



DIS Case Number: 19-0167-GA-AGG

Section A: Application Information

A-1. Provider type:

☒ Retail Natural Gas
Broker

☐ Retail Natural Gas
Aggregator

☐ Retail Natural Gas
Marketer

A-2. Applicant's legal name and contact information.

Legal Name: Freedom Logistics LLC

Phone: 6036252244 **Extension (if applicable):**

Website (if any): www.felpower.com

Country: United States

Street: 5 Dartmouth Drive, Suite 301

City: Auburn

Province/State: NH

Postal Code: 03032

A-3. Names and contact information under which the applicant will do business in Ohio

Provide the names and contact information the business entity will use for business in Ohio. This does not have to be an Ohio address and may be the same contact information given in A-2.

Name	Type	Address	Active?	Proof
Freedom Logistics, LLC	Official Name	5 Dartmouth Drive, Suite 301 Auburn, NH 03032	Yes	File
Freedom Energy Logistics, LLC	DBA	5 Dartmouth Drive, Suite 301 Auburn, NH 03032	No	File

A-4. Names under which the applicant does business in North America

Provide all business names the applicant uses in North America, including the names provided in A-2 and A-3.

Name	Type	Address	Active?	Proof
Freedom Logistics, LLC	Official Name	5 Dartmouth Drive, Suite 301 Auburn, NH 03032	Yes	File



Public Utilities Commission

Freedom Energy Logistics, LLC	DBA	5 Dartmouth Drive, Suite 301 Auburn, NH 03032	No	File
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A-5. Contact person for regulatory matters

Megan McLaughlin
5 Dartmouth Drive, Suite 301
Auburn, NH 03032
US
megan.mclaughlin@felpower.com

A-6. Contact person for PUCO Staff use in investigating consumer complaints

August B. Fromuth
5 Dartmouth Drive, Suite 301
Auburn, NH 03032
US
bart.fromuth@felpower.com
6036252244

A-7. Applicant's address and toll-free number for customer service and complaints

Phone: 877-292-4232	Extension (if applicable):	Country: United States
Fax: 603-625-8448	Extension (if applicable):	Street: 5 Dartmouth Drive, Suite 301
Email: info@felpower.com	City: Auburn	Province/State: NH
	Postal Code: 03032	

A-8. Applicant's federal employer identification number

14-1975500

A-9. Applicant's form of ownership

Form of ownership: Limited Liability Company (LLC)

A-10. Identify current or proposed service areas

Identify each service area in which the applicant is currently providing service or intends to provide service and identify each customer class that the applicant is currently serving or intends to serve.

Service area selection

Columbia Gas of Ohio
 Dominion Energy Ohio
 Duke Energy Ohio
 CenterPoint Energy Ohio

Class of customer selection

Industrial
 Large Commercial

A-11. Start date

Indicate the approximate start date the applicant began/will begin offering services: 02-23-2021

A-12. Principal officers, directors, and partners

Please provide all contacts that should be listed as an officer, director or partner.

Name	Email	Title	Address
August B. Fromuth	bart.fromuth@felpower.com	Chief Operating Officer	5 Dartmouth Drive, Suite 301 Auburn, NH 03032 US
August G. Fromuth	august.fromuth@felpower.com	Managing Director	5 Dartmouth Drive, Suite 301 Auburn, NH 03032 US

A-13. Company history

Freedom Logistics, LLC is a New Hampshire base firm that specializes in direct enrollment of end users in NEPOOL and the New England Markets. FEL Power, as it is known, provides customers with high end energy management services in order to obtain electric power at wholesale prices. Along with colleagues, Chief Financial Officer August G. Fromuth pioneered the concept of direct end user access to the (ISO-NE) bulk power market, successfully working through the NEPOOL stakeholder process in 2003 to design and refine the ground rules for direct market participation by end users. Mr. Fromuth is also an executive of, and principal



Stockholder in, Halifax American Energy Company, which is licensed and operates in five New England states as a re-seller of grid electricity directly to end users.

A-14. Secretary of State

Secretary of State Link: <https://businesssearch.ohiosos.gov?=businessDetails/3938411>

A-15. Proof of Ohio Employee and Office

Provide proof of an Ohio Office and Employee in accordance with Section 4929.22 of the Ohio Revised Code. List the designated Ohio employee's name, Ohio office address, telephone number and web site address

Employee Name: URS Agents Inc
4568 Mayfield Road, Suite 204
Cleveland, OH 44121
US
sop@ursagents.com
8005674397

Section B: Applicant Managerial Capability and Experience

B-1. Jurisdiction of operations

List all jurisdictions in which the applicant or any affiliated interest of the applicant is certified, licensed, registered or otherwise authorized to provide retail natural gas service or retail/wholesale electric service as of the date of filing the application..

File Attached

B-2. Experience and plans

Describe the applicant's experience in providing the service(s) for which it is applying (e.g., number and type of customers served, utility service areas, amount of load, etc.). Include the plan for contracting with customers, providing contracted services, providing billing statements and responding to customer inquiries and complaints in accordance with Commission rules adopted pursuant to Sections 4928.10 and/or 4929.22 of the Ohio Revised Code.

File(s) attached



B-3. Disclosure of liabilities and investigations

For the applicant, affiliate, predecessor of the applicant, or any principal officer of the applicant, describe all existing, pending or past rulings, judgments, findings, contingent liabilities, revocation of authority, regulatory investigations, judicial actions, or other formal or informal notices of violations, or any other matter related to competitive services in Ohio or equivalent services in another jurisdiction..

File Attached

B-4. Disclosure of consumer protection violations

Has the applicant, affiliate, predecessor of the applicant, or any principal officer of the applicant been convicted or held liable for fraud or for violation of any consumer protection or antitrust laws within the past five years?

No

B-5. Disclosure of certification, denial, curtailment, suspension or revocation

Has the applicant, affiliate, or a predecessor of the applicant had any certification, license, or application to provide retail natural gas or retail/wholesale electric service denied, curtailed, suspended, revoked, or cancelled or been terminated or suspended from any of Ohio's Natural Gas or Electric Utility's Choice programs within the past two years?

No

Section C: Applicant Financial Capability and Experience

C-1. Financial reporting

Provide a current link to the most recent Form 10-K filed with the Securities and Exchange Commission (SEC) or upload the form. If the applicant does not have a Form 10-K, submit the parent company's Form 10-K. If neither the applicant nor its parent is required to file Form 10-



K, state that the applicant is not required to make such filings with the SEC and provide an explanation as to why it is not required.

File(s) attached

C-2. Financial statements

Provide copies of the applicant's two most recent years of audited financial statements, including a balance sheet, income statement, and cash flow statement. If audited financial statements are not available, provide officer certified financial statements. If the applicant has not been in business long enough to satisfy this requirement, provide audited or officer certified financial statements covering the life of the business. If the applicant does not have a balance sheet, income statement, and cash flow statement, the applicant may provide a copy of its two most recent years of tax returns with **social security numbers and bank account numbers redacted**.

If the applicant is unable to meet the requirement for two years of financial statements, the Staff reviewer may request additional financial information.

File(s) attached

C-3. Forecasted financial statements

Provide two years of forecasted income statements **based solely on the applicant's anticipated business activities in the state of Ohio**.

Include the following information with the forecast: a list of assumptions used to generate the forecast; a statement indicating that the forecast is based solely on Ohio business activities only; and the name, address, email address, and telephone number of the preparer of the forecast.

The forecast may be in one of two acceptable formats: 1) an annual format that includes the current year and the two years succeeding the current year; or 2) a monthly format showing 24 consecutive months following the month of filing this application broken down into two 12-month periods with totals for revenues, expenses, and projected net incomes for both periods. Please show revenues, expenses, and net income (revenues minus total expenses) that is expected to be earned and incurred in **business activities only in the state of Ohio** for those periods.

If the applicant is filing for both an electric certificate and a natural gas certificate, please provide a separate and distinct forecast for revenues and expenses representing Ohio electric business activities in the application for the electric certificate and another forecast



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representing Ohio natural gas business activities in the application for the natural gas certificate.

File(s) attached

C-4. Credit rating

Provide a credit opinion disclosing the applicant's credit rating as reported by at least one of the following ratings agencies: Moody's Investors Service, Standard & Poor's Financial Services, Fitch Ratings or the National Association of Insurance Commissioners. If the applicant does not have its own credit ratings, substitute the credit ratings of a parent or an affiliate organization and submit a statement signed by a principal officer of the applicant's parent or affiliate organization that guarantees the obligations of the applicant. If an applicant or its parent does not have such a credit rating, enter 'Not Rated'.

This does not apply

C-5. Credit report

Provide a copy of the applicant's credit report from Experian, Equifax, TransUnion, Dun and Bradstreet or a similar credit reporting organization. If the applicant is a newly formed entity with no credit report, then provide a personal credit report for the principal owner of the entity seeking certification. At a minimum, the credit report must show summary information and an overall credit score. **Bank/credit account numbers and highly sensitive identification information must be redacted.** If the applicant provides an acceptable credit rating(s) in response to C-4, then the applicant may select 'This does not apply' and provide a response in the box below stating that a credit rating(s) was provided in response to C-4.

File(s) attached

C-6. Bankruptcy information

Within the previous 24 months, have any of the following filed for reorganization, protection from creditors or any other form of bankruptcy?

- Applicant
- Parent company of the applicant
- Affiliate company that guarantees the financial obligations of the applicant
- Any owner or officer of the applicant

No



C-7. Merger information

Is the applicant currently involved in any dissolution, merger or acquisition activity, or otherwise participated in such activities within the previous 24 months?

