

Attachment	Service Provider	Date	Invoice No.	Amount	
1	Concentric Energy Advisors	8/7/2019	12427	4,300.00	
		9/12/2019	12557	29,473.50	
		10/7/2019	12601	14,608.25	
				<u>48,381.75</u>	
2	FTI Consulting	11/30/2019	7531287	238,536.96	
		2/25/2020	7539419	2,600.00	
		8/7/2020	7555022	77,572.50	
		9/17/2020	7558716	67,256.00	
				<u>385,965.46</u>	
3	Keegan Werlin	4/10/2020	61091	3,325.00	
		7/13/2020	61202	728.00	
		10/16/2020	61627	280.00	
		11/18/2020	61763	2,443.00	
		11/23/2020	61836	40,752.00	
		11/23/2020	61879	12,305.00	
		11/27/2020	62084	9,084.00	
		12/7/2020	62234	3,332.00	
		3/22/2021	62444	4,312.00	
		3/22/2021	62445	4,387.50	
		4/14/2021	62575	7,067.00	
		6/1/2021	62771	4,186.00	
		6/2/2021	62826	5,310.00	
		6/2/2021	62838	6,020.00	
		6/2/2021	62851	10,932.00	
				<u>114,463.50</u>	
4	Scott Madden	4/27/2021	18874	1,590.00	
		5/24/2021	19014	20,565.00	
		6/24/2021	19216	4,905.00	
		7/22/2021	19345	7,155.00	
				<u>34,215.00</u>	
5	Management Applications Consulting	11/1/2019	20191110	630.00	
		12/6/2019	20191217	11,261.25	
		1/3/2020	20200110	1,181.25	
		2/7/2020	20200215	787.50	
		5/1/2020	20200510	315.00	
		6/3/2020	20200609	341.25	
		7/2/2020	20200711	9,082.50	
		8/5/2020	20200809	7,520.63	
		2/4/2021	20210209	945.00	
		3/3/2021	20210308	1,023.75	
		4/1/2021	20210409	157.50	
				<u>33,245.63</u>	
6	Steven Patnaude - Court Reporter	10/16/2020	2020-034	721.00	
		7/2/2021	2021-027	2,332.00	
				<u>3,053.00</u>	
7	Customer Notice	10/31/2020	IN245849	3,625.00	LIBCAN - FISERV
		11/24/2020	IN247158	5,508.52	LIBCAN - FISERV
		2/25/2021	IN249461	37,107.48	LIBCAN
				<u>46,241.00</u>	

8	Legal Notice	8/31/2020	31951	<u>466.50</u>	
9	Printing Cost - Copies for Staff	9/30/2020		<u>159.60</u>	M. Sheehan Reimbursement
10	Staff Consultant - Blue Ridge Consulting	11/20/2020	12370	7,247.50	
		12/30/2020	12388	7,506.25	
		1/26/2021	12401	4,875.00	
		2/17/2021	12403	11,623.75	
		3/11/2021	12412	9,420.00	
		4/20/2021	12420	15,848.75	
		5/5/2021	12422	3,793.75	
		6/9/2021	12427	2,087.50	
		8/19/2021	12437	731.25	
		8/19/2021	12438	<u>1,518.75</u>	
				<u>64,652.50</u>	
11	OCA Consultant - Exeter Associates	9/29/2020	12346	1,854.30	
		12/30/2020	12387	801.30	
		3/11/2021	12413	1,950.70	
		3/11/2021	12414	2,844.90	
		3/22/2021	12415	1,756.90	
		4/20/2021	12419	<u>3,715.60</u>	
				<u>12,923.70</u>	
	Total Invoices Received As of August 31, 2021			<u><u>743,767.64</u></u>	

Liberty Utilities (EnergyNorth Natural Gas) Corp.
Docket No. DG 20-105 Rate Case Expense
As of August 30, 2021

Attachment #	Service Provider	Expense to Date	Estimated Additional Expenses	Total Estimated Expense	Description of Service
1	Concentric Energy Advisors	\$ 48,381.75	\$ -	\$ 48,381.75	Review of Decoupling Mechanism
	FTI Consulting	385,965.46		\$ 385,965.46	Revenue Requirement, Rate Design, Marginal Cost of Service, Functional Cost of Service, Decoupling Effects on EE, Cost of Capital
2	Keegan Werlin	114,463.50	70,536.50	\$ 185,000.00	Legal Services
3	ScottMadden	34,215.00	-	\$ 34,215.00	Testimony Support
4	Management Applications Consulting	33,245.63		\$ 33,245.63	Review Status of Depreciation Reserve
5	Court Reporter	3,053.00	3,100.00	\$ 6,153.00	
6	Customer Notice	46,241.00	-	\$ 46,241.00	
7	Legal Notices	466.50		\$ 466.50	
8	Printing Expenses	159.60	-	\$ 159.60	Printing Expenses
	Subtotal	666,191.44	73,636.50	739,827.94	
	<u>Staff Consultants</u>				
10	Blue Ridge Consulting	64,652.50	-	64,652.50	Revenue Requirement
	J. Randall Woolridge	-	33,800.00	33,800.00	Cost of Capital
	<u>OCA Consultants</u>				
11	Exeter Associates	12,923.70	-	12,923.70	Cost of Service/Rate Design
	Subtotal PUC/OCA	77,576.20	33,800.00	111,376.20	
	Grand Total	\$ 743,767.64	\$ 107,436.50	\$ 851,204.14	Total Estimated Amount

Note: Amounts in "Estimated" column represent costs for which invoices have not been received

Ok to Pay. 10/16/19

Invoice

Peter Dawes



October 7, 2019
Engagement No: 03709.00
Invoice No: 0012601

Peter Dawes
Liberty Utilities
15 Buttrick Road
Attn: Accounts Payable
Londonderry, NH 03053

Engagement 03709.00 EnergyNorth Natural Gas Decoupling Audit
Professional Services from August 1, 2019 to August 31, 2019

Phase 01 Professional Services
Professional Personnel

	Hours	Rate	Amount	
Assistant VP			12,674.25	
Senior Project Manager			1,806.00	
Project Assistant			128.00	
Totals			14,608.25	
Total Labor				14,608.25
		Total this Phase		\$14,608.25
		Total this Invoice		\$14,608.25

Outstanding Invoices

Number	Date	Balance
0012427	8/7/2019	4,300.00
0012557	9/12/2019	29,473.50
Total		33,773.50

Billings to Date

	Current	Prior	Total
Labor	14,608.25	33,773.50	48,381.75
Totals	14,608.25	33,773.50	48,381.75

For billing inquiries or to request electronic payment instructions,
please call us at (508) 263-6200

Taxpayer ID: 01-0568063

Engagement 03709.00 EnergyNorth Natural Gas Decoupling Audit Invoice 0012601

Billing Backup

Concentric Energy Advisors, Inc.

Invoice 0012601 Dated 10/7/2019

Monday, October 7, 2019

2:53:55 PM

Engagement 03709.00 EnergyNorth Natural Gas Decoupling Audit

Phase 01 Professional Services

Professional Personnel

		Hours	Rate	Amount	
Assistant VP					
Therrien, Gregg	8/1/2019	■	■	2,322.00	
Draft memorandum of project findings.					
Therrien, Gregg	8/2/2019	■	■	2,322.00	
Analyze reclass results, incorporate into memo.					
Therrien, Gregg	8/5/2019	■	■	3,096.00	
Continue to draft final memorandum.					
Therrien, Gregg	8/6/2019	■	■	2,709.00	
Continue to draft final memorandum.					
Therrien, Gregg	8/7/2019	■	■	1,548.00	
Draft and review findings into memorandum.					
Therrien, Gregg	8/8/2019	■	■	677.25	
Finalize Memorandum, Excel files, transmit to client.					
Senior Project Manager					
Wall, Christopher	8/1/2019	■	■	516.00	
Reviewed data files. Email to G. Therrien. Meeting with G. Therrien.					
Wall, Christopher	8/2/2019	■	■	860.00	
Developed updated RPC targets to reflect customer reclassification.					
Wall, Christopher	8/6/2019	■	■	172.00	
Meetings with G. Therrien.					
Wall, Christopher	8/7/2019	■	■	258.00	
Updated the UPC comparison file.					
Project Assistant					
Sasseville, Laureen	8/7/2019	■	■	128.00	
Format document.					
Totals		■		14,608.25	
Total Labor					14,608.25
			Total this Phase		\$14,608.25
			Total this Engagement		\$14,608.25
			Total this Report		\$14,608.25

System: 4/1/2020 9:33:16 PM
 User Date: 4/1/2020

Liberty Utilities New Hampshir
 GENERAL POSTING JOURNAL
 General Ledger

Page: 1
 User ID: JBROUILLET

* Voided Journal Entry
 # Intercompany Journal Entry

Batch ID: 8830-RC DEF
 Batch Comment: Reclass Concentric Invoices from GSE Rate Case to EN Decoup

**Kristen
 Condon**

Digitally signed by
 Kristen Condon
 Date: 2020.04.01
 21:37:47 -04'00'

Approved: No Batch Total Actual: US\$96,763.50 Batch Total Control: US\$0.00
 Approved by: Trx Total Actual: 1 Trx Total Control: 0
 Approval Date:

Journal Entry	Transaction Type	Transaction Date	Reversing Date	Source Document	Transaction Reference	Audit Trail Code	Reversing Trail Code	Audit Trail Code
1,352,625	Standard	3/31/2020		GJ	Concentric Invoices-GSE to EN	GLTRX00092651		
Account	Description		Debit		Credit			
8840-2-0000-10-1930-1745	Rate Case Recovery		US\$4,300.00					
8830-2-0000-10-1930-1823	Other Regulatory Asset - Deferred Rate Case				US\$4,300.00			
8840-2-0000-10-1930-1745	Rate Case Recovery		US\$29,473.50					
8830-2-0000-10-1930-1823	Other Regulatory Asset - Deferred Rate Case				US\$29,473.50			
8840-2-0000-10-1930-1745	Rate Case Recovery		US\$14,608.25					
8830-2-0000-10-1930-1823	Other Regulatory Asset - Deferred Rate Case				US\$14,608.25			
Total Distributions:	6		Totals:		US\$48,381.75		US\$48,381.75	
Total Journal Entries:	1							

Date: 4/1/2020 Liberty Utilities New Hampshir Page: 1
Time: 9:33:31 PM IMPORTED INTERCOMPANY TRANSACTIONS User: JBROUILLET

Create Source IC Control Posting, Journal 1352742

System: 4/1/2020 9:33:38 PM
 User Date: 4/1/2020

Liberty Utilities New Hampshir
 GENERAL POSTING JOURNAL
 General Ledger

Page: 1
 User ID: JBROUILLET

* Voided Journal Entry
 # Intercompany Journal Entry

Batch ID: IC_BATCH_01
 Batch Comment: InterCompany Posting created by JBROUILLET

Approved: No Batch Total Actual: US\$193,527.00 Batch Total Control: US\$0.00
 Approved by: Trx Total Actual: 1 Trx Total Control: 0
 Approval Date:

Journal Entry	Transaction Type	Transaction Date	Reversing Date	Source Document	Transaction Reference	Audit Trail Code	Reversing Audit Trail Code
1,352,742	Standard	3/31/2020		GJ	IS: A8810, Journal: 1352625	GLTRX00092652	
	Account	Description				Debit	Credit
	8830-2-0000-20-2810-2606	Due to Liberty Energy New Hampshire				US\$4,300.00	
	8810-2-0000-20-2810-2605	Due from/to Granite State					US\$4,300.00
	8830-2-0000-20-2810-2606	Due to Liberty Energy New Hampshire				US\$29,473.50	
	8810-2-0000-20-2810-2605	Due from/to Granite State					US\$29,473.50
	8830-2-0000-20-2810-2606	Due to Liberty Energy New Hampshire				US\$14,608.25	
	8810-2-0000-20-2810-2605	Due from/to Granite State					US\$14,608.25
	8840-2-0000-20-2810-2606	Due to Liberty Energy New Hampshire					US\$4,300.00
	8810-2-0000-20-2810-2607	Due from/to Energy North				US\$4,300.00	
	8840-2-0000-20-2810-2606	Due to Liberty Energy New Hampshire					US\$29,473.50
	8810-2-0000-20-2810-2607	Due from/to Energy North				US\$29,473.50	
	8840-2-0000-20-2810-2606	Due to Liberty Energy New Hampshire					US\$14,608.25
	8810-2-0000-20-2810-2607	Due from/to Energy North				US\$14,608.25	
Total Distributions:		12	Totals:			US\$96,763.50	US\$96,763.50
Total Journal Entries:		1					

System: 4/1/2020 4:34:47 PM
User Date: 4/1/2020

Liberty Utilities New Hampshir
GENERAL TRANSACTION EDIT LIST
General Ledger

Page: 1
User ID: PMORIARTY

Intercompany Journal Entry

APPROVED
By kcondon at 8:44 pm, Apr 01, 2020

Batch ID: 8830-RC DEF
Batch Comment: Reclass Concentric Invoices from GSE Rate Case to EN Decoup

Approved: No Batch Total Actual: US\$96,763.50 Batch Total Control: US\$0.00
Approved By: Trx Total Actual: 1 Trx Total Control: 0
Approval Date:

Journal Entry	Transaction Type	Transaction Date	Reversing Date	Source Document	Transaction Reference
1,352,625	Standard	3/31/2020		GJ	Concentric Invoices-GSE to EN

Account	Description	Debit	Credit
8840-2-0000-10-1930-1745	Rate Case Recovery	US\$4,300.00	
8830-2-0000-10-1930-1823	Other Regulatory Asset - Deferred Rate Case		US\$4,300.00
8840-2-0000-10-1930-1745	Rate Case Recovery	US\$29,473.50	
8830-2-0000-10-1930-1823	Other Regulatory Asset - Deferred Rate Case		US\$29,473.50
8840-2-0000-10-1930-1745	Rate Case Recovery	US\$14,608.25	
8830-2-0000-10-1930-1823	Other Regulatory Asset - Deferred Rate Case		US\$14,608.25
Total Distributions:	6	Totals: US\$48,381.75	US\$48,381.75

Total Journal Entries: 1

4/1/2020 4:33:28 PM

Liberty Utilities New Hampshir
Job Transaction Edit List

Page: 1

Batch: 8830-RC DEF

J.E. Total Actual: 1 J.E. Total Control: 0

Batch Total Actual: US\$96,763.50 Batch Total Control: US\$0.00

Approved: Approved By: Approval Date: 0/0/0000

Journal Entry	Transaction Type	Transaction Date	Reversing Date	Source Document	Transaction Reference
,352,625	Standard	3/31/2020	0/0/0000	GJ	Concentric Invoices-GSE to EN

Job Number Cost Code Description	Account Number Description	Debit	Credit
8840-9830-DECOUPL 92300-0000-0005-0000 ADM-OUTSIDE SERV-OUT	8840-2-0000-10-1930-1745 Rate Case Recovery	US\$4,300.00	US\$0.00
8830-9830-DECOUPL 18230-0000-0004-0000 Deferred Rate Case - Voucher	8830-2-0000-10-1930-1823 Other Regulatory Asset - Deferred Rate Case	US\$0.00	US\$4,300.00
8840-9830-DECOUPL 92300-0000-0005-0000 ADM-OUTSIDE SERV-OUT	8840-2-0000-10-1930-1745 Rate Case Recovery	US\$29,473.50	US\$0.00
8830-9830-DECOUPL 18230-0000-0004-0000 Deferred Rate Case - Voucher	8830-2-0000-10-1930-1823 Other Regulatory Asset - Deferred Rate Case	US\$0.00	US\$29,473.50
8840-9830-DECOUPL 92300-0000-0005-0000 ADM-OUTSIDE SERV-OUT	8840-2-0000-10-1930-1745 Rate Case Recovery	US\$14,608.25	US\$0.00
8830-9830-DECOUPL 18230-0000-0004-0000 Deferred Rate Case - Voucher	8830-2-0000-10-1930-1823 Other Regulatory Asset - Deferred Rate Case	US\$0.00	US\$14,608.25
Total Distributions:	6		
Total Journal Entries:	1	US\$48,381.75	US\$48,381.75

Invoice



August 7, 2019
Engagement No: 03709.00
Invoice No: 0012427

Peter Dawes
Liberty Utilities
15 Buttrick Road
Attn: Accounts Payable
Londonderry, NH 03053

Digitally signed
by Peter Dawes
Date: 2020.02.18
14:24:18 -05'00'
8830-9830-decoupl

Engagement 03709.00 EnergyNorth Natural Gas Decoupling Audit
Professional Services from June 1, 2019 to June 30, 2019

Phase 01 Professional Services
Professional Personnel

	Hours	Rate	Amount	
Assistant VP			1,548.00	
Senior Project Manager			2,752.00	
Totals			4,300.00	
Total Labor				4,300.00
		Total this Phase		\$4,300.00
		Total this Invoice		\$4,300.00

Billings to Date

	Current	Prior	Total
Labor	4,300.00	0.00	4,300.00
Totals	4,300.00	0.00	4,300.00

For billing inquiries or to request electronic payment instructions,
please call us at (508) 263-6200

Taxpayer ID: 01-0568063

Engagement 03709.00 EnergyNorth Natural Gas Decoupling Audit Invoice 0012427

Billing Backup

Concentric Energy Advisors, Inc.

Invoice 0012427 Dated 8/7/2019

Tuesday, February 18, 2020

2:13:01 PM

Engagement 03709.00 EnergyNorth Natural Gas Decoupling Audit

Phase 01 Professional Services

Professional Personnel

		Hours	Rate	Amount
Assistant VP				
Therrien, Gregg	6/17/2019			774.00
Kickoff meeting, data requests.				
Therrien, Gregg	6/24/2019			387.00
Review data provided by J. Bonner; call to discuss.				
Therrien, Gregg	6/25/2019			387.00
Work datasets with C. Wall.				
Senior Project Manager				
Wall, Christopher	6/24/2019			430.00
Meeting with J. Bonner and G. Therrien to discuss the decoupling analysis.				
Wall, Christopher	6/25/2019			430.00
Meeting with G. Therrien.				
Wall, Christopher	6/28/2019			1,892.00
Recreated the revenue per customer monthly targets for the decoupling audit.				
Totals				4,300.00
Total Labor				4,300.00
			Total this Phase	\$4,300.00
			Total this Engagement	\$4,300.00
			Total this Report	\$4,300.00



Invoice



September 12, 2019
Engagement No: 03709.00
Invoice No: 0012557

Peter Dawes
Liberty Utilities
15 Buttrick Road
Attn: Accounts Payable
Londonderry, NH 03053

8830-9830-decoupl

Engagement 03709.00 EnergyNorth Natural Gas Decoupling Audit
Professional Services from July 1, 2019 to July 31, 2019

Phase 01 Professional Services

Professional Personnel

	Hours	Rate	Amount
Assistant VP			7,546.50
Senior Project Manager			17,286.00
Analyst			4,641.00
Totals			29,473.50
Total Labor			29,473.50
		Total this Phase	\$29,473.50
		Total this Invoice	\$29,473.50

Outstanding Invoices

Number	Date	Balance
0012427	8/7/2019	4,300.00
Total		4,300.00

Billings to Date

	Current	Prior	Total
Labor	29,473.50	4,300.00	33,773.50
Totals	29,473.50	4,300.00	33,773.50

For billing inquiries or to request electronic payment instructions,
please call us at (508) 263-6200

Taxpayer ID: 01-0568063

Engagement 03709.00 EnergyNorth Natural Gas Decoupling Audit Invoice 0012557

Billing Backup

Saturday, February 15, 2020

Concentric Energy Advisors, Inc.

Invoice 0012557 Dated 9/12/2019


12:08:56 PM

Engagement 03709.00 EnergyNorth Natural Gas Decoupling Audit

Phase 01 Professional Services

Professional Personnel

		Hours	Rate	Amount
Assistant VP				
Therrien, Gregg	7/1/2019	■	■	580.50
	Review C. Wall decoupling target verification analysis, and plan for unbilled review.			
Therrien, Gregg	7/2/2019	■	■	677.25
	Review State energy policies, begin whitepaper.			
Therrien, Gregg	7/10/2019	■	■	2,031.75
	Develop audit work plan. Meet with C. Wall and P. Hoegler, assign work, review C. Wall progress RE: Unbilled.			
Therrien, Gregg	7/11/2019	■	■	774.00
	Prepare PowerPoint presentation of initial findings.			
Therrien, Gregg	7/12/2019	■	■	2,709.00
	Customer and Use Per Customer analysis, complete PowerPoint presentation. Review presentation with Liberty Management.			
Therrien, Gregg	7/19/2019	■	■	774.00
	Solicit UPC data from New England LDCs. Review Commission websites for compliance filings that contain usage and customer data.			
Senior Project Manager				
Wall, Christopher	7/1/2019	■	■	516.00
	Meeting with G. Therrien.			
Wall, Christopher	7/9/2019	■	■	1,892.00
	Developed the unbilled adjustment for the decoupling audit.			
Wall, Christopher	7/10/2019	■	■	2,408.00
	Audited the billing determinants from the billing system. Developed a comparison of bill counts. Meeting with G. Therrien and P. Hoegler. Developed a list of data requests.			
Wall, Christopher	7/11/2019	■	■	172.00
	Meeting with P. Hoegler.			
Wall, Christopher	7/12/2019	■	■	1,290.00
	Meeting with G. Therrien and P. Hoegler to develop the preliminary results presentation. Meeting with EnergyNorth to discuss the preliminary results.			
Wall, Christopher	7/16/2019	■	■	516.00
	Research for Weather Normalized UPC for New England natural gas utilities.			
Wall, Christopher	7/17/2019	■	■	258.00
	Research for Weather Normalized UPC for New England natural gas utilities.			
Wall, Christopher	7/18/2019	■	■	860.00
	Meeting with G. Therrien and P. Hoegler. Research for Weather Normalized UPC for New England natural gas utilities.			
Wall, Christopher	7/19/2019	■	■	2,666.00
	Research for Weather Normalized UPC for New England natural gas utilities. Audited the decoupling worksheets. Developed a weather normalization analysis.			
Wall, Christopher	7/21/2019	■	■	344.00
	Developed a weather normalization analysis.			
Wall, Christopher	7/22/2019	■	■	1,032.00
	Meeting with P. Hoegler. Developed a weather normalization analysis. Reviewed and updated the variance analysis.			
Wall, Christopher	7/25/2019	■	■	86.00
	Reviewed the variance analysis. Email to G. Therrien.			

Engagement	03709.00	EnergyNorth Natural Gas Decoupling Audit		Invoice	0012557
Wall, Christopher	7/29/2019			2,580.00	
Research for Weather Normalized UPC for New England natural gas utilities. Meeting with J. Bonner. Meeting with P. Hoegler. Developed a comparison of UPC for gas utilities in New England.					
Wall, Christopher	7/30/2019			2,494.00	
Developed a comparison of UPC for gas utilities in New England. Developed a comparison of ENNG's 2016 test year data to the weather normalized calendar data.					
Wall, Christopher	7/31/2019			172.00	
Emails to G. Therrien.					
Analyst					
Hoegler, Peter	7/10/2019			773.50	
Developed analysis for audit and met with team.					
Hoegler, Peter	7/11/2019			1,215.50	
Developed analysis for audit and met with team.					
Hoegler, Peter	7/12/2019			884.00	
Developed analysis for audit and met with team.					
Hoegler, Peter	7/15/2019			221.00	
Call with ENNG team.					
Hoegler, Peter	7/18/2019			221.00	
Met with C.Wall and G. Therrien and conducted research for audit.					
Hoegler, Peter	7/29/2019			994.50	
Developed analysis for audit and met with C. Wall.					
Hoegler, Peter	7/30/2019			331.50	
Developed analysis for audit.					
Totals				29,473.50	
Total Labor					29,473.50
Total this Phase					\$29,473.50
Total this Engagement					\$29,473.50
Total this Report					\$29,473.50

Ok to Pay. 10/16/19

Invoice

Peter Dawes



8830-9830-DECOUPL

October 7, 2019
Engagement No: 03709.00
Invoice No: 0012601

Peter Dawes
Liberty Utilities
15 Buttrick Road
Attn: Accounts Payable
Londonderry, NH 03053

Engagement 03709.00 EnergyNorth Natural Gas Decoupling Audit

Professional Services from August 1, 2019 to August 31, 2019

Phase 01 Professional Services

Professional Personnel

	Hours	Rate	Amount	
Assistant VP	1		12,674.25	
Senior Project Manager			1,806.00	
Project Assistant			128.00	
Totals			14,608.25	
Total Labor				14,608.25
Total this Phase				\$14,608.25
Total this Invoice				\$14,608.25

Outstanding Invoices

Number	Date	Balance
0012427	8/7/2019	4,300.00
0012557	9/12/2019	29,473.50
Total		33,773.50

Billings to Date

	Current	Prior	Total
Labor	14,608.25	33,773.50	48,381.75
Totals	14,608.25	33,773.50	48,381.75

For billing inquiries or to request electronic payment instructions,
please call us at (508) 263-6200

Taxpayer ID: 01-0568063

Engagement 03709.00 EnergyNorth Natural Gas Decoupling Audit Invoice 0012601

Billing Backup

Concentric Energy Advisors, Inc.

Invoice 0012601 Dated 10/7/2019


Monday, October 7, 2019

2:53:55 PM

Engagement 03709.00 EnergyNorth Natural Gas Decoupling Audit

Phase 01 Professional Services

Professional Personnel

		Hours	Rate	Amount	
Assistant VP					
Therrien, Gregg	8/1/2019	■	■	2,322.00	
Draft memorandum of project findings.					
Therrien, Gregg	8/2/2019	■	■	2,322.00	
Analyze reclass results, incorporate into memo.					
Therrien, Gregg	8/5/2019	■	■	3,096.00	
Continue to draft final memorandum.					
Therrien, Gregg	8/6/2019	■	■	2,709.00	
Continue to draft final memorandum.					
Therrien, Gregg	8/7/2019	■	■	1,548.00	
Draft and review findings into memorandum.					
Therrien, Gregg	8/8/2019	■	■	677.25	
Finalize Memorandum, Excel files, transmit to client.					
Senior Project Manager					
Wall, Christopher	8/1/2019	■	■	516.00	
Reviewed data files. Email to G. Therrien. Meeting with G. Therrien.					
Wall, Christopher	8/2/2019	■	■	860.00	
Developed updated RPC targets to reflect customer reclassification.					
Wall, Christopher	8/6/2019	■	■	172.00	
Meetings with G. Therrien.					
Wall, Christopher	8/7/2019	■	■	258.00	
Updated the UPC comparison file.					
Project Assistant					
Sasseville, Laureen	8/7/2019	■	■	128.00	
Format document.					
Totals		■		14,608.25	
Total Labor					14,608.25
			Total this Phase		\$14,608.25
			Total this Engagement		\$14,608.25
			Total this Report		\$14,608.25

Pamela Moriarty

From: Steven Mullen
Sent: Tuesday, March 17, 2020 1:38 PM
To: Pamela Moriarty; Sue-Ellen Billeci
Cc: Kristen Condon
Subject: RE: GSE rate case expenses
Attachments: Concentric 12557 PED Approved 021820.pdf; Concentric 0012427 PED Approved 021820.pdf

Pam/Sue-Ellen,  A total of 3 invoices were identified that needed to be reclassified KEC

The two attached invoices relate to EnergyNorth's Decoupling/Rate Case and were incorrectly coded to GSE. They will need to be reclassified accordingly.

