Services	675-875	-	-	-	-	-	-	-
203	Compressor Equipment	676-876	20,000	-	INT_Main&Service_f	-	-	-	-
204	Measuring and Regulation	677-877	-	-	-	-	-	-	-
205	Other Distribution Equipment	679-879	1,620,000	-	-	-	-	-	-
206	Structures and Improvements	872.0	-	-	-	-	-	-	-
207	General Maintenance	884-889	-	-	INT_DIST_PT_F1	-	-	-	-
208	Subtotal - Distribution Expenses		7,180,000	-	-	-	-	-	-
209	OPERATING AND MAINTENANCE EXPENSES		7,400,000	-	-	-	-	-	-
210	CUSTOMER ACCOUNTS AND SERVICE EXPENSE								
211	Customer Accounts Expense								
212	Supervision	700.0	-	-	-	-	-	-	-
213	Advertising - Natural Gas Promotion	701.0	110,000	-	INT_DIST_PT_F1	-	-	-	-
214	Demonstration and Selling Exp	702.0	490,000	-	INT_DIST_PT_F1	-	-	-	-
215	Revenue from Merchandising	703.0	-	-	INT_DIST_PT_F1	-	-	-	-
216	Expense of Merchandising	704.0	-	-	INT_DIST_PT_F1	-	-	-	-
217	Advertising - Other	705.0	-	-	INT_DIST_PT_F1	-	-	-	-
218	Other Sales Promotion	709.0	-	-	INT_DIST_PT_F1	-	-	-	-
219	Subtotal - Customer Accounts Expense		600,000	-	-	-	-	-	-
220	Customer Service & Information Expense								
221	Operation Supervision	710.0	-	-	-	-	-	-	-
222	Customers' Contracts and Orders	711.0	350,000	-	-	-	-	-	-
223	Meter Reading	712.0	-	-	-	-	-	-	-
224	Customers' Billing and Accounting	713.0	-	-	-	-	-	-	-
225	Credit and Collection	714.0	250,000	-	-	-	-	-	-
226	Uncollectable Accounts	718.0	-	-	-	-	-	-	-
227	Other Customer Accounting	719.0	-	-	-	-	-	-	-
228	Subtotal - Customer Service & Information Expense		600,000	-	-	-	-	-	-
229	O&M Adjustments								
230	Subtotal - O&M Adjustments		-	-	-	-	-	-	-
231	ACCOUNTS AND SERVICE EXPENSE		1,200,000	-	-	-	-	-	-
232	TOTAL LABOR		8,600,000	-	-	-	-	-	-

Liberty Gas New Brunswick
Year Ended December 31, 2023
Cost-of-Service Study
Classification

1	ACCOUNT DESCRIPTION	FERC		Function 2	Function 2	Function 2	Function 2	Function 2	Function 2
		ACCOUNT	ACCOUNT BALANCE	Distribution	Factor	Demand	Energy	Customer	Check
192	J LABOR BALANCE					Function 2 Demand	Function 2 Energy	Function 2 Customer	
193	Production Expenses								
194	Gas Supply Operation	624.0	-	-	-	-	-	-	-
195	Transmission Expenses	660-869	110,000	110,000	INT_DIST_PT_F2	43,539	-	66,461	-
196	Subtotal - Production Expenses		220,000	110,000	-	43,539	-	66,461	-
197	Distribution Expenses								
198	Supervision	670-870	-	-	-	-	-	-	-
199	Load Dispatching	671.0	1,560,000	1,560,000	INT_DIST_PT_F2	617,458	-	942,542	-
200	Meter and Regulator Work	673-878	-	-	INT_DIST_PT_F2	-	-	-	-
201	Service Work	674.0	-	-	INT_Main&Service_F2	-	-	-	-
202	Mains and Services	675-875	-	-	Demand	-	-	-	-
203	Compressor Equipment	676-876	20,000	20,000	INT_Main&Service_F2	7,777	-	12,223	-
204	Measuring and Regulation	677-877	-	-	Demand	-	-	-	-
205	Other Distribution Equipment	679-879	1,620,000	1,620,000	Demand	1,620,000	-	-	-
206	Structures and Improvements	872.0	-	-	Demand	-	-	-	-
207	General Maintenance	884-889	-	-	INT_DIST_PT_F2	-	-	-	-
208	Subtotal - Distribution Expenses		7,180,000	3,200,000	-	2,245,235	-	954,765	-
209	OPERATING AND MAINTENANCE EXPENSES		7,400,000	3,310,000	-	2,288,774	-	1,021,226	-
210	CUSTOMER ACCOUNTS AND SERVICE EXPENSE								
211	Customer Accounts Expense								
212	Supervision	700.0	-	-	-	-	-	-	-
213	Advertising - Natural Gas Promotion	701.0	110,000	110,000	INT_DIST_PT_F2	43,539	-	66,461	-
214	Demonstration and Selling Exp	702.0	490,000	490,000	INT_DIST_PT_F2	193,945	-	296,055	-
215	Revenue from Merchandising	703.0	-	-	INT_DIST_PT_F2	-	-	-	-
216	Expense of Merchandising	704.0	-	-	INT_DIST_PT_F2	-	-	-	-
217	Advertising - Other	705.0	-	-	INT_DIST_PT_F2	-	-	-	-
218	Other Sales Promotion	709.0	-	-	INT_DIST_PT_F2	-	-	-	-
219	Subtotal - Customer Accounts Expense		600,000	600,000	-	237,484	-	362,516	-
220	Customer Service & Information Expense								
221	Operation Supervision	710.0	-	-	-	-	-	-	-
222	Customers' Contracts and Orders	711.0	350,000	-	-	-	-	-	-
223	Meter Reading	712.0	-	-	-	-	-	-	-
224	Customers' Billing and Accounting	713.0	-	-	-	-	-	-	-
225	Credit and Collection	714.0	250,000	-	-	-	-	-	-
226	Uncollectable Accounts	718.0	-	-	-	-	-	-	-
227	Other Customer Accounting	719.0	-	-	-	-	-	-	-
228	Subtotal - Customer Service & Information Expense		600,000	-	-	-	-	-	-
229	O&M Adjustments								
230	Subtotal - O&M Adjustments		-	-	-	-	-	-	-
231	ACCOUNTS AND SERVICE EXPENSE		1,200,000	600,000	-	237,484	-	362,516	-
232	TOTAL LABOR		8,600,000	3,910,000	-	2,526,258	-	1,383,742	-

Liberty Gas New Brunswick
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1	ACCOUNT DESCRIPTION	FERC		Function 3	Function 3	Function 3	Function 3	Function 3	Function 3
		ACCOUNT	ACCOUNT BALANCE	Onsite & Metering	Factor	Demand	Energy	Customer	Check
192	J LABOR BALANCE								
						Function 3 Demand	Function 3 Energy	Function 3 Customer	
193	Production Expenses								
194	Gas Supply Operation	624.0	-	-	-	-	-	-	-
195	Transmission Expenses	660-869	110,000	-	INT_DIST_PT_F3	-	-	-	-
196	Subtotal - Production Expenses		220,000	-	-	-	-	-	-
197	Distribution Expenses								
198	Supervision	670-870	-	-	-	-	-	-	-
199	Load Dispatching	671.0	1,560,000	-	INT_DIST_PT_F3	-	-	-	-
200	Meter and Regulator Work	673-878	-	-	INT_DIST_PT_F3	-	-	-	-
201	Service Work	674.0	-	-	INT_Main&Service_F3	-	-	-	-
202	Mains and Services	675-875	-	-	-	-	-	-	-
203	Compressor Equipment	676-876	20,000	-	INT_Main&Service_F3	-	-	-	-
204	Measuring and Regulation	677-877	-	-	-	-	-	-	-
205	Other Distribution Equipment	679-879	1,620,000	-	-	-	-	-	-
206	Structures and Improvements	872.0	-	-	-	-	-	-	-
207	General Maintenance	884-889	-	-	INT_DIST_PT_F3	-	-	-	-
208	Subtotal - Distribution Expenses		7,180,000	-	-	-	-	-	-
209	OPERATING AND MAINTENANCE EXPENSES		7,400,000	-	-	-	-	-	-
210	CUSTOMER ACCOUNTS AND SERVICE EXPENSE								
211	Customer Accounts Expense								
212	Supervision	700.0	-	-	-	-	-	-	-
213	Advertising - Natural Gas Promotion	701.0	110,000	-	INT_DIST_PT_F3	-	-	-	-
214	Demonstration and Selling Exp	702.0	490,000	-	INT_DIST_PT_F3	-	-	-	-
215	Revenue from Merchandising	703.0	-	-	INT_DIST_PT_F3	-	-	-	-
216	Expense of Merchandising	704.0	-	-	INT_DIST_PT_F3	-	-	-	-
217	Advertising - Other	705.0	-	-	INT_DIST_PT_F3	-	-	-	-
218	Other Sales Promotion	709.0	-	-	INT_DIST_PT_F3	-	-	-	-
219	Subtotal - Customer Accounts Expense		600,000	-	-	-	-	-	-
220	Customer Service & Information Expense								
221	Operation Supervision	710.0	-	-	-	-	-	-	-
222	Customers' Contracts and Orders	711.0	350,000	350,000	Customer	-	-	350,000	-
223	Meter Reading	712.0	-	-	Customer	-	-	-	-
224	Customers' Billing and Accounting	713.0	-	-	Customer	-	-	-	-
225	Credit and Collection	714.0	250,000	250,000	Customer	-	-	250,000	-
226	Uncollectable Accounts	718.0	-	-	Customer	-	-	-	-
227	Other Customer Accounting	719.0	-	-	Customer	-	-	-	-
228	Subtotal - Customer Service & Information Expense		600,000	600,000	-	-	-	600,000	-
229	O&M Adjustments								
230	Subtotal - O&M Adjustments		-	-	-	-	-	-	-
231	ACCOUNTS AND SERVICE EXPENSE		1,200,000	600,000	-	-	-	600,000	-
232	TOTAL LABOR		8,600,000	600,000	-	-	-	600,000	-

Liberty Gas New Brunswick
Year Ended December 31, 2023
Cost-of-Service Study
Classification

1	ACCOUNT DESCRIPTION	FERC		Function 1	Function 1	Function 1	Function 1	Function 1	Function 1
		ACCOUNT	ACCOUNT BALANCE	Gas Supply	Factor	Demand	Energy	Customer	Check
233	K REVENUE REQUIREMENT SUMMARY								
234	PLANT IN SERVICE								
235	Intangible Plant	-	-	-	-	-	-	-	-
236	Production Plant	-	-	-	-	-	-	-	-
237	Storage Plant	-	-	-	-	-	-	-	-
238	Transmission Plant	-	-	-	-	-	-	-	-
239	Distribution Plant	391,857,710	-	-	-	-	-	-	-
240	General Plant	20,706,583	-	-	-	-	-	-	-
241	Subtotal - Plant in Service	412,564,293	-	-	-	-	-	-	-
242	ACCUMULATED DEPRECIATION								
243	Intangible Plant	-	-	-	-	-	-	-	-
244	Production Plant	-	-	-	-	-	-	-	-
245	Storage Plant	-	-	-	-	-	-	-	-
246	Transmission Plant	-	-	-	-	-	-	-	-
247	Distribution Plant	(129,495,951)	-	-	-	-	-	-	-
248	General Plant	(4,279,005)	-	-	-	-	-	-	-
249	Subtotal - Accumulated Depreciation	(133,774,956)	-	-	-	-	-	-	-
250	OTHER RATEBASE ITEMS	3,858,617	-	-	-	-	-	-	-
251	TOTAL RATEBASE	282,647,954	-	-	-	-	-	-	-
252	RETURN ON RATEBASE	17,618,154	-	-	-	-	-	-	-
253	EXPENSES								
254	Production Expenses	150,983	-	-	-	-	-	-	-
255	Purchased Gas Expense	-	-	-	-	-	-	-	-
256	Transmission Expenses	-	-	-	-	-	-	-	-
257	Distribution Expenses	5,461,699	-	-	-	-	-	-	-
258	Customer Accounts Expense	1,295,397	-	-	-	-	-	-	-
259	Customer Service & Information Expense	916,990	-	-	-	-	-	-	-
260	O&M Adjustments	-	-	-	-	-	-	-	-
261	Administrative And General Expense	4,991,070	-	-	-	-	-	-	-
262	Depreciation And Amortization Expense	14,664,990	-	-	-	-	-	-	-
263	Taxes Other Than Income	1,267,941	-	-	-	-	-	-	-
264	Income Taxes	1,954,709	-	-	-	-	-	-	-
265	Subtotal - Expenses	30,703,779	-	-	-	-	-	-	-
266	REVENUE	48,947,405	-	-	-	-	-	-	-
267	INCOME	18,243,626	-	-	-	-	-	-	-
268	REVENUE EXCESS (DEFICIENCY)	(625,472)	-	-	-	-	-	-	-
269	REVENUE GROSS UP								
270	Federal Income Tax	-	-	-	-	-	-	-	-
271	State Income Tax	-	-	INT_Ratebase_F1	-	-	-	-	-
272	Franchise Tax	-	-	INT_Ratebase_F1	-	-	-	-	-
273	Uncollectible	-	-	INT_Ratebase_F1	-	-	-	-	-
274	Subtotal - Revenue Gross Up	-	-	-	-	-	-	-	-
275	GROSS REVENUE EXCESS (DEFICIENCY)	(625,472)	-	-	-	-	-	-	-
276	TOTAL REVENUE REQUIREMENT	48,321,933	-	-	-	-	-	-	-

Liberty Gas New Brunswick
Year Ended December 31, 2023
Cost-of-Service Study
Classification