No

C-8. Corporate structure

Provide a graphical depiction of the applicant's corporate structure. Do not provide an internal organizational chart. The graphical depiction should include all parent holding companies, subsidiaries and affiliates as well as a list of all affiliate and subsidiary companies that supply retail or wholesale electricity or natural gas to customers in North America. If the applicant is a stand-alone entity, then no graphical depiction is required, and the applicant may respond by stating that it is a stand-alone entity with no affiliate or subsidiary companies.

File(s) attached

Section D: Applicant Technical Capacity

D-1. Operations

Retail natural gas brokers/aggregators: Include details of the applicant's business operations and plans for arranging and/or aggregating for the supply of natural gas to retail customers.

File(s) attached

D-2. Operations Expertise & Key Technical Personnel

Given the operational nature of the applicant's business, provide evidence of the applicant's experience and technical expertise in performing such operations. Include the names, titles, e-mail addresses, and background of key personnel involved in the operations of the applicant's business.

File(s) attached



Public Utilities
Commission

Application Attachments

State/Jurisdiction	Status	Type of License	Commodity	License Number	Date Issued	Business Name	Renewal Frequency
California	Approved	Broker	Electricity	Not Required	N/A	Freedom Logistics LLC	N/A
Colorado	Approved	Broker	Natural Gas	Not Required	N/A	Freedom Energy Logistics LLC	N/A
Connecticut	Approved	Broker	Electricity	10-06-22	9/2/2010	Freedom Logistics LLC	Perpetual
Connecticut	Approved	Broker	Natural Gas	Not Required	N/A	Freedom Logistics LLC	N/A
Delaware	Approved	Broker	Electricity	21-0583	11/17/2021	Freedom Logistics LLC	Perpetual
Delaware	Approved	Broker	Natural Gas	Not Required	N/A	Freedom Logistics LLC	N/A
Florida	Approved	Broker	Natural Gas	Not Required	N/A	Freedom Logistics LLC	N/A
Georgia	Approved	Broker	Natural Gas	Not Required	N/A	Freedom Logistics LLC	N/A
Iowa	Pending	Broker	Natural Gas				
Illinois	Approved	Broker	Electricity	19-0876	10/17/2019	Freedom Energy Logistics LLC	Perpetual*
Illinois	Approved	Broker	Natural Gas	Not Required	N/A	Freedom Energy Logistics LLC	N/A
Indiana	Approved	Broker	Natural Gas	Not Required	N/A	Freedom Energy Logistics LLC	N/A
Maine	Approved	Broker	Electricity	2007-00085	3/27/2007	Freedom Logistics LLC	Perpetual
Maine	Approved	Broker	Natural Gas	Not Required	N/A	Freedom Logistics LLC	N/A
Maryland	Approved	Broker	Electricity	IR-3977	4/25/2018	Freedom Logistics LLC	Perpetual
Maryland	Approved	Broker	Natural Gas	IR-3976	4/25/2018	Freedom Logistics LLC	Perpetual
Massachusetts	Approved	Broker	Electricity	EB-131	9/28/2009	Freedom Logistics LLC	Annual
Massachusetts	Approved	Broker	Natural Gas	RA-069	5/20/2011	Freedom Logistics LLC	Annual
Michigan	Approved	Broker	Electricity	Not Required	N/A	Freedom Logistics LLC	N/A
Michigan	Approved	Broker	Natural Gas	Not Required	N/A	Freedom Logistics LLC	N/A
Montana	Approved	Broker	Natural Gas	Not Required	N/A	Freedom Logistics LLC	N/A
Nebraska	Pending	Broker	Natural Gas				
Nevada	Approved	Broker	Natural Gas	Not Required	N/A	Freedom Logistics LLC	N/A
New Hampshire	Approved	Broker	Electricity	DM 21-003	4/1/2009	Freedom Logistics LLC	2 Years
New Hampshire	Approved	Broker	Natural Gas	DM-13135	5/25/2011	Freedom Logistics LLC	2 Years
New Jersey	Approved	Broker	Electricity	EA-0641	3/27/2020	Freedom Logistics LLC	Annual
New Jersey	Approved	Broker	Natural Gas	Not Required	N/A	Freedom Logistics LLC	N/A
New Mexico	Approved	Broker	Natural Gas	Not Required	N/A	Freedom Logistics LLC	N/A
New York	Approved	Broker	Electricity	Not Required	N/A	Freedom Logistics LLC	N/A
New York	Approved	Broker	Natural Gas	Not Required	N/A	Freedom Logistics LLC	N/A
Ohio	Approved	Broker	Electricity	16-1126E(1)	9/18/2016	Freedom Logistics LLC	
Ohio	Approved	Broker	Natural Gas	19-701G(1)	2/23/2019	Freedom Logistics LLC	
Oregon	Approved	Broker	Electricity	EA 42	11/10/2021	Freedom Logistics LLC	Annual
Pennsylvania	Approved	Broker	Electricity	A-2016-2561884	11/9/2016	Freedom Logistics LLC	
Pennsylvania	Approved	Broker	Natural Gas	A-2016-2562463	11/9/2016	Freedom Logistics LLC	
Rhode Island	Approved	Broker	Electricity	Not Required	N/A	Freedom Logistics LLC	
Rhode Island	Approved	Broker	Natural Gas	Not Required	N/A	Freedom Logistics LLC	
South Dakota	Approved	Broker	Natural Gas	Not Required	N/A	Freedom Logistics LLC	N/A
Texas	Approved	Broker	Electricity	BR190428	9/3/2019	Freedom Logistics LLC	N/A
Texas	Approved	Broker	Natural Gas	Not Required	N/A	Freedom Logistics LLC	N/A
Utah	Approved	Broker	Natural Gas	Not Required	N/A	Freedom Logistics LLC	N/A
Virginia	Approved	Broker	Electricity	A-113	10/15/2020	Freedom Logistics LLC	
Virginia	Approved	Broker	Natural Gas	Not Required	N/A	Freedom Logistics LLC	
Washington, D.C.	Approved	Broker	Electricity	EA2021-09	8/3/2021	Freedom Energy Logistics LLC	5 Years
Washington, D.C.	Approved	Broker	Natural Gas	GA2021-10	8/31/2021	Freedom Energy Logistics LLC	5 Years
West Virginia	Approved	Broker	Natural Gas	Not Required	N/A	Freedom Logistics LLC	N/A

*Annual reports are due by 3/31 and constitute the renewal application

**California, Colorado, Florida, Georgia, Michigan, New York, Rhode Island, South Dakota, and West Virginia do not issue licenses to Brokers, although Freedom Logistics LLC operates in these areas.

***Connecticut, Delaware, Illinois, Maine, New Jersey, Texas and Virginia do not issue separate licenses for Natural Gas Broker services

Freedom has provided electricity and natural gas brokering services in New England since 2007. We serve over 1,000 commercial customers across the deregulated markets/states, of all sizes. Our smallest customers are pizza shops and laundry mats, while our largest customers are defense contractors, education institutions and municipal governments.

Our President, August Fromuth, has served on numerous ISO and NEPOOL boards and committees and has at various times, served as Vice Chair of the End User Sector.

Freedom has approximately 1 billion kWh and 1,700,000 dth per year under management, making it one of the largest New Hampshire based energy brokers.

We work with almost every major electricity and gas supplier in the New England market and we look forward to working with those same partners, once we are granted access to the OH marketplace.

Freedom has approximately 29 employees, with approximately 2/3 serving in a sales capacity.

Our plan in Ohio is a business to business out reach, with potential to hire one or more local Ohio representatives down the road.

Freedom intends to provide broker services only and will not be taking title of any gas purchases or resales.

Freedom Logistics, LLC

Exhibit C-1 "SEC Filing"

Not applicable (N/A) Freedom Logistics, LLC is not public.

Freedom Logistics, Llc

DUNS: 78-828-7022

Quick View Report

Company Information

5 Dartmouth Dr Ste 301
Auburn, NH 03032

This is a **single location** location.

Telephone (603) 625-2244

Chief Executive: DIRECTOR(S): THE OFFICER(S)

Stock Symbol: NA

Year Started 2006

Employees 22

Financial Statement

Sales NA

Net Worth NA

History: NA

Financial Condition: NA

Financing: NA

SIC: 8748

Line of Business: Business consulting services

Corporate Family:

This business is a single location of the corporate family.

Scores

PAYDEX®

60 ▼
22 days beyond terms



Based on up to 24 months of trade.

D&B PAYDEX® Key



High risk of late payment
(average 30 to 120 days beyond terms)



Medium risk of late payment
(average 30 days or less beyond terms)



Low risk of late payment
(average prompt to 30+ days sooner)

Credit Limit Recommendation

Risk Category
Low-Mod

Conservative Credit Limit
\$7.5k
Aggressive Credit Limit
\$25k



D&B Rating ®

Rating

--

The credit rating was assigned based on D&B's assessment of the company's financial ratios and its cash flow. For more information, see the D&B Rating Key.