Thanks very much.

Steven Mullen | Liberty Utilities (New Hampshire) | Director, Rates and Regulatory Affairs
P: 603-216-3516 | C: 603-327-9446 | E: Steven.Mullen@libertyutilities.com

From: Pamela Moriarty
Sent: Monday, March 16, 2020 5:14 PM
To: Steven Mullen <Steven.Mullen@libertyutilities.com>
Cc: Kristen Condon <Kristen.Condon@libertyutilities.com>
Subject: RE: GSE rate case expenses

Hi Steve,

I completed the account rec for February today so I have the most recent info.

I've attached the account rec and also a separate file that compares the costs you filed on 1/27/2020 with what's in the GL as of 2/29/2020. Additional invoices were charged to the account in Jan and Feb which are not included in your last filing and the correction for Mary Coleman's time has not been processed yet – Amy or Quincy will correct it in March.

Please let me know if you have any other invoices that may have been approved and submitted but not yet showing in the GL.

--Pam--

Pamela Moriarty | Liberty Utilities (East Region) | Senior Accountant
P: 603-216-3661 | C: 603-359-4386 | E: Pamela.Moriarty@libertyutilities.com

From: Steven Mullen
Sent: Monday, March 16, 2020 5:05 PM
To: Pamela Moriarty <Pamela.Moriarty@libertyutilities.com>
Subject: GSE rate case expenses

Hi Pam,

We're trying to tie up details for the GSE rate case settlement so I'd once again like to compare the accounting records for rate case expenses against my records. Could you please send me the latest information?

Thanks very much.

Pamela Moriarty

From: Steven Mullen
Sent: Tuesday, March 24, 2020 5:22 PM
To: Pamela Moriarty; Linda Gilchrist
Cc: Kristen Condon
Subject: GSE rate case expenses
Attachments: Aug 19 Invoice 03709.00 0012601.pdf

Pam/Linda,

Attached is a copy of an invoice from Concentric. It was for the EN decoupling audit but somehow got charged to GSE (similar to two other invoices we looked at recently). I don't have a copy of the approved invoice in my files which is very odd if I had approved it. It may have been one that was provided to me in hard copy that I signed, but even then the coding would have had to be entered. I had been including it in my spreadsheet totals for GSE rate case expenses but I had a note next to it to get the breakdown by task.

I was comparing billing totals with Concentric's invoices and found the discrepancy so I asked them to provide me the attached copy.

Can you please see if you can locate the approved copy of the invoice and provide me with a copy?

Pam – the \$14,608.25 will need to be reclassified out of the GSE rate case deferral and charged to EN.

Please let me know if you have any questions.

Thanks very much.

Steven Mullen | Liberty Utilities (New Hampshire) | Director, Rates and Regulatory Affairs
P: 603-216-3516 | C: 603-327-9446 | E: Steven.Mullen@libertyutilities.com
15 Buttrick Road, Londonderry, NH 03053

Pamela Moriarty

From: Steven Mullen
Sent: Monday, March 30, 2020 4:47 PM
To: Pamela Moriarty
Subject: RE: GSE Rate Case Decoupling Charges

Pam,

The non-highlighted charges agree with my records. I have one additional charge from a recent invoice (#13077) that is not included in your list.

0	<u>Decoupling - 8830-9830-DECOUPL</u>			
1	3/12/2019	11977	\$ 4,281.88	
2	4/5/2019	12027	3,380.88	
3	5/1/2019	12108	4,988.44	
4	5/29/2019	12207	7,881.63	
5	9/12/2019	12544	1,287.75	
6	10/8/2019	12605	187.00	
7	10/29/2019	12710	1,789.25	
8	12/4/2019	12848	5,025.63	
9	2/25/2019	12991	187.00	
0	3/10/2020	13077	2,057.00	
1				
2	Decoupling Total			31,066.46

Steven Mullen | Liberty Utilities (New Hampshire) | Director, Rates and Regulatory Affairs
P: 603-216-3516 | C: 603-327-9446 | E: Steven.Mullen@libertyutilities.com

From: Pamela Moriarty
Sent: Monday, March 30, 2020 4:23 PM
To: Steven Mullen <Steven.Mullen@libertyutilities.com>
Subject: GSE Rate Case Decoupling Charges

Hi Steve,

You have alerted us to three Concentric invoices that were charged to 8830-9830-DECOUPL in error and need to be transferred to EN. I want to make sure that there are not additional charges that were coded incorrectly and need to be transferred.

Shown below are all of the charges to 8830-9830-DECOUPL. I would appreciate it if you would review the charges and confirm that the other charges are correctly coded to GSE and do not need to be transferred. The ones highlighted in yellow are the ones that you have already identified.

Please let me know if you need copies of any of the invoices.

Thank you,
--Pam--

Cost Code String	Journal Entry	WS Job Number	Job TRX	TRX Source	Document	Transaction Amount	Document Date	GL Posting Date
18230-0000-0004-0000	1155781	8830-9830-DECOUPL	160440	PMTRX00011615	11977	4,281.88	3/12/2019	3/21/2019
18230-0000-0004-0000	1165674	8830-9830-DECOUPL	277802	PMTRX00011706	12027	3,380.88	4/5/2019	4/22/2019
18230-0000-0004-0000	1183028	8830-9830-DECOUPL	279429	PMTRX00011818	12108	4,988.44	5/1/2019	5/22/2019
18230-0000-0004-0000	1274178	8830-9830-DECOUPL	291081	PMTRX00012534	12207	7,881.63	5/29/2019	10/31/2019
18230-0000-0004-0000	1335279	8830-9830-DECOUPL	299878	PMTRX00013046	12427	4,300.00	8/7/2019	2/26/2020
18230-0000-0004-0000	1274194	8830-9830-DECOUPL	291111	PMTRX00012534	12544	1,287.75	9/12/2019	10/31/2019
18230-0000-0004-0000	1335280	8830-9830-DECOUPL	299879	PMTRX00013046	12557	29,473.50	9/12/2019	2/26/2020
18230-0000-0004-0000	1267901	8830-9830-DECOUPL	289848	PMTRX00012459	12601	14,608.25	10/7/2019	10/21/2019
18230-0000-0004-0000	1274180	8830-9830-DECOUPL	291084	PMTRX00012534	12605	187.00	10/8/2019	10/31/2019
18230-0000-0004-0000	1274181	8830-9830-DECOUPL	291086	PMTRX00012534	12710	1,789.25	10/29/2019	10/31/2019
18230-0000-0004-0000	1307663	8830-9830-DECOUPL	295812	PMTRX00012832	12848	5,025.63	12/4/2019	12/30/2019
18230-0000-0004-0000	1339339	8830-9830-DECOUPL	300473	PMTRX00013090	12991	187.00	2/3/2020	2/25/2020
						77,391.21		

Pamela Moriarty | Liberty Utilities (East Region) | Senior Accountant
P: 603-216-3661 | C: 603-359-4386 | E: Pamela.Moriarty@libertyutilities.com
15 Buttrick Road, Londonderry, NH 03053

Steven Mullen | Liberty Utilities (New Hampshire) | Director, Rates and Regulatory Affairs
P: 603-216-3516 | C: 603-327-9446 | E: Steven.Mullen@libertyutilities.com
15 Buttrick Road, Londonderry, NH 03053



Economic Consulting

November 30, 2019

Richard Foley
Liberty Utilities (Energy North)
15 Buttrick Rd.
Londonderry, NH 03053

Re: Energy North Rate Case
FTI Job No. 471708.0001

Enclosed is our invoice for professional services rendered in connection with the above referenced matter. This invoice covers professional fees through November 30, 2019.

Please do not hesitate to call me to discuss this invoice or any other matter.

Sincerely yours,

Matthew DeCoursey
Managing Director

Enclosures



Invoice Summary

Richard Foley
Liberty Utilities (Energy North)
15 Buttrick Rd.
Londonderry, NH 03053

November 30, 2019
FTI Invoice No. 7531287
FTI Job No. 471708.0001
Terms NET 30
FEDERAL I.D. NO. 52-1261113

Re: Energy North Rate Case

Current Invoice Period: Charges Posted through November 30, 2019

PROFESSIONAL SERVICES

	Hours at		per hour /	David Reishus	\$936.00
	Hours at		per hour /	John Cochrane	\$5,980.00
	Hours at		per hour /	Matthew DeCoursey	\$76,684.00
	Hours at		per hour /	Kenneth Sosnick	\$31,882.00
	Hours at		per hour /	Maheen Bajwa	\$69,387.50
	Hours at		per hour /	Drew Cayton	\$46,345.00
	Hours at		per hour /	Chelsea Osinchuk	\$1,885.00
	Hours at		per hour /	Colin Hassett	\$1,237.50
	Hours at		per hour /	Ian McGinnis	\$3,190.00
					\$237,527.00

EXPENSES

Airfare/Trainfare	\$488.56
Hotel & Lodging	\$458.93
Meals - Out of office	\$7.57
Mileage	\$37.90
Park/Toll	\$17.00
Total Expenses	\$1,009.96

Total Due This Period	\$238,536.96
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Invoice Remittance

Richard Foley
Liberty Utilities (Energy North)
15 Buttrick Rd.
Londonderry, NH 03053

November 30, 2019
FTI Invoice No. 7531287
FTI Job No. 471708.0001
Terms NET 30
FEDERAL I.D. NO. 52-1261113

Re: Energy North Rate Case

Current Invoice Period: Charges Posted through November 30, 2019

Professional Services.....	\$237,527.00
Expenses.....	\$1,009.96
Total Amount Due this Period.....	\$238,536.96
Previous Balance Due.....	\$0.00
Total Amount Due.....	\$238,536.96

Please Remit Payment To: FTI Consulting, Inc.
P.O. Box 418005
Boston, MA 02241-8005

Wire Payment To: Bank of America, NA
New York, New York 10001
Account # 002001801422
ABA # 026009593

ACH Payments To: Bank of America, NA
San Francisco, CA 94109
Account # 002001801422
ABA # 052001633

8840-9830-RVREQ19 \$238,536.96

**Steven
Mullen**

Digitally signed by Steven Mullen
DN: cn=Steven Mullen, o=Liberty Utilities,
ou=Director, Rates and Regulatory Affairs,
email=steven.mullen@libertyutilities.com,
c=US
Date: 2020.01.17 11:01:42 -05'00'



Invoice Detail

PROFESSIONAL SERVICES

David Reishus Economist

10/03/19	Review material; call with M. Bajwa.		
10/08/19	Review and diagnose regression results.		
		per hour x total hrs of	\$936.00

John Cochrane Sr Managing Dir

09/06/19	Kick-off call with Liberty for Energy North matter.		
09/12/19	Conference call with EN on decoupling.		
09/13/19	Weekly call with Liberty on rate case.		
09/23/19	Review of initial ROE model results.		
09/30/19	Call with Liberty on ROE results.		
09/30/19	Review latest ROE model output.		
10/07/19	Testimony review.		
10/21/19	Review of testimony and exhibits.		
10/22/19	Review of testimony and exhibits.		
		per hour x total hrs of	\$5,980.00

Kenneth Sosnick Managing Director

09/05/19	Review of EnergyNorth Previous Filing and Exhibits.		
09/06/19	Review of EnergyNorth Previous Filing and Exhibits.		
09/09/19	Development of Initial Data/Information Requests for ENNG.		
09/10/19	Revenue Requirement Model Review and Discussion with Drew Cayton.		
09/11/19	Review of Historic ENNG and other NH Gas State Rate Cases.		
09/12/19	Review of Information Provided by ENNG.		
09/12/19	Preparation for Decoupling Call; Decoupling Call with ENNG.		
09/13/19	Preparation for Weekly Check-in Call; Weekly Check in Call.		
09/18/19	Review of Revenue Requirement Materials from ENNG; Development of Testimony Structure; ENNG Revenue Requirement Model Development.		
09/19/19	Review of Revenue Requirement Materials from ENNG; Development of Testimony Structure; ENNG Revenue Requirement Model Development.		
09/20/19	Review of Revenue Requirement Materials from ENNG; Development of Testimony Structure; ENNG Revenue Requirement Model Development.		
09/21/19	Review of Revenue Requirement Materials from ENNG; Development of Testimony Structure; ENNG Revenue Requirement Model Development.		
09/22/19	Review of Revenue Requirement Materials from ENNG; Development of Testimony Structure; ENNG Revenue Requirement Model Development.		
09/23/19	Drafting of Initial Testimony for ENNG.		
09/24/19	Drafting of Initial Testimony for ENNG.		
09/26/19	Development of Revenue Requirement Model and Testimony with D. Cayton.		
09/30/19	Development of Revenue Requirement Model with Inputs from ENNG.		
10/02/19	Review of RR Model and FCOS Model.		



Invoice Detail

10/04/19	FCOS Model Review.	
10/07/19	Drafting of Revenue Requirement and FCOS Testimony.	
10/08/19	Drafting of Revenue Requirement and FCOS Testimony.	
10/18/19	Energy North Weekly Catch-up Call.	
10/28/19	Finalization of Revenue Requirement and Functional Cost of Service Testimony and Models with D. Cayton.	
11/21/19	Testimony and Exhibit Finalization.	
11/22/19	Testimony and Exhibit Finalization.	
11/25/19	Finalized Testimony and Exhibits.	
		per hour x total hrs of
		\$31,882.00

Matthew DeCoursey Managing Director

09/04/19	Review DG17-048, work on data request, internal kick-off and project management meeting.
09/05/19	Review dockets, prepare for meeting, work on data request.
09/06/19	Prepare for and attend kickoff meeting, review COS models provided by ENNG, work on data request.
09/09/19	Finalize and distribute data request, discussions regarding same; review other cases, preliminary review of ROE issues.
09/10/19	Review DG17-048 testimony, review Unifil rate case, research regarding MCOS approaches in NH.
09/11/19	Background research, internal meetings and project management, review NH filing requirements.
09/12/19	Research regarding DG17-048, review decoupling testimony, review ENNG decoupling and weather normalization adjustments, prepare for and attend call with ENNG team, internal project management meetings.
09/13/19	Review Bonner models, review MCOS data, prepare for and attend update call, edits to testimony development timelines and internal discussions regarding same, review incoming DR replies.
09/16/19	Work on MCOS models, review data provided.
09/17/19	Prep for RR/FCOS meeting, work on MCOS analysis, work on updated DR, review customer count analysis.
09/18/19	Prepare for and attend RR and FCOS call, review models, work on MCOS study, finalize and send updated data request, Stata setup issues, project management discussions.
09/19/19	Call with D. Simek and J. Bonner regarding customer count issue, review models; work on MCOS analysis.
09/20/19	Update call, work on MCOS study, review DR responses.
09/22/19	Review rate options spreadsheet.
09/22/19	Work on MCOS analysis, review Granite State DRs regarding MCOS.
09/23/19	Discussion and review of ROE issues, work on MCOS model.
09/24/19	Review new DR response; work on MCOS analysis; review gas ROEs and discussions regarding multi-stage model.
09/25/19	Scheduling issues, work on MCOS analysis, discussions regarding ROE and review testimony in other dockets.
09/26/19	MCOS study, update meeting with RR/FCOS team, discussions regarding ROE, review ROE testimony in other jurisdictions, call w/ Liberty team regarding DR sets, review demand allocation method and discussions regarding same.
09/27/19	Work on MCOS analysis, multiple calls and meetings regarding same; review ROE status and Hevert testimony; update on RR analysis.
09/28/19	Work on analysis and draft testimony, discussions regarding same.



Invoice Detail

09/29/19	Work on MCOS and rate design.		
09/30/19	Attend meeting with Liberty team regarding demand forecast methodology; attend meeting with Liberty team regarding ROE calculations; internal meetings; work on rate design analysis.		
10/01/19	Work on MCOS and rate design; work on draft testimony; calls regarding ROE; update calls with RR and FCOS team; prepare for meeting in Londonderry.		
10/02/19	Prepare for and attend meeting in Londonderry; review ROE results.		
10/03/19	Review and edit draft testimony; updates to analyses.		
10/04/19	Review FCOS issue; work on draft testimony; update MCOS model.		
10/05/19	Work on draft testimony; updates to ROE analysis and discussions regarding same.		
10/06/19	Edits to draft testimony.		
10/07/19	Review and edit draft testimony; revisions to ROE analysis; update regression data.		
10/08/19	Finalize draft testimony, discussions regarding same.		
10/09/19	Revisions to rate design analysis and draft testimony.		
10/10/19	Updates to rate design and draft testimony, discussions regarding same.		
10/11/19	Work on rate design issues, prepare for and attend call with J. Bonner regarding same; work on draft testimony.		
10/16/19	Review testimony edits and discussions regarding same.		
10/17/19	Edits to new decoupling section of ROE memo.		
10/18/19	Attend update call with D. Simek and FTI team; revisions to draft testimony.		
10/20/19	Testimony editing.		
10/21/19	Model audit, testimony editing.		
10/22/19	Updates to rate design testimony section.		
10/23/19	Review new data, work on rate design, call with J. Bonner regarding LAC.		
10/24/19	Review and update rate design, finalize testimony.		
10/25/19	Prepare for and attend call with D. Simek and J. Bonner; updates to rate design model.		
11/01/19	Prepare for and attend project team update call, model auditing, check-in calls with project team regarding timelines.		
11/04/19	Work on finalization issues.		
11/07/19	Model and testimony finalization, discussions regarding same.		
11/08/19	Finalization of models and testimony.		
11/18/19	Call with D. Simek, review updated documents.		
11/22/19	Testimony finalization.		
11/24/19	Analysis updates, finalize testimony.		
		per hour x total hrs of	\$76,684.00

Chelsea Osinchuk
Director

09/24/19	Manually checking the % operating revenues from regulated natural gas business for companies in the proxy group.		
10/09/19	Auditing ROE model and source files.		
		per hour x total hrs of	\$1,885.00



Invoice Detail

Drew Cayton Director

09/09/19	Review Revenue Requirement & Functional cost-of-service models as well as NH rate case filing requirements; review and contribute to DR Set 1 to Liberty Energy North.
09/10/19	Review EnergyNorth previous rate case testimony as well as NH PUC code.
09/10/19	Liberty North Team Meeting - 9/4.
09/18/19	Review models and discovery responses in advance of client phone call. Clients phone call to discuss FCOS and RR models.
09/23/19	Being updating model for 2018-2019 actuals.
09/24/19	Continue updating model for 2018-2019 actuals.
09/26/19	Continue updating model and performing adjustments.
09/27/19	Call with client to review and discuss cost of service model.
09/27/19	Review working cost of service model and create punch list.
09/30/19	Model clean-up, account 106 adjustment, plant account check
10/01/19	Processing revenue requirement model. Preparing for site visit in New Hampshire.
10/02/19	Prepare for and attend meeting with client to discuss progress with the revenue requirements model and address outstanding data issues.
10/03/19	Process data updates as they come in from the client.
10/04/19	Process revenue requirements model for updated information. Begin process of tying revenue requirements model to FCOS model. Create an updated punch list for client.
10/08/19	Begin process of linking RR model to FCOS model, troubleshooting errors. Update RR Model.
10/09/19	Complete process of linking RR model to FCOS model. Create new punch list and submit to client.
10/14/19	Review updated revenue requirement data responses, integrate into model.
10/17/19	Update revenue requirement for new information; begin clean-up of revenue requirement for filing.
10/18/19	Update revenue requirement model; begin review and edit of FCOS model.
10/21/19	Review request re: transfer of revenue adjustment to schedule, research previous filing and NH Utility Code NOTE: per Matt this entry is on the wrong code.
10/25/19	Scrub and edit model.
10/28/19	Update RR and FCOS models for updated information.
11/01/19	Participate in client update call, adjust RR model for changes and confirm flow through to FCOS model.
11/07/19	Research plant account information and update model for step adjustment.
11/15/19	Update state tax rate info, flow through to FCOS.
11/18/19	Update models for Energy North changes and revenue adjustments.
11/20/19	Update testimony.
11/22/19	Process updates and edits from client. Build billing analysis model.
11/23/19	Revenue Reconciliation change updated and flow through. Changes to billing analysis model.
11/24/19	Various billing analysis adjustments.
11/25/19	Process billing analysis change.

per hour x total hrs of

\$46,345.00



Invoice Detail

Maheen Bajwa Economist

09/06/19	Kickoff meeting and data request.		
09/12/19	Decoupling discussion and research.		
09/13/19	Weekly update call; analysis supporting Cochrane ROE testimony.		
09/17/19	Analytical support.		
09/18/19	Analytical support.		
09/19/19	Analytical support.		
09/20/19	Analytical support.		
09/23/19	Analytical support.		
09/24/19	Analytical support.		
09/25/19	Analytical support.		
09/26/19	Analytical support.		
09/27/19	Analytical support.		
09/30/19	Analytical support.		
10/01/19	Analytical support.		
10/02/19	Analytical support.		
10/03/19	Analytical support.		
10/05/19	Analytical support.		
10/06/19	Analytical support.		
10/07/19	Analytical support.		
10/08/19	Analytical support.		
10/09/19	Analytical support.		
10/10/19	Analytical support.		
10/11/19	Analytical support.		
10/14/19	Analytical support.		
10/15/19	Analytical support.		
10/16/19	Analytical support.		
10/17/19	Analytical support.		
10/20/19	Analytical support.		
10/21/19	Analytical support.		
10/22/19	Analytical support.		
10/24/19	Analytical support.		
10/25/19	Analytical support.		
11/05/19	Analytical support.		
11/07/19	Analytical support.		
11/08/19	Analytical support.		
11/11/19	Analytical support.		
11/18/19	Analytical support.		
11/20/19	Analytical support.		
11/21/19	Analytical support.		
11/22/19	Analytical support.		
11/23/19	Analytical support.		
11/24/19	Analytical support.		
11/25/19	Analytical support.		
		per hour x total hrs of	\$69,387.50

Colin Hassett Senior Director

10/08/19	Review of expert testimony.		
10/23/19	Review of expert testimony.		
		per hour x total hrs of	\$1,237.50



Invoice Detail

Ian McGinnis Consultant

09/19/19	Discovery Log and Data Request Organization.	
09/23/19	Developing document organizational system.	
09/27/19	Reviewing MCOS testimony from previous rate case.	
09/30/19	Call to review MCOS models, reviewing MCOS model and testing changes to it, and reviewing previous testimony.	
10/01/19	MCOS modeling.	
10/08/19	MCOS modeling review.	
	per hour x total hrs of	\$3,190.00

Expenses

Airfare/Trainfare

10/02/19	Airfare - Coach/Economy, Calvin Cayton, DCA - MHT, 10/02/2019 - 10/02/2019. Site visit with client to prepare for rate case filing.	\$488.56
	Total	\$488.56

Hotel & Lodging

09/26/19	Lodging - Kenneth Sosnick 09/25/2019 - 09/26/2019. Energy North Rate Case Meeting with Drew Cayton at DC Offices	\$453.93
09/26/19	Tips - (N-A), Kenneth Sosnick. Meeting with Drew Cayton for Energy North Rate Case--Room Cleaning Tip	\$5.00
	Total	\$458.93

Meals - Out of office

10/02/19	Meals - Travel Related - Calvin Cayton. Site visit with client to discuss upcoming rate case filing.	\$7.57
	Total	\$7.57

Mileage

10/02/19	Mileage - 65.34 less \$(N-A) std ded. Site visit with client to discuss upcoming rate case filing.	\$37.90
	Total	\$37.90

Park/Toll

10/02/19	Parking - Calvin Cayton. Site visit with client to prepare for rate case filing.	\$17.00
	Total	\$17.00

Form W-9 (Rev. October 2018) Department of the Treasury Internal Revenue Service	Request for Taxpayer Identification Number and Certification ▶ Go to www.irs.gov/FormW9 for instructions and the latest information.	Give Form to the requester. Do not send to the IRS.
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Print or type. See Specific instructions on page 3.	1 Name (as shown on your income tax return). Name is required on this line; do not leave this line blank. FTI CONSULTING, INC.	
	2 Business name/disregarded entity name, if different from above	
	3 Check appropriate box for federal tax classification of the person whose name is entered on line 1. Check only one of the following seven boxes. <input type="checkbox"/> Individual/sole proprietor or single-member LLC <input checked="" type="checkbox"/> C Corporation <input type="checkbox"/> S Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Trust/estate <input type="checkbox"/> Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=Partnership) ▶ _____ <small>Note: Check the appropriate box in the line above for the tax classification of the single-member owner. Do not check LLC if the LLC is classified as a single-member LLC that is disregarded from the owner unless the owner of the LLC is another LLC that is not disregarded from the owner for U.S. federal tax purposes. Otherwise, a single-member LLC that is disregarded from the owner should check the appropriate box for the tax classification of its owner.</small> <input type="checkbox"/> Other (see instructions) ▶ _____	4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3): Exempt payee code (if any) <u>5</u> Exemption from FATCA reporting code (if any) <u>D</u> <small>(Applies to accounts maintained outside the U.S.)</small>
	5 Address (number, street, and apt. or suite no.) See instructions. 16701 MELFORD BLVD., SUITE 200	Requester's name and address (optional)
6 City, state, and ZIP code BOWIE, MD 20715		
7 List account number(s) here (optional)		

Part I Taxpayer Identification Number (TIN)																																														
Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the instructions for Part I, later. For other entities, it is your employer identification number (EIN). If you do not have a number, see <i>How to get a TIN</i> , later.																																														
Note: If the account is in more than one name, see the instructions for line 1. Also see <i>What Name and Number To Give the Requester</i> for guidelines on whose number to enter.	<table border="1" style="width:100%"><tr><td colspan="9">Social security number</td></tr><tr><td> </td><td> </td><td> </td><td>-</td><td> </td><td> </td><td> </td><td> </td><td> </td></tr><tr><td colspan="9" style="text-align: center;">or</td></tr><tr><td colspan="9">Employer identification number</td></tr><tr><td>5</td><td>2</td><td>-</td><td>1</td><td>2</td><td>6</td><td>1</td><td>1</td><td>3</td></tr></table>	Social security number												-						or									Employer identification number									5	2	-	1	2	6	1	1	3
Social security number																																														
			-																																											
or																																														
Employer identification number																																														
5	2	-	1	2	6	1	1	3																																						

Part II Certification	
Under penalties of perjury, I certify that:	
1. The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me); and	
2. I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding; and	
3. I am a U.S. citizen or other U.S. person (defined below); and	
4. The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.	
Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions for Part II, later.	