1	ACCOUNT DESCRIPTION	FERC	Function 2	Function 2	Function 2	Function 2	Function 2	Function 2
		ACCOUNT	ACCOUNT BALANCE	Distribution	Factor	Demand	Energy	Customer
233	K REVENUE REQUIREMENT SUMMARY					Function 2 Demand	Function 2 Energy	Function 2 Customer
234	PLANT IN SERVICE							
235	Intangible Plant	-	-	-	-	-	-	-
236	Production Plant	-	-	-	-	-	-	-
237	Storage Plant	-	-	-	-	-	-	-
238	Transmission Plant	-	-	-	-	-	-	-
239	Distribution Plant	391,857,710	391,857,710	-	155,099,800	-	236,757,909	-
240	General Plant	20,706,583	17,951,827	-	11,598,707	-	6,353,121	-
241	Subtotal - Plant in Service	412,564,293	409,809,537	-	166,698,507	-	243,111,030	-
242	ACCUMULATED DEPRECIATION							
243	Intangible Plant	-	-	-	-	-	-	-
244	Production Plant	-	-	-	-	-	-	-
245	Storage Plant	-	-	-	-	-	-	-
246	Transmission Plant	-	-	-	-	-	-	-
247	Distribution Plant	(129,495,951)	(129,495,951)	-	(47,774,748)	-	(81,721,202)	-
248	General Plant	(4,279,005)	(3,709,736)	-	(2,396,867)	-	(1,312,869)	-
249	Subtotal - Accumulated Depreciation	(133,774,956)	(133,205,687)	-	(50,171,615)	-	(83,034,072)	-
250	OTHER RATEBASE ITEMS	3,858,617	3,394,501	-	2,030,537	-	1,363,965	-
251	TOTAL RATEBASE	282,647,954	279,998,351	-	118,557,428	-	161,440,923	-
252	RETURN ON RATEBASE	17,618,154	17,452,997	-	7,389,981	-	10,063,016	-
253	EXPENSES							
254	Production Expenses	150,983	150,983	-	59,760	-	91,223	-
255	Purchased Gas Expense	-	-	-	-	-	-	-
256	Transmission Expenses	-	-	-	-	-	-	-
257	Distribution Expenses	5,461,699	5,461,699	-	3,458,119	-	2,003,581	-
258	Customer Accounts Expense	1,295,397	1,295,397	-	512,726	-	782,670	-
259	Customer Service & Information Expense	916,990	-	-	-	-	-	-
260	O&M Adjustments	-	-	-	-	-	-	-
261	Administrative And General Expense	4,991,070	4,384,690	-	2,724,549	-	1,660,140	-
262	Depreciation And Amortization Expense	14,664,990	14,501,261	-	5,105,506	-	9,395,755	-
263	Taxes Other Than Income	1,267,941	1,267,941	-	605,672	-	662,269	-
264	Income Taxes	1,954,709	1,935,328	-	819,719	-	1,115,609	-
265	Subtotal - Expenses	30,703,779	28,997,299	-	13,286,051	-	15,711,248	-
266	REVENUE	48,947,405	47,060,037	-	20,936,624	-	26,123,413	-
267	INCOME	18,243,626	18,062,738	-	7,650,574	-	10,412,165	-
268	REVENUE EXCESS (DEFICIENCY)	(625,472)	(609,741)	-	(260,593)	-	(349,148)	-
269	REVENUE GROSS UP							
270	Federal Income Tax	-	-	-	-	-	-	-
271	State Income Tax	-	-	INT_Ratebase_F2	-	-	-	-
272	Franchise Tax	-	-	INT_Ratebase_F2	-	-	-	-
273	Uncollectible	-	-	INT_Ratebase_F2	-	-	-	-
274	Subtotal - Revenue Gross Up	-	-	-	-	-	-	-
275	GROSS REVENUE EXCESS (DEFICIENCY)	(625,472)	(609,741)	-	(260,593)	-	(349,148)	-
276	TOTAL REVENUE REQUIREMENT	48,321,933	46,450,296	-	20,676,032	-	25,774,265	-

Liberty Gas New Brunswick
Year Ended December 31, 2023
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Classification

1	ACCOUNT DESCRIPTION	FERC	Function 3	Function 3	Function 3	Function 3	Function 3	Function 3
		ACCOUNT	ACCOUNT BALANCE	Onsite & Metering	Factor	Demand	Energy	Customer
						Function 3 Demand	Function 3 Energy	Function 3 Customer
233	K REVENUE REQUIREMENT SUMMARY							
234	PLANT IN SERVICE							
235	Intangible Plant	-	-	-	-	-	-	-
236	Production Plant	-	-	-	-	-	-	-
237	Storage Plant	-	-	-	-	-	-	-
238	Transmission Plant	-	-	-	-	-	-	-
239	Distribution Plant	391,857,710	-	-	-	-	-	-
240	General Plant	20,706,583	2,754,756	-	-	-	2,754,756	-
241	Subtotal - Plant in Service	412,564,293	2,754,756	-	-	-	2,754,756	-
242	ACCUMULATED DEPRECIATION							
243	Intangible Plant	-	-	-	-	-	-	-
244	Production Plant	-	-	-	-	-	-	-
245	Storage Plant	-	-	-	-	-	-	-
246	Transmission Plant	-	-	-	-	-	-	-
247	Distribution Plant	(129,495,951)	-	-	-	-	-	-
248	General Plant	(4,279,005)	(569,269)	-	-	-	(569,269)	-
249	Subtotal - Accumulated Depreciation	(133,774,956)	(569,269)	-	-	-	(569,269)	-
250	OTHER RATEBASE ITEMS	3,858,617	464,116	-	-	-	464,116	-
251	TOTAL RATEBASE	282,647,954	2,649,603	-	-	-	2,649,603	-
252	RETURN ON RATEBASE	17,618,154	165,156	-	-	-	165,156	-
253	EXPENSES							
254	Production Expenses	150,983	-	-	-	-	-	-
255	Purchased Gas Expense	-	-	-	-	-	-	-
256	Transmission Expenses	-	-	-	-	-	-	-
257	Distribution Expenses	5,461,699	-	-	-	-	-	-
258	Customer Accounts Expense	1,295,397	-	-	-	-	-	-
259	Customer Service & Information Expense	-	916,990	-	-	-	916,990	-
260	O&M Adjustments	-	-	-	-	-	-	-
261	Administrative And General Expense	4,991,070	606,380	-	-	-	606,380	-
262	Depreciation And Amortization Expense	14,664,990	163,729	-	-	-	163,729	-
263	Taxes Other Than Income	1,267,941	-	-	-	-	-	-
264	Income Taxes	1,954,709	19,381	-	-	-	19,381	-
265	Subtotal - Expenses	30,703,779	1,706,480	-	-	-	1,706,480	-
266	REVENUE	48,947,405	1,887,368	-	-	-	1,887,368	-
267	INCOME	18,243,626	180,887	-	-	-	180,887	-
268	REVENUE EXCESS (DEFICIENCY)	(625,472)	(15,731)	-	-	-	(15,731)	-
269	REVENUE GROSS UP							
270	Federal Income Tax	-	-	-	-	-	-	-
271	State Income Tax	-	-	INT_Ratebase_F3	-	-	-	-
272	Franchise Tax	-	-	INT_Ratebase_F3	-	-	-	-
273	Uncollectible	-	-	INT_Ratebase_F3	-	-	-	-
274	Subtotal - Revenue Gross Up	-	-	-	-	-	-	-
275	GROSS REVENUE EXCESS (DEFICIENCY)	(625,472)	(15,731)	-	-	-	(15,731)	-
276	TOTAL REVENUE REQUIREMENT	48,321,933	1,871,637	-	-	-	1,871,637	-

Liberty Gas New Brunswick
Year Ended December 31, 2023
Cost-of-Service Study

Allocation

Function

2
Demand

Function 2 Demand

1	ACCOUNT DESCRIPTION	FERC ACCOUNT	ACCOUNT BALANCE	Factor	Small General - Residential	Mid General	Large General	Contract General	Industrial Contract General	OPS
2 A PLANT IN SERVICE										
3 Intangible Plant										
4	Franchises & Consents	401.0	-	INT_DIST_PT_F2D	-	-	-	-	-	-
5	Other Intangible Plant	402.0	-	INT_DIST_PT_F2D	-	-	-	-	-	-
6	Subtotal - Intangible Plant		-		-	-	-	-	-	-
7 Distribution Plant										
8	Land and Land Rights	470.0	235,484	INT_DISTOnlyPT_F2D	-	64,916	94,325	28,232	48,012	-
9	Structures and Improvements	472.0	-	Peak	-	-	-	-	-	-
10	Services	473.0	-		-	-	-	-	-	-
11	Regulators and Meter Installations	474.0	-		-	-	-	-	-	-
12	Mains-PL	475.0	32,084,036	MainsDemand-PL	-	11,109,698	16,142,760	4,831,578	-	-
13	Mains-ST		57,467,509	MainsDemand	-	14,157,650	20,571,535	6,157,125	16,581,199	-
14	Compressor Equipment	476.0	-		-	-	-	-	-	-
15	Meas. & Reg. Stat. Equip. - General	477.0	19,813,891	Peak	-	4,881,335	7,092,741	2,122,879	5,716,936	-
16	Meters	478.0	-		-	-	-	-	-	-
17	Other Distribution Equipment	479.0	-	INT_DISTOnlyPT_F2D	-	-	-	-	-	-
18	Development O&M	479.1	45,498,880	INT_DISTOnlyPT_F2D	-	12,542,640	18,224,872	5,454,761	9,276,607	-
19	Subtotal - Distribution Plant		155,099,800		-	42,756,239	62,126,232	18,594,575	31,622,754	-
20 General Plant										
21	Land and Land Rights	480.0	-	INT_LABOR_F2D	-	-	-	-	-	-
22	Structures and Improvements	482.0	326,053	INT_LABOR_F2D	-	83,761	121,708	36,427	84,157	-
23	Office Furniture and Equipment	483.0	202,870	INT_LABOR_F2D	-	52,116	75,726	22,665	52,362	-
24	Transportation Equipment	484.0	1,468,223	INT_LABOR_F2D	-	377,177	548,051	164,033	378,961	-
25	Heavy Work Equipment	485.0	-	INT_LABOR_F2D	-	-	-	-	-	-
26	Tools & Work Equipment	486.0	1,761,647	INT_LABOR_F2D	-	452,556	657,579	196,815	454,697	-
27	Equipment on Customers' Premises	487.0	-	INT_LABOR_F2D	-	-	-	-	-	-
28	Communication Structures & Equip	488.0	-	INT_LABOR_F2D	-	-	-	-	-	-
29	Computer Hardware & Software	490.0	7,839,913	INT_LABOR_F2D	-	2,014,024	2,926,444	875,894	2,023,551	-
30	Other General Equipment	489.0	-	INT_LABOR_F2D	-	-	-	-	-	-
31	Subtotal - General Plant		11,598,707		-	2,979,635	4,329,508	1,295,835	2,993,729	-
32	TOTAL PLANT IN SERVICE		166,698,507		-	45,735,874	66,455,740	19,890,410	34,616,482	-

Liberty Gas New Brunswick
Year Ended December 31, 2023
Cost-of-Service Study

Allocation

Function

Classification

2
Demand

Function 2 Demand

1	ACCOUNT DESCRIPTION	FERC ACCOUNT	ACCOUNT BALANCE	Factor	Small General - Residential	Mid General	Large General	Contract General	Industrial Contract General	OPS
33	B ACCUMULATED DEPRECIATION									
34	Intangible Plant									
35	Franchises & Consents	401.0	-	INT_DIST_PT_F2D	-	-	-	-	-	-
36	Other Intangible Plant	402.0	-	INT_DIST_PT_F2D	-	-	-	-	-	-
37	Subtotal - Intangible Plant		-		-	-	-	-	-	-
38	Distribution Plant									
39	Land and Land Rights	470.0	-	INT_DISTOnlyPT_F2D	-	-	-	-	-	-
40	Structures and Improvements	472.0	-	Peak	-	-	-	-	-	-
41	Services	473.0	-		-	-	-	-	-	-
42	Regulators and Meter Installations	474.0	-		-	-	-	-	-	-
43	Mains-PL	475.0	(9,927,208)	MainsDemand-PL	-	(3,437,482)	(4,994,775)	(1,494,952)	-	-
44	Mains-ST	475.0	(16,521,182)	MainsDemand	-	(4,070,145)	(5,914,056)	(1,770,095)	(4,766,885)	-
45	Compressor Equipment	476.0	-		-	-	-	-	-	-
46	Meas. & Reg. Stat. Equip. - General	477.0	-	Peak	-	-	-	-	-	-
47	Meters	478.0	-		-	-	-	-	-	-
48	Other Distribution Equipment	479.0	-	INT_DISTOnlyPT_F2D	-	-	-	-	-	-
49	Development O&M	479.1	-	INT_DISTOnlyPT_F2D	-	-	-	-	-	-
50	Mains - Deffered O&M		(17,525,146)	INT_DIST_PT_F2D	-	(4,831,143)	(7,019,811)	(2,101,051)	(3,573,140)	-
51	Distr Other		(3,801,212)	INT_DIST_PT_F2D	-	(1,047,877)	(1,522,600)	(455,719)	(775,016)	-
52	Subtotal - Distribution Plant		(47,774,748)		-	(13,386,647)	(19,451,242)	(5,821,817)	(9,115,041)	-
53	General Plant									
54	General Plant		(2,396,867)	INT_LABOR_F2D	-	(615,740)	(894,691)	(267,784)	(618,653)	-
55	Subtotal - General Plant		(2,396,867)		-	(615,740)	(894,691)	(267,784)	(618,653)	-
56										
57	TOTAL ACCUMULATED DEPRECIATION		(50,171,615)		-	(14,002,387)	(20,345,933)	(6,089,601)	(9,733,694)	-
58	C OTHER RATEBASE ITEMS									
59	Term deposit		-	INT_DIST_PT_F2D	-	-	-	-	-	-
60	Deferral account		-		-	-	-	-	-	-
61	Working Capital	131.0	2,030,537	INT_O&MXGas_F2D	-	526,157	764,523	228,824	511,032	-
62	Subtotal - Other Ratebase Items		2,030,537		-	526,157	764,523	228,824	511,032	-
63	TOTAL RATE BASE		118,557,428		-	32,259,643	46,874,331	14,029,633	25,393,820	-

Liberty Gas New Brunswick
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Allocation

Function

Classification

2
Demand

Function 2 Demand

1	ACCOUNT DESCRIPTION	FERC ACCOUNT	ACCOUNT BALANCE	Factor	Small General - Residential	Mid General	Large General	Contract General	Industrial Contract General	OPS
64	D OPERATING AND MAINTENANCE EXPENSES									
65	Production Expenses									
66	Natural Gas Purchases	623.0	-	-	-	-	-	-	-	-
67	Gas Supply Operation	624.0	59,760	INT_DIST_PT_F2D	-	16,474	23,937	7,165	12,184	-
68	Natural Gas W/D from Storage	627-628	-	-	-	-	-	-	-	-
69	Gas Used for Other Util Operations	629.0	-	-	-	-	-	-	-	-
70	Other Gas Supply Expenses		-	-	-	-	-	-	-	-
71	Subtotal - Production Expenses		59,760		-	16,474	23,937	7,165	12,184	-
72	Transmission Expenses									
73	Transmission Expenses	660-869	-	Peak	-	-	-	-	-	-
74	Subtotal - Transmission Expenses		-		-	-	-	-	-	-
75	Distribution Expenses									
76	Supervision	670-870	831,523	INT_DIST_PT_F2D	-	229,225	333,072	99,689	169,536	-
77	Load Dispatching	671.0	-	INT_DIST_PT_F2D	-	-	-	-	-	-
78	Meter and Regulator Work	673-878	-	INT_Main&Service_F2D	-	-	-	-	-	-
79	Service Work	674.0	-	-	-	-	-	-	-	-
80	Mains and Services	675-875	5,997	INT_Main&Service_F2D	-	1,692	2,459	736	1,110	-
81	Compressor Equipment	676-876	-	Peak	-	-	-	-	-	-
82	Measuring and Regulation	677-877	2,145,753	Peak	-	528,626	768,111	229,898	619,118	-
83	Other Distribution Equipment	679-879	-	Peak	-	-	-	-	-	-
84	Structures and Improvements	872.0	-	INT_DIST_PT_F2D	-	-	-	-	-	-
85	General Maintenance	884-889	474,846	INT_DIST_PT_F2D	-	130,900	190,203	56,928	96,815	-
86	Subtotal - Distribution Expenses		3,458,119		-	890,444	1,293,844	387,252	886,579	-
87	OPERATING AND MAINTENANCE EXPENSES		3,517,879		-	906,918	1,317,781	394,416	898,763	-