Below is an overview of the company's rating history since 08/20/2007

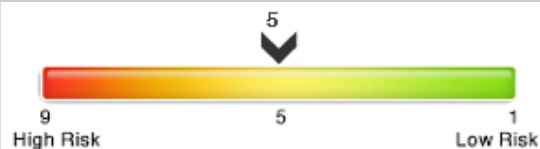
D&B Rating	Date Applied
--	2016-03-03
1R2	2014-11-19
--	2007-08-20

The Summary Analysis section reflects information in D&B's file as of August 22, 2022

D&B Viability Rating

5

Viability Score

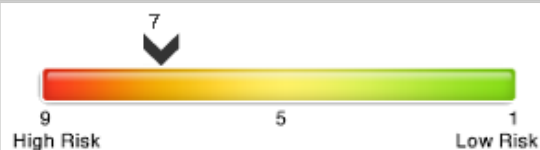


Compared to ALL US Businesses within the D&B Database:

- Level of Risk: **Low Risk**
- Businesses ranked 5 have a probability of becoming no longer viable: **7%**
- Percentage of businesses ranked 5: **14%**
- Across all US businesses, the average probability of becoming no longer viable: **14%**

7

Portfolio Comparison



Compared to ALL US Businesses within the D&B Database:

- Model Segment: **Established Trade Payments**
- Level of Risk: **High to Moderate Risk**
- Businesses ranked 7 within this model segment have a probability of becoming no longer viable: **7%**
- Percentage of businesses ranked 7 within this model segment: **14%**
- Within this model segment, the average probability of becoming no longer viable: **5%**

B

Data Depth Indicator

G
DescriptiveB
↓A
Predictive

Data Depth Indicator:

Rich Firmographics
Extensive Commercial Trading Activity
Basic Financial Attributes

I

Company Profile

Financial
DataNot
AvailableTrade
PaymentsAvailable
(3+Trade)Company
Size

Medium

Years in
Business

Established

Compared to ALL US Businesses within the D&B Database:

- Financial Data: **Not Available**
- Trade Payments: **Available: 3+Trade**
- Company Size: **Medium: Employees: 10-49 or Sales: \$100K-\$499K**
- Years in Business: **Established: 5+**

History & Operations

History

The following information was reported: **12/30/2020**

Officer(s):
AUGUST FROMUTH, MBR

DIRECTOR(S):
THE OFFICER(S)

The New Hampshire Secretary of State business registrations file showed that Freedom Logistics LLC was registered as a Limited Liability Company on August 14, 2006, under the file registration number 562577.

Business started 2006.

AUGUST FROMUTH. Antecedents not available.

Business address has changed from 392 Hooksett Rd Ste 1, Auburn, NH, 03032 to 816 Elms St Ste 364, Manchester, NH, 03101.

Operations

12/30/2020

Description:
Provides business consulting services, specializing in agriculture (100%).

Terms are undetermined. Sells to undetermined. Territory : Undetermined.

Employees: 22 which includes officer(s).

Facilities: Occupies premises in a building.

SIC & NAICS

SIC:

Based on information in our file, D&B has assigned this company an extended 8-digit SIC. D&B's use of 8-digit SICs enables us to be more specific to a company's operations that if we use the standard 4-digit code. The 4-digit SIC numbers link to the description on the Occupational Safety & Health Administration (OSHA) Web site. Links open in a new browser window.

8748 9901 Agricultural consultant

NAICS:
541690 Other Scientific and Technical Consulting Services

Payments

PAYDEX® ®

The D&B PAYDEX® is a unique, dollar weighted indicator of payment performance based on up to 28 payment experiences as reported to D&B by trade references.

3 Month PAYDEX®

69 ▲

When weighted by dollar amount, payments to suppliers average 16 days beyond terms terms.

Based on payments collected over the last 3 months

24 Month PAYDEX®

60 ▼

When weighted by dollar amount, payments to suppliers average 22 days beyond terms terms.

Based on payments collected over the last 24 months

When dollar amounts are not considered, then approximately 51 of the company's payments are within terms.

■ High risk of late payment (average 30 to 120 days beyond terms)

■ Medium risk of late payment (average 30 days or less beyond terms)

■ Low risk of late payment (average prompt to 30+ days sooner)

Payments Summary

Total (Last 24 Months): 28

	Total Received	Total Dollar Amount	Largest High Credit Payment summary	Within Terms	31	Days Slow			
						30-80	81-90	90	
Top Industries									
Nonclassified	2	\$350.00	\$250.00	71%	0	0	0	29	
Arrange cargo transpt	1	\$750.00	\$750.00	0%	0	50	0	50	
Admin economic prgm	1	\$750.00	\$750.00	100%	0	0	0	0	
Telephone communictns	1	\$500.00	\$500.00	100%	0	0	0	0	
Misc business credit	1	\$250.00	\$250.00	100%	0	0	0	0	
Ret misc merchandise	1	\$250.00	\$250.00	100%	0	0	0	0	
Other Categories									
Cash experiences	20	\$3,300	\$1,000	--	--	--	--	--	
Unknown	0	\$0	\$0	--	--	--	--	--	
Unfavorable comments	0	\$0	\$0	--	--	--	--	--	
Placed for collections with D&B:	0	\$0	\$0	--	--	--	--	--	
Other	1	N/A	\$0	--	--	--	--	--	
Total in D&B's file	28	\$6,150	\$1,000	--	--	--	--	--	

The highest Now Owes on file is \$750

The highest Past Due on file is \$750

There are 28 payment experience(s) in D&Bs file for the most recent 24 months, with 8 experience(s) reported during the last three month period.

Payments Details

Total (Last 24 Months): 28

Date	Paying Record	High Credit	Now Owes	Past Due	Selling Terms	Last sale w/f (Mo.)
07/2022	Ppt	\$250	\$0	\$0	--	1 mo
07/2022	(002)	\$100	\$100	\$100	--	--
06/2022	Ppt	\$500	\$0	\$0	--	1 mo
06/2022	Slow 90+	\$100	\$100	\$100	--	--
06/2022	(005)	\$250	--	--	Cash account	1 mo
06/2022	(006)	\$100	--	--	Cash account	1 mo
06/2022	(007)	\$50	--	--	Cash account	4-5 mos
05/2022	Ppt	\$250	\$0	\$0	--	6-12 mos
04/2022	(009)	\$1,000	\$0	\$0	Cash account	1 mo
04/2022	(010)	\$500	\$0	\$0	Cash account	6-12 mos
04/2022	(011)	\$100	\$0	\$0	Cash account	2-3 mos
04/2022	(012)	\$50	--	--	Cash account	1 mo
04/2022	(013)	\$50	--	--	Cash account	2-3 mos
04/2022	(014)	\$50	--	--	Cash account	1 mo
04/2022	(015)	\$50	--	--	Cash account	1 mo
03/2022	Ppt	\$250	\$250	\$0	--	1 mo
03/2022	(017)	\$100	--	--	Cash account	1 mo
02/2022	Ppt	\$750	\$0	\$0	--	6-12 mos
01/2022	(019)	--	--	--	Cash account	1 mo
12/2021	Slow 45-180	\$750	\$750	\$750	--	--
12/2021	(021)	\$100	--	--	Cash account	6-12 mos
11/2021	(022)	\$50	--	--	Cash account	1 mo
10/2021	(023)	\$250	--	--	Cash account	2-3 mos
10/2021	(024)	\$50	--	--	Cash account	2-3 mos
09/2021	(025)	--	--	--	Cash account	1 mo
08/2021	(026)	\$500	--	--	Cash account	6-12 mos
06/2021	(027)	\$50	--	--	Cash account	4-5 mos
05/2021	(028)	--	\$0	\$0	Cash account	6-12 mos

Payments Detail Key: ■ 30 or more days beyond terms

Accounts are sometimes placed for collection even though the existence or amount of the debt is disputed.

Payment experiences reflect how bills are met in relation to the terms granted. In some instances payment beyond terms can be the result of disputes over merchandise, skipped invoices etc.

Each experience shown is from a separate supplier. Updated trade experiences replace those previously reported.

Banking and Finance

Statement Update

Key Business Ratios from D&B

We currently do not have enough information to generate the graphs for the selected Key Business Ratio.

• [This Company](#)

Key Financial Comparisons

	(\$)	(\$)	(\$)
This Company's Operating Results Year Over Year			
Net Sales	NA	NA	NA
Gross Profit	NA	NA	NA
Net Profit	NA	NA	NA
Dividends / Withdrawals	NA	NA	NA
Working Capital	NA	NA	NA
This Company's Assets Year Over Year			
Cash	NA	NA	NA
Accounts Receivable	NA	NA	NA
Notes Receivable	NA	NA	NA
Inventories	NA	NA	NA
Other Current	NA	NA	NA
Total Current	NA	NA	NA
Fixed Assets	NA	NA	NA
Other Non Current	NA	NA	NA
Total Assets	NA	NA	NA
This Company's Liabilities Year Over Year			
Accounts Payable	NA	NA	NA
Bank Loan	NA	NA	NA
Notes Payable	NA	NA	NA
Other Current Liabilities	NA	NA	NA
Total Current Liabilities	NA	NA	NA
Other Long Term and Short Term Liabilities	NA	NA	NA
Deferred Credit	NA	NA	NA
Net Worth	NA	NA	NA
Total Liabilities and Net Worth	NA	NA	NA



We currently do not have any recent financial statements on file for your business. Submitting financial statements can help improve your D&B scores. To submit a financial statement, please call customer service at 800-333-0505.

Key Business Ratios

	This Company	Industry Median	Industry Quartile
Solvency			
Quick Ratio	NA	NA	NA
Current Ratio	NA	NA	NA
Current Liabilities to Net Worth	NA	NA	NA
Current Liabilities to Inventory	NA	NA	NA
Total Current	NA	NA	NA
Fixed Assets to Net Worth	NA	NA	NA
Efficiency			
Collection Period	NA	NA	NA
Inventory Turn Over	NA	NA	NA
Sales to NWC	NA	NA	NA
Acct Pay to Sales	NA	NA	NA
Profitability			
Return on Sales	NA	NA	NA
Return on Assets	NA	NA	NA
Return on NetWorth	NA	NA	NA

Public Filings

Summary

The following data includes both open and closed filings found in D&B's database on this company.