Sign Here	Signature of U.S. person ▶ <i>Cheryl J. Marks</i>	Date ▶ 11/30/2019
------------------	---	--------------------------

General Instructions Section references are to the Internal Revenue Code unless otherwise noted. Future developments. For the latest information about developments related to Form W-9 and its instructions, such as legislation enacted after they were published, go to www.irs.gov/FormW9 . Purpose of Form An individual or entity (Form W-9 requester) who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) which may be your social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN), to report on an information return the amount paid to you, or other amount reportable on an information return. Examples of information returns include, but are not limited to, the following. <ul style="list-style-type: none">• Form 1099-INT (interest earned or paid)	<ul style="list-style-type: none">• Form 1099-DIV (dividends, including those from stocks or mutual funds)• Form 1099-MISC (various types of income, prizes, awards, or gross proceeds)• Form 1099-B (stock or mutual fund sales and certain other transactions by brokers)• Form 1099-S (proceeds from real estate transactions)• Form 1099-K (merchant card and third party network transactions)• Form 1098 (home mortgage interest), 1098-E (student loan interest), 1098-T (tuition)• Form 1099-C (canceled debt)• Form 1099-A (acquisition or abandonment of secured property) <p>Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN.</p> <p>If you do not return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See What is backup withholding, later.</p>
--	---

Steven Mullen

From: Nash, Christopher <Christopher.Nash@fticonsulting.com>
Sent: Friday, January 3, 2020 10:06 AM
To: Steven Mullen
Cc: DeCoursey, Matthew
Subject: Expense support for Energy North rate case invoice
Attachments: Le Meridian Folio - Ken.pdf; Liberty Receipts.pdf

Good morning Steve,
Per your request, attached are receipts for the expenses listed on the invoice:

- Ken Sosnick – 1 hotel receipt
- Drew Cayton – receipts for airfare, parking, taxi & food

Best,
Chris

Christopher W. Nash

FTI Consulting
617-520-0227 T
christopher.nash@fticonsulting.com

200 State Street | 9th Floor
Boston, MA 02109 USA
www.fticonsulting.com

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This email and any attachments may be confidential and protected by legal privilege. If you are not the intended recipient, be aware that any disclosure, copying, distribution or use of the e-mail or any attachment is prohibited. If you have received this email in error, please notify us immediately by replying to the sender and then delete this copy and the reply from your system. Thank you for your cooperation.

Steven Mullen

From: DeCoursey, Matthew <Matthew.DeCoursey@fticonsulting.com>
Sent: Friday, January 3, 2020 6:52 PM
To: Steven Mullen; Nash, Christopher
Cc: Bajwa, Maheen
Subject: Re: Expense support for Energy North rate case invoice

Sounds good, Steve. If we can be of further help w/ that process in any way, just let us know.

Matt

From: Steven Mullen <Steven.Mullen@libertyutilities.com>
Sent: Friday, January 3, 2020, 11:47 AM
To: DeCoursey, Matthew; Nash, Christopher
Cc: Bajwa, Maheen
Subject: [EXTERNAL] RE: Expense support for Energy North rate case invoice

Matt,

Thanks for the clarification. I will keep this information with the expense support as it will aid in the PUC review of the costs at the end of the proceeding.

Steven Mullen | Liberty Utilities (New Hampshire) | Director, Rates and Regulatory Affairs
P: 603-216-3516 | C: 603-327-9446 | E: Steven.Mullen@libertyutilities.com

From: DeCoursey, Matthew [mailto:Matthew.DeCoursey@fticonsulting.com]
Sent: Friday, January 3, 2020 10:12 AM
To: Nash, Christopher <Christopher.Nash@fticonsulting.com>; Steven Mullen <Steven.Mullen@libertyutilities.com>
Cc: Bajwa, Maheen <Maheen.Bajwa@fticonsulting.com>
Subject: RE: Expense support for Energy North rate case invoice

Steve:

One clarifying point on this. You'll note that one of the receipts is for a hotel in Arlington, VT. As they put their analyses together, Ken and Drew needed to get together for a couple days. At the time they were doing that, the Washington area was the most convenient place, given other time commitments they each had, so Ken traveled there to meet Drew, who was already in town. Don't hesitate to give me a call if you need more detail or otherwise want to discuss.

Matt

From: Nash, Christopher <Christopher.Nash@fticonsulting.com>
Sent: Friday, January 3, 2020 10:06 AM
To: Steven.Mullen@libertyutilities.com

Cc: DeCoursey, Matthew <Matthew.DeCoursey@fticonsulting.com>

Subject: Expense support for Energy North rate case invoice

Good morning Steve,

Per your request, attached are receipts for the expenses listed on the invoice:

- *Ken Sosnick – 1 hotel receipt*
- *Drew Cayton – receipts for airfare, parking, taxi & food*

Best,
Chris

Christopher W. Nash

FTI Consulting
617-520-0227 T
christopher.nash@fticonsulting.com

200 State Street | 9th Floor
Boston, MA 02109 USA
www.fticonsulting.com

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Le Meridien Arlington
1121 19th Street North
Arlington, VA 22209
United States
Tel: 703-351-9170



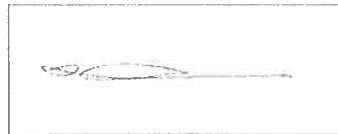
KENNETH SOSNICK

Page Number : 1 Invoice Nbr :
Guest Number : 346237
Folio ID : A
Arrive Date : 25-SEP-19 19:39
Depart Date : 26-SEP-19 12:49
No. Of Guest : 1
Room Number : 620
Marriott Bonvoy Number : 8150

Le Meridien Ar WASRL SEP-27-2019 03:10 9999

Date	Reference	Description	Charges/Credits (USD)
25-SEP-19	DEPOSIT	Deposit-AX-2004	-453.93
25-SEP-19	RT620	Room Chrg - Advance Purchase	400.82
25-SEP-19	RT620	Room Tax	24.05
25-SEP-19	RT620	Occupancy/Tourism	29.06
*** Balance			0.00

I agreed to pay all room & incidental charges.



cash tip \$5.00
house keeping

TOTAL \$458.93

EXPENSE SUMMARY REPORT

Currency: USD

Date	Room Chgs	Room Tax	Food & Bev	Other	Total	Payment
09-25-2019	0.00	0.00	0.00	0.00	0.00	0.00
Total	0.00	0.00	0.00	0.00	0.00	0.00

Continued on the next page

Cayton, Drew

From: Drew Cayton <c.drew.cayton@gmail.com>
Sent: Tuesday, October 8, 2019 8:00 AM
To: Cayton, Drew
Subject: [EXTERNAL] Fwd: Your trip confirmation-HPHQPK 02OCT

Begin forwarded message:

From: American Airlines <no-reply@notify.email.aa.com>
Date: September 26, 2019 at 7:35:50 PM EDT
To: "c.drew.cayton@gmail.com" <c.drew.cayton@gmail.com>
Subject: Your trip confirmation-HPHQPK 02OCT

American Airlines 



Hello Calvin Cayton!

Issued: Sep 26, 2019



Your trip confirmation and receipt

Record locator: **HPHQPK**

[Manage Your Trip](#)

Wednesday, October 2, 2019

DCA

10:05 AM



MHT

11:41 AM

Seats: [21C](#)

Class: Coach (V)

Meals:

1

Washington Reagan

Manchester NH

American Airlines 4434

OPERATED BY REPUBLIC AIRWAYS AS AMERICAN EAGLE.

MHT

7:30 PM

Manchester NH

American Airlines 4857

OPERATED BY PIEDMONT AIRLINES AS AMERICAN EAGLE.



DCA

9:26 PM

Washington Reagan

Seats: [14A](#)

Class: Coach (V)

Meals:

[Free entertainment with the American app »](#)

Calvin Cayton



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statement credit + 10,000
bonus miles after qualifying
purchases. [Learn more >>](#)

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Ticket # 0012380237134

Your trip receipt



American Express XXXXXXXXXXXX1002

Calvin Cayton

FARE-USD	\$ 427.9
TAXES AND CARRIER-IMPOSED FEES	\$ 60.69
TICKET TOTAL	\$ 488.59



Hotel offers



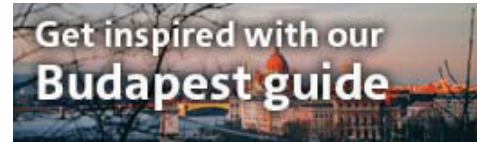
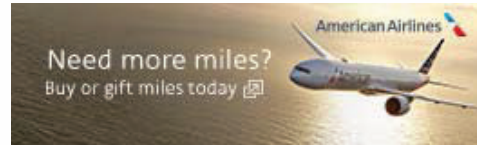
Car rental offers



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SuperShuttle



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Baggage Information

Baggage charges for your itinerary will be governed by American Airlines BAG ALLOWANCE - DCAMHT-NIL/American AirlinesBAG ALLOWANCE -MHTDCA-NIL/American Airlines1STCHECKED BAG FEE-DCAMHT-USD30.00/American Airlines/UP TO 50 LB/23 KGAND UP TO 62 LINEAR IN/158 LINEAR CM1STCHECKED BAG FEE-MHTDCA-USD30.00/American Airlines/UP TO 50 LB/23 KGAND UP TO 62 LINEAR IN/158 LINEAR CM2NDCHECKED BAG FEE-DCAMHT-USD40.00/American Airlines/UP TO 50 LB/23 KGAND UP TO 62 LINEAR IN/158 LINEAR CM2NDCHECKED BAG FEE-MHTDCA-USD40.00/American Airlines/UP TO 50 LB/23 KGAND UP TO 62 LINEAR IN/158 LINEAR CMADDITIONAL ALLOWANCES AND/OR DISCOUNTS MAY APPLY

You have purchased a NON-REFUNDABLE fare. The itinerary must be canceled before the ticketed departure time of the first unused coupon or the ticket has no value. If the fare allows changes, a fee may be assessed for changes and restrictions may apply.

One or more of your flights is a Codeshare flight and is operated by a Partner Airline. If your journey begins with a flight operated by one of American's Partner Airlines, then please check-in with the Partner Airline for that portion of your journey. Upon check-in, they will check your luggage to its final destination and provide boarding passes for your connecting flights, if applicable.

Some American Airlines check-in counters do not accept cash as a form of payment. For more information, visit our [Airport Information](#) page.

SERVICE & SUPPORT ANIMAL REQUIREMENTS

For tickets issued on or after July 1, 2018, customers traveling with emotional support animals are required to submit documents to our Special Assistance Desk at least 48 hours in advance of travel for cabin accommodation. Your animal must be trained to behave properly in public. During your journey, if any form of disruptive behavior is observed that cannot be successfully corrected or controlled, your animal will not be permitted to fly with you in the cabin. Visit [Traveling with Service Animals](#) for more information.



Some everyday products, like e-cigarettes and aerosol spray starch, can be dangerous when transported on the aircraft in carry-on and/or checked baggage. Changes in temperature or pressure can cause some items to leak, generate toxic fumes or start a fire. Carriage of prohibited items may result in fines or in certain cases imprisonment. Please ensure there are no forbidden hazardous materials in your baggage like:

Some Lithium batteries (e.g. spares in checked baggage, batteries over a certain size), Explosives / Fireworks, Strike anywhere matches/ Lighter fluid, Compressed gases / Aerosols Oxygen bottles/ Liquid oxygen, Flammable liquids, Pesticides/ Poison, Corrosive material.

There are special exceptions for small quantities (up to 70 ounces total) of medicinal and toilet articles carried in your luggage, spare lithium batteries for most consumer electronic devices in carry-on baggage, and certain smoking materials carried on your person.

Certain items are required to be carried with you onboard the aircraft. For example, spare lithium batteries for portable electronic devices, cigarette lighters and e-cigarettes must be removed from checked or gate-checked baggage and carried onboard the aircraft. However, e-cigarettes may not be used on-board the aircraft.

Traveling with medical oxygen, liquid oxygen, mobility aids and other assistive devices may require airline pre-approval or be restricted from carriage entirely. Passengers requiring these items should contact the airline operator for information on use of such devices.

To change your reservation, please call 1-800-433-7300 and refer to your record locator.

NOTICE OF INCORPORATED TERMS OF CONTRACT

Air Transportation, whether it is domestic or international (including domestic portions of international journeys), is subject to the individual terms of the transporting air carriers, which are herein incorporated by reference and made part of the contract of carriage. Other carriers on which you may be ticketed may have different conditions of carriage. International air transportation, including the carrier's liability, may also be governed by applicable tariffs on file with the U.S. and other governments and by the Warsaw Convention, as amended, or by the Montreal Convention. Incorporated terms may include, but are not restricted to: 1. Rules and limits on liability for personal injury or death, 2. Rules and limits on liability for baggage, including fragile or perishable goods, and availability of excess valuation charges, 3. Claim restrictions, including time periods in which passengers must file a claim or bring an action against the air carrier, 4. Rights on the air carrier to change terms of the contract, 5. Rules on

reconfirmation of reservations, check-in times and refusal to carry, 6. Rights of the air carrier and limits on liability for delay or failure to perform service, including schedule changes, substitution of alternate air carriers or aircraft and rerouting.

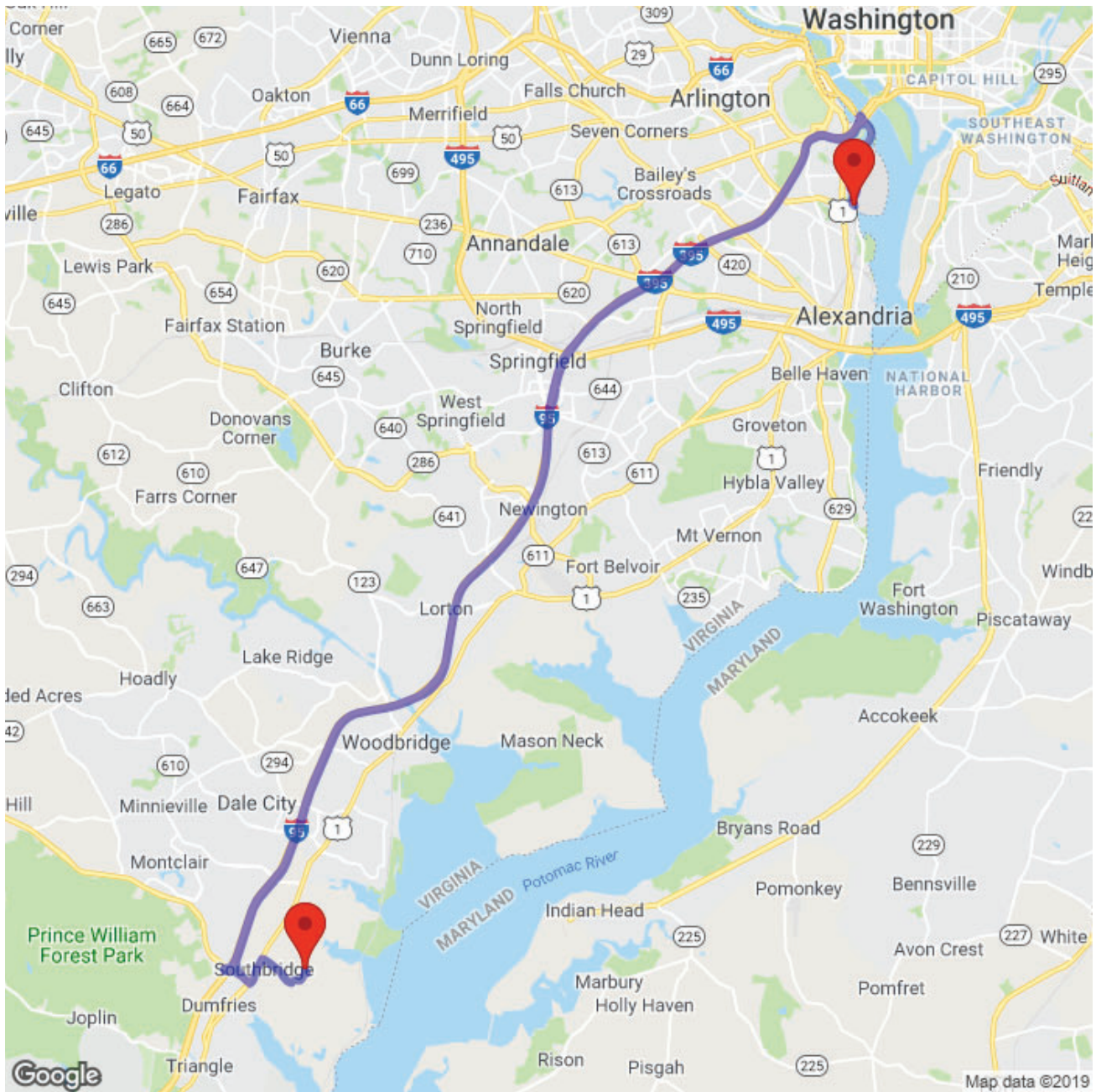
You can obtain additional information on items 1 through 6 above at any U.S. location where the transporting air carrier's tickets are sold. You have the right to inspect the full text of each transporting air carrier's terms at its airport and city ticket offices. You also have the right, upon request, to receive (free of charge) the full text of the applicable terms incorporated by reference from each of the transporting air carriers. Information on ordering the full text of each air carrier's terms is available at any U.S. location where the air carrier's tickets are sold or you can click on the Conditions of Carriage button below.

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NRID: I4856482756212109915062

REAGAN
NATIONAL AIRPORT
RECEIPT A214
ENTRY TIME:
10/02/19 08:02
EXIT TIME:
10/02/19 19:07
PARK-DUR.: HRS:MIN
0:11:05
AMOUNT: \$ 17.00
KIND OF PAYMENT:
AMEX
RECEIPT
NOT FOR EXIT



Georgetown Market
Reagan National Airport
PH: 703-417-1830
www.cinti.com

2016 NHI T

Chk 4066 Oct02'19 08:46A Gst 0

Dine In

1 LRG COFFEE	3.25
1 SMART WATER	3.63
XXXXXXXXXXXX1002	
Amex	7.57
Subtotal	
Tax	6.88
Payment	0.69
	7.57

Thank You!!!
Please Come Again
Comments visit
www.cinti.com/contact-us



Economic Consulting

February 25, 2020

Richard Foley
Liberty Utilities (Energy North)
15 Buttrick Rd.
Londonderry, NH 03053

Re: Energy North Rate Case PO# 15875
FTI Job No. 471708.0001

Enclosed is our invoice for professional services rendered in connection with the above referenced matter. This invoice covers professional fees through December 31, 2019.

Please do not hesitate to call me to discuss this invoice or any other matter.

Sincerely yours,

Matthew DeCoursey
Managing Director

Enclosures



Invoice Summary

Richard Foley
Liberty Utilities (Energy North)
15 Buttrick Rd.
Londonderry, NH 03053

February 25, 2020
FTI Invoice No. 7539419
FTI Job No. 471708.0001
Terms NET 30
FEDERAL I.D. NO. 52-1261113

Re: Energy North Rate Case PO# 15875

Current Invoice Period: Charges Posted through December 31, 2019

PROFESSIONAL SERVICES

	Hours at		per hour /	Maheen Bajwa	\$2,600.00
					\$2,600.00
Total Due This Period					\$2,600.00

8840-9830-RVREQ19 \$2,600.00

Steven
Mullen

Digitally signed by Steven Mullen
DN: cn=Steven Mullen, o=Liberty
Utilities, ou=Director, Rates and
Regulatory Affairs,
email=steven.mullen@libertyutilities.c
om, c=US
Date: 2020.03.10 11:44:50 -04'00'



Invoice Remittance

Richard Foley
Liberty Utilities (Energy North)
15 Buttrick Rd.
Londonderry, NH 03053

February 25, 2020
FTI Invoice No. 7539419
FTI Job No. 471708.0001
Terms NET 30
FEDERAL I.D. NO. 52-1261113

Re: Energy North Rate Case PO# 15875

Current Invoice Period: Charges Posted through December 31, 2019

Professional Services.....	\$2,600.00
Expenses.....	\$0.00
Total Amount Due this Period.....	\$2,600.00
Previous Balance Due.....	\$0.00
Total Amount Due.....	<u>\$2,600.00</u>

Please Remit Payment To: FTI Consulting, Inc.
P.O. Box 418005
Boston, MA 02241-8005

Wire Payment To: Bank of America, NA
New York, New York 10038
Account # 002001801422
ABA # 026009593

ACH Payments To: Bank of America, NA
San Francisco, CA 94109
Account # 002001801422
ABA # 052001633



Invoice Detail

PROFESSIONAL SERVICES

Maheen Bajwa
Economist

12/17/19
12/18/19

Data request.
Data request.

		per hour x total hrs of		\$2,600.00
--	--	-------------------------	--	------------



Economic Consulting

August 7, 2020

Richard Foley
Liberty Utilities (Energy North)
15 Buttrick Rd.
Londonderry, NH 03053

Re: Energy North Rate Case PO# 15875
FTI Job No. 471708.0001

Enclosed is our invoice for professional services rendered in connection with the above referenced matter. This invoice covers professional fees through June 30, 2020.

Please do not hesitate to call me to discuss this invoice or any other matter.

Sincerely yours,

Matthew DeCoursey
Managing Director

Enclosures



Invoice Summary

Richard Foley
Liberty Utilities (Energy North)
15 Buttrick Rd.
Londonderry, NH 03053

August 7, 2020
FTI Invoice No. 7555022
FTI Job No. 471708.0001
Terms NET 30
FEDERAL I.D. NO. 52-1261113

Re: Energy North Rate Case PO# 15875

Current Invoice Period: Charges Posted through June 30, 2020

PROFESSIONAL SERVICES

	Hours at		per hour /	John Cochrane	\$5,980.00
	Hours at		per hour /	Matthew DeCoursey	\$21,090.00
	Hours at		per hour /	Michelle Hubbard	\$10,450.00
	Hours at		per hour /	Chelsea Osinchuk	\$3,672.50
	Hours at		per hour /	Drew Cayton	\$9,197.50
	Hours at		per hour /	Todd Bohan	\$24,212.50
	Hours at		per hour /	Ian McGinnis	\$1,870.00
	Hours at		per hour /	Victoria Lorig	\$1,100.00
					<hr/> <hr/> \$77,572.50
					<hr/> <hr/>
Total Due This Period					<hr/> <hr/> \$77,572.50

8840-9830-REVRQ20 \$77,572.50

Steven
Mullen

Digitally signed by Steven Mullen
DN: cn=Steven Mullen,
o=Liberty Utilities, ou=Director,
Rates and Regulatory Affairs,
email=steven.mullen@libertyuti
lities.com, c=US
Date: 2020.08.31 21:08:01
-04'00'



Invoice Remittance

Richard Foley
Liberty Utilities (Energy North)
15 Buttrick Rd.
Londonderry, NH 03053

August 7, 2020
FTI Invoice No. 7555022
FTI Job No. 471708.0001
Terms NET 30
FEDERAL I.D. NO. 52-1261113

Re: Energy North Rate Case PO# 15875

Current Invoice Period: Charges Posted through June 30, 2020

Professional Services.....	\$77,572.50
Expenses.....	\$0.00
Total Amount Due this Period.....	\$77,572.50
Previous Balance Due.....	\$0.00
Total Amount Due.....	<u>\$77,572.50</u>

Please Remit Payment To: FTI Consulting, Inc.
P.O. Box 418005
Boston, MA 02241-8005

Wire Payment To: Bank of America, NA
New York, New York 10038
Account # 002001801422
ABA # 026009593

ACH Payments To: Bank of America, NA
San Francisco, CA 94109
Account # 002001801422
ABA # 052001633



Invoice Detail

PROFESSIONAL SERVICES

John Cochrane Senior Managing Director

06/15/20	Review prior Energy North Rate Case testimony and initial ROE results from FTI team.		
06/17/20	Review revised ROE calculation schedules and prior case schedules; call with FTI team to discuss results and select ROE for cost of service filing.		
06/25/20	Review and edit draft testimony and exhibits.		
06/30/20	Reviewed and commented on latest testimony draft.		
		per hour x total hrs of	\$5,980.00

Matthew DeCoursey Managing Director

03/23/20	Review RR calculations and discussions regarding same.		
04/30/20	Work on data request.		
05/01/20	Finalize and send DR.		
05/04/20	Finalize and send DR.		
05/13/20	DR issues, discussion with D. Simek regarding same.		
05/15/20	DR issues.		
05/18/20	Review updated materials.		
05/20/20	Discussions regarding model changes, plot testimony revisions.		
05/22/20	Prepare for and attend kickoff call, review transcripts and orders, discussions regarding project management.		
05/26/20	Review DRs and research regarding MCOS inputs.		
06/05/20	Prepare for and attend status call.		
06/09/20	Review and revise rate design spreadsheet.		
06/11/20	Review models.		
06/12/20	Call and follow-up regarding EE study.		
06/17/20	Review and discussion of MCOS, related meetings.		
06/22/20	Work on EE report, review research, discussions regarding same.		
06/23/20	Review datasets, model updates.		
06/24/20	Work on EE report.		
06/26/20	EE report, discussions regarding same, attend project update call, work on rate design issues.		
06/29/20	Work on finalizing EE report.		
06/30/20	Discussions regarding draft report, attend meeting with ENNG team, respond to data inquiries.		
		per hour x total hrs of	\$21,090.00

Michelle Hubbard Senior Director

06/08/20	Call with client.		
06/12/20	Project Plan.		
06/15/20	Research Gas Utilities for Proxy Group.		
06/15/20	Prepare Data Requests.		
06/16/20	Check in Phone Call with client.		
06/16/20	Analysis and Internal Phone Call.		
06/22/20	Phone Call Discussion with Client.		
06/22/20	Consolidation and Analysis of Annual Report Data.		
06/23/20	Consolidation and Analysis of Proxy Company EE Data.		
06/24/20	Analysis of EE Data.		
06/25/20	Internal Calls and Analysis of EE Data.		
		per hour x total hrs of	\$10,450.00



Invoice Detail

Chelsea Osinchuk Director

06/18/20	MCOS model audit.		
06/24/20	Reviewing all Energy North testimony before sending to client and cross-checking information to model.		
06/25/20	Redrafting cost of capital testimony and researching sources for CAPM integrity.		
		per hour x total hrs of	\$3,672.50

Drew Cayton Director

03/23/20	Update cost of service for CY 2019.		
06/01/20	Organize and review data responses; update model for plant related work papers.		
06/02/20	Continue to update revenue requirement model.		
06/03/20	Continue to update and review revenue requirement model; draft additional data requests and distribute to Liberty.		
06/04/20	Upload responses for customer deposits, EDIT, and other revenue; review model.		
06/05/20	Call with Energy North Team; update and review model for additional information.		
06/18/20	Update model for new information.		
06/19/20	Link F-COS and RR models, prepare to send to client for review.		
		per hour x total hrs of	\$9,197.50

Todd Bohan Director

05/22/20	Weekly call; marginal cost of service model review and review/clarification of discovery to the company.		
05/26/20	Review of data responses received from Liberty (marginal cost of service).		
06/05/20	Review of MCOS data responses; tracking update; and weekly status call for update on data responses and other rate case matters.		
06/08/20	MCOS review of responses and start on update of study; call with ENNG to discuss data response MCOS-4.		
06/09/20	Updating of Marginal Cost of Service study based on data responses from company.		
06/10/20	Marginal Cost of Service Study model update and development of MCOS.		
06/11/20	Marginal cost of service model updates, review and development of estimates.		
06/16/20	Review/audit of return on equity model (schedules JC-2 through JC-12).		
06/17/20	Discussion with M. DeCoursey on marginal cost of service results and addressing remaining issues; discussion with J. Cochrane and I. McGinnis to discuss return on equity results and address remaining issues.		
06/18/20	Marginal cost of service further updates including inflation forecast.		
06/18/20	EE report.		
06/19/20	Finalize preliminary return on equity and marginal cost of service models and provided all models including functional cost of service and revenue requirements to Liberty.		