Liberty Gas New Brunswick
Year Ended December 31, 2023
Cost-of-Service Study

Allocation

Function

2
Demand

Classification Function 2 Demand

1	ACCOUNT DESCRIPTION	FERC ACCOUNT	ACCOUNT BALANCE	Factor	Small General - Residential	Mid General	Large General	Contract General	Industrial Contract General	OPS
88	E CUSTOMER ACCOUNTS AND SERVICE EXPENSE									
89	Customer Accounts Expense									
90	Supervision	700.0	55,889	INT_DIST_PT_F2D	-	15,407	22,387	6,700	11,395	-
91	Advertising - Natural Gas Promotion	701.0	456,838	INT_DIST_PT_F2D	-	125,936	182,989	54,769	93,143	-
92	Expense of Merchandising	704.0	-	INT_DIST_PT_F2D	-	-	-	-	-	-
93	Advertising - Other	705.0	-	INT_DIST_PT_F2D	-	-	-	-	-	-
94	Expense of Merchandising	704.0	-	INT_DIST_PT_F2D	-	-	-	-	-	-
95	Advertising - Other	705.0	-	INT_DIST_PT_F2D	-	-	-	-	-	-
96	Other Sales Promotion	709.0	-		-	-	-	-	-	-
97	Subtotal - Customer Accounts Expense		512,726		-	141,343	205,376	61,470	104,538	-
98	Customer Service & Information Expense									
99	Operation Supervision	710.0	-		-	-	-	-	-	-
100	Customers' Contracts and Orders	711.0	-		-	-	-	-	-	-
101	Credit and Collection	714.0	-		-	-	-	-	-	-
102	Uncollectable Accounts	718.0	-		-	-	-	-	-	-
103	Other Customer Accounting	719.0	-		-	-	-	-	-	-
104	Uncollectable Accounts	718.0	-		-	-	-	-	-	-
105	Other Customer Accounting	719.0	-		-	-	-	-	-	-
106	Subtotal - Customer Service & Information Expense		-		-	-	-	-	-	-
107	O&M Adjustments									
108	Subtotal - O&M Adjustments		-		-	-	-	-	-	-
109	ACCOUNTS AND SERVICE EXPENSE		512,726		-	141,343	205,376	61,470	104,538	-
110	F ADMINISTRATIVE AND GENERAL EXPENSE									
111	Administrative & General	721.0	1,540,349	INT_LABOR_F2D	-	395,706	574,974	172,091	397,578	-
112	Special Services	722.0	1,056,970	INT_LABOR_F2D	-	271,529	394,540	118,087	272,813	-
113	Insurance	723.0	184,249	INT_Plant_F2D	-	50,551	73,452	21,985	38,261	-
114	Injuries & Damages	724.0	-	INT_LABOR_F2D	-	-	-	-	-	-
115	Employee Pensions and Benefits	725.0	961,627	INT_LABOR_F2D	-	247,036	358,951	107,435	248,204	-
116	Other Admin & Gen Expenses	728.0	2,131,064	INT_LABOR_F2D	-	547,457	795,473	238,088	550,046	-
117	Admin & Gen Expenses Transferred	729.0	(3,149,709)	INT_LABOR_F2D	-	(809,140)	(1,175,708)	(351,893)	(812,968)	-
118	Subtotal - Administrative And General Expense		2,724,549		-	703,138	1,021,683	305,793	693,935	-
119	ADMINISTRATIVE AND GENERAL EXPENSE		2,724,549		-	703,138	1,021,683	305,793	693,935	-
120	TOTAL EXPENSE		6,755,154		-	1,751,399	2,544,841	761,679	1,697,236	-

Liberty Gas New Brunswick
Year Ended December 31, 2023
Cost-of-Service Study

Allocation

Function

2
Demand

Classification

Function 2 Demand

1	ACCOUNT DESCRIPTION	FERC ACCOUNT	ACCOUNT BALANCE	Factor	Small General - Residential	Mid General	Large General	Contract General	Industrial Contract General	OPS
121	G DEPRECIATION AND AMORTIZATION EXPENSE									
122	Intangible Plant									
123	Franchises & Consents	403.1	-	INT_INTANG_PT_F2D	-	-	-	-	-	-
124	Other Intangible Plant	403.1	-	INT_INTANG_PT_F2D	-	-	-	-	-	-
125	Subtotal - Intangible Plant		-		-	-	-	-	-	-
126	Distribution Plant									
127	Land and Land Rights	470.0	-	INT_DISTOnlyPT_F2D	-	-	-	-	-	-
128	Structures and Improvements	472.0	-	Peak	-	-	-	-	-	-
129	Services	403.5	-	-	-	-	-	-	-	-
130	Regulators and Meter Installations	474.0	-	-	-	-	-	-	-	-
131	Mains-PL	403.5	554,902	MainsDemand-PL	-	192,145	279,193	83,563	-	-
132	Mains-ST	403.5	860,344	MainsDemand	-	211,954	307,976	92,178	248,237	-
133	Compressor Equipment	476.0	-	-	-	-	-	-	-	-
134	Meas. & Reg. Stat. Equip. - General	477.0	-	Peak	-	-	-	-	-	-
135	Meters	403.5	-	-	-	-	-	-	-	-
136	Other Distribution Equipment	479.0	-	INT_DISTOnlyPT_F2D	-	-	-	-	-	-
137	Development O&M	479.1	-	INT_DISTOnlyPT_F2D	-	-	-	-	-	-
138	Mains - Deffered O&M	403.5	1,105,623	INT_DIST_PT_F2D	-	304,786	442,864	132,551	225,422	-
139	Distr Other	403.6	221,108	INT_DIST_PT_F2D	-	60,953	88,566	26,508	45,081	-
140	Subtotal - Distribution Plant		2,741,977		-	769,838	1,118,600	334,800	518,739	-
141	General Plant									
142	General Plant	403.6	564,172	INT_LABOR_F2D	-	144,932	210,591	63,031	145,618	-
143	Subtotal - General Plant		564,172		-	144,932	210,591	63,031	145,618	-
144	Amortization Expense									
145	Amortization Expense & Depreciation Adjustments	404.0	1,799,358	INT_Plant_F2D	-	493,677	717,329	214,699	373,653	-
146	DEPRECIATION AND AMORTIZATION EXPENSE		5,105,506		-	1,408,447	2,046,520	612,530	1,038,010	-

Liberty Gas New Brunswick
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Allocation

Function

Classification

2
Demand

Function 2 Demand

1	ACCOUNT DESCRIPTION	FERC ACCOUNT	ACCOUNT BALANCE	Factor	Small General - Residential	Mid General	Large General	Contract General	Industrial Contract General	OPS
147	H TAXES									
148	Taxes Other Than Income									
149	Property Tax- Plant	408.1	605,672	INT_PropertyTax_F2D	-	186,534	271,040	81,123	66,976	-
150	Distribution Tax	408.1	-	INT_Plant_F2D	-	-	-	-	-	-
151	Payroll related	408.1	-	INT_LABOR_F2D	-	-	-	-	-	-
152	Other taxes	408.1	-	INT_Plant_F2D	-	-	-	-	-	-
153	Property Tax- Gas	408.3	-	-	-	-	-	-	-	-
154	Subtotal - Taxes Other Than Income		605,672		-	186,534	271,040	81,123	66,976	-
155	Income Taxes									
156	Gross Receipts Tax	0.0	-	-	-	-	-	-	-	-
157	GRT- Uncoll Rider	0.0	-	-	-	-	-	-	-	-
158	State Income Tax expense	0.0	819,719	INT_Pre-Tax_F2D	363,482	341,826	144,064	(9,461)	(36,311)	16,119
159	Federal Income Tax expense	0.0	-	INT_Pre-Tax_F2D	-	-	-	-	-	-
160	Subtotal - Income Taxes		819,719		363,482	341,826	144,064	(9,461)	(36,311)	16,119
161	TOTAL TAXES		1,425,391		363,482	528,360	415,103	71,662	30,665	16,119
162	I REVENUES									
163	Retail Revenue	520.0	20,490,370	Delivery_Rev	3,680,153	6,728,863	6,217,662	1,324,756	2,374,595	164,342
164	Other Sales	529.0	102,741	Delivery_Rev	18,453	33,739	31,176	6,642	11,906	824
165	Late Payment Penalties	560.0	83,390	PENALTY_CHARGE	26,183	35,080	14,836	4,556	2,732	4
166	Revenue from Service Work	561.0	55,156	Delivery_Rev	9,906	18,113	16,737	3,566	6,392	442
167	Transportation Revenue	570.0	-	Delivery_Rev	-	-	-	-	-	-
168	Miscellaneous Operating Revenue	579.0	-	Delivery_Rev	-	-	-	-	-	-
169	Other	-	-	Delivery_Rev	-	-	-	-	-	-
170	Rent from Gas Ppty / Other Rev	319.0	86,811	INT_DIST_PT_F2D	-	23,931	34,773	10,408	17,700	-
171	SEUF and Other Revenue	522.0	118,156	Delivery_Rev	21,221	38,802	35,854	7,639	13,693	948
172	Subtotal - Revenues		20,936,624		3,755,916	6,878,527	6,351,037	1,357,567	2,427,018	166,560
173	TOTAL REVENUES		20,936,624		3,755,916	6,878,527	6,351,037	1,357,567	2,427,018	166,560
174	NET INCOME		7,650,574		3,392,434	3,190,322	1,344,573	(88,303)	(338,894)	150,441

Liberty Gas New Brunswick
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Cost-of-Service Study

Allocation

Function

2
Demand

Classification Function 2 Demand

1	ACCOUNT DESCRIPTION	FERC ACCOUNT	ACCOUNT BALANCE	Factor	Small General - Residential	Mid General	Large General	Contract General	Industrial Contract General	OPS
175	J LABOR BALANCE									
176	Production Expenses									
177	Gas Supply Operation	624.0	-	-	-	-	-	-	-	-
178	Transmission Expenses	660-869	43,539	INT_DIST_PT_F2D	-	12,002	17,440	5,220	8,877	-
179	Subtotal - Production Expenses		43,539		-	12,002	17,440	5,220	8,877	-
180	Distribution Expenses									
181	Supervision	670-870	-	-	-	-	-	-	-	-
182	Load Dispatching	671.0	617,458	INT_DIST_PT_F2D	-	170,214	247,327	74,026	125,891	-
183	Meter and Regulator Work	673-878	-	INT_DIST_PT_F2D	-	-	-	-	-	-
184	Service Work	674.0	-	INT_Main&Service_F2D	-	-	-	-	-	-
185	Mains and Services	675-875	-	-	-	-	-	-	-	-
186	Compressor Equipment	676-876	7,777	INT_Main&Service_F2D	-	2,194	3,188	954	1,440	-
187	Measuring and Regulation	677-877	-	Peak	-	-	-	-	-	-
188	Other Distribution Equipment	679-879	1,620,000	Peak	-	399,102	579,908	173,568	467,421	-
189	Structures and Improvements	872.0	-	Peak	-	-	-	-	-	-
190	General Maintenance	884-889	-	INT_DIST_PT_F2D	-	-	-	-	-	-
191	Subtotal - Distribution Expenses		2,245,235		-	571,510	830,424	248,548	594,753	-
192	OPERATING AND MAINTENANCE EXPENSES		2,288,774		-	583,513	847,863	253,768	603,630	-
193	CUSTOMER ACCOUNTS AND SERVICE EXPENSE									
194	Customer Accounts Expense									
195	Supervision	700.0	-	-	-	-	-	-	-	-
196	Advertising - Natural Gas Promotion	701.0	43,539	INT_DIST_PT_F2D	-	12,002	17,440	5,220	8,877	-
197	Demonstration and Selling Exp	702.0	193,945	INT_DIST_PT_F2D	-	53,465	77,686	23,252	39,543	-
198	Revenue from Merchandising	703.0	-	INT_DIST_PT_F2D	-	-	-	-	-	-
199	Expense of Merchandising	704.0	-	INT_DIST_PT_F2D	-	-	-	-	-	-
200	Advertising - Other	705.0	-	INT_DIST_PT_F2D	-	-	-	-	-	-
201	Other Sales Promotion	709.0	-	INT_DIST_PT_F2D	-	-	-	-	-	-
202	Subtotal - Customer Accounts Expense		237,484		-	65,467	95,126	28,471	48,420	-
203	Customer Service & Information Expense									
204	Operation Supervision	710.0	-	-	-	-	-	-	-	-
205	Customers' Contracts and Orders	711.0	-	-	-	-	-	-	-	-
206	Meter Reading	712.0	-	-	-	-	-	-	-	-
207	Customers' Billing and Accounting	713.0	-	-	-	-	-	-	-	-
208	Credit and Collection	714.0	-	-	-	-	-	-	-	-
209	Uncollectable Accounts	718.0	-	-	-	-	-	-	-	-
210	Other Customer Accounting	719.0	-	-	-	-	-	-	-	-
211	Subtotal - Customer Service & Information Expense		-		-	-	-	-	-	-
212	O&M Adjustments									
213	Subtotal - O&M Adjustments		-		-	-	-	-	-	-
214	ACCOUNTS AND SERVICE EXPENSE		237,484		-	65,467	95,126	28,471	48,420	-
215	TOTAL LABOR		2,526,258		-	648,980	942,989	282,240	652,049	-

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Allocation

Function

2
Demand

Function 2 Demand

1	ACCOUNT DESCRIPTION	FERC ACCOUNT	ACCOUNT BALANCE	Factor	Small General - Residential	Mid General	Large General	Contract General	Industrial Contract General	OPS
216	K REVENUE REQUIREMENT SUMMARY									
217	PLANT IN SERVICE									
218	Intangible Plant		-		-	-	-	-	-	-
219	Distribution Plant		155,099,800		-	42,756,239	62,126,232	18,594,575	31,622,754	-
220	General Plant		11,598,707		-	2,979,635	4,329,508	1,295,835	2,993,729	-
221	Subtotal - Plant in Service		166,698,507		-	45,735,874	66,455,740	19,890,410	34,616,482	-
222	ACCUMULATED DEPRECIATION									
223	Intangible Plant		-		-	-	-	-	-	-
224	Production Plant		-		-	-	-	-	-	-
225	Storage Plant		-		-	-	-	-	-	-
226	Transmission Plant		-		-	-	-	-	-	-
227	Distribution Plant		(47,774,748)		-	(13,386,647)	(19,451,242)	(5,821,817)	(9,115,041)	-
228	General Plant		(2,396,867)		-	(615,740)	(894,691)	(267,784)	(618,653)	-
229	Subtotal - Accumulated Depreciation		(50,171,615)		-	(14,002,387)	(20,345,933)	(6,089,601)	(9,733,694)	-
230	OTHER RATEBASE ITEMS		2,030,537		-	526,157	764,523	228,824	511,032	-
231	TOTAL RATEBASE		118,557,428		-	32,259,643	46,874,331	14,029,633	25,393,820	-
232	RETURN ON RATEBASE		7,389,981		-	2,010,824	2,921,794	874,502	1,582,860	-
233	EXPENSES									
234	Production Expenses		59,760		-	16,474	23,937	7,165	12,184	-
235	Purchased Gas Expense		-		-	-	-	-	-	-
236	Transmission Expenses		-		-	-	-	-	-	-
237	Distribution Expenses		3,458,119		-	890,444	1,293,844	387,252	886,579	-
238	Customer Accounts Expense		512,726		-	141,343	205,376	61,470	104,538	-
239	Customer Service & Information Expense		-		-	-	-	-	-	-
240	O&M Adjustments		-		-	-	-	-	-	-
241	Administrative And General Expense		2,724,549		-	703,138	1,021,683	305,793	693,935	-
242	Depreciation And Amortization Expense		5,105,506		-	1,408,447	2,046,520	612,530	1,038,010	-
243	Taxes Other Than Income		605,672		-	186,534	271,040	81,123	66,976	-
244	Income Taxes		819,719		363,482	341,826	144,064	(9,461)	(36,311)	16,119
245	Subtotal - Expenses		13,286,051		363,482	3,688,205	5,006,464	1,445,870	2,765,911	16,119
246	REVENUE		20,936,624		3,755,916	6,878,527	6,351,037	1,357,567	2,427,018	166,560
247	INCOME		7,650,574		3,392,434	3,190,322	1,344,573	(88,303)	(338,894)	150,441
248	REVENUE EXCESS (DEFICIENCY)		(260,593)		(3,392,434)	(1,179,498)	1,577,221	962,805	1,921,754	(150,441)
249	REVENUE GROSS UP									
250	Federal Income Tax		-		-	-	-	-	-	-
251	State Income Tax		-	INT_Ratebase_F2D	-	-	-	-	-	-
252	Uncollectible		-	INT_Ratebase_F2D	-	-	-	-	-	-
253	Subtotal - Revenue Gross Up		-	INT_Ratebase_F2D	-	-	-	-	-	-
254	GROSS REVENUE EXCESS (DEFICIENCY)		(260,593)		(3,392,434)	(1,179,498)	1,577,221	962,805	1,921,754	(150,441)
255	TOTAL REVENUE REQUIREMENT		20,676,032		363,482	5,699,030	7,928,258	2,320,372	4,348,771	16,119