Record Type	# of Records	Most Recent Filing Date
Bankruptcy Proceedings	0	-
Judgments	0	-
Liens	0	-
Suits	0	-
UCCs	2	08/31/20

The following Public Filing data is for information purposes only and is not the official record.
Certified copies can only be obtained from the official source.

Judgments

We currently don't have enough data to display this section

Liens

We currently don't have enough data to display this section

Suits

We currently don't have enough data to display this section

UCC Filings

Collateral: All Negotiable instruments including proceeds and products - All Inventory including proceeds and products - All Account(s) including proceeds and products - All Computer equipment including proceeds and products - and OTHERS

Type: Original

Sec.Party: U.S. SMALL BUSINESS ADMINISTRATION, BIRMINGHAM, AL

Debtor: FREEDOM LOGISTICS LLC

Filing No.: 2008310001207

Filed With: SECRETARY OF STATE/CORPORATION DIVISION, CONCORD, NH

Date Filed: 08/31/20

Latest Info Received: 09/11/20

Collateral: All Negotiable instruments including proceeds and products - All Inventory including proceeds and products - All Account(s) including proceeds and products - All Timber including proceeds and products - and OTHERS

Type: Original

Sec.Party: CAMDEN NATIONAL BANK, CAMDEN, ME

Debtor: FREEDOM LOGISTICS, LLCand OTHERS

Filing No.: 1812200000610

Filed With: SECRETARY OF STATE/CORPORATION DIVISION, CONCORD, NH

Date Filed: 12/20/18

Latest Info Received: 12/28/18

The public record items contained herein may have been paid, terminated, vacated or released prior to today's date.

Government Activity

Summary

Borrower (Dir/Guar): YES

Administrative Debt: NO

Contractor: NO

Grantee: NO

Party excluded from federal program(s): NO

Possible Candidate:

Labor Surplus Area: N/A

Small Business: YES (2022)

8(A) Firm: N/A

The public record items contained herein may have been paid, terminated, vacated, or released prior to today's date

The public record items contained herein may have been paid, terminated, vacated or released prior to today's date.

Special Events

12/30/2020

Freedom Logistics LLC was reported by the SBA as a recipient of a Covid-19 EIDL loan for \$133,400 on 07/06/2020 under the Economic Injury Disaster Loan Program.

12/15/2020

FREEDOM LOGISTICS, LLC was reported by the SBA as a recipient of a loan for \$378,300 from Camden National Bank on 04/05/2020 under the Paycheck Protection Program as authorized under the CARES Act of 2020.

07/20/2020

On July 6, 2020, the SBA announced that this business was approved for a loan between \$350K - \$1M from Camden National Bank through the SBA's Paycheck Protection Program, as part of the CARES Act, in response to the COVID-19 pandemic. The amount of the actual loan may vary from the approved amount.

03/03/2016

The Chief Executive Officer is now August Fromuth, Mbr.

Corporate Linkage

Parent

Company Name	DUNS #	City, State
FREEDOM LOGISTICS, LLC	78-828-7022	AUBURN, NEW HAMPSHIRE

Exhibit D-2

August G. Fromuth
Managing Director
August.Fromuth@felpower.com
5 Dartmouth Drive, Suite 301
Auburn, NH 03032
(603) 625-2244

Freedom Energy Logistics is led by its Managing Director, Gus Fromuth, a founding member of the NE-POOL End User Sector and former Sector Chairman. A 32-year veteran in energy, Gus pioneered the concept of direct end user access to the bulk power (ISO-NE) market, designing and refining the ground rules for direct market participation by end users, while remaining continuously active with the New England Power Pool. This concept has become one of our most highly sought-after products, Direct-to-Grid. He continues to work tirelessly to ensure that consumers and businesses alike have access to low cost and innovative energy options; most recently pioneering the Direct-to-Green product with UNH.

August B. Fromuth
Chief Operating Officer
Bart.Fromuth@felpower.com
5 Dartmouth Drive, Suite 301
Auburn, NH 03032
(603) 625-2244

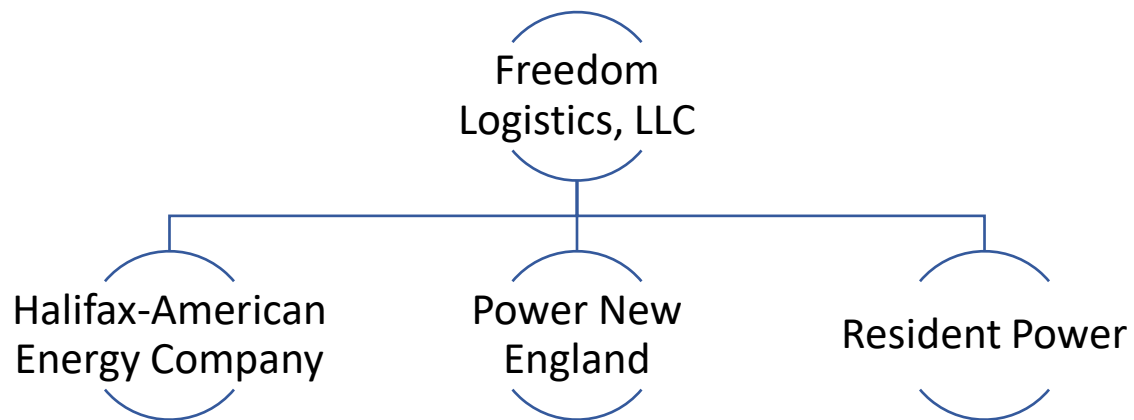
Bart joined Freedom Energy Logistics in 2009. Since joining the company Bart has been the driving force behind the innovation of new products, and offerings to include the advancement of the Direct-to-Grid Model, which allows large energy consumers to buy electricity wholesale directly from ISO-NE. As Chief Operating Officer at Freedom Energy Logistics, Bart maintains direct responsibility for supplier relationships and uses his legal expertise to work through the complexities of interpreting and negotiating contracts on behalf of the company's customers. Bart has been instrumental in Freedom's exponential growth of the last decade to include the prestigious recognition by Inc. 5000, naming Freedom to the list of America's fastest growing private companies in 2017 and 2018.

Daniel Cwalinski
Director of Contracts and Pricing
Dan.Cwalinski@felpower.com
5 Dartmouth Drive, Suite 301
Auburn, NH 03032
(603) 625-2244

Joining Freedom in 2020, Dan leads the Sales Support team and is responsible for ensuring that all pricing requests are prepared to meet all the various requirements of each Supplier, are submitted timely given the time sensitive nature of energy pricing, that documented responses are received upon requests, and status follow-up with Suppliers. Further, Dan continues to support the addition of new suppliers to Freedom's team and ensure that all current suppliers are compliant with all commission rules. Prior to joining Freedom, Dan was previously employed with Patriot Energy as the Pricing Manager and a Commodities Specialist Manager for nine years.

The NH PUC staff instituted a proceeding against PNE in February 2013 in connection with PNE's financial assurance default at the ISO-NE on February 17, 2013. Testimony and discovery provided by PNE as a result of that proceeding revealed PNE's default to be caused by short term cash flow challenges brought about by sustained price spikes in real time energy costs. PNE restored its status with the ISO in March 2013 and subsequently reached a settlement with the PUC in March 2013. In the settlement PNE's status as an operating competitive energy provider in NH was fully restored and no fines, sanctions or penalties were imposed on PNE.

Corporate Structure



Freedom Energy Logistics, LLC (FEL) is the lead operating entity of several businesses in the retail energy sales space. In addition to the host, FEL consists of retail electric and natural gas brokerage units, project consulting, management of wholesale energy procurement for industrial and commercial End Users; and the affiliates: Halifax-American Energy Company (HAEC), Power New England (PNE), and Resident Power (RP).

Exhibit D-1

Founded in 2006 by August “Gus” Fromuth, Freedom Energy Logistics (“FEL”) started as a small boutique firm offering large commercial and industrial retail users the opportunity to join the New England Power Pool as direct market participants. In 2010, FEL entered the retail procurement side of the business, after a large national grocery chain left the wholesale power pool but wanted to continue to utilize our consulting services as their procurement consultant.

Today, FEL’s retail consulting division accounts for over 80% of our client base and we serve over 2,000 clients from as far West as Ohio and as far South as Maryland. Freedom is affiliated with Halifax-American Energy Company, LLC, PNE Energy Supply, LLC, and Resident Power Natural Gas & Electric Solutions, LLC. All sales representatives are directly employed with FEL and third party or outside marketing, including telemarketing, are not utilized at this time.

Product offerings include fixed rate, market based, and consulting services for both Electricity and Natural Gas.