Invoice Detail

06/22/20	Acquisition of the Handy-Whitman Index for use in the Marginal Cost of Service Study.		
06/23/20	Finalization of Return on Equity draft testimony; review of testimony including changes and confirmation of estimates.		
06/23/20	EE report.		
06/24/20	Drafting MCOS prelim testimony; drafting ROE prelim testimony; organizing and consolidating all edits, addressing all comments and changes; sent prelim testimony to ENNG.		
06/24/20	EE report.		
06/25/20	ROE research and further review, analysis and revisions to preliminary testimony.		
06/25/20	EE report.		
06/26/20	Update of ROE preliminary testimony; DREAMS set up and discussion with M. Karpf; MCOS analysis for discussion with Liberty; weekly rate case call.		
06/29/20	ROE testimony clean ups and Marginal Cost of Service revisions'		
06/29/20	MCOS discussion with D. Simek, B. Frost and M. DeCoursey.		
06/29/20	EE report.		
06/30/20	EE report		
		per hour x total hrs of	\$24,212.50
Ian McGinnis			
Consultant			
06/08/20	Pulled relevant data (macroeconomic indicators, stock prices, etc.) for ROE model, audited formulas.		
06/12/20	Pulled all credit ratings for ROE model.		
06/19/20	Final preparation of the ROE model for delivery to Liberty.		
06/23/20	Writing, editing, and updating ROE testimony.		
		per hour x total hrs of	\$1,870.00
Victoria Lorvig			
Consultant			
06/24/20	Researched energy efficiency programs.		
06/25/20	Researched customer counts, pulled gas prices.		
		per hour x total hrs of	\$1,100.00



Economic Consulting

September 17, 2020

Richard Foley
Liberty Utilities (Energy North)
15 Buttrick Rd.
Londonderry, NH 03053

Re: Energy North Rate Case PO# 15875
FTI Job No. 471708.0001

Enclosed is our invoice for professional services rendered in connection with the above referenced matter. This invoice covers professional fees through July 28, 2020.

Please do not hesitate to call me to discuss this invoice or any other matter.

Sincerely yours,

Matthew DeCoursey
Managing Director

Enclosures



Invoice Summary

Richard Foley
Liberty Utilities (Energy North)
15 Buttrick Rd.
Londonderry, NH 03053

September 17, 2020
FTI Invoice No. 7558716
FTI Job No. 471708.0001
Terms NET 30
FEDERAL I.D. NO. 52-1261113

Re: Energy North Rate Case PO# 15875

Current Invoice Period: Charges Posted through July 28, 2020

PROFESSIONAL SERVICES

	Hours at		per hour /	John Cochrane	\$8,840.00
	Hours at		per hour /	Matthew DeCoursey	\$17,936.00
	Hours at		per hour /	Kenneth Sosnick	\$6,270.00
	Hours at		per hour /	Chelsea Osinchuk	\$1,170.00
	Hours at		per hour /	Drew Cayton	\$4,095.00
	Hours at		per hour /	Todd Bohan	\$27,625.00
	Hours at		per hour /	Ian McGinnis	\$880.00
	Hours at		per hour /	Victoria Lorig	\$440.00
					\$67,256.00
Total Due This Period					\$67,256.00

8840-9830-RVREQ20 \$67,256.00

Steven
Mullen

Digitally signed by Steven Mullen
DN: cn=Steven Mullen, o=Liberty
Utilities, ou=Director, Rates and
Regulatory Affairs,
email=steven.mullen@libertyutilitie
s.com, c=US
Date: 2020.09.29 08:22:53 -04'00'



Invoice Remittance

Richard Foley
Liberty Utilities (Energy North)
15 Buttrick Rd.
Londonderry, NH 03053

September 17, 2020
FTI Invoice No. 7558716
FTI Job No. 471708.0001
Terms NET 30
FEDERAL I.D. NO. 52-1261113

Re: Energy North Rate Case PO# 15875

Current Invoice Period: Charges Posted through July 28, 2020

Professional Services.....	\$67,256.00
Expenses.....	\$0.00
Total Amount Due this Period.....	\$67,256.00
Previous Balance Due.....	\$0.00
Total Amount Due.....	<u>\$67,256.00</u>

Please Remit Payment To: FTI Consulting, Inc.
P.O. Box 418005
Boston, MA 02241-8005

Wire Payment To: Bank of America, NA
New York, New York 10038
Account # 002001801422
ABA # 026009593

ACH Payments To: Bank of America, NA
San Francisco, CA 94109
Account # 002001801422
ABA # 052001633



Invoice Detail

PROFESSIONAL SERVICES

John Cochrane Senior Managing Director

07/09/20	Review of risk premium methods in FERC order 569 and other testimonies and our analysis for possible inclusion in testimony.	
07/15/20	Reviewed revenue decoupling IEE report.	
07/16/20	Review of latest draft testimony (7/15/20) reflecting EN and FTI comments.	
07/20/20	Review and edit revised testimony from 7/17 draft sent to Keegan.	
07/23/20	Reviewed comments from Keegan; performed additional analysis to address certain comments and drafted additional Q&A to address comments.	
07/24/20	Review, edit and comment on Cheryl K.'s edited version of ROE testimony.	
	per hour x total hrs of	\$8,840.00

Kenneth Sosnick Managing Director

07/09/20	Revenue Requirement Modeling and Testimony Drafting and Review.	
07/13/20	Revenue Requirement, FCOS, Temp Rate Modeling and Testimony Drafting.	
07/14/20	Revenue Requirement, FCOS, Temp Rate Modeling and Testimony Drafting	
07/15/20	Revenue Requirement, FCOS, Temp Rate Modeling and Testimony Drafting.	
07/16/20	Revenue Requirement, FCOS, Temp Rate Modeling and Testimony Drafting.	
07/17/20	Revenue Requirement, FCOS, Temp Rate Modeling and Testimony Drafting.	
07/27/20	Drafting and Finalizing Energy North Testimony and Supporting Exhibits.	
07/28/20	Drafting and Finalizing Energy North Testimony and Supporting Exhibits.	
	per hour x total hrs of	\$6,270.00

Matthew DeCoursey Managing Director

07/10/20	Review model updates and ROE issues, project management, discussions regarding same.	
07/13/20	Work on MCOS, rate design, and testimony updates.	
07/14/20	Work on analyses, project management, work on draft testimony.	
07/16/20	Analysis of determinants data, review testimony edits, project management.	
07/17/20	Discussions to review rate design, discussions to review RR model, review preliminary results.	
07/20/20	Meeting to discuss EOY adjustment issues, model updates, review testimony edits.	
07/27/20	RR model call and adjustments, review testimony, discussions regarding ROE issues.	
07/28/20	Review and editing of testimony.	
	per hour x total hrs of	\$17,936.00



Invoice Detail

Chelsea Osinchuk Director

07/01/20	Reviewing NH and FERC precedent for treatment of risk premium approach and model weighting commentary.		
07/23/20	Editing and formatting paper on revenue decoupling.		
		per hour x total hrs of	\$1,170.00

Drew Cayton Director

07/08/20	Update models for new information.		
07/13/20	Update model for new information.		
07/14/20	Update model for new information.		
07/15/20	Update model for new information. Model review.		
07/17/20	Client model walk-through and resulting changes to model.		
07/21/20	Update models for new information.		
07/22/20	Updated models for new information.		
07/23/20	Update model for new information.		
07/24/20	Create illustrative spreadsheet comparing revenue adjustments; walk-through with client.		
07/27/20	Review information regarding year-end adjustments and meet with client about same.		
		per hour x total hrs of	\$4,095.00

Todd Bohan Director

07/01/20	Addressing Liberty comments in DREAMS on draft testimony; research and other items on ROE.		
07/01/20	EE report.		
07/02/20	EE report.		
07/06/20	Marginal cost of service updates based on updated information provided by Liberty - includes model and testimony; address/review comments of Liberty on draft testimony in DREAMS (ROE, MCOS and FCOS).		
07/08/20	Review and address comments/questions on draft testimony.		
07/09/20	List of items to finalize; call with Liberty to discuss items and follow-up items to address on COS and Rate Design.		
07/10/20	Organization of discovery and administrative tasks; addressing questions on ROE/COC testimony and MCOS testimony.		
07/13/20	Review of draft testimony; rework of ROE testimony (rerun of estimate) and revisions to including additional details on Covid impacts.		
07/14/20	Review of draft testimony and rework of ROE.		
07/15/20	ROE analysis, revision and research for finalizing draft testimony; EE report - review and update of final draft report.		
07/16/20	EE report revisions and ROE testimony research and redraft.		
07/17/20	ROE testimony; call to discuss rate design with J. Bonner and D. Simek; Revenue Requirement walk-through call and discussion; review of rate design model.		
07/20/20	Rate design model work; review of MCOS and Rate Design testimony; Cost of Capital testimony updates.		



Invoice Detail

07/21/20	Rate Design model updates and changes; MCOS review and update; call with Keegan on Return on Equity; Energy Efficiency report revisions.		
07/22/20	Rate design model updates and changes; administrative matters - coordination of drafts; review of temporary rates testimony and revenue requirements testimony.		
07/23/20	Finalization of the Liberty EE report; revisions and research on ROE testimony.		
07/24/20	Revisions to ROE testimony; Rate Design and other administrative matters.		
07/27/20	Preparation of ROE attachments; MCOS attachments; call with D. Simek to resolve a few issues; review and update of Rate Design model and schedules; finalization of schedules and other materials for filing.		
		per hour x total hrs of	\$27,625.00
Ian McGinnis			
Consultant			
07/13/20	Updating ROE models and testimony for July numbers.		
07/27/20	Auditing RD model.		
		per hour x total hrs of	\$880.00
Victoria Lorvig			
Consultant			
07/20/20	Verified and edited rate calculation spreadsheet.		
		per hour x total hrs of	\$440.00

DG 19-161 EnergyNorth Rate Case

8840-9830-ADMN19



99 High Street
Suite 2900
Boston, MA 02110
617-951-1400
Fax 617-951-1354
Tax ID No. 04-3335747

Michael Sheehan
Digitally signed by
Michael Sheehan
DN: cn=Michael
Sheehan, o=Liberty
Utilities, ou=Legal,
email=michael.sheehan
@libertyutilities.com,
c=US
Date: 2020.05.01
12:16:15 -04'00'

Liberty Utilities
Michael Sheehan
Senior Counsel
15 Buttrick Road
Londonderry, NH 03053

April 10, 2020
Invoice 61091

For Legal Services Rendered through 02/29/20

CLIENT: 09019 - Liberty Utilities
Re: 00605 EnergyNorth Natural Gas - NH Rate Case

Date	Description of Services	Hours	Amount
Kimball, Cheryl M.			
02/04/20	Prepare for and participate on conference call with M. Sheehan on EnergyNorth case.		245.00
02/07/20	Research and review case filings on EnergyNorth to prepare for call with S. Knowlton et al on strategy for case.		420.00
Subtotal for Kimball, Cheryl M.			665.00
Venora, Daniel P.			
02/06/20	Research and analyze case documents on potential dismissal of Company rate case petition. Prepare strategy assessment.		2,016.00
02/07/20	Prepare for and participate in conference call on regulatory strategy.		448.00
02/10/20	Prepare for and participation in conference call with J. Sweeney and others on case strategy.		196.00
Subtotal for Venora, Daniel P.			2,660.00
Total Fees			\$3,325.00
Total Fees and Disbursements			\$3,325.00

2020 ENNG Rate Case
8840-9830-ADMN19



99 High Street
Suite 2900
Boston, MA 02110
617-951-1400
Fax 617-951-1354
Tax ID No. 04-3335747

Michael
Sheehan
n

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Michael Sheehan
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Sheehan, o=Liberty
Utilities, ou=Legal,
email=michael.shee
han@libertyutilities.
com, c=US
Date: 2020.08.03
15:32:19 -04'00'

Liberty Utilities
Michael Sheehan
Senior Counsel
15 Buttrick Road
Londonderry, NH 03053

July 13, 2020
Invoice 61202

For Legal Services Rendered through 03/31/20

CLIENT: 09019 - Liberty Utilities
Re: 00605 EnergyNorth Natural Gas - NH Rate Case

Date	Description of Services	Hours	Amount
	Kimball, Cheryl M.		
03/31/20	Prepare for and participate on NH Steering Cmte call regarding rate cases.		420.00
	Subtotal for Kimball, Cheryl M.		420.00
	Venora, Daniel P.		
03/31/20	Participate in regulatory steering committee meeting. Attend to follow-up issues.		308.00
	Subtotal for Venora, Daniel P.		308.00
	Total Fees		\$728.00
	Total Fees and Disbursements		\$728.00



99 High Street
Suite 2900
Boston, MA 02110
617-951-1400
Fax 617-951-1354
Tax ID No. 04-3335747

DG 20-105 ENNG Rate Case
8840-9830-ADMIN19

Michael Sheehan
n

Digitally signed by
Michael Sheehan
DN: cn=Michael
Sheehan, o=Liberty
Utilities, ou=Legal,
email=michael.sheeha
n@libertyutilities.com,
c=US
Date: 2020.10.31
20:07:28 -0400

Liberty Utilities
Michael Sheehan
Senior Counsel
15 Buttrick Road
Londonderry, NH 03053

October 16, 2020
Invoice 61627

For Legal Services Rendered through 04/30/20

CLIENT: 09019 - Liberty Utilities
Re: 00605 EnergyNorth Natural Gas - NH Rate Case

Date	Description of Services	Hours	Amount
Kimball, Cheryl M.			
04/28/20	Prepare for and participate on NH Regulatory Strategy Steering Cmte.		280.00
	Subtotal for Kimball, Cheryl M.		280.00
	Total Fees		\$280.00
	Total Fees and Disbursements		\$280.00

DG 20-105 ENNG Rate Case
8840-9830-ADMN19

Michael Sheehan
Digitally signed by Michael Sheehan
DN: cn=Michael Sheehan, o=Liberty Utilities, ou=Legal, email=michael.sheehan@libertyutilities.com, c=US
Date: 2020.11.30 18:04:21 -05'00'



99 High Street
Suite 2900
Boston, MA 02110
617-951-1400
Fax 617-951-1354
Tax ID No. 04-3335747

Liberty Utilities
Michael Sheehan
Senior Counsel
15 Buttrick Road
Londonderry, NH 03053

November 18, 2020
Invoice 61763

For Legal Services Rendered through 06/30/20

CLIENT: 09019 - Liberty Utilities
Re: 00605 EnergyNorth Natural Gas - NH Rate Case

Date	Description of Services	Hours	Amount
Kimball, Cheryl M.			
06/02/20	Prepare for and participate on conference call with NH Regulatory Strategy Steering Committee on EnergyNorth rate case.		455.00
Subtotal for Kimball, Cheryl M.			455.00
Venora, Daniel P.			
06/02/20	Prepare for and participate in steering committee meeting on case development issues and strategy.		504.00
06/05/20	Research and review PUC orders relevant to case development. Conference call with M. Sheehan on Keene system.		504.00
06/26/20	Correspondence with M. Karpf. Review and edit testimony.		420.00
06/29/20	Review and edit initial drafts of testimonies (MCS, FCS, Special Contract).		280.00
06/30/20	Correspondence with M. Sheehan. Review testimony.		280.00
Subtotal for Venora, Daniel P.			1,988.00
Total Fees			\$2,443.00
Total Fees and Disbursements			\$2,443.00

DG 20-105 ENNG Rate Case
8840-9830-ADMN19

Michael Sheehan
Digitally signed by Michael Sheehan
DN: cn=Michael Sheehan, o=Liberty Utilities, ou=Legal, email=michael.sheehan@libertyutilities.com, c=US
Date: 2020.11.30 18:07:12 -05'00'



99 High Street
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Boston, MA 02110
617-951-1400
Fax 617-951-1354
Tax ID No. 04-3335747

Liberty Utilities
Michael Sheehan
Senior Counsel
15 Buttrick Road
Londonderry, NH 03053

November 23, 2020
Invoice 61836

For Legal Services Rendered through 07/31/20

CLIENT: 09019 - Liberty Utilities
Re: 00605 EnergyNorth Natural Gas - NH Rate Case

Date	Description of Services	Hours	Amount
Kimball, Cheryl M.			
07/13/20	Prepare rate-case testimony and calls on same. Prepare work schedule to organize work process.		490.00
07/16/20	Review and edit draft testimony. Participate on conference call on same.		420.00
07/16/20	Prepare for and participate on conference call to discuss capital project documentation for EnergyNorth rate case.		280.00
07/17/20	Prepare for and participate in EnergyNorth testimony review. Participate in walk through of revenue requirement proposal.		735.00
07/21/20	Prepare for and participate on conference call regarding status of EN rate filing. Review and edit ROE testimony and discuss with Company.		455.00
07/22/20	Prepare for and participate on conference call to discuss status of rate filing. Review and edit J. Cochrane testimony.		280.00
07/23/20	Review issues for rate-case filing on ROE and checklist of requirements for rate-case filing.		280.00
07/24/20	Review testimonies to prepare rate-case filing.		420.00
07/29/20	Prepare for and participate in conference call with S. Knowlton to review rate case status.		280.00
Subtotal for Kimball, Cheryl M.			3,640.00
Frias, Steven			
07/15/20	Review and revise cost of capital testimony.		552.00
07/17/20	Review and revise updated version of cost of capital testimony.		384.00
Subtotal for Frias, Steven			936.00

Client Ref: 09019 - 00605
Invoice 61836

November 23, 2020
Page 2

Date	Description of Services	Hours	Amount
Venora, Daniel P.			
07/02/20	Prepare for and participate in conference call with M. Sheehan and others on cost recovery issues. Attend to follow up issues.		336.00
07/06/20	Review, edit and comment on testimony (step adjustments, property tax). Correspondence with S. Mullen.		924.00
07/07/20	Review, edit and comment on testimony (step adjustments, property tax). Correspondence with S. Mullen.		924.00
07/08/20	Plan and prepare for case filing. Develop work plan to finalize case documents. Review and edit testimony.		868.00
07/09/20	Review, edit and comment on testimony (revenue requirements). Correspondence with M. Sheehan and others.		728.00
07/10/20	Prepare for and participate in steering committee meeting. Correspondence with D. Simek and others on revenue requirements testimony. Conference call with W. Clark on iNATGAS testimony.		728.00
07/12/20	Prepare compliance matrix. Review secretarial letter, commission orders and testimony to address compliance items.		1,008.00
07/13/20	Review and edit testimony. Prepare for and participate in conference call with D. Simek and others on revenue requirements testimony. Conference call with S. Knowlton and M. Sheehan. Prepare updated work plan.		1,764.00
07/14/20	Correspondence with M. Sheehan and S. Mullen. Review case production schedule and testimony. Conference calls with S. Mullen on case issues.		868.00
07/15/20	Revise and update work plan. Conference calls and correspondence with M. Sheehan and others. Review, revise and comment on testimony (capital, lead/lag, ROE). Prepare for meetings with witness team.		2,072.00
07/16/20	Prepare for and participate in daily check-in call with M. Sheehan and S. Mullen. Work on capital testimony exhibits and conference call with witness team. Prepare comments on ROE testimony.		924.00
07/17/20	Correspondence with FTI on testimony issues. Participate in daily check-in call with M. Sheehan and S. Mullen. Review and edit testimony (MCS, ROE). Conference call with S. Mullen, FTI and others on revenue requirement schedules.		1,232.00
07/20/20	Correspondence with S. Mullen, W. Clark and others. Review, revise and update testimony and address open issues.		1,232.00
07/21/20	Conference calls and correspondence with H. Tebbetts on capital testimony. Participate in daily check-in call with M. Sheehan and S. Mullen. Review testimony and address open issues. Conference calls with M. Coleman, T. Bohan		1,904.00

Client Ref: 09019 - 00605
Invoice 61836

November 23, 2020
Page 3

Date	Description of Services	Hours	Amount
Venora, Daniel P.			
07/22/20	(FTI) and others. Prepare petition and cover letter. Review, update and draft new versions of testimony (policy overview, capital). Conference calls and correspondence with M. Sheehan, S. Mullen and others to close out testimony issues.		2,212.00
07/23/20	Review, revise and update testimony (capital, policy overview, iNATGAS, lead/lag). Conference calls and correspondence with M. Sheehan, S. Mullen and others. Organize and update final drafts.		2,268.00
07/24/20	Review and edit testimony and finalize versions for Company review and sign-off (policy, capital, Mullen, iNATGAS). Correspondence with S. Mullen and others. Review and edit MCS/rates testimony. Prepare petition and related filing documents.		1,904.00
07/26/20	Review and edit testimony.		420.00
07/27/20	Review, edit and sign-off on rate case testimony. Correspondence with S. Mullen, M. Sheehan and others.		560.00
07/28/20	Conference calls and correspondence with S. Mullen, M. Sheehan and others. Prepare exhibits for iNATGAS testimony. Review documents for filing. Participate in NH steering committee meeting.		1,484.00
07/29/20	Review and edit final drafts of testimony. Correspondence with S. Mullen and others on open issues.		644.00
07/30/20	Correspondence with S. Mullen on open issues. Review and edit Rates testimony.		336.00
Subtotal for Venora, Daniel P.			25,340.00
Ralston, Jessica B			
07/10/20	Participate in regulatory strategy call regarding upcoming filing of rate case. Review current draft of W. Clark's testimony in support of special contract cost recovery and participate in call with W. Clark to discuss same.		504.00
07/12/20	Review prior special contract approval dockets and revise initial testimony of W. Clark.		308.00
07/13/20	Review prior special contract approval dockets and revise initial testimony of W. Clark. Review additional supporting materials provided by W. Clark regarding same.		616.00
07/14/20	Review and revise the current draft of testimony in support of capital additions cost recovery for initial filing.		700.00
07/15/20	Review prior special contract approval dockets and supporting materials. Revise initial testimony of W. Clark.		2,016.00
07/16/20	Review prior special contract approval dockets and supporting materials and revise initial testimony of W. Clark. Draft correspondence to W. Clark and M. Sheehan regarding same. Participate in rate case filing coordination		1,456.00

Client Ref: 09019 - 00605
Invoice 61836

November 23, 2020
Page 4

Date	Description of Services	Hours	Amount
Ralston, Jessica B			
	calls regarding status of testimony, in general, and supporting documents for the capital additions testimony. Review revised draft of testimony regarding functional cost of service.		
07/17/20	Participate in conference call with M. Sheehan regarding the status of testimony drafts in order to prepare for initial filing. Prepare for and participate in conference call to work through current revenue requirement in preparation for initial filing.		420.00
07/20/20	Participate in conference call with W. Clark and S. Mullen to discuss the status of W. Clark's testimony regarding the contracts with iNATGAS and Department of Administrative Services. Review and revise initial testimony regarding same. Review initial testimony regarding cost of capital.		1,456.00
07/21/20	Participate in conference call with M. Sheehan and S. Mullen regarding status of testimony for initial filing. Draft motion for protective treatment of compensation information provided with initial filing.		224.00
07/22/20	Participate in conference call with M. Sheehan and S. Mullen regarding status of testimony in support of initial filing. Review updated testimony draft regarding capital additions and correspond with H. Tebbetts regarding revisions to same.		1,036.00
07/23/20	Participate in conference calls with M. Sheehan and S. Mullen regarding status of initial filing testimony. Review latest version of capital additions testimony.		448.00
07/25/20	Review latest version of testimony from M. Sheehan and research support for argument that costs associated with development of the Granite Bridge project are not construction costs. Revise testimony to include supporting precedent.		1,092.00
07/28/20	Review final version of the filing requirements document and correspond with S. Mullen regarding same.		308.00
07/29/20	Review final version of testimony in support of cost recovery for the iNATGAS and administrative services contracts. Correspond with W. Clark and S. Mullen regarding same.		252.00
Subtotal for Ralston, Jessica B			10,836.00
Total Fees			<u>\$40,752.00</u>
Total Fees and Disbursements			<u>\$40,752.00</u>

DG 20-105 EnergyNorth Rate Case
8840-9830-ADMN19

Michael Sheehan
Digitally signed by Michael Sheehan
DN: cn=Michael Sheehan, o=Liberty
Utilities, ou=Legal,
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c=US
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Liberty Utilities
Michael Sheehan
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15 Buttrick Road
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November 23, 2020
Invoice 61879

For Legal Services Rendered through 08/31/20

CLIENT: 09019 - Liberty Utilities
Re: 00605 EnergyNorth Natural Gas - NH Rate Case