Liberty Gas New Brunswick
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Allocation

Function

Classification

2
Customer

Function 2 Customer

1	ACCOUNT DESCRIPTION	FERC ACCOUNT	ACCOUNT BALANCE	Factor	Small General - Residential	Mid General	Large General	Contract General	Industrial Contract General	OPS
2	A PLANT IN SERVICE									
3	Intangible Plant									
4	Franchises & Consents	401.0	-	INT_DIST_PT_F2C	-	-	-	-	-	-
5	Other Intangible Plant	402.0	-	INT_DIST_PT_F2C	-	-	-	-	-	-
6	Subtotal - Intangible Plant		-		-	-	-	-	-	-
7	Distribution Plant									
8	Land and Land Rights	470.0	359,464	INT_DISTOnlyPT_F2C	190,087	132,093	28,496	5,345	2,968	476
9	Structures and Improvements	472.0	-	-	-	-	-	-	-	-
10	Services	473.0	84,096,218	Service_Invest	43,706,884	29,974,136	7,729,870	1,795,488	781,869	107,970
11	Regulators and Meter Installations	474.0	-	Service_Invest	-	-	-	-	-	-
12	Mains-PL	475.0	56,645,624	MainsCustomer-PL	38,053,543	16,341,651	1,956,108	235,457	-	58,864
13	Mains-ST	-	-	-	-	-	-	-	-	-
14	Compressor Equipment	476.0	-	Service_Invest	-	-	-	-	-	-
15	Meas. & Reg. Stat. Equip. - General	477.0	-	-	-	-	-	-	-	-
16	Meters	478.0	26,203,130	Meter_Invest	6,521,027	15,031,662	3,548,507	451,227	596,562	54,146
17	Other Distribution Equipment	479.0	-	INT_DISTOnlyPT_F2C	-	-	-	-	-	-
18	Development O&M	479.1	69,453,473	INT_DISTOnlyPT_F2C	36,727,393	25,522,143	5,505,892	1,032,649	573,463	91,933
19	Subtotal - Distribution Plant		236,757,909		125,198,934	87,001,685	18,768,873	3,520,165	1,954,862	313,389
20	General Plant									
21	Land and Land Rights	480.0	-	INT_LABOR_F2C	-	-	-	-	-	-
22	Structures and Improvements	482.0	178,594	INT_LABOR_F2C	94,524	65,567	14,141	2,655	1,470	236
23	Office Furniture and Equipment	483.0	111,121	INT_LABOR_F2C	58,812	40,796	8,799	1,652	915	147
24	Transportation Equipment	484.0	804,210	INT_LABOR_F2C	425,641	295,251	63,679	11,954	6,621	1,064
25	Heavy Work Equipment	485.0	-	INT_LABOR_F2C	-	-	-	-	-	-
26	Tools & Work Equipment	486.0	964,932	INT_LABOR_F2C	510,706	354,257	76,405	14,343	7,944	1,276
27	Equipment on Customers' Premises	487.0	-	INT_LABOR_F2C	-	-	-	-	-	-
28	Communication Structures & Equip	488.0	-	INT_LABOR_F2C	-	-	-	-	-	-
29	Computer Hardware & Software	490.0	4,294,264	INT_LABOR_F2C	2,272,808	1,576,562	340,029	63,831	35,354	5,679
30	Other General Equipment	489.0	-	INT_LABOR_F2C	-	-	-	-	-	-
31	Subtotal - General Plant		6,353,121		3,362,491	2,332,434	503,054	94,435	52,305	8,402
32	TOTAL PLANT IN SERVICE		243,111,030		128,561,426	89,334,119	19,271,928	3,614,600	2,007,167	321,791

Liberty Gas New Brunswick
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Allocation
Function
Classification

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Customer

Function 2 Customer

1	ACCOUNT DESCRIPTION	FERC ACCOUNT	ACCOUNT BALANCE	Factor	Small General - Residential	Mid General	Large General	Contract General	Industrial Contract General	OPS
33	B ACCUMULATED DEPRECIATION									
34	Intangible Plant									
35	Franchises & Consents	401.0	-	INT_DIST_PT_F2C	-	-	-	-	-	-
36	Other Intangible Plant	402.0	-	INT_DIST_PT_F2C	-	-	-	-	-	-
37	Subtotal - Intangible Plant		-		-	-	-	-	-	-
38	Distribution Plant									
39	Land and Land Rights	470.0	-	INT_DISTOnlyPT_F2C	-	-	-	-	-	-
40	Structures and Improvements	472.0	-	-	-	-	-	-	-	-
41	Services	473.0	(23,839,318)	Service_Invest	(12,389,883)	(8,496,969)	(2,191,238)	(508,979)	(221,642)	(30,607)
42	Regulators and Meter Installations	474.0	-	Service_Invest	-	-	-	-	-	-
43	Mains-PL	475.0	(17,526,875)	MainsCustomer-PL	(11,774,249)	(5,056,314)	(605,245)	(72,854)	-	(18,213)
44	Mains-ST	475.0	-	-	-	-	-	-	-	-
45	Compressor Equipment	476.0	-	Service_Invest	-	-	-	-	-	-
46	Meas. & Reg. Stat. Equip. - General	477.0	-	-	-	-	-	-	-	-
47	Meters	478.0	(7,800,590)	Meter_Invest	(1,941,289)	(4,474,879)	(1,056,379)	(134,329)	(177,595)	(16,119)
48	Other Distribution Equipment	479.0	-	INT_DISTOnlyPT_F2C	-	-	-	-	-	-
49	Development O&M	479.1	-	INT_DISTOnlyPT_F2C	-	-	-	-	-	-
50	Mains - Deffered O&M		(26,751,916)	INT_DIST_PT_F2C	(14,146,566)	(9,830,556)	(2,120,746)	(397,753)	(220,885)	(35,411)
51	Distr Other		(5,802,503)	INT_DIST_PT_F2C	(3,068,397)	(2,132,252)	(459,991)	(86,273)	(47,910)	(7,681)
52	Subtotal - Distribution Plant		(81,721,202)		(43,320,385)	(29,990,970)	(6,433,599)	(1,200,187)	(668,031)	(108,031)
53	General Plant									
54	General Plant		(1,312,869)	INT_LABOR_F2C	(694,857)	(481,996)	(103,956)	(19,515)	(10,809)	(1,736)
55	Subtotal - General Plant		(1,312,869)		(694,857)	(481,996)	(103,956)	(19,515)	(10,809)	(1,736)
56										
57	TOTAL ACCUMULATED DEPRECIATION		(83,034,072)		(44,015,242)	(30,472,966)	(6,537,555)	(1,219,702)	(678,840)	(109,767)
58	C OTHER RATEBASE ITEMS									
59	Term deposit		-	INT_DIST_PT_F2C	-	-	-	-	-	-
60	Deferral account		-	-	-	-	-	-	-	-
61	Working Capital	131.0	1,363,965	INT_O&MXGas_F2C	721,620	500,961	108,058	20,277	11,244	1,805
62	Subtotal - Other Ratebase Items		1,363,965		721,620	500,961	108,058	20,277	11,244	1,805
63	TOTAL RATE BASE		161,440,923		85,267,804	59,362,114	12,842,431	2,415,175	1,339,571	213,829

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Allocation

Function

Classification

2
Customer

Function 2 Customer

1	ACCOUNT DESCRIPTION	FERC ACCOUNT	ACCOUNT BALANCE	Factor	Small General - Residential	Mid General	Large General	Contract General	Industrial Contract General	OPS
64	D OPERATING AND MAINTENANCE EXPENSES									
65	Production Expenses									
66	Natural Gas Purchases	623.0	-	-	-	-	-	-	-	-
67	Gas Supply Operation	624.0	91,223	INT_DIST_PT_F2C	48,239	33,522	7,232	1,356	753	121
68	Natural Gas W/D from Storage	627-628	-	-	-	-	-	-	-	-
69	Gas Used for Other Util Operations	629.0	-	-	-	-	-	-	-	-
70	Other Gas Supply Expenses		-	-	-	-	-	-	-	-
71	Subtotal -Operations Expense		91,223		48,239	33,522	7,232	1,356	753	121
72	Subtotal - Maint. Expenses		-		-	-	-	-	-	-
73	Subtotal - Production Expenses		91,223		48,239	33,522	7,232	1,356	753	121
74	Distribution Expenses									
75	Supervision	670-870	1,269,309	INT_DIST_PT_F2C	671,218	466,434	100,624	18,872	10,480	1,680
76	Load Dispatching	671.0	-	INT_DIST_PT_F2C	-	-	-	-	-	-
77	Meter and Regulator Work	673-878	-	INT_Main&Service_F2C	-	-	-	-	-	-
78	Service Work	674.0	-	-	-	-	-	-	-	-
79	Mains and Services	675-875	9,425	INT_Main&Service_F2C	5,475	3,102	649	136	52	11
80	Compressor Equipment	676-876	-	-	-	-	-	-	-	-
81	Measuring and Regulation	677-877	-	-	-	-	-	-	-	-
82	Other Distribution Equipment	679-879	-	-	-	-	-	-	-	-
83	Structures and Improvements	872.0	-	INT_DIST_PT_F2C	-	-	-	-	-	-
84	General Maintenance	884-889	724,847	INT_DIST_PT_F2C	383,303	266,360	57,462	10,777	5,985	959
85	Subtotal - Distribution Expenses		2,003,581		1,059,996	735,896	158,734	29,786	16,518	2,651
86	OPERATING AND MAINTENANCE EXPENSES		2,094,804		1,108,235	769,418	165,966	31,142	17,271	2,772

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Customer

Function 2 Customer

1	ACCOUNT DESCRIPTION	FERC ACCOUNT	ACCOUNT BALANCE	Factor	Small General - Residential	Mid General	Large General	Contract General	Industrial Contract General	OPS
87	E CUSTOMER ACCOUNTS AND SERVICE EXPENSE									
88	Customer Accounts Expense									
89	Supervision	700.0	85,314	INT_DIST_PT_F2C	45,114	31,350	6,763	1,268	704	113
90	Advertising - Natural Gas Promotion	701.0	697,357	INT_DIST_PT_F2C	368,766	256,258	55,283	10,368	5,758	923
91	Expense of Merchandising	704.0	-	INT_DIST_PT_F2C	-	-	-	-	-	-
92	Advertising - Other	705.0	-	INT_DIST_PT_F2C	-	-	-	-	-	-
93	Expense of Merchandising	704.0	-	INT_DIST_PT_F2C	-	-	-	-	-	-
94	Advertising - Other	705.0	-	INT_DIST_PT_F2C	-	-	-	-	-	-
95	Other Sales Promotion	709.0	-	-	-	-	-	-	-	-
96	Subtotal - Customer Accounts Expense		782,670		413,881	287,609	62,046	11,637	6,462	1,036
97	Customer Service & Information Expense									
98	Operation Supervision	710.0	-	-	-	-	-	-	-	-
99	Customers' Contracts and Orders	711.0	-	-	-	-	-	-	-	-
100	Credit and Collection	714.0	-	-	-	-	-	-	-	-
101	Uncollectable Accounts	718.0	-	-	-	-	-	-	-	-
102	Other Customer Accounting	719.0	-	-	-	-	-	-	-	-
103	Uncollectable Accounts	718.0	-	-	-	-	-	-	-	-
104	Other Customer Accounting	719.0	-	-	-	-	-	-	-	-
105	Subtotal - Customer Service & Information Expense		-		-	-	-	-	-	-
106	O&M Adjustments									
107	Subtotal - O&M Adjustments		-		-	-	-	-	-	-
108	ACCOUNTS AND SERVICE EXPENSE		782,670		413,881	287,609	62,046	11,637	6,462	1,036
109	F ADMINISTRATIVE AND GENERAL EXPENSE									
110	Administrative & General	721.0	843,717	INT_LABOR_F2C	446,551	309,755	66,807	12,541	6,946	1,116
111	Special Services	722.0	578,949	INT_LABOR_F2C	306,418	212,551	45,842	8,606	4,766	766
112	Insurance	723.0	268,706	INT_Plant_F2C	142,097	98,739	21,301	3,995	2,218	356
113	Injuries & Damages	724.0	-	INT_LABOR_F2C	-	-	-	-	-	-
114	Employee Pensions and Benefits	725.0	526,725	INT_LABOR_F2C	278,778	193,378	41,707	7,829	4,336	697
115	Other Admin & Gen Expenses	728.0	1,167,277	INT_LABOR_F2C	617,800	428,545	92,428	17,351	9,610	1,544
116	Admin & Gen Expenses Transferred	729.0	(1,725,234)	INT_LABOR_F2C	(913,108)	(633,389)	(136,608)	(25,644)	(14,204)	(2,282)
117	Subtotal - Administrative And General Expense		1,660,140		878,536	609,579	131,478	24,678	13,674	2,196
118	ADMINISTRATIVE AND GENERAL EXPENSE		1,660,140		878,536	609,579	131,478	24,678	13,674	2,196
119	TOTAL EXPENSE		4,537,615		2,400,651	1,666,606	359,490	67,457	37,407	6,003

Liberty Gas New Brunswick
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 Function
 Classification