Exhibit C-3
Freedom Logistics, LLC
Ohio Forecasted Profit & Loss
January, 2023 to December, 2024

Ordinary Income/Expense	2023	2024
Income		
Sales - Ohio	81,834	94,124
Total Income	\$81,834	\$94,124
Gross Profit	81,834	94,124
Expense		
Commissions	24,058	27,748
Filing Fees	200	200
Marketing	0	0
Miscellaneous Expense	363	399
Mmbrshp Dues,Subscrip,Registrat	182	200
Total Expense	24,803	28,547
Net Ordinary Income	\$57,031	\$65,577

Assumptions:

10% increase in expenses and revenue for 2023 and 2024

Prepared by Dayna Wilkins,
5 Dartmouth Drive, Suite 301
Auburn, NH 03032
603-625-2244
dayna.wilkins@felpower.com

FREEDOM LOGISTICS, LLC
HALIFAX-AMERICAN ENERGY COMPANY, LLC
PNE ENERGY SUPPLY, LLC
RESIDENT POWER NATURAL GAS & ELECTRIC SOLUTIONS, LLC

AUBURN, NEW HAMPSHIRE

DECEMBER 31, 2021 AND 2020

GELINAS & PRATTE

KENNETH P. GELINAS,
C.P.A., M.B.A., C.V.A.
Ken@GelinasCPA.com

CERTIFIED PUBLIC ACCOUNTANTS
www.Gelinas-CPA.com

MONIQUE PRATTE, C.P.A.
Monique@GelinasCPA.com

INDEPENDENT ACCOUNTANTS' REVIEW REPORT

To the Members
Freedom Logistics, LLC
Halifax-American Energy Company, LLC
PNE Energy Supply, LLC
Resident Power Natural Gas & Electric Solutions, LLC
Auburn, New Hampshire

We have reviewed the accompanying combined balance sheet of **Freedom Logistics, LLC, Halifax-American Energy Company, LLC, PNE Energy Supply, LLC and Resident Power Natural Gas & Electric Solutions, LLC**, which comprise the combined balance sheets as of December 31, 2021 and 2020, and the related combined statements of income and changes in members' equity, and cash flows for the years then ended, and the related notes to the combined financial statements. A review includes primarily applying analytical procedures to management's financial data and making inquiries of company management. A review is substantially less in scope than an audit, the objective of which is the expression of an opinion regarding the combined financial statements as a whole. Accordingly, we do not express such an opinion.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these combined financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of combined financial statements that are free from material misstatement whether due to fraud or error.

Accountants' Responsibility

Our responsibility is to conduct the review engagements in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the American Institute of Certified Public Accountants. Those standards require us to perform procedures to obtain limited assurance as a basis for reporting whether we are aware of any material modifications that should be made to the combined financial statements for them to be in accordance with accounting principles generally accepted in the United States of America. We believe that the results of our procedures provide a reasonable basis for our conclusion.

Accountants' Conclusion

Based on our reviews, we are not aware of any material modifications that should be made to the accompanying combined financial statements in order for them to be in accordance with accounting principles generally accepted in the United State of America.

To the Members
Freedom Logistics, LLC
Halifax-American Energy Company, LLC
PNE Energy Supply, LLC
Resident Power Natural Gas & Electric Solutions, LLC
Auburn, New Hampshire

Page 2

Supplementary Information

The supplementary combining information included in the accompanying Exhibits I and II as of and for the years ended December 31, 2021 and 2020 is presented for purposes of additional analysis and is not a required part of the basic combined financial statements. Such information is the responsibility of management and was derived from, and relates directly to the underlying accounting and other records used to prepare the combined financial statements. The supplementary information has been subjected to the review procedures applied in our reviews of the basic combined financial statements. We are not aware of any material modifications that should be made to the supplementary information. We have not audited the supplementary information and do not express an opinion on such information.

Gelinas & Pratte, CPA
Manchester, NH
May 11, 2022

FREEDOM LOGISTICS, LLC
 HALIFAX-AMERICAN ENERGY COMPANY, LLC
 PNE ENERGY SUPPLY, LLC
 RESIDENT POWER NATURAL GAS & ELECTRIC SOLUTIONS, LLC
 Combined Balance Sheets
 December 31, 2021 and 2020
 See Independent Accountants' Review Report

ASSETS

	<u>2021</u>	<u>2020</u>
CURRENT ASSETS		
Cash and cash equivalents	\$ 58,524	\$ 34,682
Cash and cash equivalents-escrow fund	579	103,123
Accounts Receivable	469,874	420,582
Prepaid expenses	8,696	0
Refundable state taxes	0	5,752
Financial Investments	<u>517,171</u>	<u>767,730</u>
Total current assets	<u>1,054,844</u>	<u>1,331,869</u>
PROPERTY AND EQUIPMENT		
Leasehold improvements	3,843	3,843
Furniture and equipment	53,081	78,942
Vehicles	<u>131,864</u>	<u>131,864</u>
	188,788	214,649
Less: accumulated depreciation	<u>160,113</u>	<u>170,135</u>
Property and equipment, net	<u>28,675</u>	<u>44,514</u>
OTHER ASSETS		
Security deposit	<u>11,119</u>	<u>6,200</u>
Total	<u>\$ 1,094,638</u>	<u>\$ 1,382,583</u>

The accompanying notes are an integral part of these financial statements.

FREEDOM LOGISTICS, LLC
 HALIFAX-AMERICAN ENERGY COMPANY, LLC
 PNE ENERGY SUPPLY, LLC
 RESIDENT POWER NATURAL GAS & ELECTRIC SOLUTIONS, LLC
 Combined Balance Sheets
 December 31, 2021 and 2020
 See Independent Accountants' Review Report

LIABILITIES AND MEMBERS' EQUITY

	<u>2021</u>	<u>2020</u>
CURRENT LIABILITIES		
Notes payable, current portion	\$ 443,015	\$ 277,906
Accounts Payable	81,681	152,961
Accrued Expenses	128,124	109,424
State taxes payable	<u>0</u>	<u>340</u>
Total Current Financial Investments	<u>652,820</u>	<u>540,631</u>
LONG-TERM LIABILITIES		
Note payable, net of current position	<u>180,500</u>	<u>335,716</u>
Total long-term liabilities	<u>180,500</u>	<u>335,716</u>
MEMBERS' EQUITY	<u>261,318</u>	<u>506,236</u>
Total	<u>\$ 1,094,638</u>	<u>\$ 1,382,583</u>

The accompanying notes are an integral part of these financial statements.

FREEDOM LOGISITCS, LLC
 HALIFAX-AMERICAN ENERGY COMPANY, LLC
 PNE ENERGY SUPPLY, LLC
 RESIDENT POWER NATURAL GAS & ELECTRIC SOLUTIONS, LLC
 Combined Statements of Income and Changes in Members' Equity
 For the Years Ended December 31, 2021 and 2020
 See Independent Account's Review Report

	<u>2021</u>	<u>2020</u>
REVENUE		
Energy sales and Commission	\$ 5,419,119	\$ 4,322,102
 COST OF REVENUE	 <u>144,535</u>	 <u>294,145</u>
Gross profit	<u>5,274,584</u>	<u>4,027,957</u>
 EXPENSES		
Salaries and wages	3,754,361	3,212,862
Payroll taxes	235,630	190,560
Employee benefits	181,795	170,605
Computer expense	175,316	149,951
Advertising and promotion	126,476	88,483
Rent	96,187	86,783
Contracted services	119,588	58,863
Membership dues and subscriptions	64,074	55,257
Legal Fees	50,952	39,432
Meals and entertainment	51,929	38,526
Accounting Fees	42,037	33,149
Insurance	36,609	32,109
Automobile and travel	38,501	26,479
Contributions	47,844	26,103
Depreciation	15,838	19,822
Office supplies	30,004	18,943
Utilities and telephone	20,857	17,439
Interest	2,938	10,106
Miscellaneous expense	7,784	8,347
Licenses, registrations, and permits	9,697	4,141
Bank fees	2,954	2,846
Postage	1,479	1,107
Repairs & Maintenance	19,983	0
Education and training	1,163	0
Total expenses	<u>5,133,996</u>	<u>4,291,913</u>
 Operating income	 <u>140,588</u>	 <u>(263,956)</u>

(continued)

The accompanying notes are an integral part of these financial statements

FREEDOM LOGISTICS, LLC
 HALIFAX-AMERICAN ENERGY COMPANY, LLC
 PNE ENERGY SUPPLY, LLC
 RESIDENT POWER NATURAL GAS & ELECTRIC SOLUTIONS, LLC
 Combined Statements of Income and Changes in Members' Equity
 For the Years Ended December 31, 2021 and 2020
 See Independent Account's Review Report

	<u>2021</u>	<u>2020</u>
OTHER INCOME		
PPP/Grant Income	2,057	395,275
Interest income	84	2,186
Unrealized gain (loss) on investments	<u>(31,528)</u>	<u>(80,733)</u>
Total other income	<u>(29,387)</u>	<u>316,728</u>
Net income before provision for state income taxes	111,201	52,772
STATE INCOME TAXES EXPENSE	<u>16,639</u>	<u>340</u>
NET INCOME	94,562	52,432
MEMBERS' EQUITY - beginning of year	506,236	975,002
DISTRIBUTIONS	<u>(339,480)</u>	<u>(521,198)</u>
MEMBERS' EQUITY - end of year	<u>\$ 261,318</u>	<u>\$ 506,236</u>

The accompanying notes are an integral part of these financial statements

FREEDOM LOGISTICS, LLC
 HALIFAX-AMERICAN ENERGY COMPANY, LLC
 PNE ENERGY SUPPLY, LLC
 RESIDENT POWER NATURAL GAS ELECTRIC SOLUTIONS, LLC
 Combined Statements of Cash Flows
 December 31, 2021 and 2020
 See Independent Account's Review Report