Date	Description of Services	Hours	Amount
Kimball, Cheryl M.			
08/03/20	Prepare for and participate on conference call to review issues with capital project documentation in rate case.		280.00
08/11/20	Prepare for and participate on call with T. Wiley regarding strategy for Granite Bridge cost recovery.		245.00
	Subtotal for Kimball, Cheryl M.		525.00
Venora, Daniel P.			
08/03/20	Attend to follow-up issues on capital project documentation. Conference call with H. Tebbetts and others on documentation process.		308.00
08/10/20	Review and edit discovery responses. Correspondence with S. Mullen and M. Sheehan.		616.00
08/14/20	Plan and prepare for PUC hearings.		364.00
08/24/20	Review and edit discovery responses (OCA Set 1). Conference call with M. Karpf.		308.00
08/25/20	Review status of capital project documentation. Prepare for and participate in steering committee meeting. Review and edit discovery responses.		812.00
08/26/20	Review questions from PUC staff on temporary rate issues. Correspondence with M. Sheehan and others.		112.00
08/27/20	Review and comment on response to staff questions. Correspondence with M. Sheehan.		84.00
08/28/20	Conference call with M. Sheehan, S. Mullen, and D. Simek. Review and comment on responses to staff questions. Correspondence with M. Sheehan.		224.00
08/31/20	Check-in call with rate case team. Prep call for meeting with PUC staff. Meeting with PUC staff on temporary rate issues.		812.00

Client Ref: 09019 - 00605
Invoice 61879

November 23, 2020
Page 2

Date	Description of Services	Hours	Amount
Venora, Daniel P.			
Subtotal for Venora, Daniel P.			3,640.00
Ralston, Jessica B			
08/03/20	Review draft responses to the Office of Consumer Advocates first set of information requests.		224.00
08/10/20	Review the Company's response to information request OCA 1-12 and review the Commission's rules and precedent regarding any requirement to perform an embedded average cost of service.		364.00
08/11/20	Research the Commission's rules and precedent regarding any requirements to perform an embedded average cost study as part of an initial rate case filing.		224.00
08/18/20	Review and edit draft responses to the Office of Consumer Advocates first set of information requests in DG 20-105. Correspond with D. Gilbertson to resolve questions regarding same.		364.00
08/20/20	Review order issued by the Commission setting a schedule for intervention in DG 20-105 and calendar all dates. Draft discovery log in anticipation of hearings and briefing in this matter.		168.00
08/25/20	Review and revise additional draft responses to the Office of Consumer Advocates first set of information requests issued in DG 20-105. Draft notices of appearances and correspond with M. Sheehan regarding same.		392.00
08/31/20	Create discovery log for the Office of Consumer Advocates first set of information requests issued in DG 20-105.		476.00
Subtotal for Ralston, Jessica B			2,212.00
Calitri, Jameson L.			
08/03/20	Coordinate and participate on call on Liberty North capital project documentation research/audit project.		288.00
08/10/20	Research Liberty North capital project documentation audit project.		552.00
08/11/20	Research Liberty North capital project documentation audit project.		96.00
08/13/20	Research Liberty North capital project documentation.		312.00
08/14/20	Research Liberty North capital project documentation.		336.00
08/17/20	Research Liberty North capital project documentation.		504.00
08/18/20	Research Liberty North capital project documentation.		672.00
08/19/20	Research Liberty North capital project documentation.		648.00
08/19/20	Research Liberty North capital project documentation.		744.00
08/20/20	Research documentation for Liberty capital investment project.		672.00
08/21/20	Research documentation for Liberty capital investment project.		336.00

Client Ref: 09019 - 00605
Invoice 61879

November 23, 2020
Page 3

Date	Description of Services	Hours	Amount
Calitri, Jameson L.			
08/25/20	Research documentation for Liberty capital investment project.		192.00
08/26/20	Research documentation for Liberty capital investment project.		576.00
Subtotal for Calitri, Jameson L.			5,928.00
Total Fees			<u>\$12,305.00</u>
Total Fees and Disbursements			<u><u>\$12,305.00</u></u>

DG 20-105 ENNG Rate Case
8840-9830-ADMN19

Michael Sheehan
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Michael Sheehan
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November 27, 2020
Invoice 62084

For Legal Services Rendered through 09/30/20

CLIENT: 09019 - Liberty Utilities
Re: 00605 EnergyNorth Natural Gas - NH Rate Case

Date	Description of Services	Hours	Amount
Venora, Daniel P.			
09/01/20	Address follow-up issues from call with PUC staff. Prepare opening statement for pre-hearing conference.	■	1,036.00
09/02/20	Conference calls with rate case team. Prepare for pre-hearing conference and technical session.	■	336.00
09/03/20	Prepare for and participate in pre-hearing conference and technical session. Participate in post-session debrief with rate case team.	■	1,456.00
09/09/20	Prepare for and participate in technical session with PUC staff and OCA.	■	252.00
09/11/20	Prepare for and participate in settlement conference with staff and OCA. Review rate schedules.	■	532.00
09/14/20	Review exhibits for hearing on temporary rates and review briefing to steering committee.	■	392.00
09/15/20	Conference call with M. Sheehan and others. Prepare for hearing.	■	252.00
09/16/20	Review hearing exhibits. Prepare for and participate in hearing on temporary rates. Attend to follow-up issues.	■	1,064.00
09/29/20	Prepare for and participate in steering committee meeting.	■	224.00
09/30/20	Review capital project documentation with H. Tebbetts and M. Sheehan.	■	448.00
Subtotal for Venora, Daniel P.			■ 5,992.00
Ralston, Jessica B			
09/03/20	Prepare for and participate in procedural conference and technical session with New Hampshire Utility Commission regarding Company's filing in DG 20-105. Participate in debriefing with M. Sheehan, D. Simek, and S. Mullen.	■	896.00
09/09/20	Prepare for and participate in technical session with	■	364.00

Client Ref: 09019 - 00605
Invoice 62084

November 27, 2020
Page 2

Date	Description of Services	Hours	Amount
Ralston, Jessica B			
	Commission staff regarding proposed temporary rates in DG 20-105 in preparation for hearing on September 16, 2020.		
09/11/20	Prepare for and participate in additional technical session with Commission staff regarding proposed temporary rates in DG 20-105 in preparation for hearing on September 16, 2020.		504.00
09/12/20	Review proposed exhibit for filing with the Commission to illustrate temporary rate calculation from D. Simek.		84.00
09/15/20	Participate in conference call with M. Sheehan, S. Mullen and D. Simek to discuss temporary rate hearing plan and outstanding issues to be resolved. Review draft of proposed testimony for same.		392.00
09/16/20	Prepare for and participate in hearing with the New Hampshire Public Utilities Commission regarding the proposal for temporary rates in DG 20-105.		588.00
Subtotal for Ralston, Jessica B			2,828.00
Calitri, Jameson L.			
09/30/20	Participate on capital invest project documentation call on missing documentation.		264.00
Subtotal for Calitri, Jameson L.			264.00
Total Fees			\$9,084.00
Total Fees and Disbursements			\$9,084.00



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November 27, 2020
Invoice 62085

For Legal Services Rendered through 09/30/20

CLIENT: 09019 - Liberty Utilities
Re: 00606 Granite Bridge Cost Recovery

Date	Description of Services	Hours	Amount
Venora, Daniel P.			
09/14/20	Meeting on case status.	█	162.50
09/28/20	Meeting with M. Sheehan and others for status update.	█	130.00
Subtotal for Venora, Daniel P.		█	292.50
Ralston, Jessica B			
09/25/20	Research treatment of construction while in progress costs in Connecticut and Massachusetts to determine whether there is precedent for the Company's request to recover these costs based on savings for customers.	█	780.00
Subtotal for Ralston, Jessica B		█	780.00
Total Fees		█	\$1,072.50
Total Fees and Disbursements			\$1,072.50

DG 20-105 ENNG Rate Case
8840-9830-ADMN19



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December 7, 2020
Invoice 62234

For Legal Services Rendered through 10/31/20

CLIENT: 09019 - Liberty Utilities
Re: 00605 EnergyNorth Natural Gas - NH Rate Case

Date	Description of Services	Hours	Amount
Venora, Daniel P.			
10/02/20	Review Staff discovery Set 1 and temporary rate order.		112.00
10/07/20	Meeting with steering committee on case strategy issues. Attend to follow-up issues.		140.00
10/15/20	Review and edit discovery responses.		336.00
10/21/20	Review new OCA discovery set.		84.00
10/27/20	Meeting with M. Sheehan and others on document production. Review and edit discovery responses.		336.00
10/29/20	Review and edit discovery responses.		392.00
10/30/20	Review and edit discovery responses.		84.00
Subtotal for Venora, Daniel P.			1,484.00
Ralston, Jessica B			
10/01/20	Review order approving temporary rates in Docket DG 20-105. Review and calendar deadline for staff's first set of data requests.		84.00
10/06/20	Calendar procedural schedule dates in DG 20-105.		84.00
10/14/20	Review and revise draft responses to the first set of information requests issued by Staff in Docket DG 20-105.		112.00
10/15/20	Review and revise draft responses to the first set of information requests issued by Staff in Docket DG 20-105.		112.00
10/26/20	Review and revise draft responses to the Office of Consumer Affairs second set of information requests.		364.00
10/27/20	Review and revise additional draft responses to the Office of Consumer Affairs second set of information requests.		336.00
10/30/20	Review and revise final versions of responses to the Office of Consumer Affairs second set of information requests for filing.		84.00

Client Ref: 09019 - 00605
Invoice 62234

December 7, 2020
Page 2

Date	Description of Services	Hours	Amount
	Ralston, Jessica B		
	Subtotal for Ralston, Jessica B		1,176.00
	Calitri, Jameson L.		
10/05/20	Reconcile CAPEX documentation and missing documents.		672.00
	Subtotal for Calitri, Jameson L.		672.00
	Total Fees		\$3,332.00
	Total Fees and Disbursements		\$3,332.00

DG 20-105 EnergyNorth Rate Case
8840-9830-ADMN19

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March 22, 2021
Invoice 62444

For Legal Services Rendered through 11/30/20

CLIENT: 09019 - Liberty Utilities
Re: 00605 EnergyNorth Natural Gas - NH Rate Case

Date	Description of Services	Hours	Amount
Venora, Daniel P.			
11/06/20	Review and edit discovery responses.		476.00
11/08/20	Review and edit discovery requests.		336.00
11/09/20	Review and edit discovery responses. Correspondence with M. Sheehan and S. Mullen.		392.00
11/10/20	Review supplemental testimony outline.		112.00
11/11/20	Review supplemental testimony outline and coordinate transmittal to steering committee. Correspondence with M. Sheehan on testimony work plan.		392.00
11/12/20	Meeting with S. Knowlton and M. Sheehan on case strategy and coordination. Address follow-up issues.		196.00
11/18/20	Correspondence with steering committee. Review testimony.		224.00
11/19/20	Meeting with core team on supplemental testimony. Review and edit testimony.		812.00
11/20/20	Review motions and correspondence for supplemental testimony filing.		308.00
11/23/20	Prepare timeline for TGP filing.		84.00
11/24/20	Review scheduling proposal from staff.		112.00
11/25/20	Prepare timeline for TGP testimony. Prepare for technical session.		196.00
11/30/20	Prepare for technical sessions. Meetings with M. Sheehan and others on technical session prep and TGP filing.		392.00
Subtotal for Venora, Daniel P.			4,032.00
Ralston, Jessica B			
11/05/20	Review and revise additional draft responses to Staff's second set of information requests in DG 20-105.		112.00
11/30/20	Participate in conference call to prepare for technical		168.00

Client Ref: 09019 - 00605
Invoice 62444

March 22, 2021
Page 2

Date	Description of Services	Hours	Amount
Ralston, Jessica B	sessions scheduled for December 1 and 3 in docket DG 20-105.		
Subtotal for Ralston, Jessica B			280.00
Total Fees			<u>\$4,312.00</u>
	Total Fees and Disbursements		<u><u>\$4,312.00</u></u>

Granite Bridge Cost Regulatory / Cost Recovery:

8840-9840-GBR



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March 22, 2021
Invoice 62445

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For Legal Services Rendered through 11/30/20

CLIENT: 09019 - Liberty Utilities
Re: 00606 Granite Bridge Cost Recovery

Date	Description of Services	Hours	Amount
Venora, Daniel P.			
11/03/20	Meeting with core team on Granite Bridge testimony. Meeting with steering committee.		715.00
11/16/20	Review and edit Granite Bridge supplemental testimony. Meeting with M. Sheehan and others on open issues.		1,397.50
11/17/20	Review and revise supplemental testimony. Meeting with M. Sheehan and others to review testimony.		1,072.50
Subtotal for Venora, Daniel P.			3,185.00
Ralston, Jessica B			
11/03/20	Participate in conference call with M. Sheehan and S. Mullen to discuss strategy for developing revised filing to submit in rate case to request recovery of the Granite Bridge Project development costs.		162.50
11/05/20	Review draft outline of supplemental testimony for requesting recovery of the Granite Bridge Project costs in the rate case.		65.00
11/06/20	Participate in conference call to discuss final version of outline for supplemental testimony to request recovery of Granite Bridge Project costs in pending rate case docket.		162.50
11/16/20	Review latest version of testimony in support of Granite Bridge Project and participate in conference call to discuss open items.		422.50
11/17/20	Participate in conference call to resolve final, outstanding issues in the testimony in support of recovery of Granite Bridge Project costs.		390.00
Subtotal for Ralston, Jessica B			1,202.50
Total Fees			\$4,387.50

Client Ref: 09019 - 00606
Invoice 62445

March 22, 2021
Page 2

Total Fees and Disbursements

\$4,387.50

8840-9830-ADMIN19

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Sheehan
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April 14, 2021
Invoice 62575

For Legal Services Rendered through 12/31/20

CLIENT: 09019 - Liberty Utilities
Re: 00605 EnergyNorth Natural Gas - NH Rate Case

Date	Description of Services	Hours	Amount
Venora, Daniel P.			
12/01/20	Participate in PUC technical session. Meeting with M. Sheehan and others to debrief and plan next steps.		1,064.00
12/02/20	Meeting with M. Sheehan and others on IRP and rate case issues.		196.00
12/04/20	Review, edit and send status update to steering committee. Prepare for steering committee meeting.		280.00
12/08/20	Prepare for and participate in steering committee meeting.		448.00
12/15/20	Review and edit discovery responses.		112.00
12/21/20	Review and edit discovery responses.		112.00
12/22/20	Review and edit discovery responses.		392.00
12/23/20	Review and edit discovery responses.		336.00
12/24/20	Review and edit discovery responses.		140.00
12/28/20	Review and edit discovery requests.		280.00
12/29/20	Review and edit discovery responses.		616.00
12/30/20	Review and edit discovery responses.		308.00
12/31/20	Review and edit discovery responses.		112.00
Subtotal for Venora, Daniel P.			4,396.00
Ralston, Jessica B			
12/01/20	Participate in technical session with the Commission Staff and Office of Consumer Counsel to discuss the Company's filing. Draft follow up requests from Staff and participate in debrief with M. Sheehan and S. Mullen to discuss how to respond to same.		952.00
12/15/20	Participate in conference call with M. Sheehan and S. Mullen regarding the response to discovery seeking additional information on the customer first initiative.		140.00
12/18/20	Review and revise draft responses to information requests		168.00

Client Ref: 09019 - 00605
Invoice 62575

April 14, 2021
Page 2

Date	Description of Services	Hours	Amount
Ralston, Jessica B			
	issued following the technical session. Correspond with M. Karpf regarding same. Review draft special contract with Calpine for transportation services.		
12/21/20	Review and revise draft responses to the Office of Consumer Advocate's third set of data requests.		56.00
12/22/20	Review and revise draft responses to the Office of Consumer Advocate's third set of data requests.		84.00
12/28/20	Review and revise draft responses to Staff's third and fourth sets of information requests in DG 20-105.		196.00
12/30/20	Review and revise draft responses to Office of Consumer Advocate's fourth set of information requests in DG 20-105.		140.00
Subtotal for Ralston, Jessica B			1,736.00
Novakova, Veronika			
12/28/20	Prepare materials for filing in DG 20-105.		209.00
12/29/20	Prepare materials for filing in DG 20-105.		154.00
12/30/20	Prepare materials for filing in DG 20-105.		220.00
12/31/20	Prepare materials for filing in DG 20-105.		352.00
Subtotal for Novakova, Veronika			935.00
Total Fees			\$7,067.00
Total Fees and Disbursements			<u>\$7,067.00</u>



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June 1, 2021
Invoice 62771

For Legal Services Rendered through 01/31/21

CLIENT: 09019 - Liberty Utilities
Re: 00605 EnergyNorth Natural Gas - NH Rate Case

Date	Description of Services	Hours	Amount
Venora, Daniel P.			
01/04/21	Review and edit discovery responses.		56.00
01/05/21	Attend to discovery filings and PUC notices. Review and comment on Staff audit report.		364.00
01/06/21	Participate in meeting with M. Sheehan, S. Mullen and others to prepare for technical session.		140.00
01/12/21	Prepare for technical session.		140.00
01/13/21	Participate in technical session on Granite Bridge costs. Attend to follow up issues.		616.00
01/14/21	Review and edit discovery responses.		224.00
01/15/21	Review and edit discovery responses.		224.00
01/19/21	Prepare for and participate in steering committee meeting. Review and edit discovery responses.		588.00
01/21/21	Review and edit discovery responses.		280.00
01/29/21	Participate in meeting with M. Sheehan and others to prepare for technical session.		168.00
Subtotal for Venora, Daniel P.			2,800.00
Novakova, Veronika			
01/05/21	Prepare materials for filing in DG 20-105.		110.00
01/06/21	Prepare materials for filing in DG 20-105.		198.00
01/22/21	Prepare materials for filing in D.P.U. 20-105.		352.00
01/25/21	Prepare materials for filing in D.P.U. 20-105.		451.00
01/26/21	Prepare materials for filing in D.P.U. 20-105.		275.00
Subtotal for Novakova, Veronika			1,386.00
Total Fees			\$4,186.00

Client Ref: 09019 - 00605
Invoice 62771

June 1, 2021
Page 2

Total Fees and Disbursements

\$4,186.00

8840-9830-ADMN20

\$4,186.00

Steven
Mullen

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by Steven Mullen
Date: 2021.06.14
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June 2, 2021
Invoice 62826

For Legal Services Rendered through 02/28/21

CLIENT: 09019 - Liberty Utilities
Re: 00605 EnergyNorth Natural Gas - NH Rate Case

Date	Description of Services	Hours	Amount
Venora, Daniel P.			
02/02/21	Prepare for and participate in PUC technical session. Attend to follow up issues.		1,484.00
02/03/21	Participate in meeting with core team on LCIRP settlement with staff in DG 17-152.		168.00
02/04/21	Participate in PUC technical session. Attend to follow-up issues.		1,204.00
02/12/21	Review and edit discovery responses.		140.00
02/16/21	Research and correspondence with S. Mullen on discovery issues. Review and edit discovery responses.		336.00
02/17/21	Review and edit discovery responses.		252.00
02/19/21	Participate in meeting with M. Sheehan and others on LCIRP settlement strategy.		168.00
02/22/21	Prepare for and participate in regulatory strategy meeting with S. Mullen and others on customer first. Review and edit discovery responses.		812.00
02/23/21	Review and edit discovery responses. Correspondence with S. Mullen. Prepare for and participate in steering committee meeting.		448.00
02/24/21	Review and edit discovery responses.		84.00
Subtotal for Venora, Daniel P.			5,096.00
Novakova, Veronika			
02/25/21	Prepare materials for filing in DG 20-105.		286.00
02/26/21	Prepare materials for filing in DG 20-105.		264.00
Subtotal for Novakova, Veronika			550.00
Total Fees			\$5,646.00

Client Ref: 09019 - 00605
Invoice 62826

June 2, 2021
Page 2

Total Fees and Disbursements

\$5,646.00

8840-9830-ADMN20	\$5,310.00
8840-9835-PROG	\$ 336.00

Steven
Mullen

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June 2, 2021
Invoice 62838

For Legal Services Rendered through 03/31/21

CLIENT: 09019 - Liberty Utilities
Re: 00605 EnergyNorth Natural Gas - NH Rate Case

Date	Description of Services	Hours	Amount
Venora, Daniel P.			
03/01/21	Review cost update schedules. Participate in meeting with Staff and OCA. Attend to follow-up issues.		700.00
03/04/21	Confer with M. Sheehan and others on Staff request for project documentation. Review information from capital projects team.		364.00
03/05/21	Participate in meeting on capital project documentation. Attend to follow-up issues on case strategy.		364.00
03/08/21	Revise and edit supplemental filing for step adjustment variance analysis and project cost documentation. Correspondence with M. Sheehan and others.		728.00
03/09/21	Meeting with M. Sheehan and others on step adjustment documentation. Review and edit supplemental discovery response on capital projects.		476.00
03/10/21	Review edits on capital projects discovery.		140.00
03/15/21	Meeting with M. Sheehan and others on LCIRP strategy.		224.00
03/18/21	Review Staff testimony. Correspondence with M. Sheehan and others.		364.00
03/19/21	Review Staff testimony and S. Mullen summary. Meeting with core team to debrief on testimony.		868.00
03/23/21	Prepare for and participate in steering committee meeting. Review staff testimony for discovery questions.		784.00
03/24/21	Review staff and intervenor testimony and prepare discovery questions.		896.00
03/25/21	Review and make final edits to discovery sets.		336.00
Subtotal for Venora, Daniel P.			6,244.00
Total Fees			\$6,244.00

Client Ref: 09019 - 00605
Invoice 62838

June 2, 2021
Page 2

Total Fees and Disbursements

\$6,244.00

8840-9830-ADMN20	\$6,020.00
8840-9835-PROG	\$ 224.00

Steven
Mullen

Digitally signed by
Steven Mullen
Date: 2021.06.14
20:07:44 -04'00'



99 High Street
Suite 2900
Boston, MA 02110
617-951-1400
Fax 617-951-1354
Tax ID No. 04-3335747

Liberty Utilities
Michael Sheehan
Senior Counsel
15 Buttrick Road
Londonderry, NH 03053

June 2, 2021
Invoice 62851

For Legal Services Rendered through 04/30/21

CLIENT: 09019 - Liberty Utilities
Re: 00605 EnergyNorth Natural Gas - NH Rate Case

Date	Description of Services	Hours	Amount
Frias, Steven			
04/28/21	Review and edit rebuttal testimony of Cochrane in DG 20-105.		600.00
Subtotal for Frias, Steven			600.00
Venora, Daniel P.			
04/08/21	Meeting with M. Sheehan and others to prepare for tech sessions. Attend to follow up issues.		280.00
04/09/21	Prepare for tech session.		196.00
04/12/21	Plan and prepare for tech sessions and rebuttal testimony.		84.00
04/13/21	Meeting with M. Sheehan, S. Mullen and others to prepare for tech session and executive committee meeting. Participate in executive committee meeting.		700.00
04/14/21	Prepare for and participate in settlement conference. Review settlement strategy with M. Sheehan and others and attend to follow up issues.		2,492.00
04/15/21	Coordinate plan for rebuttal testimony.		224.00
04/16/21	Plan and prepare for rebuttal testimony.		168.00
04/18/21	Prepare settlement term sheet.		476.00
04/19/21	Work on rebuttal and settlement issues.		112.00
04/20/21	Meetings with M. Sheehan, S. Mullen and others on settlement and rebuttal strategy. Prepare communications to steering committee and Staff.		868.00
04/22/21	Review agenda and materials for settlement conference. Prepare for and participate in steering committee meeting.		532.00
04/23/21	Prepare for and participate in settlement conference with Staff and OCA. Debrief with core team.		1,344.00
04/26/21	Prepare update for steering committee and address issues for rebuttal testimony.		588.00

Client Ref: 09019 - 00605
Invoice 62851

June 2, 2021
Page 2

Date	Description of Services	Hours	Amount
Venora, Daniel P.			
04/27/21	Prepare for and participate in steering committee meeting. Review and provide comments on rebuttal testimony.		308.00
04/28/21	Review and edit rebuttal testimony. Meeting with M. Sheehan and others on rebuttal testimony.		1,820.00
04/29/21	Correspondence with M. Coleman. Provide comments on rebuttal testimony.		140.00
Subtotal for Venora, Daniel P.			10,332.00
Total Fees			<u>\$10,932.00</u>
Total Fees and Disbursements			<u><u>\$10,932.00</u></u>

8840-9830-ADMN20 \$10,932.00

Steven
Mullen

Digitally signed
by Steven Mullen
Date: 2021.06.14
11:48:54 -04'00'



Smart. Focused. Done Right.

ScottMadden, Inc.
2626 Glenwood Avenue
Suite 480
Raleigh, NC 27608
919-781-4191
scottmadden.com

DG 20-105 ENNG Rate Case
8840-9830-ADMN19

April 27, 2021

Michael Sheehan
Digitally signed by Michael Sheehan
DN: cn=Michael Sheehan, o=Liberty Utilities, ou=Legal, email=michael.sheehan@libertyutilities.com, c=US
Date: 2021.04.27 19:51:08 -0400

Invoice Number: 018874

Michael Sheehan
Liberty Utilities
15 Buttrick Road
Londonderry, NH 03053

In Reference To: Professional services provided in March 2021 for project [REDACTED]
Liberty NH Rate Case Support (DG20-105)

	<i>Amount</i>
Professional Fees	\$ 1,590.00
Total Fees and Expenses	<u>\$ 1,590.00</u>
Total Due	<u><u>\$ 1,590.00</u></u>

If you have any questions regarding this invoice, please let me know. Please remit payment in U.S. funds to: Accounts Receivable, ScottMadden, Inc., 2626 Glenwood Avenue, Suite 480, Raleigh, NC 27608. Thank you for retaining ScottMadden.

Sincerely,

James Stephens
Partner

ScottMadden, Inc.
[REDACTED]

Project Liberty NH Rate Case Support (DG20-105)
In Reference to: Professional services provided in March 2021 for project [REDACTED]

		<u>Current Hours</u>	<u>Rate</u>	<u>Current Amount</u>
Professional Fees				
James Stephens	3/22/2021	[REDACTED]	[REDACTED]	450.00
Participated in project call				
James Stephens	3/26/2021	[REDACTED]	[REDACTED]	450.00
Participated in project call				
Kim N. Dao	3/22/2021	[REDACTED]	[REDACTED]	345.00
Review Staff intervenor testimony and attachments				
Kim N. Dao	3/23/2021	[REDACTED]	[REDACTED]	345.00
Review Staff intervenor testimony and attachments; participate in client call				
		<hr/>		<hr/>
	Professional Fees	[REDACTED]		1,590.00



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ScottMadden, Inc.
2626 Glenwood Avenue
Suite 480
Raleigh, NC 27608
919-781-4191
scottmadden.com

May 24, 2021

Invoice Number: 019014

Michael Sheehan
Liberty Utilities
15 Buttrick Road
Londonderry, NH 03053

In Reference To: Professional services provided in April 2021 for project [REDACTED]
Liberty NH Rate Case Support (DG20-105)

	<i>Amount</i>
Professional Fees	\$ 20,565.00
Total Fees and Expenses	<u>\$ 20,565.00</u>
Total Due	<u><u>\$ 20,565.00</u></u>

If you have any questions regarding this invoice, please let me know. Please remit payment in U.S. funds to:
Accounts Receivable, ScottMadden, Inc., 2626 Glenwood Avenue, Suite 480, Raleigh, NC 27608. Thank you for retaining
ScottMadden.