2
Customer

Function 2 Customer

1	ACCOUNT DESCRIPTION	FERC ACCOUNT	ACCOUNT BALANCE	Factor	Small General - Residential	Mid General	Large General	Contract General	Industrial Contract General	OPS
120	G DEPRECIATION AND AMORTIZATION EXPENSE									
121	Intangible Plant									
122	Franchises & Consents	403.1	-	INT_INTANG_PT_F2C	-	-	-	-	-	-
123	Other Intangible Plant	403.1	-	INT_INTANG_PT_F2C	-	-	-	-	-	-
124	Subtotal - Intangible Plant		-		-	-	-	-	-	-
125	Distribution Plant									
126	Land and Land Rights	470.0	-	INT_DISTOnlyPT_F2C	-	-	-	-	-	-
127	Structures and Improvements	472.0	-	-	-	-	-	-	-	-
128	Services	403.5	1,460,414	Service_Invest	759,013	520,530	134,237	31,180	13,578	1,875
129	Regulators and Meter Installations	474.0	-	Service_Invest	-	-	-	-	-	-
130	Mains-PL	403.5	979,701	MainsCustomer-PL	658,146	282,633	33,831	4,072	-	1,018
131	Mains-ST	403.5	-	-	-	-	-	-	-	-
132	Compressor Equipment	476.0	-	Service_Invest	-	-	-	-	-	-
133	Meas. & Reg. Stat. Equip. - General	477.0	-	-	-	-	-	-	-	-
134	Meters	403.5	1,997,221	Meter_Invest	497,037	1,145,724	270,470	34,393	45,470	4,127
135	Other Distribution Equipment	479.0	-	INT_DISTOnlyPT_F2C	-	-	-	-	-	-
136	Development O&M	479.1	-	INT_DISTOnlyPT_F2C	-	-	-	-	-	-
137	Mains - Deffered O&M	403.5	1,687,719	INT_DIST_PT_F2C	892,476	620,188	133,793	25,093	13,935	2,234
138	Distr Other	403.6	337,518	INT_DIST_PT_F2C	178,481	124,028	26,757	5,018	2,787	447
139	Subtotal - Distribution Plant		6,462,573		2,985,154	2,693,104	599,088	99,757	75,770	9,701
140	General Plant									
141	General Plant	403.6	309,022	INT_LABOR_F2C	163,555	113,452	24,469	4,593	2,544	409
142	Subtotal - General Plant		309,022		163,555	113,452	24,469	4,593	2,544	409
143	Amortization Expense									
144	Amortization Expense & Depreciation Adjustments	404.0	2,624,161	INT_Plant_F2C	1,387,703	964,280	208,023	39,016	21,666	3,473
145	DEPRECIATION AND AMORTIZATION EXPENSE		9,395,755		4,536,411	3,770,835	831,579	143,367	99,980	13,583

Liberty Gas New Brunswick
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Cost-of-Service Study

Allocation

Function

Classification

2
Customer

Function 2 Customer

1	ACCOUNT DESCRIPTION	FERC ACCOUNT	ACCOUNT BALANCE	Factor	Small General - Residential	Mid General	Large General	Contract General	Industrial Contract General	OPS
146	H TAXES									
147	Taxes Other Than Income									
148	Property Tax- Plant	408.1	662,269	INT_PropertyTax_F2C	444,304	191,387	23,057	2,798	34	689
149	Distribution Tax	408.1	-	INT_Plant_F2C	-	-	-	-	-	-
150	Payroll related	408.1	-	INT_LABOR_F2C	-	-	-	-	-	-
151	Other taxes	408.1	-	INT_Plant_F2C	-	-	-	-	-	-
152	Property Tax- Gas	408.3	-	-	-	-	-	-	-	-
153	Subtotal - Taxes Other Than Income		662,269		444,304	191,387	23,057	2,798	34	689
154	Income Taxes									
155	Gross Receipts Tax	0.0	-	-	-	-	-	-	-	-
156	GRT- Uncoll Rider	0.0	-	-	-	-	-	-	-	-
157	State Income Tax expense	0.0	1,115,609	INT_Pre-Tax_F2C	(254,448)	286,906	645,503	142,037	277,463	18,148
158	Federal Income Tax expense	0.0	-	INT_Pre-Tax_F2C	-	-	-	-	-	-
159	Subtotal - Income Taxes		1,115,609		(254,448)	286,906	645,503	142,037	277,463	18,148
160	TOTAL TAXES		1,777,879		189,856	478,294	668,559	144,834	277,498	18,838
161	I REVENUES									
162	Retail Revenue	520.0	25,542,823	Delivery_Rev	4,587,593	8,388,045	7,750,794	1,651,411	2,960,115	204,865
163	Other Sales	529.0	128,074	Delivery_Rev	23,003	42,058	38,863	8,280	14,842	1,027
164	Late Payment Penalties	560.0	103,952	PENALTY_CHARGE	32,639	43,730	18,494	5,679	3,405	5
165	Revenue from Service Work	561.0	68,756	Delivery_Rev	12,349	22,579	20,864	4,445	7,968	551
166	Transportation Revenue	570.0	-	Delivery_Rev	-	-	-	-	-	-
167	Miscellaneous Operating Revenue	579.0	-	Delivery_Rev	-	-	-	-	-	-
168	Other	-	-	Delivery_Rev	-	-	-	-	-	-
169	Rent from Gas Ppty / Other Rev	319.0	132,516	INT_DIST_PT_F2C	70,075	48,696	10,505	1,970	1,094	175
170	SEUF and Other Revenue	522.0	147,291	Delivery_Rev	26,454	48,369	44,694	9,523	17,069	1,181
171	Subtotal - Revenues		26,123,413		4,752,113	8,593,477	7,884,214	1,681,308	3,004,494	207,805
172	TOTAL REVENUES		26,123,413		4,752,113	8,593,477	7,884,214	1,681,308	3,004,494	207,805
173	NET INCOME		10,412,165		(2,374,805)	2,677,743	6,024,586	1,325,651	2,589,609	169,381

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Allocation

Function

Classification

2
Customer

Function 2 Customer

1	ACCOUNT DESCRIPTION	FERC ACCOUNT	ACCOUNT BALANCE	Factor	Small General - Residential	Mid General	Large General	Contract General	Industrial Contract General	OPS
174	J LABOR BALANCE									
175	Production Expenses									
176	Gas Supply Operation	624.0	-	-	-	-	-	-	-	-
177	Transmission Expenses	660-869	66,461	INT_DIST_PT_F2C	35,145	24,423	5,269	988	549	88
178	Subtotal - Production Expenses		66,461		35,145	24,423	5,269	988	549	88
179	Distribution Expenses									
180	Supervision	670-870	-	-	-	-	-	-	-	-
181	Load Dispatching	671.0	942,542	INT_DIST_PT_F2C	498,422	346,357	74,720	14,014	7,782	1,248
182	Meter and Regulator Work	673-878	-	INT_DIST_PT_F2C	-	-	-	-	-	-
183	Service Work	674.0	-	INT_Main&Service_F2C	-	-	-	-	-	-
184	Mains and Services	675-875	-	-	-	-	-	-	-	-
185	Compressor Equipment	676-876	12,223	INT_Main&Service_F2C	7,101	4,022	841	176	68	14
186	Measuring and Regulation	677-877	-	-	-	-	-	-	-	-
187	Other Distribution Equipment	679-879	-	-	-	-	-	-	-	-
188	Structures and Improvements	872.0	-	-	-	-	-	-	-	-
189	General Maintenance	884-889	-	INT_DIST_PT_F2C	-	-	-	-	-	-
190	Subtotal - Operating Expense		954,765		505,522	350,379	75,561	14,190	7,850	1,262
191	Subtotal - Distribution Expenses		954,765		505,522	350,379	75,561	14,190	7,850	1,262
192	OPERATING AND MAINTENANCE EXPENSES		1,021,226		540,667	374,802	80,829	15,178	8,399	1,350
193	CUSTOMER ACCOUNTS AND SERVICE EXPENSE									
194	Customer Accounts Expense									
195	Supervision	700.0	-	-	-	-	-	-	-	-
196	Advertising - Natural Gas Promotion	701.0	66,461	INT_DIST_PT_F2C	35,145	24,423	5,269	988	549	88
197	Demonstration and Selling Exp	702.0	296,055	INT_DIST_PT_F2C	156,555	108,792	23,470	4,402	2,444	392
198	Revenue from Merchandising	703.0	-	INT_DIST_PT_F2C	-	-	-	-	-	-
199	Expense of Merchandising	704.0	-	INT_DIST_PT_F2C	-	-	-	-	-	-
200	Advertising - Other	705.0	-	INT_DIST_PT_F2C	-	-	-	-	-	-
201	Other Sales Promotion	709.0	-	INT_DIST_PT_F2C	-	-	-	-	-	-
202	Subtotal - Customer Accounts Expense		362,516		191,701	133,214	28,738	5,390	2,993	480
203	Customer Service & Information Expense									
204	Operation Supervision	710.0	-	-	-	-	-	-	-	-
205	Customers' Contracts and Orders	711.0	-	-	-	-	-	-	-	-
206	Meter Reading	712.0	-	-	-	-	-	-	-	-
207	Customers' Billing and Accounting	713.0	-	-	-	-	-	-	-	-
208	Credit and Collection	714.0	-	-	-	-	-	-	-	-
209	Uncollectable Accounts	718.0	-	-	-	-	-	-	-	-
210	Other Customer Accounting	719.0	-	-	-	-	-	-	-	-
211	Subtotal - Customer Service & Information Expense		-		-	-	-	-	-	-
212	O&M Adjustments									
213	Subtotal - O&M Adjustments		-		-	-	-	-	-	-
214	ACCOUNTS AND SERVICE EXPENSE		362,516		191,701	133,214	28,738	5,390	2,993	480
215	TOTAL LABOR		1,383,742		732,368	508,016	109,568	20,568	11,392	1,830

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Allocation

Function

Classification

2
Customer

Function 2 Customer

1	ACCOUNT DESCRIPTION	FERC ACCOUNT	ACCOUNT BALANCE	Factor	Small General - Residential	Mid General	Large General	Contract General	Industrial Contract General	OPS
216	K REVENUE REQUIREMENT SUMMARY									
217	PLANT IN SERVICE									
218	Intangible Plant		-		-	-	-	-	-	-
219	Production Plant		-		-	-	-	-	-	-
220	Storage Plant		-		-	-	-	-	-	-
221	Transmission Plant		-		-	-	-	-	-	-
222	Distribution Plant		236,757,909		125,198,934	87,001,685	18,768,873	3,520,165	1,954,862	313,389
223	General Plant		6,353,121		3,362,491	2,332,434	503,054	94,435	52,305	8,402
224	Subtotal - Plant in Service		243,111,030		128,561,426	89,334,119	19,271,928	3,614,600	2,007,167	321,791
225	ACCUMULATED DEPRECIATION									
226	Intangible Plant		-		-	-	-	-	-	-
227	Production Plant		-		-	-	-	-	-	-
228	Storage Plant		-		-	-	-	-	-	-
229	Transmission Plant		-		-	-	-	-	-	-
230	Distribution Plant		(81,721,202)		(43,320,385)	(29,990,970)	(6,433,599)	(1,200,187)	(668,031)	(108,031)
231	General Plant		(1,312,869)		(694,857)	(481,996)	(103,956)	(19,515)	(10,809)	(1,736)
232	Subtotal - Accumulated Depreciation		(83,034,072)		(44,015,242)	(30,472,966)	(6,537,555)	(1,219,702)	(678,840)	(109,767)
233	OTHER RATEBASE ITEMS		1,363,965		721,620	500,961	108,058	20,277	11,244	1,805
234	TOTAL RATEBASE		161,440,923		85,267,804	59,362,114	12,842,431	2,415,175	1,339,571	213,829
235	RETURN ON RATEBASE		10,063,016		5,314,955	3,700,189	800,501	150,544	83,499	13,328
236	EXPENSES									
237	Production Expenses		91,223		48,239	33,522	7,232	1,356	753	121
238	Purchased Gas Expense		-		-	-	-	-	-	-
239	Transmission Expenses		-		-	-	-	-	-	-
240	Distribution Expenses		2,003,581		1,059,996	735,896	158,734	29,786	16,518	2,651
241	Customer Accounts Expense		782,670		413,881	287,609	62,046	11,637	6,462	1,036
242	Customer Service & Information Expense		-		-	-	-	-	-	-
243	O&M Adjustments		-		-	-	-	-	-	-
244	Administrative And General Expense		1,660,140		878,536	609,579	131,478	24,678	13,674	2,196
245	Depreciation And Amortization Expense		9,395,755		4,536,411	3,770,835	831,579	143,367	99,980	13,583
246	Taxes Other Than Income		662,269		444,304	191,387	23,057	2,798	34	689
247	Income Taxes		1,115,609		(254,448)	286,906	645,503	142,037	277,463	18,148
248	Subtotal - Expenses		15,711,248		7,126,918	5,915,735	1,859,629	355,658	414,885	38,424
249	REVENUE		26,123,413		4,752,113	8,593,477	7,884,214	1,681,308	3,004,494	207,805
250	INCOME		10,412,165		(2,374,805)	2,677,743	6,024,586	1,325,651	2,589,609	169,381
251	REVENUE EXCESS (DEFICIENCY)		(349,148)		7,689,760	1,022,446	(5,224,085)	(1,175,107)	(2,506,111)	(156,053)
252	REVENUE GROSS UP									
253	Federal Income Tax		-		-	-	-	-	-	-
254	State Income Tax		-	INT_Ratebase_F2C	-	-	-	-	-	-
255	Uncollectible		-	INT_Ratebase_F2C	-	-	-	-	-	-
256	Subtotal - Revenue Gross Up		-	INT_Ratebase_F2C	-	-	-	-	-	-
257	GROSS REVENUE EXCESS (DEFICIENCY)		(349,148)		7,689,760	1,022,446	(5,224,085)	(1,175,107)	(2,506,111)	(156,053)
258	TOTAL REVENUE REQUIREMENT		25,774,265		12,441,874	9,615,924	2,660,129	506,202	498,384	51,752

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Allocation

Function

Classification

3
Customer

Function 3 Customer

1	ACCOUNT DESCRIPTION	FERC ACCOUNT	ACCOUNT BALANCE	Factor	Small General - Residential	Mid General	Large General	Contract General	Industrial Contract General	OPS
2 A PLANT IN SERVICE										
3 Intangible Plant										
4	Franchises & Consents	401.0	-	INT_DIST_PT_F3C	-	-	-	-	-	-
5	Other Intangible Plant	402.0	-	INT_DIST_PT_F3C	-	-	-	-	-	-
6	Subtotal - Intangible Plant		-		-	-	-	-	-	-
7 Distribution Plant										
8	Land and Land Rights	470.0	-	INT_DISTOnlyPT_F3C	-	-	-	-	-	-
9	Structures and Improvements	472.0	-	-	-	-	-	-	-	-
10	Services	473.0	-	-	-	-	-	-	-	-
11	Regulators and Meter Installations	474.0	-	-	-	-	-	-	-	-
12	Mains-PL	475.0	-	-	-	-	-	-	-	-
13	Mains-ST		-	-	-	-	-	-	-	-
14	Compressor Equipment	476.0	-	-	-	-	-	-	-	-
15	Meas. & Reg. Stat. Equip. - General	477.0	-	-	-	-	-	-	-	-
16	Meters	478.0	-	-	-	-	-	-	-	-
17	Other Distribution Equipment	479.0	-	INT_DISTOnlyPT_F3C	-	-	-	-	-	-
18	Development O&M	479.1	-	INT_DISTOnlyPT_F3C	-	-	-	-	-	-
19	Subtotal - Distribution Plant		-		-	-	-	-	-	-
20 General Plant										
21	Land and Land Rights	480.0	-	INT_LABOR_F3C	-	-	-	-	-	-
22	Structures and Improvements	482.0	77,439	INT_LABOR_F3C	50,873	21,847	2,615	1,459	281	365
23	Office Furniture and Equipment	483.0	48,183	INT_LABOR_F3C	31,653	13,593	1,627	908	175	227
24	Transportation Equipment	484.0	348,711	INT_LABOR_F3C	229,082	98,376	11,776	6,571	1,264	1,643
25	Heavy Work Equipment	485.0	-	INT_LABOR_F3C	-	-	-	-	-	-
26	Tools & Work Equipment	486.0	418,401	INT_LABOR_F3C	274,864	118,037	14,129	7,884	1,516	1,971
27	Equipment on Customers' Premises	487.0	-	INT_LABOR_F3C	-	-	-	-	-	-
28	Communication Structures & Equip	488.0	-	INT_LABOR_F3C	-	-	-	-	-	-
29	Computer Hardware & Software	490.0	1,862,022	INT_LABOR_F3C	1,223,234	525,304	62,879	35,086	6,747	8,772
30	Other General Equipment	489.0	-	INT_LABOR_F3C	-	-	-	-	-	-
31	Subtotal - General Plant		2,754,756		1,809,705	777,157	93,026	51,908	9,982	12,977
32	TOTAL PLANT IN SERVICE		2,754,756		1,809,705	777,157	93,026	51,908	9,982	12,977