	<u>2021</u>	<u>2020</u>
CASH FLOWS FROM OPERATING ACTIVITIES:		
Net Income	\$ 94,562	\$ 52,432
Adjustments to reconcile net income (loss) to net cash provided (used) by operating activities:		
Depreciation and Amortization	15,838	19,822
Escrow funds	102,544	0
Decrease (increase) in:		
Accounts Receivable	49,292	(59,696)
Financial Investments	423,019	(80,733)
Refundable state taxes	5,752	2,308
Prepaid Expenses	(181,156)	787
Deposit - collateral	(4,919)	(103)
Increase (decrease) in:		
Accounts Payable	(71,280)	85,829
Accrued expenses	18,700	39,732
State taxes payable	(340)	296
Deferred Taxes	0	0
Total adjustments	<u>357,450</u>	<u>8,242</u>
Net cash provided by operating activities	<u>452,012</u>	<u>60,674</u>
CASH FLOWS FROM INVESTING ACTIVITIES:		
Purchases of Equipment/Investments	<u>(98,583)</u>	<u>(170,440)</u>
Net cash used for investing activities	<u>(98,583)</u>	<u>(170,440)</u>
CASH FLOWS FROM FINANCING ACTIVITIES:		
Net proceeds (repayments) on lines of credit	72,094	277,906
Principal increase (decrease) on note payable	(62,201)	281,952
Distributions to member	<u>(339,480)</u>	<u>(521,198)</u>
Net cash used for financing activities	<u>(329,587)</u>	<u>38,660</u>

See Independent Account's Review Report

The accompanying notes are an integral part of these financial statements

FREEDOM LOGISTICS, LLC
 HALIFAX-AMERICAN ENERGY COMPANY, LLC
 PNE ENERGY SUPPLY, LLC
 RESIDENT POWER NATURAL GAS ELECTRIC SOLUTIONS, LLC
 Combined Statements of Cash Flows
 December 31, 2021 and 2020

	<u>2021</u>	<u>2020</u>
NET INCREASE IN CASH AND CASH EQUIVALENTS	23,842	(71,106)
CASH AND CASH EQUIVALANTS-beginning of year	<u>34,682</u>	<u>105,788</u>
CASH AND CASH EQUIVALANTS-end of year	\$ <u><u>58,524</u></u>	\$ <u><u>34,682</u></u>

SUPPLEMENTAL CASH FLOW INFORMATION:

Interest paid	\$ <u><u>2,938</u></u>	\$ <u><u>0</u></u>
State income taxes paid	\$ <u><u>16,639</u></u>	\$ <u><u>340</u></u>

The accompanying notes are an integral part of these financial statements

Exhibit I
FREEDOM LOGISITCS, LLC
HALIFAX-AMERICAN ENERGY COMPANY, LLC
PNE ENERGY SUPPLY, LLC
RESIDENT POWER NATURAL GAS & ELECTRIC SOLUTIONS, LLC
Supplementary Combining Balance Sheet
December 31, 2021
See Independent Accountants' Review Report

ASSETS

	Freedom Logistics, LLC	Halifax-American Energy Company, LLC	PNE Energy Supply, LLC	Resident Power Natural Gas & Electric Solutions, LLC	Eliminations	Combined
CURRENT ASSETS						
Cash and cash equivalents	\$ 52,480	1,102	506	4,436		\$ 58,524
Cash and cash equivalents-escrow fund			579			579
Accounts Receivable	459,089			10,785		469,874
Prepaid expenses		5,252	3,444			8,696
Due from affiliates	1,947,964				(1,947,964)	0
Investments	509,502		7,669			517,171
Total Current Assets	2,969,035	6,354	12,198	15,221	(1,947,964)	1,054,844
PROPERTY AND EQUIPMENT						
Leashold improvements	3,843					3,843
Furniture and equipment	53,081					53,081
Vehicles	131,864					131,864
Total property and equipment	188,788	0	0	0	0	188,788
Less: accumulated depreciation	160,113	0	0	0	0	160,113
Property and equipment, net	28,675	0	0	0	0	28,675
OTHER ASSETS						
Security deposit	11,119	0	0	0	0	11,119
Total	\$ 3,008,829	\$ 6,354	\$ 12,198	\$ 15,221	\$ (1,947,964)	\$ 1,094,638

Exhibit I
FREEDOM LOGISITCS, LLC
HALIFAX-AMERICAN ENERGY COMPANY, LLC
PNE ENERGY SUPPLY, LLC
RESIDENT POWER NATURAL GAS & ELECTRIC SOLUTIONS, LLC
Supplementary Combining Balance Sheet
December 31, 2021
See Independent Accountants' Review Report

LIABILITIES AND MEMBERS' EQUITY (DEFICIT)

	Freedom Logistics, LLC	Halifax-American Energy Company, LLC	PNE Energy Supply, LLC	Resident Power Natural Gas & Electric Solutions, LLC	Eliminations	Combined
CURRENT LIABILITIES						
Note payable, current portion	443,015					443,015
Accounts payable	81,659	6		16		81,681
Due to affiliates		647,000	838,581	462,383	(1,947,964)	0
State taxes payable						0
Accrued Expenses	128,124					128,124
Total Current Liabilities	652,798	647,006	838,581	462,399	(1,947,964)	652,820
LONG-TERM LIABILITIES						
Total long-term liabilities	180,500		0	0	0	180,500
MEMBERS' EQUITY (DEFICIT)	2,175,531	(640,652)	(826,383)	(447,178)	0	261,318
Total	\$ 3,008,829	\$ 6,354	\$ 12,198	\$ 15,221	\$ (1,947,964)	\$ 1,094,638

Exhibit I
FREEDOM LOGISITCS, LLC
HALIFAX-AMERICAN ENERGY COMPANY, LLC
PNE ENERGY SUPPLY, LLC
RESIDENT POWER NATURAL GAS & ELECTRIC SOLUTIONS, LLC
Supplementary Combining Balance Sheet
December 31, 2020
See Independent Accountants' Review Report

ASSETS

	Freedom Logistics, LLC	Halifax-American Energy Company, LLC	PNE Energy Supply, LLC	Resident Power Natural Gas & Electric Solutions, LLC	Eliminations	Combined
CURRENT ASSETS						
Cash and cash equivalents	\$ 30,697	\$ 1,435	\$ 1,188	\$ 1,362	\$ 0	\$ 34,682
Cash and cash equivalents-escrow fund	0	0	103,123	0	0	103,123
Accounts Receivable	409,948	0	0	10,634	0	420,582
Refundable state taxes	500	5,252	0	0	0	5,752
Due from affiliates	2,061,762	0	0	0	(2,061,762)	0
Investments	603,287	0	164,443	0	0	767,730
Total Current Assets	3,106,194	6,687	268,754	11,996	(2,061,762)	1,331,869
PROPERTY AND EQUIPMENT						
Leasehold improvements	3,843	0	0	0	0	3,843
Furniture and equipment	53,082	0	17,980	7,880	0	78,942
Vehicles	131,864	0	0	0	0	131,864
Total property and equipment	188,789	0	17,980	7,880	0	214,649
Less: accumulated depreciation	144,275	0	17,980	7,880	0	170,135
Property and equipment, net	44,514	0	0	0	0	44,514
OTHER ASSETS						
Security deposit	6,200	0	0	0	0	6,200
Total	\$ 3,156,908	\$ 6,687	\$ 268,754	\$ 11,996	\$ (2,061,762)	\$ 1,382,583

Exhibit I
FREEDOM LOGISTICS, LLC
HALIFAX-AMERICAN ENERGY COMPANY, LLC
PNE ENERGY SUPPLY, LLC
RESIDENT POWER NATURAL GAS & ELECTRIC SOLUTIONS, LLC
Supplementary Combining Balance Sheet
December 31, 2020
See Independent Accountants' Review Report

LIABILITIES AND MEMBERS' EQUITY (DEFICIT)

	Freedom Logistics, LLC	Halifax-American Energy Company, LLC	PNE Energy Supply, LLC	Resident Power Natural Gas & Electric Solutions, LLC	Eliminations	Combined
CURRENT LIABILITIES						
Note payable, current portion	\$ 277,906	0	0	0	0	\$ 277,906
Accounts payable	151,652	5	1,104	200	0	152,961
Due to affiliates	0	645,000	1,066,491	350,271	(2,061,762)	0
State taxes payable	340	0	0	0	0	340
Accrued Payroll	108,400	0	1,024	0	0	109,424
Total Current Liabilities	<u>538,298</u>	<u>645,005</u>	<u>1,068,619</u>	<u>350,471</u>	<u>(2,061,762)</u>	<u>540,631</u>
LONG-TERM LIABILITIES						
Total long-term liabilities	<u>335,716</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>335,716</u>
MEMBERS' EQUITY (DEFICIT)	<u>2,282,894</u>	<u>(638,318)</u>	<u>(799,865)</u>	<u>(338,475)</u>	<u>0</u>	<u>506,236</u>
Total	<u>\$ 3,156,908</u>	<u>\$ 6,687</u>	<u>\$ 268,754</u>	<u>\$ 11,996</u>	<u>\$ (2,061,762)</u>	<u>\$ 1,382,583</u>

Exhibit II
FREEDOM LOGISITCS, LLC
HALIFAX-AMERICAN ENERGY COMPANY, LLC
PNE ENERGY SUPPLY, LLC
RESIDENT POWER NATURAL GAS & ELECTRIC SOLUTIONS, LLC
Supplementary Combining Statement of Income (Loss) and Changes in Members' Equity (Deficit)
December 31, 2021
See Independent Accountants' Review Report