Sincerely,

James Stephens
Partner

ScottMadden, Inc.
[REDACTED]

8840-9830-ADMN20 \$20,565.00

Steven
Mullen

Digitally signed
by Steven Mullen
Date: 2021.05.28
13:00:44 -04'00'

Project **Liberty NH Rate Case Support (DG20-105)**
In Reference to: **Professional services provided in April 2021 for project** [REDACTED]

		<u>Current Hours</u>	<u>Rate</u>	<u>Current Amount</u>
Professional Fees				
James Stephens	4/14/2021	[REDACTED]	[REDACTED]	1,350.00
Reviewed and edited rebuttal testimony				
James Stephens	4/22/2021	[REDACTED]	[REDACTED]	2,700.00
Reviewed and edited rebuttal testimony				
James Stephens	4/23/2021	[REDACTED]	[REDACTED]	900.00
Reviewed and edited rebuttal testimony				
James Stephens	4/25/2021	[REDACTED]	[REDACTED]	1,800.00
Reviewed and edited rebuttal testimony				
James Stephens	4/26/2021	[REDACTED]	[REDACTED]	1,350.00
Reviewed and edited rebuttal testimony				
James Stephens	4/27/2021	[REDACTED]	[REDACTED]	1,350.00
Reviewed and edited rebuttal testimony				
James Stephens	4/28/2021	[REDACTED]	[REDACTED]	1,350.00
Prepared and participated in project call				
James Stephens	4/29/2021	[REDACTED]	[REDACTED]	450.00
Reviewed and edited rebuttal testimony				
Kim N. Dao	4/22/2021	[REDACTED]	[REDACTED]	2,070.00
Draft rebuttal testimony				
Kim N. Dao	4/23/2021	[REDACTED]	[REDACTED]	2,760.00
Draft rebuttal testimony				
Kim N. Dao	4/26/2021	[REDACTED]	[REDACTED]	2,070.00
Review/edit rebuttal testimony				
Kim N. Dao	4/27/2021	[REDACTED]	[REDACTED]	1,035.00
Review/edit rebuttal testimony				
Kim N. Dao	4/28/2021	[REDACTED]	[REDACTED]	1,380.00
Review/edit rebuttal testimony; participate in client call				
Professional Fees		[REDACTED]		20,565.00



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ScottMadden, Inc.
2626 Glenwood Avenue
Suite 480
Raleigh, NC 27608
919-781-4191
scottmadden.com

June 24, 2021

Invoice Number: 019216

Michael Sheehan
Liberty Utilities
15 Buttrick Road
Londonderry, NH 03053

In Reference To: Professional services provided in May 2021 for project [REDACTED]
Liberty NH Rate Case Support (DG20-105)

	<i>Amount</i>
Professional Fees	\$ 4,905.00
Total Fees and Expenses	<u>\$ 4,905.00</u>
Total Due	<u><u>\$ 4,905.00</u></u>

If you have any questions regarding this invoice, please let me know. Please remit payment in U.S. funds to:
Accounts Receivable, ScottMadden, Inc., 2626 Glenwood Avenue, Suite 480, Raleigh, NC 27608. Thank you for retaining
ScottMadden.

Sincerely,

James Stephens
Partner

ScottMadden, Inc.
[REDACTED]

8840-9830-ADMN20 \$4,905.00

Steven Mullen Digitally signed
by Steven Mullen
Date: 2021.06.28
13:11:18 -04'00'

Project Liberty NH Rate Case Support (DG20-105)
In Reference to: Professional services provided in May 2021 for project [REDACTED]

		Current Hours	Rate	Current Amount
Professional Fees				
James Stephens	5/27/2021	[REDACTED]	[REDACTED]	450.00
Participated in project call				
James Stephens	5/28/2021	[REDACTED]	[REDACTED]	1,350.00
Prepared and participated in project call				
Kim N. Dao	5/26/2021	[REDACTED]	[REDACTED]	690.00
Develop hearing prep matrix				
Kim N. Dao	5/27/2021	[REDACTED]	[REDACTED]	2,070.00
Develop hearing prep matrix				
Kim N. Dao	5/28/2021	[REDACTED]	[REDACTED]	345.00
Develop hearing prep matrix				
Professional Fees		[REDACTED]		4,905.00



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ScottMadden, Inc.
2626 Glenwood Avenue
Suite 480
Raleigh, NC 27608
919-781-4191
scottmadden.com

July 22, 2021

Invoice Number: 019345

Michael Sheehan
Liberty Utilities
15 Buttrick Road
Londonderry, NH 03053

In Reference To: Professional services provided in June 2021 for project [REDACTED]
Liberty NH Rate Case Support (DG20-105)

	<i>Amount</i>
Professional Fees	\$ 7,155.00
Total Fees and Expenses	<u>\$ 7,155.00</u>
Total Due	<u><u>\$ 7,155.00</u></u>

If you have any questions regarding this invoice, please let me know. Please remit payment in U.S. funds to:
Accounts Receivable, ScottMadden, Inc., 2626 Glenwood Avenue, Suite 480, Raleigh, NC 27608. Thank you for retaining
ScottMadden.

Sincerely,

James Stephens
Partner

ScottMadden, Inc.
[REDACTED]

8840-9830-ADMN20 \$ 7,155.00

Steven Mullen Digitally signed
by Steven Mullen
Date: 2021.08.01
20:51:11 -04'00'

Project Liberty NH Rate Case Support (DG20-105)
In Reference to: Professional services provided in June 2021 for project [REDACTED]

		Current Hours	Rate	Current Amount
Professional Fees				
James Stephens	6/2/2021	[REDACTED]	[REDACTED]	900.00
Participated in client call				
James Stephens	6/3/2021	[REDACTED]	[REDACTED]	900.00
Participated in client call				
James Stephens	6/4/2021	[REDACTED]	[REDACTED]	900.00
Participated in client call				
James Stephens	6/7/2021	[REDACTED]	[REDACTED]	450.00
Participated in client call				
James Stephens	6/8/2021	[REDACTED]	[REDACTED]	450.00
Participated in client call				
James Stephens	6/24/2021	[REDACTED]	[REDACTED]	450.00
Reviewed regulatory filing				
Kim N. Dao	6/2/2021	[REDACTED]	[REDACTED]	690.00
Hearing prep				
Kim N. Dao	6/3/2021	[REDACTED]	[REDACTED]	690.00
Hearing prep				
Kim N. Dao	6/4/2021	[REDACTED]	[REDACTED]	690.00
Hearing prep				
Kim N. Dao	6/7/2021	[REDACTED]	[REDACTED]	690.00
Hearing prep				
Kim N. Dao	6/8/2021	[REDACTED]	[REDACTED]	345.00
Hearing debrief				
Professional Fees		[REDACTED]		7,155.00



Management Applications Consulting, Inc.

1103 Rocky Drive, Suite 201
Reading, PA 19609-1157

T.I.N. 23-2293083

Invoice

Date	Invoice #
11/1/2019	20191110

Bill To
New England Gas Company 15 Buttrick Road Londonderry, NH 03053 Steve Mullen S/B Liberty Utilities (EnergyNorth Natural Gas) Corp.

Ship To

4 Weeks Ended 10/25/2019

P/O #	Terms	Project	
15264	Net 45 Days	301914 Liberty, Review NH Depr Parameters	
Hours	Description	Rate	Amount
4	Marcy E. Stefan	150.00	600.00
	Misc. Office Expenses @ 5% of Professional Services	5.00%	30.00

**Steven
Mullen**

Digitally signed by Steven Mullen
DN: cn=Steven Mullen, o=Liberty
Utilities, ou=Director, Rates and
Regulatory Affairs,
email=steven.mullen@libertyutilities.co
m, c=US
Date: 2020.01.30 16:37:00 -05'00'

Total \$630.00

MANAGEMENT APPLICATIONS CONSULTING, INC.

Professional Services

October 2019

Marcy Stefan

LIBERTY UTILITIES (ENERGYNORTH NATURAL GAS) CORP.

W. O. #301914 Review Depreciation Parameters @06/30/2019

<u>Date</u>	<u>Time</u>	<u>Description</u>
09/30/19 – 10/01/19	2.0	Create and email information request, vintage survivor collection instructions and Excel template to begin study.
10/21/19 – 10/25/19	2.0	Review survivors @06/30/2019.
Total	<u>4.0</u>	



Management Applications Consulting, Inc.

1103 Rocky Drive, Suite 201
Reading, PA 19609-1157

T.I.N. 23-2293083

Invoice

Date	Invoice #
12/6/2019	20191217

Bill To
New England Gas Company 15 Buttrick Road Londonderry, NH 03053 Steve Mullen S/B Liberty Utilites (EnergyNorth Natural Gas) Corp.

Ship To

5 Weeks Ended 11/29/2019

P/O #	Terms	Project	
15264	Net 45 Days	301914 Liberty, Review NH Depr Parameters	
Hours	Description	Rate	Amount
1.5	Paul M. Normand	250.00	375.00
69.0	Marcy E. Stefan	150.00	10,350.00
	Subtotal - All Professional Services		10,725.00
	Misc. Office Expenses @ 5% of Professional Services	5.00%	536.25
Total			\$11,261.25

**Steven
Mullen**

Digitally signed by Steven Mullen
DN: cn=Steven Mullen, o=Liberty
Utilities, ou=Director, Rates and
Regulatory Affairs,
email=steven.mullen@libertyutilities.
com, c=US
Date: 2020.01.30 16:40:19 -05'00'

8840-9830-DPRS19

MANAGEMENT APPLICATIONS CONSULTING, INC.

Professional Services

November 2019

Paul Normand

Liberty Utilities Corp.

W. O. #301914

New Hampshire Depreciation Study

<u>Date</u>	<u>Time</u>	<u>Description</u>
11/20/19	1.50	Review results and send to client.
	1.50	TOTAL HOURS

MANAGEMENT APPLICATIONS CONSULTING, INC.

Professional Services

November 2019

Marcy Stefan

LIBERTY UTILITIES (ENERGYNORTH NATURAL GAS) CORP.

W. O. #301914 Review Depreciation Parameters @06/30/2019

<u>Date</u>	<u>Time</u>	<u>Description</u>
10/28/19 – 11/01/19	22.0	Review EnergyNorth survivors @06/30/2019 and note accounts that were new compared to 2016 study. Go over questions pertaining to the survivors with Ryan. Received and reviewed mapping of FERC reclassification by account. Convert survivors into MAC format. Received Keene Division survivors @06/30/2019.
11/4/19 – 11/08/19	6.0	Received survivor file with some accounts revised. Convert survivors into MAC format.
11/11/19 – 11/15/19	21.5	Convert Keene Division survivors into MAC format. Combine EnergyNorth and Keene Division survivors where relevant. Create actuarial data base.
11/18/19 – 11/22/19	19.5	Setup and run theoretical reserve. Create depreciation whole life schedule with reserve variance. Email to EnergyNorth for review and comment.
Total	<u>69.0</u>	



Management Applications Consulting, Inc.

1103 Rocky Drive, Suite 201
Reading, PA 19609-1157

T.I.N. 23-2293083

Invoice

Date	Invoice #
1/3/2020	20200110

Bill To
New England Gas Company <i>SB Energy North Natural Gas</i> 15 Buttrick Road Londonderry, NH 03053 Steve Mullen <i>SM</i> RECEIVED JAN 10 2020

Ship To

4 Weeks Ended 12/27/19

P/O #	Terms	Project	
15264	Net 45 Days	301914 Liberty, Review NH Depr Parameters	
Hours	Description	Rate	Amount
7.5	Marcy E. Stefan	150.00	1,125.00
	Misc. Office Expenses @ 5% of Professional Services	5.00%	56.25
8840-9830-DPRS19		Total	\$1,181.25

Steven Mullen

Digitally signed by Steven Mullen
DN: cn=Steven Mullen, o=Liberty Utilities,
ou=Director, Rates and Regulatory Affairs,
email=steven.mullen@libertyutilities.com, c=US
Date: 2020.01.13 16:32:17 -05'00'

MANAGEMENT APPLICATIONS CONSULTING, INC.

Professional Services

December 2019

Marcy Stefan

LIBERTY UTILITIES (ENERGYNORTH NATURAL GAS) CORP.

W. O. #301914 Review Depreciation Parameters @06/30/2019

<u>Date</u>	<u>Time</u>	<u>Description</u>
12/02/19 – 12/06/19	2.0	Review Accumulated Provision for Depreciation.
12/09/19 – 12/13/19	4.5	Received revised Accumulated Provision for Depreciation schedule. Updated Schedule A with revised numbers.
12/16/19 – 12/20/19	1.0	Review Schedule A and email to Company.
Total	<u><u>7.5</u></u>	



Management Applications Consulting, Inc.

1103 Rocky Drive, Suite 201
Reading, PA 19609-1157

T.I.N. 23-2293083

Invoice

Date	Invoice #
2/7/2020	20200215

Bill To
Liberty Utilities Corp. 15 Buttrick Road Londonderry, NH 03053 Steve Mullen

Ship To
RECEIVED FEB 14 2020

5 Weeks Ended 1/31/20

P/O #	Terms	Project	
15264	Net 45 Days	301914 Liberty, Review NH Depr Parameters	
Hours	Description	Rate	Amount
3	Paul M. Normand	250.00	750.00
	Misc. Office Expenses @ 5% of Professional Services	5.00%	37.50
	8840-9830-DPRS19		\$ 787.50
Total			\$787.50

Steven Mullen

Digitally signed by Steven Mullen
DN: cn=Steven Mullen, o=Liberty Utilities,
ou=Director, Rates and Regulatory Affairs,
email=steven.mullen@libertyutilities.com,
c=US
Date: 2020.02.25 08:27:20 -05'00'

MANAGEMENT APPLICATIONS CONSULTING, INC.

Professional Services

January 2020

Paul Normand

Liberty Utilities Corp.

W. O. #301914

New Hampshire Depreciation Study

<u>Date</u>	<u>Time</u>	<u>Description</u>
1/3/20	1.50	Telephone.
	1.50	Review COR and annual accrual deficiencies.
	3.00	TOTAL HOURS



Management Applications Consulting, Inc.

1103 Rocky Drive, Suite 201
Reading, PA 19609-1157

T.I.N. 23-2293083

Invoice

Date	Invoice #
5/1/2020	20200510

Bill To
Liberty Utilities Corp. 15 Buttrick Road Londonderry, NH 03053 Steve Mullen

Ship To

4 Weeks Ended 4/24/20

P/O #	Terms	Project	
15264	Net 45 Days	301914 Liberty, Review NH Depr Parameters	
Hours	Description	Rate	Amount
2	Marcy E. Stefan	150.00	300.00
	Misc. Office Expenses @ 5% of Professional Services	5.00%	15.00
		Total	\$315.00

8840-9830-DPRS19

\$315.00

Steven Mullen

Digitally signed by Steven Mullen
DN: cn=Steven Mullen, o=Liberty Utilities,
ou=Director, Rates and Regulatory Affairs,
email=steven.mullen@libertyutilities.com,
c=US
Date: 2020.05.20 16:29:43 -04'00'

MANAGEMENT APPLICATIONS CONSULTING, INC.

Professional Services

April 2020

Marcy Stefan

LIBERTY UTILITIES (ENERGYNORTH NATURAL GAS) CORP.

W. O. #301914 Review Depreciation Parameters @12/31/2019

<u>Date</u>	<u>Time</u>	<u>Description</u>
03/30/20-04/03/20	2.0	Prepare and email information request to review depreciation parameters @12/31/2019.

Total	<u><u>2.0</u></u>
-------	-------------------



Management Applications Consulting, Inc.

1103 Rocky Drive, Suite 201
Reading, PA 19609-1157

T.I.N. 23-2293083

Invoice

Date	Invoice #
6/3/2020	20200609

Bill To
Liberty Utilities Corp. 15 Buttrick Road Londonderry, NH 03053 Steve Mullen

Ship To

5 Weeks Ended 5/29/20

P/O #	Terms	Project	
15264	Net 45 Days	301914 Liberty, Review NH Depr Parameters	
Hours	Description	Rate	Amount
1.0	Paul M. Normand	250.00	250.00
0.5	Marcy E. Stefan	150.00	75.00
	Subtotal - All Professional Services		325.00
	Misc. Office Expenses @ 5% of Professional Services	5.00%	16.25
	8840-9830-DPRS19	\$ 341.25	
Total			\$341.25

**Steven
Mullen**

Digitally signed by Steven Mullen
DN: cn=Steven Mullen, o=Liberty
Utilities, ou=Director, Rates and
Regulatory Affairs,
email=steven.mullen@libertyutilities.co
m, c=US
Date: 2020.06.16 14:32:52 -04'00'

MANAGEMENT APPLICATIONS CONSULTING, INC.

Professional Services

May 2020

Paul Normand

Liberty Utilities Corp.

W. O. #301914

New Hampshire Depreciation Study

<u>Date</u>	<u>Time</u>	<u>Description</u>
5/18/20	1.00	Review outstanding data requests and data provided.
	1.00	TOTAL HOURS

MANAGEMENT APPLICATIONS CONSULTING, INC.

Professional Services

May 2020

Marcy Stefan

LIBERTY UTILITIES (ENERGYNORTH NATURAL GAS) CORP.

W. O. #301914 Review Depreciation Parameters @12/31/2019

<u>Date</u>	<u>Time</u>	<u>Description</u>
05/11/20 – 05/15/20	0.5	Conference call to discuss information to begin study.
Total	<u><u>0.5</u></u>	



Management Applications Consulting, Inc.

1103 Rocky Drive, Suite 201
Reading, PA 19609-1157

T.I.N. 23-2293083

Invoice

Date	Invoice #
7/2/2020	20200711

Bill To
Liberty Utilities Corp. 15 Buttrick Road Londonderry, NH 03053 Steve Mullen

Ship To

4 Weeks Ended 6/26/20

P/O #	Terms	Project	
15264	Net 45 Days	301914 Liberty, Review NH Depr Parameters	
Hours	Description	Rate	Amount
2.5	Paul M. Normand	250.00	625.00
53.5	Marcy E. Stefan	150.00	8,025.00
	Subtotal - All Professional Services		8,650.00
	Misc. Office Expenses @ 5% of Professional Services	5.00%	432.50
<div> <div>Steven Mullen</div> <div> Digitally signed by Steven Mullen DN: cn=Steven Mullen, o=Liberty Utilities, ou=Director, Rates and Regulatory Affairs, email=steven.mullen@libertyutilities.com, c=US Date: 2020.07.16 08:35:22 -04'00' </div> </div>			

Total \$9,082.50

8840-9830-DPRS19 \$9,082.50

MANAGEMENT APPLICATIONS CONSULTING, INC.

Professional Services

June 2020

Paul Normand

Liberty Utilities Corp.

W. O. #301914

New Hampshire Depreciation Study

<u>Date</u>	<u>Time</u>	<u>Description</u>
6/2/20	1.50	Review data problems – no survivors.
6/3/20	1.00	Review new data.
	2.50	TOTAL HOURS

MANAGEMENT APPLICATIONS CONSULTING, INC.

Professional Services

June 2020

Marcy Stefan

LIBERTY UTILITIES (ENERGYNORTH NATURAL GAS) CORP.

W. O. #301914 Review Depreciation Parameters @12/31/2019

<u>Date</u>	<u>Time</u>	<u>Description</u>
06/01/20 – 06/05/20	1.0	Conference call to discuss survivors @12/31/2019
06/08/20 – 06/12/20	3.0	Received survivor file @12/31/2019. Review survivors and create list of questions.
06/15/20 – 06/19/20	23.0	Discuss questions on EnergyNorth survivors with Ryan and Phil. Convert EnergyNorth survivors into MAC format. Verify plant balances. Review Keene Div. survivors.
06/22/20 – 06/26/20	26.5	Complete conversion of EnergyNorth survivors. Convert Keene survivors into MAC format. Requested Keene 106\$. Create data bases of each plant account. Prepare and run theoretical reserves on each plant account.
TOTAL	<u>53.5</u>	



Management Applications Consulting, Inc.

1103 Rocky Drive, Suite 201
Reading, PA 19609-1157

T.I.N. 23-2293083

Invoice

Date	Invoice #
8/5/2020	20200809

Bill To
Liberty Utilities Corp. 15 Buttrick Road Londonderry, NH 03053 Steve Mullen

Ship To

5 Weeks Ended 7/31/20

P/O #	Terms	Project	
15264	Net 45 Days	301914 Liberty, Review NH Depr Parameters	
Hours	Description	Rate	Amount
11.00	Paul M. Normand	250.00	2,750.00
28.50	Marcy E. Stefan	150.00	4,275.00
2.75	Secretarial Services	50.00	137.50
	Subtotal - All Professional Services		7,162.50
	Misc. Office Expenses @ 5% of Professional Services	5.00%	358.13
		Total	\$7,520.63

8840-9830-DPRS19 \$7,520.63

Steven Mullen

Digitally signed by Steven Mullen
DN: cn=Steven Mullen, o=Liberty Utilities,
ou=Director, Rates and Regulatory Affairs,
email=steven.mullen@libertyutilities.com,
c=US
Date: 2020.08.06 12:06:09 -04'00'

MANAGEMENT APPLICATIONS CONSULTING, INC.

Professional Services

July 2020

Paul Normand

Liberty Utilities Corp.

W. O. #301914

New Hampshire Depreciation Study

<u>Date</u>	<u>Time</u>	<u>Description</u>
6/30/20	1.00	Review detail data.
7/1/20	1.00	Review results and December email.
7/10/20	2.00	Review COR detail data.
7/14/20	2.00	Initial draft and discussion.
7/15/20	1.50	Report.
7/16/20	1.50	Redo review results and draft.
7/20/20	2.00	Modify report to reflect Steve's comments.
	11.00	TOTAL HOURS

MANAGEMENT APPLICATIONS CONSULTING, INC.

Professional Services

July 2020

Marcy Stefan

LIBERTY UTILITIES (ENERGYNORTH NATURAL GAS) CORP.

W. O. #301914 Review Depreciation Parameters @12/31/2019

<u>Date</u>	<u>Time</u>	<u>Description</u>
06/29/20 – 07/03/20	11.5	Complete theoretical reserve runs on plant accounts. @12/31/2019. Prepare Schedule of Whole Life Accrual Rates with Reserve Variance. Email schedule to Steve Mullen, Ryan Patnode and Philip Greene.
07/06/20 – 07/10/20	5.0	Gather information for the Review of Reserve Variance report.
07/13/20 – 07/17/20	8.5	Create tables for Review of Reserve Variance report. Email draft of report along with attachments to Steve Mullen. Respond to questions on draft of report.
07/20/20 – 07/24/20	3.5	Revise Review of Reserve Variance report and email to Steve Mullen.
TOTAL	<u><u>28.5</u></u>	

T.I.N. 23-2293083

Date	Invoice #
2/4/2021	20210209

Bill To
Liberty Utilities Corp. 15 Buttrick Road Londonderry, NH 03053 Steve Mullen

Ship To

[illegible]

Steven
Mullen

Digitally signed by
Steven Mullen
Date: 2021.02.25
14:24:14 -05'00'

MANAGEMENT APPLICATIONS CONSULTING, INC.

Professional Services

January 2021

Marcy Stefan

LIBERTY UTILITIES (ENERGYNORTH NATURAL GAS) CORP.

W. O. #301914 Review Depreciation Parameters @12/31/2019

<u>Date</u>	<u>Time</u>	<u>Description</u>
01/11/21-01/15/21	6.0	Response to Staff Data Request 5-6

TOTAL	<u><u>6.0</u></u>
--------------	--------------------------



Management Applications Consulting, Inc.

1103 Rocky Drive, Suite 201
Reading, PA 19609-1157

T.I.N. 23-2293083

Invoice

Date	Invoice #
3/3/2021	20210308

Bill To
Liberty Utilities Corp. 15 Buttrick Road Londonderry, NH 03053 Steve Mullen

Ship To

4 Weeks Ended 2/26/21

P/O #	Terms	Project	
15264	Net 45 Days	301914 Liberty, Review NH Depr Parameters	
Hours	Description	Rate	Amount
3.0	Paul M. Normand	250.00	750.00
1.5	Marcy E. Stefan	150.00	225.00
	Subtotal - All Professional Services		975.00
	Misc. Office Expenses @ 5% of Professional Services	5.00%	48.75
	8840-9830-DPRS19	\$1,023.75	

**Steven
Mullen**

Digitally signed by
Steven Mullen
Date: 2021.03.15
13:42:23 -04'00'

Total **\$1,023.75**

MANAGEMENT APPLICATIONS CONSULTING, INC.

Professional Services

February 2021

Paul Normand

Liberty Utilities Corp.

W. O. #301914

New Hampshire Depreciation Study

<u>Date</u>	<u>Time</u>	<u>Description</u>
2/3/21	1.50	Review material and conference call.
2/4/21	1.50	Conference call Technical.
	3.00	TOTAL HOURS

MANAGEMENT APPLICATIONS CONSULTING, INC.

Professional Services

February 2021

Marcy Stefan

LIBERTY UTILITIES (ENERGYNORTH NATURAL GAS) CORP.

W. O. #301914 Review Depreciation Parameters @12/31/2019

<u>Date</u>	<u>Time</u>	<u>Description</u>
02/01/21-02/05/21	1.5	Conference call technical session

TOTAL	<u><u>1.5</u></u>
--------------	-------------------

T.I.N. 23-2293083

Date	Invoice #
4/1/2021	20210409

Ship To	

4 Weeks Ended 3/26/21			
P/O #	Terms	Project	
15264	Net 45 Days	301914 Liberty, Review NH Depr Parameters	
Hours	Description	Rate	Amount
1	Marcy E. Stefan	150.00	150.00
	Misc. Office Expenses @ 5% of Professional Services	5.00%	7.50
	8840-9830-DPRS19	\$ 157.50	
Steven		Total	\$157.50

Steven Mullen

Digitally signed by
Steven Mullen
Date: 2021.04.20
14:41:13 -04'00'

MANAGEMENT APPLICATIONS CONSULTING, INC.

