

Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty Utilities
Rate Case Expense
Docket No. DG 14-180

<u>Purpose</u>	<u>Provider</u>	<u>Amount</u>
Revenue Requirement	HSG Group	\$ 145,000
Marginal Cost Study	Concentric	71,162
Rate Design	Concentric	31,341
Decoupling	Concentric	52,380
Functional Cost of Service Study	Concentric	12,844
Return on Equity	Sussex	45,199
Legal	Nixon Peabody	20,405
Legal Notice	Union Leader Corp.	601
Court Reporter	Patnaude	968
Copying	Copy Express	1,891
Staff Consultant	J. Randall Woolridge	14,880
OCA Consultant	Ben Johnson	<u>15,111</u>
Total		<u>\$ 411,782</u>

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HSG Group, Inc. - Revenue Requirement

<u>Date of Invoice</u>	<u>Invoice No.</u>	<u>Amount</u>
6/2/2014	HSG1406-01	\$ 5,000.00
6/2/2014	HSG1406-02	15,000.00
7/1/2014	HSG1407-01	20,000.00
8/4/2014	HSG1408-01	25,000.00
12/5/2014	HSG1411-01	25,000.00
5/27/2015	HSG1505-01	35,000.00
6/29/2015	HSG1506-04	20,000.00
Revenue Req Total		\$ 145,000.00

Concentric Energy Advisors - Rate Design/Decoupling/MC Study/FCOS

<u>Date of Invoice</u>	<u>Invoice No.</u>	<u>Amount</u>
<u>Rate Design</u>		
7/25/2014	7749	\$ 6,147.48
8/20/2014	7770	23,806.31
9/22/2014	7875	501.57
11/26/2014	7955	393.75
1/28/2015	8176	492.19
Rate Design Total		31341.30
<u>Marginal Cost</u>		
7/25/2014	7749	\$ 59,290.00
8/20/2014	7770	-
9/22/2014	7875	1,903.13
12/16/2014	8045	3,408.13
1/28/2015	8176	6,560.63
Marginal Cost Total		71161.89
<u>Decoupling</u>		
7/25/2014	7749	\$ 20,944.25
8/20/2014	7770	23,920.32
9/22/2014	7875	1,968.75
10/22/2014	7951	590.63
12/16/2014	8045	4,165.31
1/28/2015	8176	3,441.52
6/12/2015		(2,650.35)
Decoupling Total		52380.43

FCOS

7/25/2014	7749	\$	8,657.81	
8/20/2014	7770		3,651.56	
9/22/2014	7875		-	
1/28/2015	8176		534.38	
FCOS Total				<u>12843.75</u>
Concentric Total			\$	167,727.37

Sussex Economic Advisors - ROE Testimony

<u>Date of Invoice</u>	<u>Invoice No.</u>		<u>Amount</u>	
4/24/2014	14.0450	\$	1,530.44	
7/7/2014	14.1520		2,100.00	
7/9/2014	14.0513		2,312.50	
7/31/2014	14.0534		12,325.00	
8/6/2014	14.0552		5,600.00	
8/26/2014	14.0585		14,100.00	
1/30/2015	14.0724		2,606.25	
2/25/2015	15.0761		3,212.50	
4/27/2015	15.0857		<u>1,412.50</u>	
ROE Testimony Total			\$	45,199.19

Legal Notices

<u>Date of Invoice</u>	<u>Invoice No.</u>		<u>Amount</u>	
9/30/2014	93014	\$	600.53	
Legal Notice Total			\$	600.53

Steven Patnaude - Court Reporter

<u>Date of Invoice</u>	<u>Invoice No.</u>		<u>Amount</u>	
10/21/2014	2014-056	\$	192.50	
11/24/2014	2014-069		280.50	
6/2/2015	2015-020		<u>495.25</u>	
Court Reporter Total			\$	968.25

Copy Express LLC - Copying

<u>Date of Invoice</u>	<u>Invoice No.</u>	<u>Amount</u>
8/7/2014	18842	\$ 1,891.28

Copying Total \$ 1,891.28

Nixon Peabody, LLP

<u>Date of Invoice</u>	<u>Invoice No.</u>	<u>Amount</u>
10/31/2014	9609334	\$ 7,810.00
12/9/2014	9619275	\$ 4,977.50
3/23/2015	9646420	\$ 7,617.50

Nixon Peabody Total \$ 20,405.00

Total EnergyNorth Rate Case Expense \$ 381,791.62

NHPUC

<u>Date of Invoice</u>	<u>Invoice No.</u>	<u>Amount</u>	
3/27/2015	11658R	\$ 8,411.06	OCA - Ben Johnson Associates
4/30/2015	11671	\$ 5,245.90	OCA - Ben Johnson Associates
6/2/2015	11676	\$ 14,880.00	Staff - J. Randall Woolridge
6/11/2015	11679	\$ 1,453.60	OCA - Ben Johnson Associates

NHPUC Total \$ 29,990.56

Grand Total Rate Case Expense \$ 411,782.18

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Calculation of Recoupment Amount

	(A)	(B)
1. Settlement Permanent Rate Increase	\$10,500,000	
2. Temporary Rate Increase	<u>\$7,394,075</u>	
3. Annual Recoupment		\$3,105,925
4. divided by: TY Weather Normal Deliveries (th)*		<u>155,315,222</u>
5. Recoupment per Therm		\$0.0200
6. times: Actual/Estimated Nov-Jun Deliveries (th)**		<u>149,517,410</u>
7. Recoupment		<u><u>\$2,990,348</u></u>

* Test Year Delivery data from initial filing Schedule Rates-2, p.6

** Time Difference is number of months that Temporary Rates were in effect.

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Actual/Estimated Deliveries (th) for Recoupment Calculation

	Month	Deliveries	*
1.	Nov-14	10,573,387	A
2.	Dec-14	17,654,115	A
3.	Jan-15	24,633,382	A
4.	Feb-15	27,927,580	A
5.	Mar-15	30,558,372	A
6.	Apr-15	20,217,979	A
7.	May-15	9,941,533	A
8.	Jun-15	8,011,062	A
9.	TOTAL	149,517,410	

* Actual data (A), Estimated data (E)