Liberty Gas New Brunswick
Year Ended December 31, 2023
Cost-of-Service Study

Allocation

Function

Classification

3
Customer

Function 3 Customer

1	ACCOUNT DESCRIPTION	FERC ACCOUNT	ACCOUNT BALANCE	Factor	Small General - Residential	Mid General	Large General	Contract General	Industrial Contract General	OPS
33	B ACCUMULATED DEPRECIATION									
34	Intangible Plant									
35	Franchises & Consents	401.0	-	INT_DIST_PT_F3C	-	-	-	-	-	-
36	Other Intangible Plant	402.0	-	INT_DIST_PT_F3C	-	-	-	-	-	-
37	Subtotal - Intangible Plant		-		-	-	-	-	-	-
38	Distribution Plant									
39	Land and Land Rights	470.0	-	INT_DISTOnlyPT_F3C	-	-	-	-	-	-
40	Structures and Improvements	472.0	-		-	-	-	-	-	-
41	Services	473.0	-		-	-	-	-	-	-
42	Regulators and Meter Installations	474.0	-		-	-	-	-	-	-
43	Mains-PL	475.0	-		-	-	-	-	-	-
44	Mains-ST	475.0	-		-	-	-	-	-	-
45	Compressor Equipment	476.0	-		-	-	-	-	-	-
46	Meas. & Reg. Stat. Equip. - General	477.0	-		-	-	-	-	-	-
47	Meters	478.0	-		-	-	-	-	-	-
48	Other Distribution Equipment	479.0	-	INT_DISTOnlyPT_F3C	-	-	-	-	-	-
49	Development O&M	479.1	-	INT_DISTOnlyPT_F3C	-	-	-	-	-	-
50	Mains - Deffered O&M		-	INT_DIST_PT_F3C	-	-	-	-	-	-
51	Distr Other		-	INT_DIST_PT_F3C	-	-	-	-	-	-
52	Subtotal - Distribution Plant		-		-	-	-	-	-	-
53	General Plant									
54	General Plant		(569,269)	INT_LABOR_F3C	(373,975)	(160,599)	(19,224)	(10,727)	(2,063)	(2,682)
55	Subtotal - General Plant		(569,269)		(373,975)	(160,599)	(19,224)	(10,727)	(2,063)	(2,682)
56										
57	TOTAL ACCUMULATED DEPRECIATION		(569,269)		(373,975)	(160,599)	(19,224)	(10,727)	(2,063)	(2,682)
58	C OTHER RATEBASE ITEMS									
59	Term deposit		-	INT_DIST_PT_F3C	-	-	-	-	-	-
60	Deferral account		-		-	-	-	-	-	-
61	Working Capital	131.0	464,116	INT_O&MXGas_F3C	274,791	133,723	32,529	11,864	8,753	2,457
62	Subtotal - Other Ratebase Items		464,116		274,791	133,723	32,529	11,864	8,753	2,457
63	TOTAL RATE BASE		2,649,603		1,710,521	750,280	106,331	53,046	16,672	12,752

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 Function
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3
Customer

 Function 3 Customer

1	ACCOUNT DESCRIPTION	FERC ACCOUNT	ACCOUNT BALANCE	Factor	Small General - Residential	Mid General	Large General	Contract General	Industrial Contract General	OPS
64	D OPERATING AND MAINTENANCE EXPENSES									
65	Production Expenses									
66	Natural Gas Purchases	623.0	-	-	-	-	-	-	-	-
67	Gas Supply Operation	624.0	-	INT_DIST_PT_F3C	-	-	-	-	-	-
68	Natural Gas W/D from Storage	627-628	-	-	-	-	-	-	-	-
69	Gas Used for Other Util Operations	629.0	-	-	-	-	-	-	-	-
70	Other Gas Supply Expenses		-	-	-	-	-	-	-	-
71	Subtotal -Operations Expense		-	-	-	-	-	-	-	-
72	Subtotal - Maint. Expenses		-	-	-	-	-	-	-	-
73	Subtotal - Production Expenses		-	-	-	-	-	-	-	-
74	Distribution Expenses									
75	Supervision	670-870	-	INT_DIST_PT_F3C	-	-	-	-	-	-
76	Load Dispatching	671.0	-	INT_DIST_PT_F3C	-	-	-	-	-	-
77	Meter and Regulator Work	673-878	-	INT_Main&Service_F3C	-	-	-	-	-	-
78	Service Work	674.0	-	-	-	-	-	-	-	-
79	Mains and Services	675-875	-	INT_Main&Service_F3C	-	-	-	-	-	-
80	Compressor Equipment	676-876	-	-	-	-	-	-	-	-
81	Measuring and Regulation	677-877	-	-	-	-	-	-	-	-
82	Other Distribution Equipment	679-879	-	-	-	-	-	-	-	-
83	Structures and Improvements	872.0	-	INT_DIST_PT_F3C	-	-	-	-	-	-
84	General Maintenance	884-889	-	INT_DIST_PT_F3C	-	-	-	-	-	-
85	Subtotal - Distribution Expenses		-	-	-	-	-	-	-	-
86	OPERATING AND MAINTENANCE EXPENSES		-	-	-	-	-	-	-	-

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Customer

Function 3 Customer

1	ACCOUNT DESCRIPTION	FERC ACCOUNT	ACCOUNT BALANCE	Factor	Small General - Residential	Mid General	Large General	Contract General	Industrial Contract General	OPS
87	E CUSTOMER ACCOUNTS AND SERVICE EXPENSE									
88	Customer Accounts Expense									
89	Supervision	700.0	-	INT_DIST_PT_F3C	-	-	-	-	-	-
90	Advertising - Natural Gas Promotion	701.0	-	INT_DIST_PT_F3C	-	-	-	-	-	-
91	Expense of Merchandising	704.0	-	INT_DIST_PT_F3C	-	-	-	-	-	-
92	Advertising - Other	705.0	-	INT_DIST_PT_F3C	-	-	-	-	-	-
93	Expense of Merchandising	704.0	-	INT_DIST_PT_F3C	-	-	-	-	-	-
94	Advertising - Other	705.0	-	INT_DIST_PT_F3C	-	-	-	-	-	-
95	Other Sales Promotion	709.0	-	Incentives	-	-	-	-	-	-
96	Subtotal - Customer Accounts Expense		-		-	-	-	-	-	-
97	Customer Service & Information Expense									
98	Operation Supervision	710.0	391,537	Bills_All	262,818	112,864	13,510	1,626	313	407
99	Customers' Contracts and Orders	711.0	-	Bills_All	-	-	-	-	-	-
100	Credit and Collection	714.0	-	MetersRead	-	-	-	-	-	-
101	Uncollectable Accounts	718.0	320,139	Billing	203,899	87,562	10,481	12,616	2,426	3,154
102	Other Customer Accounting	719.0	-	PENALTY_CHARGE	-	-	-	-	-	-
103	Uncollectable Accounts	718.0	205,314	Write-offs	36,875	67,424	62,301	13,274	23,794	1,647
104	Other Customer Accounting	719.0	-	Bills_All	-	-	-	-	-	-
105	Subtotal - Customer Service & Information Expense		916,990		503,592	267,850	86,292	27,517	26,532	5,207
106	O&M Adjustments									
107	Subtotal - O&M Adjustments		-		-	-	-	-	-	-
108	ACCOUNTS AND SERVICE EXPENSE		916,990		503,592	267,850	86,292	27,517	26,532	5,207
109	F ADMINISTRATIVE AND GENERAL EXPENSE									
110	Administrative & General	721.0	365,841	INT_LABOR_F3C	240,335	103,209	12,354	6,894	1,326	1,723
111	Special Services	722.0	251,036	INT_LABOR_F3C	164,915	70,821	8,477	4,730	910	1,183
112	Insurance	723.0	3,045	INT_Plant_F3C	2,000	859	103	57	11	14
113	Injuries & Damages	724.0	-	INT_LABOR_F3C	-	-	-	-	-	-
114	Employee Pensions and Benefits	725.0	228,392	INT_LABOR_F3C	150,039	64,433	7,713	4,304	828	1,076
115	Other Admin & Gen Expenses	728.0	506,139	INT_LABOR_F3C	332,502	142,789	17,092	9,537	1,834	2,384
116	Admin & Gen Expenses Transferred	729.0	(748,073)	INT_LABOR_F3C	(491,438)	(211,042)	(25,262)	(14,096)	(2,711)	(3,524)
117	Subtotal - Administrative And General Expense		606,380		398,354	171,069	20,477	11,426	2,197	2,857
118	ADMINISTRATIVE AND GENERAL EXPENSE		606,380		398,354	171,069	20,477	11,426	2,197	2,857
119	TOTAL EXPENSE		1,523,370		901,946	438,918	106,769	38,943	28,730	8,064

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Function 3 Customer

1	ACCOUNT DESCRIPTION	FERC ACCOUNT	ACCOUNT BALANCE	Factor	Small General - Residential	Mid General	Large General	Contract General	Industrial Contract General	OPS
120	DEPRECIATION AND AMORTIZATION EXPENSE									
121	Intangible Plant									
122	Franchises & Consents	403.1	-	INT_INTANG_PT_F3C	-	-	-	-	-	-
123	Other Intangible Plant	403.1	-	INT_INTANG_PT_F3C	-	-	-	-	-	-
124	Subtotal - Intangible Plant		-		-	-	-	-	-	-
125	Distribution Plant									
126	Land and Land Rights	470.0	-	INT_DISTOnlyPT_F3C	-	-	-	-	-	-
127	Structures and Improvements	472.0	-		-	-	-	-	-	-
128	Services	403.5	-		-	-	-	-	-	-
129	Regulators and Meter Installations	474.0	-		-	-	-	-	-	-
130	Mains-PL	403.5	-		-	-	-	-	-	-
131	Mains-ST	403.5	-		-	-	-	-	-	-
132	Compressor Equipment	476.0	-		-	-	-	-	-	-
133	Meas. & Reg. Stat. Equip. - General	477.0	-		-	-	-	-	-	-
134	Meters	403.5	-		-	-	-	-	-	-
135	Other Distribution Equipment	479.0	-	INT_DISTOnlyPT_F3C	-	-	-	-	-	-
136	Development O&M	479.1	-	INT_DISTOnlyPT_F3C	-	-	-	-	-	-
137	Mains - Deffered O&M	403.5	-	INT_DIST_PT_F3C	-	-	-	-	-	-
138	Distr Other	403.6	-	INT_DIST_PT_F3C	-	-	-	-	-	-
139	Subtotal - Distribution Plant		-		-	-	-	-	-	-
140	General Plant									
141	General Plant	403.6	133,994	INT_LABOR_F3C	88,026	37,802	4,525	2,525	486	631
142	Subtotal - General Plant		133,994		88,026	37,802	4,525	2,525	486	631
143	Amortization Expense									
144	Amortization Expense & Depreciation Adjustments	404.0	29,735	INT_Plant_F3C	19,534	8,389	1,004	560	108	140
145	DEPRECIATION AND AMORTIZATION EXPENSE		163,729		107,560	46,190	5,529	3,085	593	771

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Customer

Function 3 Customer

1	ACCOUNT DESCRIPTION	FERC ACCOUNT	ACCOUNT BALANCE	Factor	Small General - Residential	Mid General	Large General	Contract General	Industrial Contract General	OPS
146	H TAXES									
147	Taxes Other Than Income									
148	Property Tax- Plant	408.1	-	INT_PropertyTax_F3C	-	-	-	-	-	-
149	Distribution Tax	408.1	-	INT_Plant_F3C	-	-	-	-	-	-
150	Payroll related	408.1	-	INT_LABOR_F3C	-	-	-	-	-	-
151	Other taxes	408.1	-	INT_Plant_F3C	-	-	-	-	-	-
152	Property Tax- Gas	408.3	-	-	-	-	-	-	-	-
153	Subtotal - Taxes Other Than Income		-		-	-	-	-	-	-
154	Income Taxes									
155	Gross Receipts Tax	0.0	-	-	-	-	-	-	-	-
156	GRT- Uncoll Rider	0.0	-	-	-	-	-	-	-	-
157	State Income Tax expense	0.0	19,381	INT_Pre-Tax_F3C	(64,793)	13,102	44,465	7,734	18,269	604
158	Federal Income Tax expense	0.0	-	INT_Pre-Tax_F3C	-	-	-	-	-	-
159	Subtotal - Income Taxes		19,381		(64,793)	13,102	44,465	7,734	18,269	604
160	TOTAL TAXES		19,381		(64,793)	13,102	44,465	7,734	18,269	604
161	I REVENUES									
162	Retail Revenue	520.0	1,854,830	Delivery_Rev	333,135	609,110	562,835	119,920	214,953	14,877
163	Other Sales	529.0	9,300	Delivery_Rev	1,670	3,054	2,822	601	1,078	75
164	Late Payment Penalties	560.0	7,549	PENALTY_CHARGE	2,370	3,176	1,343	412	247	0
165	Revenue from Service Work	561.0	4,993	Delivery_Rev	897	1,640	1,515	323	579	40
166	Transportation Revenue	570.0	-	Delivery_Rev	-	-	-	-	-	-
167	Miscellaneous Operating Revenue	579.0	-	Delivery_Rev	-	-	-	-	-	-
168	Other	-	-	Delivery_Rev	-	-	-	-	-	-
169	Rent from Gas Ppty / Other Rev	319.0	-	INT_DIST_PT_F3C	-	-	-	-	-	-
170	SEUF and Other Revenue	522.0	10,696	Delivery_Rev	1,921	3,512	3,246	692	1,240	86
		521.0	-	-	-	-	-	-	-	-
171	Subtotal - Revenues		1,887,368		339,993	620,492	571,761	121,948	218,096	15,077
172	TOTAL REVENUES		1,887,368		339,993	620,492	571,761	121,948	218,096	15,077
173	NET INCOME		180,887		(604,720)	122,282	414,998	72,185	170,505	5,638