Professional Services

March 2021

Marcy Stefan

LIBERTY UTILITIES (ENERGYNORTH NATURAL GAS) CORP.

W. O. #301914 Review Depreciation Parameters @12/31/2019

<u>Date</u>	<u>Time</u>	<u>Description</u>
03/15/21-03/19/21	1.0	Review direct testimony of Al-Azad Iqbal (Office of the Consumer Advocate.

TOTAL	<u><u>1.0</u></u>
--------------	-------------------

DG 20-105 ENNG Rate Case
8840-9830-ADMN19

Michael J. Sheehan
Digitally signed by
Michael Sheehan
DN: cn=Michael
Sheehan, o=Liberty
Utilities, ou=Legal,
email=michael.shee
han@libertyutilities.c
om, c=US
Date: 2020.10.31
20:33:32 -04'00'

INVOICE

Steven E. Patnaude, LCR

12 Keneval Avenue
Boscawen, New Hampshire 03303
Phone (603)796-2596 Email: spatnaude@tds.net

Bill to: Michael J. Sheehan, Esq.
Liberty Energy Utilities N.H.
15 Buttrick Road
Londonderry, NH 03053

INVOICE NO.: 2020-034

DATE: 10-16-20
TERMS: Net 30 days
DUE DATE: 11-16-20

Re: Liberty Utilities (EnergyNorth Natural Gas)

SHIP DATE: E-mailed on 09-21-20 SHIPPED VIA: E-mail Only
& on 10-05-20

DOCKET NO.: **DG 20-105 LIBERTY UTILITIES (ENERGYNORTH
NATURAL GAS) CORP. d/b/a LIBERTY UTILITIES:**
Request for Change in Rates.

SERVICES PROVIDED:

Original & 2 copies of a 24-page transcript of the
prehearing conference held on **September 3, 2020**, including
appearance fee >
(Original to PUC/copy to OCA delivered on 09-21-20)

Original & 2 copies of a 52-page transcript of the *temporary rate
hearing* held on September 16, 2020, including appearance fee &
condensed version for NHPUC file >
(Original to PUC/copy to OCA delivered on 10-05-20)

SUBTOTAL =
SHIPPING =

TOTAL DUE =

AMOUNT

\$ 269.00

\$ 452.00

\$ 721.00

\$ 721.00

Please remove bottom portion and return with payment

(Make check payable to: **Steven E. Patnaude, LCR**)

Invoice No. 2020-034 Company billed: Liberty Utilities **Amount: \$ 721.00**

8840-9830-ADMN20

Michael Sheehan
Digitally signed by Michael Sheehan
DN: cn=Michael Sheehan, o=Liberty
Utilities, ou=Legal
Email=msheehan@libertyutilities.
com, c=US
Date: 2021.02.21 10:00:05 -0400

INVOICE

Steven E. Patnaude, LCR

12 Keneval Avenue
Boscawen, New Hampshire 03303
Phone (603)796-2596 Email: spatnaude@tds.net

Bill to: Michael J. Sheehan, Esq.
Liberty Energy Utilities N.H.
15 Buttrick Road
Londonderry, NH 03053

INVOICE NO.: 2021-027

DATE: 07-02-21
TERMS: Net 30 days
DUE DATE: 08-02-21

NOTE: The INVOICE for the Day 2 – Morning Session ONLY will be sent along under separate cover by Susan Robidas.

Re: Liberty Utilities (EnergyNorth Natural Gas)

**SHIP DATE: On 06-21-21 (Day 1) SHIPPED VIA: E-mail Only
& 06-22-21 (Day 2/PM only)**

DOCKET NO.: **DG 20-105 LIBERTY UTILITIES (ENERGYNORTH
NATURAL GAS) CORP. d/b/a LIBERTY UTILITIES:**
Request for Change in Rates. (*Hearing re: Granite Bridge Costs*)

SERVICES PROVIDED:

Original & 2 copies of a 146-page transcript of the **Day 1** hearing held on **June 7, 2021**, including appearance fee & condensed version for NHPUC file >

Original & 2 copies of a 196-page transcript of the **Day 2 - Afternoon Session ONLY** of the hearing held on **June 8, 2021**, including Half-Day appearance fee & condensed version for NHPUC file >

(*Originals to PUC/copies to OCA delivered on 06-22-21*)

SUBTOTAL =
SHIPPING =

TOTAL DUE =\

AMOUNT

\$ 1,016.00

\$ 1,316.00

\$ 2,332.00

\$ 2,332.00

Please remove bottom portion and return with payment

(Make check payable to: **Steven E. Patnaude, LCR**)

Invoice No. 2021-027 Company billed: Liberty Utilities Amount: \$ 2,332.00



Output Solutions

13100 N. Promenade Blvd.
Stafford, TX 77477

INVOICE

POSTED
12/22/2020

Document No	Page:
IN245849	1
Document Date:	
Oct 31, 2020	

2100FISERV

Sold To:
LIBERTY UTILITIES
2845 BRISTOL CIR
OAKVILLE, ON L6H 7H7

Attn: LISA CRAIG

ACH REMIT:
Bank: Wells Fargo Bank
ABA: 121000248
Acct: 4011051554
Beneficiary: Fiserv

REMIT TO:
Fiserv
PO Box 934057
Atlanta, GA 31193-4057

Customer No.	Reference	Billing Cycle	P.O.Number	Terms Code
92170	OCTOBER PROCESS	09/24/2020 to 10/25/2020		NETX30

Quantity	Description/Comments	Unit Price	Amount
Ordered Shipped			
25,888.0000	Total Pages: Processing	0.0350	906.08
257,777.0000	Total Pages: Paper Stock (FOS)	0.0134	3,454.21
231,889.0000	Total Pages: Processing	0.0450	10,435.01
204,995.0000	Total Envelopes: IMB Tracking	0.0020	409.99
230,475.0000	Total Envelopes: Envelope Stock - Outer	0.0142	3,272.75
25,480.0000	Total Envelopes: Code 1 - MaxMover	0.0020	50.96
204,995.0000	Total Envelopes: Code 1 - Max Mover	0.0020	409.99
1.0000	Total Special Charges	152.0000	152.00
705,493.0000	Total Images: Per Image Capture	0.0100	7,054.93
1.0000	Total Monthly Charges	2,000.0000	2,000.00
1.0000	Total Presort	2,535.2300	2,535.23
1.0000	POSTAGE - BCC	89,493.3300	89,493.33
1.0000	BRE-186449	1,864.4900	1,864.49
-1.0000	SLA ERROR - BUS COM	45.3400	-45.34
1.0000	PROGRAMMING CHARGES-8000	11,812.0000	11,812.00
	<div> <div>\$ 10,971.30</div> <div>2100-9865-Ark</div> </div> <div> <div>\$ 24,320.06</div> <div>2100-9865-Georg</div> </div> <div> <div>\$ 38,574.98</div> <div>2100-9865-MDS</div> </div> <div> <div>\$ 16,359.86</div> <div>2100-9865-Granite St</div> </div> <div> <div>\$ 35,426.83</div> <div>2100-9865-E North</div> </div> <div> <div>\$ 3625.00</div> <div>2100-9830-ENORTH</div> </div> <div> <div>\$ 4527.60</div> <div>2100-9865-SLG</div> </div>		
	<div> <div>Nicole Harris</div> <div>Digitally signed by Nicole Harris</div> <div>Date: 2020.12.16 11:06:02 -05'00'</div> </div>		

Due Date 11/30/2020

Thank You for your Business!

For Billing Questions:

Any invoice submitted by Fiserv shall be deemed correct unless Client provides written notice to Fiserv within 45 days of the invoice date specifying the nature of the disagreement.

Subtotal before taxes	133,805.63
Total taxes	0.00
Total amount	133,805.63



Output Solutions

13100 N. Promenade Blvd.
Stafford, TX 77477

POSTED
12/01/2020
INVOICE

Document No	Page:
IN247158	1
Document Date:	
Nov 24, 2020	

2100FISERV

Sold To: LIBERTY UTILITIES 2845 BRISTOL CIR OAKVILLE, ON L6H 7H7 Attn: LISA CRAIG	ACH REMIT: Bank: Wells Fargo Bank ABA: 121000248 Acct: 4011051554 Beneficiary: Fiserv	REMIT TO: Fiserv PO Box 934057 Atlanta, GA 31193-4057
---	--	---

Customer No.	Reference	Billing Cycle	P.O.Number	Terms Code
92170	SEPTEMBER PROCESS	08/25/2020 to 09/23/2020		NETX30

Quantity	Description/Comments	Unit Price	Amount
Ordered Shipped			
200,658.0000	Total Envelopes: IMB Tracking	0.0020	401.32
312,897.0000	Total Envelopes: Envelope Stock - Outer	0.0142	4,443.14
23,677.0000	Total Envelopes: Code 1 - MaxMover	0.0020	47.35
289,220.0000	Total Envelopes: Code 1 - Max Mover	0.0020	578.44
226,247.0000	Total Pages: Processing	0.0450	10,181.12
112,671.0000	Total Pages: Processing	0.0350	3,943.49
250,342.0000	Total Pages: Paper Stock (FOS)	0.0134	3,354.58
1.0000	Total Special Charges	229.0000	229.00
-1.0000	SLA ERROR-SEPT	29.5900	-29.59
1.0000	POSTAGE - BCC	94,805.4780	94,805.48
1.0000	BRE(178443)	1,784.4300	1,784.43
1.0000	Total Monthly Charges	2,000.0000	2,000.00
692,946.0000	Total Images: Per Image Capture	0.0100	6,929.46
1.0000	Total Presort	3,441.8700	3,441.87
1.0000	PROGRAMMING CHARGES- GC	5,531.0000	5,531.00
<p>Approved</p> <p><i>Lisa Craig</i></p>			

Due Date 12/24/2020

Thank You for your Business!

For Billing Questions:

Type text here

Any invoice submitted by Fiserv shall be deemed correct unless Client provides written notice to Fiserv within 45 days of the invoice date specifying the nature of the disagreement.

Subtotal before taxes	137,641.09
Total taxes	0.00
Total amount	137,641.09

From: [Lisa Craig](#)
To: [AP Invoices](#)
Subject: FW: Fiserv Invoice FOS September 2020 Invoice 247158
Date: Friday, November 27, 2020 11:51:17 AM
Attachments: [image001.png](#)
[image002.png](#)
[Fiserv Invoice IN247158.pdf](#)

Hello,
Please accept this email as my authorization and code as follows:
8840-9830-ADMN20 ~ 5,508.52
2100-9865-Ark ~ 11,231.31
2100-9865-Georg ~ 24,826.57
2100-9865-MID ~ 36,169.35
2100-9865-Granite St ~ 18,459.18
2100-9865-ENorth ~ 41,446.17

Thank you,
Lisa

Lisa Craig | Liberty Utilities | Manager, Business Process
P: 905-829-6393 | C: 416-319-8050 | E: Lisa.Craig@libertyutilities.com

From: Helen Wood
Sent: Friday, November 27, 2020 11:20 AM
To: Lisa Craig <Lisa.Craig@libertyutilities.com>
Subject: FW: FOS September 2020 Invoice

Hi Lisa
Please approve and send to AP for processing

Allocations
8840-9830-ADMN20 ~ 5,508.52
2100-9865-Ark ~ 11,231.31
2100-9865-Georg ~ 24,826.57
2100-9865-MID ~ 36,169.35
2100-9865-Granite St ~ 18,459.18
2100-9865-ENorth ~ 41,446.17

Helen Wood | Liberty Utilities | Senior Business Analyst, Billing
P: 905-465-6778 | C: 416-347-7226 | E: Helen.Wood@libertyutilities.com
From: Spraggon, Alexcia (Stafford) [<mailto:alexcia.spraggon@Fiserv.com>]
Sent: Tuesday, November 24, 2020 4:30 PM
To: Helen Wood <Helen.Wood@libertyutilities.com>
Cc: Lisa Craig <Lisa.Craig@libertyutilities.com>
Subject: RE: FOS September 2020 Invoice

Hi Helen,
Attached is the revised invoice, please let me know if anything further is needed.

Alexcia Spraggon
Client Services
Output Solutions
Office: 281.274.6349 | Mobile: 281.910.5489
Upcoming R & R 11/25 and 11/27
Fiserv
Helping Small Businesses Get Back2Business
[Fiserv | Join Our Team](#) | [Twitter](#) | [LinkedIn](#) | [Facebook](#)
FORTUNE World's Most Admired Companies® 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020
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© 2020 Fortune Media IP Limited. Used under license.

From: Helen Wood [<mailto:Helen.Wood@libertyutilities.com>]
Sent: Sunday, November 22, 2020 8:55 PM
To: Spraggon, Alexcia (Stafford) <alexcia.spraggon@Fiserv.com>
Cc: Lisa Craig <Lisa.Craig@libertyutilities.com>
Subject: RE: FOS September 2020 Invoice

 EXTERNAL MESSAGE – Think Before You Click

Hi Alexcia

There appears to be an error in this invoice that I cannot reconcile
The postage on the main invoice indicates 94,665.70 however the supporting documentation breakdown which I need to accurately allocate indicates 94805.48.. See screen shots below. Also you indicated that this included the rate case letter for NHG - do you know the job # for that?
Thanks

Row Labels	Sum of Total QTY	Sum of Total postage
ARWS	14707	6162.233
PCLTR	25988	10608.972
GAGS	37819	15846.161
MSG5	57095	23922.805
NHES	26727	11224.196
NHGS	63069	26761.111
Grand Total	226205	94805.478

Customer No.	Reference	Billing Cycle	P.O.Number	Terms Code
92170	SEPTEMBER PROCESS	08/25/2020 to 09/23/2020		NETX30

Quantity	Description/Comments	Unit Price	Amount
Ordered Shipped			
200,658.0000	Total Envelopes: IMB Tracking	0.0020	401.32
312,897.0000	Total Envelopes: Envelope Stock - Outer	0.0142	4,443.14
23,677.0000	Total Envelopes: Code 1 - MaxMover	0.0020	47.35
289,220.0000	Total Envelopes: Code 1 - Max Mover	0.0020	578.44
226,247.0000	Total Pages: Processing	0.0450	10,181.12
112,671.0000	Total Pages: Processing	0.0350	3,943.49
250,342.0000	Total Pages: Paper Stock (FOS)	0.0134	3,354.58
1.0000	Total Special Charges	229.0000	229.00
-1.0000	SLA ERROR-SEPT	29.5900	-29.59
1.0000	POSTAGE - BCC	94,665.7000	94,665.70
1.0000	BRE(178443)	1,784.4300	1,784.43
1.0000	Total Monthly Charges	2,000.0000	2,000.00
692,946.0000	Total Images: Per Image Capture	0.0100	6,929.46
1.0000	Total Presort	3,441.8700	3,441.87
1.0000	PROGRAMMING CHARGES- GC	5,531.0000	5,531.00

Helen Wood | Liberty Utilities | Senior Business Analyst, Billing
P: 905-465-6778 | C: 416-347-7226 | E: Helen.Wood@libertyutilities.com
From: Spraggon, Alexcia (Stafford) [<mailto:alexcia.spraggon@fiserv.com>]
Sent: Tuesday, October 27, 2020 1:18 PM
To: AP Invoices <AP.Invoices@libertyutilities.com>
Cc: Helen Wood <Helen.Wood@libertyutilities.com>; Jolivet, Lisa (Stafford) <Lisa.Jolivet@fiserv.com>
Subject: FOS September 2020 Invoice

Hi AP Team,
Enclosed is the September FOS Invoice which includes the NHG Rate Case Letter.

Kind Regards,
Alexcia Spraggon
Client Services
Output Solutions
Office: 281.274.6349 | Mobile: 281.910.5489

Fiserv
[Register Today | Forum 2020 | June 15-18](#)
[Fiserv | Join Our Team](#) | [Twitter](#) | [LinkedIn](#) | [Facebook](#)
FORTUNE Magazine **World's Most Admired Companies**® 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020

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13100 N. Promenade Blvd.
Stafford, TX 77477

INVOICE

Document No IN249461	Page: 1
Document Date: Dec 31, 2020	

Sold To: LIBERTY UTILITIES 2845 BRISTOL CIR OAKVILLE, ON L6H 7H7 Attn: LISA CRAIG	ACH REMIT: <i>Bank: Wells Fargo Bank</i> <i>ABA: 121000248</i> <i>Acct: 4011051554</i> <i>Beneficiary: Fiserv</i>	REMIT TO: <i>Fiserv</i> <i>PO Box 934057</i> <i>Atlanta, GA 31193-4057</i>
---	--	--

Customer No.	Reference	Billing Cycle	P.O.Number	Terms Code
92170	PH GAS RATE CASE LTR MAILING	10/26/2020 to 11/22/2020		NETX30

Quantity Ordered Shipped	Description/Comments	Unit Price	Amount
1.0000	POSTAGE - BCC	37,107.4800	37,107.48

Comments:	NH Gas Rate Case letter aka adhoc mailing
-----------	---

Due Date **1/30/2021**

Thank You for your Business!

For Billing Questions:

Any invoice submitted by Fiserv shall be deemed correct unless Client provides written notice to Fiserv within 45 days of the invoice date specifying the nature of the disagreement.

Subtotal before taxes	37,107.48
Total taxes	0.00
Total amount	37,107.48

2100-9830-ENORTH - postage for EN Rate Case Mailing

Nicole Harris Digitally signed by Nicole Harris
Date: 2021.01.18 17:46:35 -05'00'

NEW HAMPSHIRE UNION LEADER

INVOICE / STATEMENT

Advertiser Account Number	Billing Date	Total Amount Due	Statement Number
171392	08/31/2020	\$1,181.80	31951
Billing Period	Terms of Payment	Payment Due Date	Page#
08/01/20-08/31/20	Net 30	09/30/2020	1
Sales Area Number	Advertiser Name		
50	LIBERTY ENERGY UTILITIES NH CO		

LIBERTY ENERGY UTILITIES NH CORP-LEGAL
LIBERTY UTILITES
ATTN: ACCOUNTS PAYABLE
116 N MAIN ST
CONCORD NH 03301-4917

ACCOUNT SUMMARY	
Previous Balance	\$715.30
Payments on Account	
New Charges, Debits	\$466.50
Credit Adjustments	
Finance Charges	
Total Amount Due	\$1,181.80

DATE	REFERENCE NO.	DESCRIPTION	AMOUNT
08/24/2020	11025 Legals	Balance Forward Runs 08/24 ENNG Rate Case 8840-9830-ADMN19 \$466.50 Michael Sheehan <small>Digitally signed by Michael Sheehan DN: cn=Michael Sheehan, o=Liberty Utilities, ou=Legal, email=michael.sheehan@libertyutilities.com, c=US Date: 2020.10.02 14:40:18 -0400</small>	\$715.30 \$466.50
Total Discounts Applied:			

CURRENT	30 DAYS AND OVER	60 DAYS AND OVER	90 DAYS AND OVER	TOTAL DUE
\$466.50	\$0.00	\$0.00	\$715.30	\$1,181.80

IMPORTANT - Please detach and return this portion to ensure proper credit.

PAYMENT TERMS: NET 30

If you have questions concerning your statement, please call your sales rep or call our business office at (603) 668-4321

PAYMENT DUE DATE

09/30/2020

CUSTOMER NAME		
LIBERTY ENERGY UTILITIES NH CO		
ACCOUNT	BILLING DATE	STATEMENT#
171392	08/31/2020	31951
AMOUNT DUE	AMOUNT ENCLOSED	
\$1,181.80		

**REMITTANCE
ADDRESS**

Union Leader Corporation
ATTN: Accounts Receivable
PO Box 9555
Manchester, NH 03108

PAYMENT

CHECK ENCLOSED ☐

Please make check payable to: **Union Leader Corporation**

Be sure to include your account number on your check. Please do not staple or paperclip payment to remittance stub.

CHARGE MY CREDIT CARD

Pay Online at www.unionleader.com/payad

110000001713920 083120 00000000000319510 00000118180

Travel and Expense Reimbursement



Employee Name	<input type="text" value="Michael Sheehan;"/>	Date Submitted	<input type="text" value="8/19/2020"/>
Method of Payment	<input type="text" value="ACH"/>	Manager	<input type="text" value="Todd Wiley;"/>
Office Location	<input type="text" value="Select..."/>	Director	<input type="text" value="Todd Wiley;"/>
Department	<input type="text" value="9830 - Regulatory"/>	Manager Approval Date	<input type="text"/>
Period From	<input type="text" value="8/19/2020"/> To <input type="text" value="8/19/2020"/>	Director Approval Date	<input type="text"/>
Per Mile Reimbursement	<input type="text" value="\$0.58"/>	Explanation of Missing Receipts	<input type="text"/>
Total Reimbursement Due	<input type="text" value="\$159.60"/>	Business Purpose	<input type="text" value="copies of initial filing for Staff"/>

☒ I hereby accept that the expenses incurred were made by me

Date	Expense Type	Expense Description	Reimbursable Mileage*	Amount (Mileage Only)	Amount (All Other Expense Types)	Total \$'s	Charge Co.	Job/Department To Charge
8/19/2020	Select...	copies of rate case filing for staff		\$0.00	\$159.60	\$159.60	8840-EN	8840-9830-ADMIN19

Insert Expense

EN Staff copies.png
1.52 MB

[Click here to attach a file](#)

[Click here to attach a file](#)

Insert attachments

Manager Approval

Approve

Reject

Cancel

8/2/2021

TravelAndExpense - travel expense -2020-08-19t15_21_55

XXXXXXXXXXXXXXXX0644
AID: A0000000031010
Entry Method: Chip Read
Apprvd: Online
08/19/20
Batch#: 000000
14:25:56
Inv#: 00000002
Appr Code: 008490
Total: USD\$ 159.60
Mode: Issuer
TVR: 8080008000
IAD: 06011203602000
TSI: 6800
ARC: 00
I agree to pay above total amount
according to card issuer agreement

STATE OF NEW HAMPSHIRE

CHAIRWOMAN
Dianne Martin

COMMISSIONER
Kathryn M. Bailey

EXECUTIVE DIRECTOR
Debra A. Howland



PUBLIC UTILITIES COMMISSION
21 S. Fruit St., Suite 10
Concord, N.H. 03301-2429

TDD Access: Relay NH
1-800-735-2964

Tel. (603) 271-2431

FAX No. 271-3878

Website:
www.puc.nh.gov

November 20, 2020

Steven Mullen Email: steven.mullen@libertyutilities.com
Liberty Utilities
15 Buttrick Road
Londonderry, NH 03053

Dear Steve,

We have enclosed an invoice for expenses incurred by Blue Ridge Consulting Services, Inc., a firm contracted by the Commission. This is for work performed in the month of October 2020, re NHPUC EnergyNorth gas operations of Liberty Docket DG 20-105.

It would be much appreciated if payment could be returned to the Commission within 15 days.

If you have any questions, please do not hesitate to contact me at 603-271-6078.

Very truly yours,

Susan J Lefebvre

Susan Lefebvre
Business Office

Enclosures: Invoice #12370
 Copy of Blue Ridge Consulting Invoice# NHEN201016-01

STATE OF NEW HAMPSHIRE

21 S. Fruit St, Ste 10
Concord, NH 03301-2429
Tel. 603-271-2431

Invoice No. 12370

Date: November 20, 2020

STEVEN MULLEN

LIBERTY UTILITIES

15 BUTTRICK ROAD

LONDONDERRY, NH 03053

Return Payment To:

**PUBLIC UTILITIES COMMISSION
ATTN: BUSINESS OFFICE**

We have enclosed an invoice for expenses incurred by Blue Ridge Consulting Services, Inc., a firm contracted by the Commission. This is for work performed in the month of October 2020, re NHPUC EnergyNorth gas operations of Liberty Docket DG 20-105.

Total Due \$7,247.50

010-081-52160000-404989 / PO#1076661 – BLUE RIDGE

PLEASE ENCLOSE DUPLICATE WITH PAYMENT WITHIN 15 DAYS

8840-9830-PUC20 \$ 7,247.50

Steven
Mullen

Digitally signed by
Steven Mullen
Date: 2020.11.20
16:24:15 -05'00'



November 5, 2020

Business Office
New Hampshire Public Utilities Commission
21 South Fruit Street, Suite 10
Concord, NH 03301-2429

RECEIVED

NOV 12 2020

**NH PUBLIC
UTILITIES COMMISSION**

SUBJECT: NHPUC EnergyNorth / Liberty Rate Case Docket DG-20-105

Federal Tax Identification Number: 27-0019089

Invoice # NHEnergyNorth201016-01 – October 2020

Due on Receipt:

Thank you for giving us the opportunity to assist you. The following is a summary of the amounts due for the prior month. Time and expense reports are attached that include the hours incurred by task. Should you need any additional information, please let me know.

Name	Title	Hours	Rate	Total
		Invoiced		
Donna H. Mullinax, CPA	PM, Lead Consultant	6.00	\$225.00	\$1,350.00
Daniel Salter	Senior Consultant	1.50	\$195.00	\$292.50
Joseph Freedman	Senior Consultant	9.00	\$195.00	\$1,755.00
Wen Hudson	Consultant	7.50	\$175.00	\$1,312.50
Tracy Klaes	Consultant and Document Manager	14.50	\$175.00	\$2,537.50
Total		38.50		\$7,247.50
Expenses				\$0.00
Total Due This Invoice				\$7,247.50

Please send your payment to the following address:

Blue Ridge Consulting Services, Inc.
114 Knightsridge Rd.
Travelers Rest, SC 29690

Very truly yours,

Donna Mullinax
Donna H. Mullinax
President

C: Stephen P. Frink – PUC NH
File

BUS. OFF.	DATE	INV#
VENDOR	REMIT	AMT
PO#	LINE#	
	LINE#	
A/U	ACCT	
A/U	ACCT	
A/U	ACCT	
DESC		
TOTAL	DUE DATE	

Summary of Amounts Invoiced To Date

Date	Invoice #	Professional Services	Expenses	Total Invoiced	Status
11/5/20	NHEnergyNorth201016-01	\$7,247.50	\$0.00	\$7,247.50	
Totals		\$7,247.50	\$0.00	\$7,247.50	

Not to Exceed	\$78,595.00
Available Balance	\$71,347.50



Blue Ridge
Consulting Services, Inc.