	Freedom Logistics, LLC	Halifax- American Energy Company, LLC	PNE Energy Supply, LLC	Resident Power Natural Gas & Electric Solution, LLC	Combined
REVENUE					
Energy sales and commission	\$ 5,250,718	0	21,163	147,238	\$ 5,419,119
COST OF REVENUE	130,084		14,451		144,535
Gross profit	5,120,634	0	6,712	147,238	5,274,584
EXPENSES					
Salaries and wages	3,753,420		941		3,754,361
Payroll taxes	235,528		102		235,630
Employee benefits	181,795				181,795
Computer expense	172,299	144	2,620	253	175,316
Advertising and promotion	124,436			2,040	126,476
Rent	95,587		600		96,187
Contracted services	119,385		203		119,588
Membership dues and subscriptions	63,276		699	99	64,074
Legal Fees	43,545	342	6,723	342	50,952
Meals and entertainment	51,929				51,929
Accounting Fees	37,327	1,570	1,570	1,570	42,037
Insurance	35,607		1,002		36,609
Automobile and travel	38,477		24		38,501
Contributions	47,844				47,844
Depreciation	15,838				15,838
Office supplies	29,446		558		30,004
Utilities and telephone	18,246		2,611		20,857
Interest	2,938				2,938
Miscellaneous expense	5,784			2,000	7,784
Licenses, registrations, and permits	9,052	100	395	150	9,697
Bank fees	2,411	178	209	156	2,954
Postage	1,439		32	8	1,479
Repairs & Maintenance	19,983				19,983
Education and training	1,163				1,163
Total expenses	5,106,755	2,334	18,289	6,618	5,133,996
Operating income (loss)	13,879	(2,334)	(11,577)	140,620	140,588

Exhibit II
FREEDOM LOGISTICS, LLC
HALIFAX-AMERICAN ENERGY COMPANY, LLC
PNE ENERGY SUPPLY, LLC
RESIDENT POWER NATURAL GAS & ELECTRIC SOLUTIONS, LLC

(Continued)

Supplementary Combining Statement of Income (Loss) and Changes in Members' Equity (Deficit)

December 31, 2021

See Independent Accountants' Review Report

	Freedom Logistics, LLC	Halifax- American Energy Company, LLC	PNE Energy Supply, LLC	Resident Power Natural Gas & Electric Solution, LLC	Combined
OTHER INCOME (EXPENSE)					
Forgiveness of debt	0	0	0	0	0
Management fees	0	0	0	0	0
PPP/Grant Income	2,057				2,057
Interest & Dividend Income	18		66		84
Unrealized gain(loss) on investments	(31,523)		(5)		(31,528)
Total other income	(29,448)	0	61	0	(29,387)
Net income (loss) before provision for state income tax	(15,569)	(2,334)	(11,516)	5,845	(23,574)
STATE INCOME TAXES	10,794	0	0	5,845	16,639
NET INCOME (LOSS)	(26,363)	(2,334)	(11,516)	134,775	94,562
MEMBERS' EQUITY (DEFICIT) beginning of year	2,282,894	(638,318)	(799,865)	(338,475)	506,236
CONTRIBUTIONS (DISTRIBUTIONS)	(81,000)	0	(15,002)	(243,478)	(339,480)
MEMBERS' EQUITY (DEFICIT) - end of year	<u>\$ 2,175,531</u>	<u>\$ (640,652)</u>	<u>\$ (826,383)</u>	<u>\$ (447,178)</u>	<u>\$ 261,318</u>

Exhibit II
FREEDOM LOGISTICS, LLC
HALIFAX-AMERICAN ENERGY COMPANY, LLC
PNE ENERGY SUPPLY, LLC
RESIDENT POWER NATURAL GAS & ELECTRIC SOLUTIONS, LLC

Supplementary Combining Statement of Income (Loss) and Changes in Members' Equity (Deficit)

December 31, 2020

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	Freedom Logistics, LLC	Halifax- American Energy Company, LLC	PNE Energy Supply, LLC	Resident Power Natural Gas & Electric Solution, LLC	Combined
REVENUE					
Energy sales and commission	\$ 4,159,897	\$ 0	\$ 0	\$ 162,205	4,322,102
COST OF REVENUE	<u>245,676</u>	<u>0</u>	<u>48,469</u>	<u>0</u>	<u>294,145</u>
Gross profit	\$ <u>3,914,221</u>	\$ <u>0</u>	\$ <u>(48,469)</u>	\$ <u>162,205</u>	<u>4,027,957</u>
EXPENSES					
Salaries and wages	3,205,570	0	7,292	0	3,212,862
Payroll taxes	189,777	0	783	0	190,560
Employee Benefits	170,605	0	0	0	170,605
Computer expense	144,400	280	3,516	1,755	149,951
Advertising and promotion	86,564	0	0	1,919	88,483
Rent	84,383	0	2,400	0	86,783
Contracted services	57,616	0	947	300	58,863
Membership dues and subscriptions	50,614	0	4,544	99	55,257
Legal fees	36,062	1,302	1,636	432	39,432
Meals and entertainment	38,443	0	83	0	38,526
Accounting Fees	29,054	1,365	1,365	1,365	33,149
Insurance	32,095	0	14	0	32,109
Automotive and travel	25,911	0	568	0	26,479
Contributions	15,703	0	0	10,400	26,103
Depreciation	19,822	0	0	0	19,822
Office supplies	17,881	0	1,055	7	18,943
Utilities and telephone	14,545	0	2,894	0	17,439
Interest	10,106	0	0	0	10,106
Miscellaneous expense	6,347	0	0	2,000	8,347
Licenses, registrations, and permits	3,219	100	572	250	4,141
Bank fees	2,474	127	133	112	2,846
Postage	1,106	0	1	0	1,107
Bad Debt Expense	0	0	0	0	0
Education and training	0	0	0	0	0
Total expenses	<u>4,242,297</u>	<u>3,174</u>	<u>27,803</u>	<u>18,639</u>	<u>4,291,913</u>
Operating income (loss)	<u>(328,076)</u>	<u>(3,174)</u>	<u>(76,272)</u>	<u>143,566</u>	<u>(263,956)</u>

(continued)

Exhibit II
FREEDOM LOGISITCS, LLC
HALIFAX-AMERICAN ENERGY COMPANY, LLC
PNE ENERGY SUPPLY, LLC
RESIDENT POWER NATURAL GAS & ELECTRIC SOLUTIONS, LLC

Supplementary Combining Statement of Income (Loss) and Changes in Members' Equity (Deficit)

December 31, 2020

See Independent Accountants' Review Report

	Freedom Logistics, LLC	Halifax- American Energy Company, LLC	PNE Energy Supply, LLC	Resident Power Natural Gas & Electric Solution, LLC	Combined
OTHER INCOME					
Forgiveness of debt	0	0	0	0	0
Management fees	0	0	0	0	0
PPP/Grant Income	391,398	2,000	877	1,000	395,275
Interest & Dividend Income	1,081	0	1,105	0	2,186
Unrealized gain (loss) on investments	(80,965)	0	232	0	(80,733)
Total other income	311,514	2,000	2,214	1,000	316,728
Net income (loss) before provision for state income taxes	(16,562) #	(1,174)	(74,058)	144,566	52,772
STATE INCOME TAXES	340	0	0	0	340
NET INCOME (LOSS)	(16,902)	(1,174)	(74,058)	144,566	52,432
MEMBERS' EQUITY (DEFICIT) beginning of year	2,299,796	(605,727)	(725,807)	6,740	975,002
PRIOR PERIOD ADJUSTMENTS	0	0	0	0	0
(DISTRIBUTIONS)CONTRIBUTIONS	0	(31,417)	0	(489,781)	(521,198)
MEMBERS' EQUITY (DEFICIT) end of year	\$ 2,282,894	\$ (638,318)	\$ (799,865)	\$ (338,475)	\$ 506,236

FREEDOM LOGISTICS, LLC
HALIFAX-AMERICAN ENERGY COMPANY, LLC
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Note 1 - Operations

The accompanying combined financial statements include the accounts of Freedom Logistics, LLC (Freedom), Halifax-American Energy Company, LLC (Halifax), PNE Energy Supply, LLC (PNE) and Resident Power Natural Gas & Electric Solutions, LLC (Resident), collectively referred to as the Company. The Company sells electricity and related energy products and provides consulting and brokerage services on energy procurement throughout New England.

Under LLC statutes, the members' liability for the Companies' debt is limited to their investment in the LLC, except to the extent that the member has guaranteed the debt of the LLC.

All significant intercompany balances and transactions have been eliminated in the combination.

Note 2 - Summary of Significant Accounting Policies

(A) Financial Statement Estimates

The preparation of the combined financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

(B) Cash and Cash Equivalents

The Company considers certificates of deposit and other highly liquid debt instruments with a maturity of three months or less from the date of purchase to be cash equivalents. Cash equivalents, which include escrow funds, totaling approximately \$59,103 at December 31, 2021 and \$137,805 at December 31, 2020, are not federally insured deposit accounts.

(C) Accounts Receivable

The accounts receivable is reported at their estimated net collectible amounts. Management periodically reviews the outstanding accounts receivable, and provides an allowance for doubtful accounts based on the aging of specific accounts and bad debt write-offs experienced in the past. Delinquency status is determined by management based on the established credit terms with its customers. Accounts receivable are charged against the allowance account when such receivables are deemed uncollectible. The Company generally does not require collateral upon the extension of credit to its customers.

FREEDOM LOGISTICS, LLC
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Note 2 - (D) Escrow Funds and Deposit-Collateral

Escrow funds and deposit-collateral represent the amount of cash required to be segregated by energy procurement providers as collateral for energy purchases.

(E) Property and Equipment

Property and equipment are stated at cost. Depreciation is provided in the accounts based on straight-line and accelerated methods at rates which are designed to amortize the cost of assets over the estimated useful lives. Repairs and maintenance are charged against income when incurred. When property and equipment are retired or sold, the cost and related accumulated depreciation are removed from the accounts and any resulting gain or loss is included in income.