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Customer

Function 3 Customer

1	ACCOUNT DESCRIPTION	FERC ACCOUNT	ACCOUNT BALANCE	Factor	Small General - Residential	Mid General	Large General	Contract General	Industrial Contract General	OPS
174	J LABOR BALANCE									
175	Production Expenses									
176	Gas Supply Operation	624.0	-	-	-	-	-	-	-	-
177	Transmission Expenses	660-869	-	INT_DIST_PT_F3C	-	-	-	-	-	-
178	Subtotal - Production Expenses		-		-	-	-	-	-	-
179	Distribution Expenses									
180	Supervision	670-870	-	-	-	-	-	-	-	-
181	Load Dispatching	671.0	-	INT_DIST_PT_F3C	-	-	-	-	-	-
182	Meter and Regulator Work	673-878	-	INT_DIST_PT_F3C	-	-	-	-	-	-
183	Service Work	674.0	-	INT_Main&Service_F3C	-	-	-	-	-	-
184	Mains and Services	675-875	-	-	-	-	-	-	-	-
185	Compressor Equipment	676-876	-	INT_Main&Service_F3C	-	-	-	-	-	-
186	Measuring and Regulation	677-877	-	-	-	-	-	-	-	-
187	Other Distribution Equipment	679-879	-	-	-	-	-	-	-	-
188	Structures and Improvements	872.0	-	-	-	-	-	-	-	-
189	General Maintenance	884-889	-	INT_DIST_PT_F3C	-	-	-	-	-	-
190	Subtotal - Operating Expense		-		-	-	-	-	-	-
191	Subtotal - Distribution Expenses		-		-	-	-	-	-	-
192	OPERATING AND MAINTENANCE EXPENSES		-		-	-	-	-	-	-
193	CUSTOMER ACCOUNTS AND SERVICE EXPENSE									
194	Customer Accounts Expense									
195	Supervision	700.0	-	-	-	-	-	-	-	-
196	Advertising - Natural Gas Promotion	701.0	-	INT_DIST_PT_F3C	-	-	-	-	-	-
197	Demonstration and Selling Exp	702.0	-	INT_DIST_PT_F3C	-	-	-	-	-	-
198	Revenue from Merchandising	703.0	-	INT_DIST_PT_F3C	-	-	-	-	-	-
199	Expense of Merchandising	704.0	-	INT_DIST_PT_F3C	-	-	-	-	-	-
200	Advertising - Other	705.0	-	INT_DIST_PT_F3C	-	-	-	-	-	-
201	Other Sales Promotion	709.0	-	INT_DIST_PT_F3C	-	-	-	-	-	-
202	Subtotal - Customer Accounts Expense		-		-	-	-	-	-	-
203	Customer Service & Information Expense									
204	Operation Supervision	710.0	-	-	-	-	-	-	-	-
205	Customers' Contracts and Orders	711.0	350,000	Bills_All	234,936	100,891	12,077	1,454	280	363
206	Meter Reading	712.0	-	Bills_All	-	-	-	-	-	-
207	Customers' Billing and Accounting	713.0	-	MetersRead	-	-	-	-	-	-
208	Credit and Collection	714.0	250,000	Billing	159,227	68,378	8,185	9,852	1,895	2,463
209	Uncollectable Accounts	718.0	-	PENALTY_CHARGE	-	-	-	-	-	-
210	Other Customer Accounting	719.0	-	Write-offs	-	-	-	-	-	-
211	Subtotal - Customer Service & Information Expense		600,000		394,163	169,269	20,262	11,306	2,174	2,826
212	O&M Adjustments									
213	Subtotal - O&M Adjustments		-		-	-	-	-	-	-
214	ACCOUNTS AND SERVICE EXPENSE		600,000		394,163	169,269	20,262	11,306	2,174	2,826
215	TOTAL LABOR		600,000		394,163	169,269	20,262	11,306	2,174	2,826

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Function 3 Customer

1	ACCOUNT DESCRIPTION	FERC ACCOUNT	ACCOUNT BALANCE	Factor	Small General - Residential	Mid General	Large General	Contract General	Industrial Contract General	OPS
216	K REVENUE REQUIREMENT SUMMARY									
217	PLANT IN SERVICE									
218	Intangible Plant		-		-	-	-	-	-	-
219	Production Plant		-		-	-	-	-	-	-
220	Storage Plant		-		-	-	-	-	-	-
221	Transmission Plant		-		-	-	-	-	-	-
222	Distribution Plant		-		-	-	-	-	-	-
223	General Plant		2,754,756		1,809,705	777,157	93,026	51,908	9,982	12,977
224	Subtotal - Plant in Service		2,754,756		1,809,705	777,157	93,026	51,908	9,982	12,977
225	ACCUMULATED DEPRECIATION									
226	Intangible Plant		-		-	-	-	-	-	-
227	Production Plant		-		-	-	-	-	-	-
228	Storage Plant		-		-	-	-	-	-	-
229	Transmission Plant		-		-	-	-	-	-	-
230	Distribution Plant		-		-	-	-	-	-	-
231	General Plant		(569,269)		(373,975)	(160,599)	(19,224)	(10,727)	(2,063)	(2,682)
232	Subtotal - Accumulated Depreciation		(569,269)		(373,975)	(160,599)	(19,224)	(10,727)	(2,063)	(2,682)
233	OTHER RATEBASE ITEMS		464,116		274,791	133,723	32,529	11,864	8,753	2,457
234	TOTAL RATEBASE		2,649,603		1,710,521	750,280	106,331	53,046	16,672	12,752
235	RETURN ON RATEBASE		165,156		106,621	46,767	6,628	3,306	1,039	795
236	EXPENSES									
237	Production Expenses		-		-	-	-	-	-	-
238	Purchased Gas Expense		-		-	-	-	-	-	-
239	Transmission Expenses		-		-	-	-	-	-	-
240	Distribution Expenses		-		-	-	-	-	-	-
241	Customer Accounts Expense		-		-	-	-	-	-	-
242	Customer Service & Information Expense		916,990		503,592	267,850	86,292	27,517	26,532	5,207
243	O&M Adjustments		-		-	-	-	-	-	-
244	Administrative And General Expense		606,380		398,354	171,069	20,477	11,426	2,197	2,857
245	Depreciation And Amortization Expense		163,729		107,560	46,190	5,529	3,085	593	771
246	Taxes Other Than Income		-		-	-	-	-	-	-
247	Income Taxes		19,381		(64,793)	13,102	44,465	7,734	18,269	604
248	Subtotal - Expenses		1,706,480		944,713	498,210	156,763	49,762	47,592	9,439
249	REVENUE		1,887,368		339,993	620,492	571,761	121,948	218,096	15,077
250	INCOME		180,887		(604,720)	122,282	414,998	72,185	170,505	5,638
251	REVENUE EXCESS (DEFICIENCY)		(15,731)		711,341	(75,515)	(408,370)	(68,879)	(169,465)	(4,843)
252	REVENUE GROSS UP									
253	Federal Income Tax		-		-	-	-	-	-	-
254	State Income Tax		-	INT_Ratebase_F3C	-	-	-	-	-	-
255	Uncollectible		-	INT_Ratebase_F3C	-	-	-	-	-	-
256	Subtotal - Revenue Gross Up		-	INT_Ratebase_F3C	-	-	-	-	-	-
257	GROSS REVENUE EXCESS (DEFICIENCY)		(15,731)		711,341	(75,515)	(408,370)	(68,879)	(169,465)	(4,843)
258	TOTAL REVENUE REQUIREMENT		1,871,637		1,051,334	544,977	163,391	53,069	48,631	10,234

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INPUTS - ACCOUNT BALANCES AND ALLOCATION METHODS

ACCOUNT DESCRIPTION	FERC ACCOUNT	ACCOUNT BALANCE	Functional Allocator	Classification Factors			Allocation Factors												
			Function 1	Function 2	Function 3	Function 1			Function 2			Function 3							
						Gas Supply	Distribution	Onsite & Metering	Gas Supply	Distribution	Customer	Demand	Energy	Customer	Demand	Energy	Customer		
4 A PLANT IN SERVICE																			
6 Intangible Plant																			
7 Franchises & Consents	401.00	\$ -	INT_DIST_PT	INT_DIST_PT_F1	INT_DIST_PT_F2	INT_DIST_PT_F3	INT_DIST_PT_F1D	INT_DIST_PT_F1E	INT_DIST_PT_F1C	INT_DIST_PT_F2D	INT_DIST_PT_F2E	INT_DIST_PT_F2C	INT_DIST_PT_F3D	INT_DIST_PT_F3E	INT_DIST_PT_F3C				
8 Other Intangible Plant	402.00	\$ -	INT_DIST_PT	INT_DIST_PT_F1	INT_DIST_PT_F2	INT_DIST_PT_F3	INT_DIST_PT_F1D	INT_DIST_PT_F1E	INT_DIST_PT_F1C	INT_DIST_PT_F2D	INT_DIST_PT_F2E	INT_DIST_PT_F2C	INT_DIST_PT_F3D	INT_DIST_PT_F3E	INT_DIST_PT_F3C				
9 Blank																			
13 Subtotal - Intangible Plant		\$ -																	
46 Distribution Plant																			
47 Land and Land Rights	470.00	\$ 594,948	INT_DISTOnlyPT	INT_DISTOnlyPT_F1	INT_DISTOnlyPT_F2	INT_DISTOnlyPT_F3	INT_DISTOnlyPT_F1D	INT_DISTOnlyPT_F1E	INT_DISTOnlyPT_F1C	INT_DISTOnlyPT_F2D	INT_DISTOnlyPT_F2E	INT_DISTOnlyPT_F2C	INT_DISTOnlyPT_F3D	INT_DISTOnlyPT_F3E	INT_DISTOnlyPT_F3C				
49 Structures and Improvements	472.00	\$ -	Distribution							Peak									
50 Services	473.00	\$ 84,096,218	Distribution									Service_Invest							
51 Regulators and Meter Installations	474.00	\$ -	Distribution									Service_Invest							
52 Mains-PL	475.00	\$ 88,729,660	Distribution							MainsDemand-PL		MainsCustomer-PL							
53 Mains-ST	475.00	\$ 57,467,509	Distribution							MainsDemand									
54 Compressor Equipment	476.00	\$ -	Distribution									Service_Invest							
55 Meas. & Reg. Stat. Equip. - General	477.00	\$ 19,813,891	Distribution							Peak									
56 Meters	478.00	\$ 26,203,130	Distribution									Meter_Invest							
57 Other Distribution Equipment	479.00	\$ -	INT_DISTOnlyPT	INT_DISTOnlyPT_F1	INT_DISTOnlyPT_F2	INT_DISTOnlyPT_F3	INT_DISTOnlyPT_F1D	INT_DISTOnlyPT_F1E	INT_DISTOnlyPT_F1C	INT_DISTOnlyPT_F2D	INT_DISTOnlyPT_F2E	INT_DISTOnlyPT_F2C	INT_DISTOnlyPT_F3D	INT_DISTOnlyPT_F3E	INT_DISTOnlyPT_F3C				
58 Development O&M	479.10	\$ 114,952,353	INT_DISTOnlyPT	INT_DISTOnlyPT_F1	INT_DISTOnlyPT_F2	INT_DISTOnlyPT_F3	INT_DISTOnlyPT_F1D	INT_DISTOnlyPT_F1E	INT_DISTOnlyPT_F1C	INT_DISTOnlyPT_F2D	INT_DISTOnlyPT_F2E	INT_DISTOnlyPT_F2C	INT_DISTOnlyPT_F3D	INT_DISTOnlyPT_F3E	INT_DISTOnlyPT_F3C				
59 Blank																			
68 Subtotal - Distribution Plant		\$ 391,857,710																	
69 General Plant																			
71 Land and Land Rights	480.00	\$ -	INT_LABOR	INT_LABOR_F1	INT_LABOR_F2	INT_LABOR_F3	INT_LABOR_F1D	INT_LABOR_F1E	INT_LABOR_F1C	INT_LABOR_F2D	INT_LABOR_F2E	INT_LABOR_F2C	INT_LABOR_F3D	INT_LABOR_F3E	INT_LABOR_F3C				
72 Structures and Improvements	482.00	\$ 582,087	INT_LABOR	INT_LABOR_F1	INT_LABOR_F2	INT_LABOR_F3	INT_LABOR_F1D	INT_LABOR_F1E	INT_LABOR_F1C	INT_LABOR_F2D	INT_LABOR_F2E	INT_LABOR_F2C	INT_LABOR_F3D	INT_LABOR_F3E	INT_LABOR_F3C				
73 Office Furniture and Equipment	483.00	\$ 362,173	INT_LABOR	INT_LABOR_F1	INT_LABOR_F2	INT_LABOR_F3	INT_LABOR_F1D	INT_LABOR_F1E	INT_LABOR_F1C	INT_LABOR_F2D	INT_LABOR_F2E	INT_LABOR_F2C	INT_LABOR_F3D	INT_LABOR_F3E	INT_LABOR_F3C				
74 Transportation Equipment	484.00	\$ 2,621,145	INT_LABOR	INT_LABOR_F1	INT_LABOR_F2	INT_LABOR_F3	INT_LABOR_F1D	INT_LABOR_F1E	INT_LABOR_F1C	INT_LABOR_F2D	INT_LABOR_F2E	INT_LABOR_F2C	INT_LABOR_F3D	INT_LABOR_F3E	INT_LABOR_F3C				
75 Heavy Work Equipment	485.00	\$ -	INT_LABOR	INT_LABOR_F1	INT_LABOR_F2	INT_LABOR_F3	INT_LABOR_F1D	INT_LABOR_F1E	INT_LABOR_F1C	INT_LABOR_F2D	INT_LABOR_F2E	INT_LABOR_F2C	INT_LABOR_F3D	INT_LABOR_F3E	INT_LABOR_F3C				
76 Tools & Work Equipment	486.00	\$ 3,144,980	INT_LABOR	INT_LABOR_F1	INT_LABOR_F2	INT_LABOR_F3	INT_LABOR_F1D	INT_LABOR_F1E	INT_LABOR_F1C	INT_LABOR_F2D	INT_LABOR_F2E	INT_LABOR_F2C	INT_LABOR_F3D	INT_LABOR_F3E	INT_LABOR_F3C				
77 Equipment on Customers' Premises	487.00	\$ -	INT_LABOR	INT_LABOR_F1	INT_LABOR_F2	INT_LABOR_F3	INT_LABOR_F1D	INT_LABOR_F1E	INT_LABOR_F1C	INT_LABOR_F2D	INT_LABOR_F2E	INT_LABOR_F2C	INT_LABOR_F3D	INT_LABOR_F3E	INT_LABOR_F3C				
78 Communication Structures & Equip	488.00	\$ -	INT_LABOR	INT_LABOR_F1	INT_LABOR_F2	INT_LABOR_F3	INT_LABOR_F1D	INT_LABOR_F1E	INT_LABOR_F1C	INT_LABOR_F2D	INT_LABOR_F2E	INT_LABOR_F2C	INT_LABOR_F3D	INT_LABOR_F3E	INT_LABOR_F3C				
79 Computer Hardware & Software	490.00	\$ 13,996,199	INT_LABOR	INT_LABOR_F1	INT_LABOR_F2	INT_LABOR_F3	INT_LABOR_F1D	INT_LABOR_F1E	INT_LABOR_F1C	INT_LABOR_F2D	INT_LABOR_F2E	INT_LABOR_F2C	INT_LABOR_F3D	INT_LABOR_F3E	INT_LABOR_F3C				
80 Other General Equipment	489.00	\$ -	INT_LABOR	INT_LABOR_F1	INT_LABOR_F2	INT_LABOR_F3	INT_LABOR_F1D	INT_LABOR_F1E	INT_LABOR_F1C	INT_LABOR_F2D	INT_LABOR_F2E	INT_LABOR_F2C	INT_LABOR_F3D	INT_LABOR_F3E	INT_LABOR_F3C				
81 Blank																			
85 Subtotal - General Plant		\$ 20,706,583																	
86																			
87 TOTAL PLANT IN SERVICE		\$ 412,564,293																	
88																			

Liberty Gas New Brunswick
Year Ended December 31, 2023
Cost-of-Service Study
INPUTS - ACCOUNT BALANCES AND ALLOCATION METHODS

1	ACCOUNT DESCRIPTION	FERC ACCOUNT	ACCOUNT BALANCE	Functional Allocator	Classification Factors			Allocation Factors												
					Function 1	Function 2	Function 3	Function 1			Function 2			Function 3						
					Gas Supply	Distribution	Onsite & Metering	Gas Supply			Distribution			Onsite & Metering						
307	G DEPRECIATION AND AMORTIZATION EXPENSE																			
308																				
309	Intangible Plant																			
310	Franchises & Consents	403.10	\$ -	INT_INTANG_PT	INT_INTANG_PT_F1	INT_INTANG_PT_F2	INT_INTANG_PT_F3	INT_INTANG_PT_F1D	INT_INTANG_PT_F1E	INT_INTANG_PT_F1C	INT_INTANG_PT_F2D	INT_INTANG_PT_F2E	INT_INTANG_PT_F2C	INT_INTANG_PT_F3D	INT_INTANG_PT_F3E	INT_INTANG_PT_F3C				
311	Other Intangible Plant	403.10	\$ -	INT_INTANG_PT	INT_INTANG_PT_F1	INT_INTANG_PT_F2	INT_INTANG_PT_F3	INT_INTANG_PT_F1D	INT_INTANG_PT_F1E	INT_INTANG_PT_F1C	INT_INTANG_PT_F2D	INT_INTANG_PT_F2E	INT_INTANG_PT_F2C	INT_INTANG_PT_F3D	INT_INTANG_PT_F3E	INT_INTANG_PT_F3C				
316	Subtotal - Intangible Plant		\$ -																	
317																				
350	Distribution Plant																			
351	Land and Land Rights	470.00	\$ -	INT_DISTOnlyPT	INT_DISTOnlyPT_F1	INT_DISTOnlyPT_F2	INT_DISTOnlyPT_F3	INT_DISTOnlyPT_F1D	INT_DISTOnlyPT_F1E	INT_DISTOnlyPT_F1C	INT_DISTOnlyPT_F2D	INT_DISTOnlyPT_F2E	INT_DISTOnlyPT_F2C	INT_DISTOnlyPT_F3D	INT_DISTOnlyPT_F3E	INT_DISTOnlyPT_F3C				
352	Structures and Improvements	472.00	\$ -	Distribution	Demand	0		0	0	0	Peak	0	0	0	0	0				
353	Services	402.53	\$ 1,460,414	Distribution	Customer	0		0	0	0	0	0	Service_Invest	0	0	0				
354	Regulators and Meter Installations	474.00	\$ -	Distribution	Customer	0		0	0	0	0	0	Service_Invest	0	0	0				
355	Mains-PL	403.51	\$ 1,534,603	Distribution	Mains-PL	0		0	0	0	MainsDemand-PL	0	MainsCustomer-PL	0	0	0				
356	Mains-ST	403.51	\$ 860,344	Distribution	Demand	0		0	0	0	MainsDemand	0	0	0	0	0				
357	Compressor Equipment	476.00	\$ -	Distribution	Customer	0		0	0	0	0	0	Service_Invest	0	0	0				
358	Mess. & Reg. Stat. Equip. - General	477.00	\$ -	Distribution	Demand	0		0	0	0	Peak	0	0	0	0	0				
359	Meters	403.54	\$ 1,997,221	Distribution	Customer	0		0	0	0	0	0	Meter_Invest	0	0	0				
360	Other Distribution Equipment	479.00	\$ -	INT_DISTOnlyPT	INT_DISTOnlyPT_F1	INT_DISTOnlyPT_F2	INT_DISTOnlyPT_F3	INT_DISTOnlyPT_F1D	INT_DISTOnlyPT_F1E	INT_DISTOnlyPT_F1C	INT_DISTOnlyPT_F2D	INT_DISTOnlyPT_F2E	INT_DISTOnlyPT_F2C	INT_DISTOnlyPT_F3D	INT_DISTOnlyPT_F3E	INT_DISTOnlyPT_F3C				
361	Development O&M	479.10	\$ -	INT_DISTOnlyPT	INT_DISTOnlyPT_F1	INT_DISTOnlyPT_F2	INT_DISTOnlyPT_F3	INT_DISTOnlyPT_F1D	INT_DISTOnlyPT_F1E	INT_DISTOnlyPT_F1C	INT_DISTOnlyPT_F2D	INT_DISTOnlyPT_F2E	INT_DISTOnlyPT_F2C	INT_DISTOnlyPT_F3D	INT_DISTOnlyPT_F3E	INT_DISTOnlyPT_F3C				
362	Mains - Deferred O&M	403.52	\$ 2,793,342	INT_DIST_PT	INT_DIST_PT_F1	INT_DIST_PT_F2	INT_DIST_PT_F3	INT_DIST_PT_F1D	INT_DIST_PT_F1E	INT_DIST_PT_F1C	INT_DIST_PT_F2D	INT_DIST_PT_F2E	INT_DIST_PT_F2C	INT_DIST_PT_F3D	INT_DIST_PT_F3E	INT_DIST_PT_F3C				
363	Distr Other	403.55	\$ 558,626	INT_DIST_PT	INT_DIST_PT_F1	INT_DIST_PT_F2	INT_DIST_PT_F3	INT_DIST_PT_F1D	INT_DIST_PT_F1E	INT_DIST_PT_F1C	INT_DIST_PT_F2D	INT_DIST_PT_F2E	INT_DIST_PT_F2C	INT_DIST_PT_F3D	INT_DIST_PT_F3E	INT_DIST_PT_F3C				
364	Blank																			
365	Blank																			
366	Subtotal - Distribution Plant		\$ 9,204,550																	
367																				
368	General Plant																			
369	General Plant	403.60	\$ 1,007,187	INT_LABOR	INT_LABOR_F1	INT_LABOR_F2	INT_LABOR_F3	INT_LABOR_F1D	INT_LABOR_F1E	INT_LABOR_F1C	INT_LABOR_F2D	INT_LABOR_F2E	INT_LABOR_F2C	INT_LABOR_F3D	INT_LABOR_F3E	INT_LABOR_F3C				
383	Subtotal - General Plant		\$ 1,007,187																	
384																				
385	Amortization Expense																			
386	Amortization Expense & Depreciation Adj.	404.00	\$ 4,453,253	INT_Plant	INT_Plant_F1	INT_Plant_F2	INT_Plant_F3	INT_Plant_F1D	INT_Plant_F1E	INT_Plant_F1C	INT_Plant_F2D	INT_Plant_F2E	INT_Plant_F2C	INT_Plant_F3D	INT_Plant_F3E	INT_Plant_F3C				
387																				
388	DEPRECIATION AND AMORTIZATION EXPENSE		\$ 14,664,990																	
389																				

Liberty Gas New Brunswick
Year Ended December 31, 2023
Cost-of-Service Study
INPUTS - ACCOUNT BALANCES AND ALLOCATION METHODS

1	ACCOUNT DESCRIPTION	FERC ACCOUNT	ACCOUNT BALANCE	Functional Allocator	Classification Factors			Allocation Factors								
				Function 1	Function 2		Function 1			Function 2			Function 3			
					Gas Supply	Distribution	Onsite & Metering	Gas Supply	Distribution	Onsite & Metering	Gas Supply	Distribution	Onsite & Metering			
490	CUSTOMER ACCOUNTS AND SERVICE EXPENSE															
492	Customer Accounts Expense															
494	Supervision	700.00	\$ 110,000	INT_DIST_PT	INT_DIST_PT_F1	INT_DIST_PT_F2	INT_DIST_PT_F3	INT_DIST_PT_F1D	INT_DIST_PT_F1E	INT_DIST_PT_F1C	INT_DIST_PT_F2D	INT_DIST_PT_F2E	INT_DIST_PT_F2C	INT_DIST_PT_F3D	INT_DIST_PT_F3E	INT_DIST_PT_F3C
495	Advertising - Natural Gas Promotion	701.00	\$ 490,000	INT_DIST_PT	INT_DIST_PT_F1	INT_DIST_PT_F2	INT_DIST_PT_F3	INT_DIST_PT_F1D	INT_DIST_PT_F1E	INT_DIST_PT_F1C	INT_DIST_PT_F2D	INT_DIST_PT_F2E	INT_DIST_PT_F2C	INT_DIST_PT_F3D	INT_DIST_PT_F3E	INT_DIST_PT_F3C
496	Demonstration and Selling Exp	702.00	\$ -	INT_DIST_PT	INT_DIST_PT_F1	INT_DIST_PT_F2	INT_DIST_PT_F3	INT_DIST_PT_F1D	INT_DIST_PT_F1E	INT_DIST_PT_F1C	INT_DIST_PT_F2D	INT_DIST_PT_F2E	INT_DIST_PT_F2C	INT_DIST_PT_F3D	INT_DIST_PT_F3E	INT_DIST_PT_F3C
497	Revenue from Merchandising	703.00	\$ -	INT_DIST_PT	INT_DIST_PT_F1	INT_DIST_PT_F2	INT_DIST_PT_F3	INT_DIST_PT_F1D	INT_DIST_PT_F1E	INT_DIST_PT_F1C	INT_DIST_PT_F2D	INT_DIST_PT_F2E	INT_DIST_PT_F2C	INT_DIST_PT_F3D	INT_DIST_PT_F3E	INT_DIST_PT_F3C
498	Expense of Merchandising	704.00	\$ -	INT_DIST_PT	INT_DIST_PT_F1	INT_DIST_PT_F2	INT_DIST_PT_F3	INT_DIST_PT_F1D	INT_DIST_PT_F1E	INT_DIST_PT_F1C	INT_DIST_PT_F2D	INT_DIST_PT_F2E	INT_DIST_PT_F2C	INT_DIST_PT_F3D	INT_DIST_PT_F3E	INT_DIST_PT_F3C
499	Advertising - Other	705.00	\$ -	INT_DIST_PT	INT_DIST_PT_F1	INT_DIST_PT_F2	INT_DIST_PT_F3	INT_DIST_PT_F1D	INT_DIST_PT_F1E	INT_DIST_PT_F1C	INT_DIST_PT_F2D	INT_DIST_PT_F2E	INT_DIST_PT_F2C	INT_DIST_PT_F3D	INT_DIST_PT_F3E	INT_DIST_PT_F3C
500	Other Sales Promotion	709.00	\$ -	Onsite & Metering	INT_DIST_PT_F1	INT_DIST_PT_F2	INT_DIST_PT_F3	INT_DIST_PT_F1D	INT_DIST_PT_F1E	INT_DIST_PT_F1C	INT_DIST_PT_F2D	INT_DIST_PT_F2E	INT_DIST_PT_F2C	INT_DIST_PT_F3D	INT_DIST_PT_F3E	INT_DIST_PT_F3C
501	Subtotal - Customer Accounts Expense		\$ 600,000		0	0	0 Customer	0	0	0	0	0	0	0	0	0 Incentives
502	Customer Service & Information Expense															
504	Operation Supervision	710.00	\$ 350,000	Onsite & Metering	0	0	0 Customer	0	0	0	0	0	0	0	0	0 Bills_All
505	Customers' Contracts and Orders	711.00	\$ -	Onsite & Metering	0	0	0 Customer	0	0	0	0	0	0	0	0	0 Bills_All
506	Meter Reading	712.00	\$ -	Onsite & Metering	0	0	0 Customer	0	0	0	0	0	0	0	0	0 MetersRead
507	Customers' Billing and Accounting	713.00	\$ 250,000	Onsite & Metering	0	0	0 Customer	0	0	0	0	0	0	0	0	0 Billing
508	Credit and Collection	714.00	\$ -	Onsite & Metering	0	0	0 Customer	0	0	0	0	0	0	0	0	0 PENALTY_CHARGE
509	Uncollectable Accounts	718.00	\$ -	Onsite & Metering	0	0	0 Customer	0	0	0	0	0	0	0	0	0 Write-offs
510	Other Customer Accounting	719.00	\$ -	Onsite & Metering	0	0	0 Customer	0	0	0	0	0	0	0	0	0 Bills_All
511	Subtotal - Customer Service & Information E		\$ 600,000													
512	O&M Adjustments															
518	Subtotal - O&M Adjustments		\$ -													
519	ACCOUNTS AND SERVICE EXPENSE															
520	Subtotal - ACCOUNTS AND SERVICE EXPENSE		\$ 1,200,000													
521	TOTAL LABOR															
522	Subtotal - TOTAL LABOR		\$ 5,290,000													
523																

Liberty Gas New Brunswick
Year Ended December 31, 2023
Summary of Cost-of-Service Study Results

Class	Current Revenues (Base)	Current Rate Of Return	Revenue to Cost Ratio	Parity Ratio	Result Based on Mitigation Strategy	Targeted Change	Targeted Change	Targeted Revenue	Allocation of Delta	Proposed Revenue	Resulting Change
Small General - Residential	8,600,881	0.47%	0.61	0.60		3.79%	325,973	8,926,854	-	8,926,854	3.79%
Mid General	15,726,018	6.49%	1.02	1.01		-2.09%	(328,674)	15,397,344	-	15,397,344	-2.09%
Large General	14,531,291	13.01%	1.45	1.43		-2.05%	(297,891)	14,233,399	-	14,233,399	-2.05%
Contract General	3,096,087	7.94%	1.11	1.10		-2.80%	(86,690)	3,009,396	-	3,009,396	-2.80%
Industrial Contract General	5,549,664	9.05%	1.18	1.17		0.00%	-	5,549,664	(233,581)	5,316,083	-4.21%
OPS	384,083	143.64%	9.74	9.66		-1.20%	(4,609)	379,474	-	379,474	-1.20%
Other Revenue	1,059,382						-	1,059,382	-	1,059,382	0.00%
TOTAL SYSTEM	48,947,405	6.45%	1.01	1.00			(391,891)	48,555,514	(233,581)	48,321,933	-1.28%
							Delta	(233,581)			
Proposed Revenues (Base)	47,262,551	-									
Other Revenue	1,059,382										
Proposed Revenue (Base & Other)	48,321,933										
Increase/(Decrease)	(625,472)										
System Increase/(Decrease)	-1.28%										

Class	Proposed Revenue	Earnings Sharing Mechanism	Revenue Targets for Rate Design	Resulting Change	Current Revenues (Base)	Total Inc/(Dec)
Small General - Residential	\$ 8,926,854		\$ 8,926,854	3.79%	\$ 8,600,881	\$ 325,973
Mid General	\$ 15,397,344		\$ 15,397,344	-2.09%	\$ 15,726,018	\$ (328,674)
Large General	\$ 14,233,399		\$ 14,233,399	-2.05%	\$ 14,531,291	\$ (297,891)
Contract General	\$ 3,009,396		\$ 3,009,396	-2.80%	\$ 3,096,087	\$ (86,690)
Industrial Contract General	\$ 5,316,083		\$ 5,316,083	-4.21%	\$ 5,549,664	\$ (233,581)
OPS	\$ 379,474		\$ 379,474	-1.20%	\$ 384,083	\$ (4,609)
Other Revenue	\$ 1,059,382		\$ 1,059,382	0.00%	\$ 1,059,382	\$ -
TOTAL SYSTEM	\$ 48,321,933	\$ -	\$ 48,321,933	-1.28%	\$ 48,947,405	\$ (625,472)
		Total Less Other	\$ 47,262,551			