(F) Income Taxes

The Company's income tax returns are filed on the cash basis. Freedom Logistics, LLC, with consent of its member, has elected to be taxed under the provisions of Subchapter S of the Internal Revenue Code, which provides that, in lieu of corporate Federal income taxes, the member separately reports its share of Freedom's items of income, deductions, losses and credits. As a result, Federal income taxes have not been provided for in these financial statements.

Halifax, Resident and PNE are limited liability companies taxed as partnerships. The taxable income or loss of each company is reported on the Federal income tax return of its members.

Freedom, Halifax, PNE and Resident are subject to New Hampshire Business Profits tax and New Hampshire Business Enterprise tax.

The Company follows the asset and liability approach in accounting for state income taxes using currently enacted tax rates to recognize deferred state tax assets and liabilities for the expected future tax consequences attributable to differences between the book and tax basis of the Company's assets and liabilities and for loss and tax credit carry forwards. The Company also records valuation allowances to reduce the net realizable value of its deferred tax assets when it has determined it is more likely than not that these assets will not be realized.

The Company recognizes the tax benefit of an uncertain tax position only if management determines that it is more likely than not that the tax position would be sustained upon examination by taxing authorities based on the technical merit of the position. Management has determined that through December 31, 2021, the Company has not taken any tax positions which do not meet the criteria for recognition.

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Note 2 - (G) Advertising and Promotion Costs

Advertising and promotion costs are charged to operations when incurred. These costs totaled \$126,476 and \$88,483 for the years ended December 31, 2021 and 2020, respectively.

(H) Revenue Recognition

Revenue is recognized when the services are rendered. Any receipts received in advance are deferred until the time the services are rendered.

(I) Deferred Revenue

Consulting and brokerage fees received prior to the year to which they apply are recognized as deferred revenue until the year in which they are earned.

(J) Variable Interest Entity

Accounting guidance adopted by the Company provides a framework for identifying variable interest entities and determining when those entities should be consolidated. In general, a variable interest entity is an entity whose primary equity investors either do not have the characteristics of a controlling financial interest, or do not have sufficient equity at risk for the entity to finance its activities without additional subordinated financial support. This accounting guidance requires that variable interest entities be consolidated by their primary beneficiary, which is the entity that has both the power to direct the most significant activities of the entity and either the right to receive its benefits, or the obligation to absorb its losses.

Freedom holds a variable interest in Halifax, PNE and Resident. Halifax, PNE and Resident have intercompany borrowings with Freedom. However, management has determined that Freedom is not the primary beneficiary of Halifax, PNE and Resident and is therefore not required to consolidate Halifax's, PNE's and Resident's financial statements into its own because it does not have the power to direct the significant activities of Halifax, PNE and Resident. Due to the similarity of operations of the four entities, and the fact that they are under common control, management has elected to present the financial results of these entities, on a combined basis.

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Note 3- Lines of Credit

Freedom has a line of credit with Camden National Bank providing for borrowings of up to \$2,000,000. Advances bear interest at a rate of 4.34%. Outstanding borrowings are secured by all business assets of the Company and the personal guarantee of the majority member of Freedom. At December 31, 2021, outstanding borrowings were \$350,000 with interest charged at 4.34%. At December 31, 2020, outstanding borrowings were \$277,906 with interest charged at 4.75%. The line of credit agreement requires the subordination of any member indebtedness.

Note 4- Note Payable

Note payable consisted of the following at December 31:

	<u>2021</u>	<u>2020</u>
Camden Line of Credit	350,000	277,906
Main Street Relief Fund Loan- final balloon payment January, 2022	90,215	152,416
Federal EIDL interest rate of 3.75%, Monthly payments are \$650 for 30 years	133,300	133,330
Note payable August Fromuth III 89% Shareholder. No set terms	<u>50,000</u>	<u>50,000</u>
Total	<u>\$ 623,515</u>	<u>\$ 613,622</u>
Less current portion	(<u>443,015</u>)	(<u>277,906</u>)
Long-term portion	<u>\$ 180,500</u>	<u>\$ 335,716</u>

FREEDOM LOGISTICS, LLC
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The scheduled maturities of the Company's note payable, by year and in the aggregate, are as follows at December 31, 2021:

<u>Year ending December</u>	<u>Amount</u>
2022	443,015
2023	2,905
2024	3,014
2025	3,127
2026 and Beyond	171,454

Note 5- State Taxes

The financial statements are prepared using the accrual method of accounting while, for income tax purposes, the cash method of accounting is used. In addition, for income tax purposes, property and equipment are depreciated using the rates and methods provided by tax law, which generally result in faster depreciation expense than provided for financial reporting purposes. These differences between financial statement and tax reporting methods cause temporary differences in the basis of the Company's assets and liabilities for financial statement and income tax reporting purposes. The state income tax effects of these temporary differences, along with net operating and capital loss and tax credit carryforwards, are reported as deferred tax assets or liabilities in the accompanying financial statements and are classified as current and not-current based on the classification of items giving rise to the deferral.

Halifax has New Hampshire net operating loss carryforwards of approximately \$10,412 of which \$4,500 will begin to expire in 2026. These carryforwards are subject to review and possible adjustment by the taxing authorities. A valuation allowance has been recognized to eliminate the potential benefit of the tax credit and net operating loss carryforwards due to the uncertainty of their utilization.

The Company's total deferred tax asset and liability accounts and deferred tax asset valuation allowances as of December 31, 2021 and 2020 are zero and zero respectively.

The state income tax provision for 2021 and 2020 consists of the following:

	<u>2021</u>	<u>2020</u>
Current tax expense	\$ <u>16,639</u>	<u>\$340</u>
Total	\$ <u>16,639</u>	<u>\$340</u>

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The difference between the provision for state income tax as shown in the accompanying financial statements and the provision that would have resulted by applying the statutory rate to net income before taxes is due primarily to permanent differences in the bases of the Company's assets and liabilities for financial statement and tax return purposes, valuation allowances for deferred tax assets and changes in the valuation allowance. In 2021 it was determined that no state income tax deferral is appropriate.

Note 6- Operating Lease

Effective October 1, 2016, the Company entered into a four-year lease agreement for its facility and exercised an option for one four-year renewal. Under the terms of the office space lease, the Company is responsible for real estate taxes, utilities and other maintenance costs associated with the facility. Rent expense under these leases for 2021 and 2020 was approximately \$92,369 and \$86,783, respectively.

Note 7- Retirement Plan

The Company sponsors a Simple IRA Retirement Plan for employees who meet the eligibility requirements, as defined. Employees may contribute up to certain limits. The Company makes matching contributions, which totaled \$90,402 and \$85,992 for 2021 and 2020, respectively.

Note 8- Contingencies

The Company is subject to various legal proceedings and claims that arise in the ordinary course of its business. The amounts of any judgements resulting from such claims cannot be determined; however, in the opinion of management, all claims will be resolved without material effect to the Company's combined financial statements.

Note 9- Subsequent Events

Management has evaluated subsequent events through May 11, 2022 the date when the financial statements were available to be issued.

Competitive Retail Natural Gas Service Affidavit

County of Rockingham :

State of NH :

Megan McLaughlin, Affiant, being duly sworn/affirmed, hereby states that:

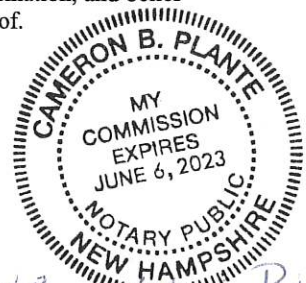
1. The information provided within the certification or certification renewal application and supporting information is complete, true, and accurate to the best knowledge of affiant, and that it will amend its application while it is pending if any substantial changes occur regarding the information provided.
2. The applicant will timely file an annual report of its intrastate gross receipts and sales of hundred cubic feet of natural gas pursuant to Sections 4905.10(A), 4911.18(A), and 4929.23(B), Ohio Revised Code.
3. The applicant will timely pay any assessment made pursuant to Sections 4905.10 and 4911.18(A), Ohio Revised Code.
4. Applicant will comply with all applicable rules and orders adopted by the Public Utilities Commission of Ohio pursuant to Title 49, Ohio Revised Code.
5. Applicant will cooperate fully with the Public Utilities Commission of Ohio and its staff on any utility matter including the investigation of any consumer complaint regarding any service offered or provided by the applicant.
6. Applicant will comply with Section 4929.21, Ohio Revised Code, regarding consent to the jurisdiction of the Ohio courts and the service of process.
7. Applicant will comply with all state and/or federal rules and regulations concerning consumer protection, the environment, and advertising/promotions.
8. Applicant will inform the Public Utilities Commission of Ohio of any material change to the information supplied in the application within 30 days of such material change, including any change in contact person for regulatory purposes or contact person for Staff use in investigating consumer complaints.
9. The facts set forth above are true and accurate to the best of his/her knowledge, information, and belief and that he/she expects said applicant to be able to prove the same at any hearing hereof.
10. Affiant further sayeth naught.

[Signature] Operations Manager
Signature of Affiant & Title

Sworn and subscribed before me this 7th day of December, 2022
Month Year

[Signature]
Signature of official administering oath

Cameron Plante, Notary Public
Print Name and Title



My commission expires on June 6, 2023

**This foregoing document was electronically filed with the Public Utilities
Commission of Ohio Docketing Information System on**

12/8/2022 1:35:44 PM

in

Case No(s). 19-0167-GA-AGG

Summary: In the Matter of the Application of Freedom Logistics LLC