Client and Project: NHPUC EnergyNorth Rate Case Docket DG 20-105

Project Number: NHEnergyNorth 201016

Name: Donna H. Mullianx

PM/APM Approval: DHM Month: Oct 2020

Month: Oct 2020

114 Knightsridge Road

Travelers Rest, SC 29690

Phone: (864) 836-4497

Fax: (864) 751-5717

Email: tklaes@blueridgecs.com

		Hours by Task									Expenses				
Date	Description	Task 1 Project Management	Task 2 Project Startup	Task 3 Discovery	Task 4 Analysis	Task 5 Interview/Field Work	Task 6 Testimony (Draft & Rebuttal)	Task 7 Hearings		Unbilled	Transportation Air, Auto, Train, Gas, Parking	Meals Breakfast, Lunch, Dinner	Lodging	Other Provide description	
10/1/20															
10/2/20															
10/3/20															
10/4/20															
10/5/20															
10/6/20															
10/7/20															
10/8/20	Review tesimony, preparation of kick off meeting w/ Staff									2.50					
10/9/20	Review testimony, Kick off meeting w/ Staff									1.25					
10/10/20															
10/11/20															
10/12/20															
10/13/20															
10/14/20															
10/15/20															
10/16/20	Internal Kick Off Meeting		2.00												
10/17/20															
10/18/20															
10/19/20															
10/20/20															
10/21/20	Review Testimony; Rev Req Model; draft discovery		1.00	1.00	0.50										
10/22/20															
10/23/20															
10/24/20															
10/25/20															
10/26/20	Draft and Review Rev Req Discovery			1.00											
10/27/20	Draft and Review Rev Req Discovery			0.50											
10/28/20															
10/29/20															
10/30/20															
10/31/20															
	Totals	-	3.00	2.50	0.50	-	-	-	-	3.75	\$ -	\$ -	\$ -	\$ -	

Invoiced Hours

6.00

Unbilled Hours

3.75

Total Hours

9.75

Total Expenses

\$ -

DHM



Blue Ridge
Consulting Services, Inc.

Client and Project: NitPUC Energy North Rate Case Dkt PG-20-105

Project Number: NH Energy North 201016

Name: Joseph N. Freedman

PM/APM Approval: DHM

Month: 10/1/20

114 Knightsridge Road

Travelers Rest, SC 29690

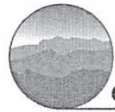
Phone: (864) 836-4497

Fax: (864) 751-5717

Email: tklaes@blueridgecs.com

[illegible]

invoiced Hours	9.00
Unbilled Hours	-
Total Hours	9.00
Total Expenses	\$ -



Blue Ridge
Consulting Services, Inc.

Client and Project: NHPUC EnergyNorth Rate Case Docket DG-20-105

Project Number: NHEnergyNorth2010116

Name: Daniel Salter

PM/APM Approval: DHm

Month:

Oct. 202
~~11/1/20~~

114 Knightsridge Road

Travelers Rest, SC 29690

Phone: (864) 836-4497

Fax: (864) 751-5717

Email: tklaes@blueridgecs.com

[illegible]

Invoiced Hours	1.50
Unbilled Hours	-
Total Hours	1.50
Total Expenses	\$ -

114 Knightsridge Road
Travelers Rest, SC 29690
Phone: (864) 836-4497
Fax: (864) 751-5717
Email: tklaes@blueridgecs.com

Date	Description	Hours by Task									Expenses			
		Task 1 Project Management	Task 2 Project Startup	Task 3 Discovery	Task 4 Analysis	Task 5 Interview/Field Work	Task 6 Testimony (Draft & Rebuttal)	Task 7 Hearings		Unbilled	Transportation Air, Auto, Train, Gas, Parking	Meals Breakfast, Lunch, Dinner	Lodging	Other Provide description
10/16/20	Kick-off meeting		0.50											
10/21/20	Read testimony; draft DR's			1.50										
10/25/20	Read testimony; draft DR's			5.50										
	Totals	-	0.50	7.00	-	-	-	-	-	-	\$ -	\$ -	\$ -	\$ -

Invoiced Hours	7.50
Unbilled Hours	-
Total Hours	7.50
Total Expenses	\$ -



Blue Ridge
Consulting Services, Inc.

Client and Project: NHPUC EnergyNorth Rate Case Docket DG-20-105

Project Number: NHEnergyNorth2010116

Name: Tracy M. Klaes

PM/APM Approval: _____

Month:

Oct. 2020
11/1/20

114 Knightsridge Road

Travelers Rest, SC 29690

Phone: (864) 836-4497

Fax: (864) 751-5717

Email: tklaes@blueridgecs.com

[illegible]

Invoiced Hours	14.50
Unbilled Hours	-
Total Hours	14.50
Total Expenses	\$ -

CHAIRWOMAN
Dianne Martin

COMMISSIONER
Kathryn M. Bailey

EXECUTIVE DIRECTOR
Debra A. Howland

STATE OF NEW HAMPSHIRE



PUBLIC UTILITIES COMMISSION

21 S. Fruit St., Suite 10
Concord, N.H. 03301-2429

TDD Access: Relay NH
1-800-735-2964

Tel. (603) 271-2431

Website:
www.puc.nh.gov

December 30, 2020

Steven Mullen Email: steven.mullen@libertyutilities.com
Liberty Utilities
15 Buttrick Road
Londonderry, NH 03053

Dear Steve,

We have enclosed an invoice for expenses incurred by Blue Ridge Consulting Services, Inc., a firm contracted by the Commission. This is for work performed in the month of November 2020, re NHPUC EnergyNorth gas operations of Liberty Docket DG 20-105.

It would be much appreciated if payment could be returned to the Commission within 15 days.

If you have any questions, please do not hesitate to contact me at 603-271-6007.

Very truly yours,

A handwritten signature in cursive script that reads "Emily Larson".

Emily Larson
Business Office

Enclosures: Invoice #12388
 Copy of Blue Ridge Consulting Invoice# NHEN201016-02

STATE OF NEW HAMPSHIRE

21 S. Fruit St, Ste 10
Concord, NH 03301-2429
Tel. 603-271-2431

Invoice No. 12388

Date: December 30, 2020

STEVEN MULLEN

LIBERTY UTILITIES

15 BUTTRICK ROAD

LONDONDERRY, NH 03053

Return Payment To:
PUBLIC UTILITIES COMMISSION
ATTN: BUSINESS OFFICE

We have enclosed an invoice for expenses incurred by Blue Ridge Consulting Services, Inc., a firm contracted by the Commission. This is for work performed in the month of November 2020, re NHPUC EnergyNorth gas operations of Liberty Docket DG 20-105.

Total Due \$7,506.25

8840-9830-PUC20 \$ 7,506.25

010-081-52160000-404989 / PO#1076661 – BLUE RIDGE

Steven
Mullen

Digitally signed by
Steven Mullen
Date: 2021.01.06
16:11:16 -05'00'

PLEASE ENCLOSE DUPLICATE WITH PAYMENT WITHIN 15 DAYS



December 3, 2020

Business Office
New Hampshire Public Utilities Commission
21 South Fruit Street, Suite 10
Concord, NH 03301-2429

RECEIVED

DEC 16 2020

**NH PUBLIC
UTILITIES COMMISSION**

SUBJECT: NHPUC EnergyNorth / Liberty Rate Case Docket DG-20-105
Federal Tax Identification Number: 27-0019089

Invoice # NHEnergyNorth201016-02 – November 2020 Due on Receipt:

Thank you for giving us the opportunity to assist you. The following is a summary of the amounts due for the prior month. Time and expense reports are attached that include the hours incurred by task. Should you need any additional information, please let me know.

Name	Title	Hours		Rate	Total
		Invoiced			
Donna H. Mullinax, CPA	PM, Lead Consultant	11.00		\$225.00	\$2,475.00
Daniel Salter	Senior Consultant	9.50		\$195.00	\$1,852.50
Joseph Freedman	Senior Consultant	8.00		\$195.00	\$1,560.00
Wen Hudson	Consultant	7.00		\$175.00	\$1,225.00
Tracy Klaes	Consultant and Document Manager	2.25		\$175.00	\$393.75
Total		37.75			\$7,506.25
Expenses					\$0.00
Total Due This Invoice					\$7,506.25

Please send your payment to the following address:

Blue Ridge Consulting Services, Inc.
114 Knightsridge Rd.
Travelers Rest, SC 29690

Very truly yours,

Donna Mullinax
Donna H. Mullinax
President

C: Stephen P. Frink – PUC NH
File

BUS. OFF	DATE	INV #
VENDOR	REMIT	AMT
PO #	LINE #	
A/U	ACCT	
A/U	ACCT	
A/U	ACCT	
DESC		
TOTAL	DUE DATE	

Summary of Amounts Invoiced To Date

Date	Invoice #	Professional Services	Expenses	Total Invoiced	Status
11/5/20	NHEnergyNorth201016-01	\$7,247.50	\$0.00	\$7,247.50	
12/3/20	NHEnergyNorth201016-02	\$7,506.25	\$0.00	\$7,506.25	
Totals		\$14,753.75	\$0.00	\$14,753.75	

Not to Exceed	<u>\$78,595.00</u>
Available Balance	<u><u>\$63,841.25</u></u>



Blue Ridge
Consulting Services, Inc.

Client and Project: NHPUC EnergyNorth Rate Case Docket DG 20-105

Project Number: NHEnergyNorth 201016

Name: Donna H. Mullianx

PM/APM Approval: DHM

Month: Nov 2020

114 Knightsridge Road
Travelers Rest, SC 29690
Phone: (864) 836-4497
Fax: (864) 751-5717

Email: tklaes@blueridgecs.com

		Hours by Task									Expenses				
Date	Description	Task 1 Project Management	Task 2 Project Startup	Task 3 Discovery	Task 4 Analysis	Task 5 Interview/Field Work	Task 6 Testimony (Draft & Rebuttal)	Task 7 Hearings		Unbilled	Transportation Air, Auto, Train, Gas, Parking	Meals Breakfast, Lunch, Dinner	Lodging	Other Provide description	
11/1/20															
11/2/20															
11/3/20	Review discovery			0.50											
11/4/20	Disc w/ Case Mgr									0.50					
11/5/20															
11/6/20															
11/7/20															
11/8/20															
11/9/20															
11/10/20															
11/11/20															
11/12/20	Review discovery; team coordinations	0.25		0.50											
11/13/20	Review discovery			0.50											
11/14/20															
11/15/20															
11/16/20	Review filings and identify issues for further analysis				0.50										
11/17/20															
11/18/20															
11/19/20	Review issues with team; issue summary				0.50										
11/20/20	Issue summary; review discovery				2.00										
11/21/20															
11/22/20															
11/23/20															
11/24/20															
11/25/20															
11/26/20															
11/27/20															
11/28/20															
11/29/20															
11/30/20	Issue summary; review DRs; prep for Tech Session			1.00	5.25										

Invoiced Hours	11.00
Unbilled Hours	0.50
Total Hours	11.50
Total Expenses	\$ -



Blue Ridge
Consulting Services, Inc.

Client and Project: EnergyNorth Rate Case 106 20-105

Project Number: ~~NHL Liberty~~ 17620105-201016

Name: Daniel W. Salter

PM/APM Approval: DHM Month: 11/1/20

Month: 11/1/20

114 Knightsridge Road

Travelers Rest, SC 29690

Phone: (864) 836-4497

Fax: (864) 751-5717

Email: tklaes@blueridgecs.com

		Hours by Task									Expenses			
Date	Description	Task 1 Project Management	Task 2 Project Startup	Task 3 Discovery	Task 4 Analysis	Task 5 Interview/Field Work	Task 6 Testimony (Draft & Rebuttal)	Task 7 Hearings		Unbilled	Transportation Air, Auto, Train, Gas, Parking	Meals Breakfast, Lunch, Dinner	Lodging	Other Provide description
11/20/20	Variance analysis				3.00									
11/24/20	Variance analysis				0.50									
11/25/20	Variance analysis				0.50									
11/29/20	Variance analysis				4.00									
11/30/20	Variance analysis				1.50									

Invoiced Hours	9.50
Unbilled Hours	-
Total Hours	9.50
Total Expenses	\$ -



Blue Ridge
Consulting Services, Inc.

Client and Project: NHPUC EnergyNorth Rate Case DG20-105

Project Number: DG20105-201016

Name: Joseph N. Freedman

PM/APM Approval: DHM

Month: 11/1/20

114 Knightsridge Road

Travelers Rest, SC 29690

Phone: (864) 836-4497.

Fax: (864) 751-5717

Email: tklaes@blueridgecs.com

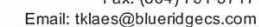
		Hours by Task									Expenses			
Date	Description	Task 1 Project Management	Task 2 Project Startup	Task 3 Discovery	Task 4 Analysis	Task 5 Interview/Field Work	Task 6 Testimony (Draft & Rebuttal)	Task 7 Hearings		Unbilled	Transportation Air, Auto, Train, Gas, Parking	Meals Breakfast, Lunch, Dinner	Lodging	Other Provide description
11/17/20	review set 2 Data Requests				0.50									
11/23/20	Variance analysis 2-5,2-6 and 2-7				1.50									
11/24/20	Follow Up Dr's Variance			0.50										
11/27/20	Follow Up Dr's Variance			4.00										
11/30/20	Follow Up Dr's Variance			1.50										
Totals		-	-	6.00	2.00	-	-	-	-	-	\$ -	\$ -	\$ -	\$ -

Invoiced Hours	8.00
----------------	------

Unbilled Hours	-
----------------	---

Total Hours	8.00
-------------	------

Total Expenses	\$	-
----------------	----	---



Invoiced Hours	7.00
Unbilled Hours	-
Total Hours	7.00
Total Expenses	\$ -



Blue Ridge
Consulting Services, Inc.

Client and Project: NHPUC EnergyNorth Rate Case Docket DG-20-105

Project Number: NHEnergyNorth2010116

Name: Tracy M. Klaes

PM/APM Approval: DHM

Month:

NOV. 2020
12/1/20

114 Knightsridge Road

Travelers Rest, SC 29690

Phone: (864) 836-4497

Fax: (864) 751-5717

Email: tklaes@blueridgecs.com

		Hours by Task									Expenses			
Date	Description	Task 1 Project Management	Task 2 Project Startup	Task 3 Discovery	Task 4 Analysis	Task 5 Interview/Field Work	Task 6 Testimony (Draft & Rebuttal)	Task 7 Hearings		Unbilled	Transportation Air, Auto, Train, Gas, Parking	Meals Breakfast, Lunch, Dinner	Lodging	Other Provide description
11/13/20	DMS Update			1.75										
11/16/20	Data Request Search			0.50										

Invoiced Hours	2.25
Unbilled Hours	-
Total Hours	2.25
Total Expenses	\$ -

From: [Frink, Stephen](#)
To: [Larson, Emily](#)
Subject: RE: November NHEN Invoice for Approval
Date: Wednesday, December 30, 2020 2:59:37 PM

I have reviewed the Blue Ridge invoice and approve payment.

Thank for taking care of this.

Steve

Stephen P. Frink
Director, Gas & Water Division
New Hampshire Public Utilities Commission
21 Fruit Street, Suite 10
Concord, NH 03301-2429
Tele: 603-271-6019

From: Larson, Emily <Emily.A.Larson@puc.nh.gov>
Sent: Wednesday, December 30, 2020 11:28 AM
To: Frink, Stephen <Stephen.P.Frink@puc.nh.gov>
Subject: November NHEN Invoice for Approval

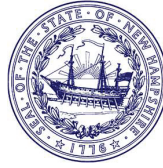
Hi Steve,
Please see attached invoice for approval.
Thank you!
Emily Larson
Accountant II - Business Office
NH Public Utilities Commission
21 St Fruit St, Suite 10
Concord, NH 03301
603-271-6007
emily.a.larson@puc.nh.gov

STATE OF NEW HAMPSHIRE

CHAIRWOMAN
Dianne Martin

COMMISSIONER
Kathryn M. Bailey

EXECUTIVE DIRECTOR
Debra A. Howland



TDD Access: Relay NH
1-800-735-2964

Tel. (603) 271-2431

Website:
www.puc.nh.gov

PUBLIC UTILITIES COMMISSION

21 S. Fruit St., Suite 10
Concord, N.H. 03301-2429

January 26, 2021

Steven Mullen Email: steven.mullen@libertyutilities.com
Liberty Utilities
15 Buttrick Road
Londonderry, NH 03053

Dear Steve,

We have enclosed an invoice for expenses incurred by Blue Ridge Consulting Services, Inc., a firm contracted by the Commission. This is for work performed in the month of December 2020, re NHPUC EnergyNorth gas operations of Liberty Docket DG 20-105.

It would be much appreciated if payment could be returned to the Commission within 15 days.

If you have any questions, please do not hesitate to contact me at 603-271-6007.

Very truly yours,

Emily Larson
Business Office

Enclosures: Invoice #12401
 Copy of Blue Ridge Consulting Invoice# NHEN201016-03

STATE OF NEW HAMPSHIRE

21 S. Fruit St, Ste 10
Concord, NH 03301-2429
Tel. 603-271-2431

Invoice No. 12401

Date: January 26, 2021

STEVEN MULLEN

LIBERTY UTILITIES

15 BUTTRICK ROAD

LONDONDERRY, NH 03053

Return Payment To:
PUBLIC UTILITIES COMMISSION
ATTN: BUSINESS OFFICE

We have enclosed an invoice for expenses incurred by Blue Ridge Consulting Services, Inc., a firm contracted by the Commission. This is for work performed in the month of December 2020, re NHPUC EnergyNorth gas operations of Liberty Docket DG 20-105.

Total Due \$4,875.00

8840-9830-PUC20 \$4,875.00

010-081-52160000-404989 / PO#1076661 – BLUE RIDGE

Steven Mullen

Digitally signed by Steven
Mullen
Date: 2021.02.04 18:36:41
-05'00'

PLEASE ENCLOSE DUPLICATE WITH PAYMENT WITHIN 15 DAYS



January 5, 2021

Business Office
New Hampshire Public Utilities Commission
21 South Fruit Street, Suite 10
Concord, NH 03301-2429

RECEIVED

JAN 26 2021

**NH PUBLIC
UTILITIES COMMISSION**

SUBJECT: NHPUC EnergyNorth / Liberty Rate Case Docket DG-20-105

Federal Tax Identification Number: 27-0019089

Invoice # NHEnergyNorth201016-03 – December 2020

Due on Receipt:

Thank you for giving us the opportunity to assist you. The following is a summary of the amounts due for the prior month. Time and expense reports are attached that include the hours incurred by task. Should you need any additional information, please let me know.

Name	Title	Hours		Total
		Invoiced	Rate	
Donna H. Mullinax, CPA	PM, Lead Consultant	9.75	\$225.00	\$2,193.75
Daniel Salter	Senior Consultant	5.00	\$195.00	\$975.00
Joseph Freedman	Senior Consultant	-	\$195.00	\$0.00
Wen Hudson	Consultant	-	\$175.00	\$0.00
Tracy Klaes	Consultant and Document Manager	9.75	\$175.00	\$1,706.25
Total		24.50		\$4,875.00
Expenses				\$0.00
Total Due This Invoice				\$4,875.00

Please send your payment to the following address:

Blue Ridge Consulting Services, Inc.
114 Knightsridge Rd.
Travelers Rest, SC 29690

Very truly yours,

Donna Mullinax

Donna H. Mullinax
President

C: Stephen P. Frink – PUC NH
File

BUS. OFF.	DATE	INV#
VENDOR	REMIT	AMT
PO#	LINE#	
	LINE#	
A/U	ACCT	
A/U	ACCT	
A/U	ACCT	
BESC		
TOTAL	DUE DATE	

Summary of Amounts Invoiced To Date

Date	Invoice #	Professional Services	Expenses	Total Invoiced	Status
11/5/20	NHEnergyNorth201016-01	\$7,247.50	\$0.00	\$7,247.50	<i>Received 12/28/20</i>
12/3/20	NHEnergyNorth201016-02	\$7,506.25	\$0.00	\$7,506.25	
1/5/21	NHEnergyNorth201016-03	\$4,875.00	\$0.00	\$4,875.00	
Totals		\$19,628.75	\$0.00	\$19,628.75	

Not to Exceed	<u>\$78,595.00</u>
Available Balance	<u><u>\$58,966.25</u></u>



Name: Donna H. Mullianx

PM/APM Approval: *DHM*

Month: Dec 2020

Email: tklaes@blueridgecs.com

Invoiced Hours	9.75
Unbilled Hours	-
Total Hours	9.75
Total Expenses	\$ -



Blue Ridge
Consulting Services, Inc.

Client and Project: EnergyNorth Rate Case

Project Number: NHLiberty

Name: Daniel W. Salter

PM/APM Approval: DHM

Month: 12/1/20

114 Knightsridge Road

Travelers Rest, SC 29690

Phone: (864) 836-4497

Fax: (864) 751-5717

Email: tklaes@blueridgecs.com

[illegible]

Invoiced Hours	5.00
Unbilled Hours	-
Total Hours	5.00
Total Expenses	\$ -



Blue Ridge
Consulting Services, Inc.

Client and Project: NHPUC EnergyNorth Rate Case Docket DG-20-105

Project Number: NHEnergyNorth2010116

Name: Tracy M. Klaes

PM/APM Approval: DHm

Month: 12/1/20

114 Knightsridge Road

Travelers Rest, SC 29690

Phone: (864) 836-4497

Fax: (864) 751-5717

Email: tklaes@blueridgecs.com

		Hours by Task									Expenses				
Date	Description	Task 1 Project Management	Task 2 Project Startup	Task 3 Discovery	Task 4 Analysis	Task 5 Interview/Field Work	Task 6 Testimony (Draft & Rebuttal)	Task 7 Hearings		Unbilled	Transportation Air, Auto, Train, Gas, Parking	Meals Breakfast, Lunch, Dinner	Lodging	Other Provide description	
12/1/21	Data Requests into Summary Form			3.00											
12/2/21	Analysis				4.75										
12/17/21	DMS Update			2.00											
											</				

Invoiced Hours	9.75
Unbilled Hours	-
Total Hours	9.75
Total Expenses	\$ -

From: [Frink, Stephen](#)
To: [Lefebvre, Susan](#)
Cc: [Larson, Emily](#)
Subject: RE: Blue Ridge Invoice
Date: Tuesday, January 26, 2021 10:23:27 AM
Attachments: [image001.png](#)

I have reviewed and approve payment of the Blue Ridge Invoice of \$4,875.00 for December 2020 services.

Stephen P. Frink
Director, Gas & Water Division
New Hampshire Public Utilities Commission
21 Fruit Street, Suite 10
Concord, NH 03301-2429
Tele: 603-271-6019



From: Lefebvre, Susan <Susan.J.Lefebvre@puc.nh.gov>
Sent: Tuesday, January 26, 2021 9:37 AM
To: Frink, Stephen <Stephen.P.Frink@puc.nh.gov>
Cc: Larson, Emily <Emily.A.Larson@puc.nh.gov>
Subject: Blue Ridge Invoice

Steve,
Please see attached invoice for your approval.

Emily,
Once you get Steve's approval, you can bill this out. See how this was done with Novembers invoice and go here: Q:\Business Office\CONTRACTS-SPECIAL ASSESSMENTS\52160000 GENERAL Contracts

Thanks.

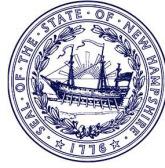
Susan J Lefebvre
Accountant II-Business Office
NH Public Utilities Commission
21 St Fruit St, Suite 10
Concord, NH 03301
603-271-6078
Susan.lefebvre@puc.nh.gov

CHAIRWOMAN
Dianne Martin

COMMISSIONER
Kathryn M. Bailey

EXECUTIVE DIRECTOR
Debra A. Howland

STATE OF NEW HAMPSHIRE



PUBLIC UTILITIES COMMISSION

21 S. Fruit St., Suite 10
Concord, N.H. 03301-2429

TDD Access: Relay NH
1-800-735-2964

Tel. (603) 271-2431

Website:
www.puc.nh.gov

February 17, 2021

Steven Mullen Email: steven.mullen@libertyutilities.com
Liberty Utilities
15 Buttrick Road
Londonderry, NH 03053

Dear Steve,

We have enclosed an invoice for expenses incurred by Blue Ridge Consulting Services, Inc., a firm contracted by the Commission. This is for work performed in the month of January 2021, re NHPUC EnergyNorth gas operations of Liberty Docket DG 20-105.

It would be much appreciated if payment could be returned to the Commission within 15 days.

If you have any questions, please do not hesitate to contact me at 603-271-6007.

Very truly yours,

A handwritten signature in cursive script that reads "Emily Larson".

Emily Larson
Business Office

Enclosures: Invoice #12403
 Copy of Blue Ridge Consulting Invoice# NHEN201016-04

STATE OF NEW HAMPSHIRE

21 S. Fruit St, Ste 10
Concord, NH 03301-2429
Tel. 603-271-2431

Invoice No. 12403

Date: February 17, 2021

STEVEN MULLEN

LIBERTY UTILITIES

15 BUTTRICK ROAD

LONDONDERRY, NH 03053

Return Payment To:
PUBLIC UTILITIES COMMISSION
ATTN: BUSINESS OFFICE

We have enclosed an invoice for expenses incurred by Blue Ridge Consulting Services, Inc., a firm contracted by the Commission. This is for work performed in the month of January 2021, re NHPUC EnergyNorth gas operations of Liberty Docket DG 20-105.

Total Due \$11,623.75

8840-9830-PUC20 \$11,623.75

010-081-52160000-404989 / PO#1076661 – BLUE RIDGE

Steven
Mullen

Digitally signed by
Steven Mullen
Date: 2021.03.15
18:03:03 -04'00'

PLEASE ENCLOSE DUPLICATE WITH PAYMENT WITHIN 15 DAYS



February 3, 2021

Business Office
New Hampshire Public Utilities Commission
21 South Fruit Street, Suite 10
Concord, NH 03301-2429

RECEIVED
FEB 17 2021
NH PUBLIC
UTILITIES COMMISSION

SUBJECT: NHPUC EnergyNorth / Liberty Rate Case Docket DG-20-105

Federal Tax Identification Number: 27-0019089

Invoice # NHEnergyNorth201016-04 – January 2021

Due on Receipt:

Thank you for giving us the opportunity to assist you. The following is a summary of the amounts due for the prior month. Time and expense reports are attached that include the hours incurred by task. Should you need any additional information, please let me know.

Name	Title	Hours	Rate	Total
		Invoiced		
Donna H. Mullinax, CPA	PM, Lead Consultant	41.00	\$225.00	\$9,225.00
Daniel Salter	Senior Consultant	2.50	\$195.00	\$487.50
Joseph Freedman	Senior Consultant	1.50	\$195.00	\$292.50
Wen Hudson	Consultant	5.75	\$175.00	\$1,006.25
Tracy Klaes	Consultant and Document Manager	3.50	\$175.00	\$612.50
Total		54.25		\$11,623.75
Expenses				\$0.00
Total Due This Invoice				\$11,623.75

Please send your payment to the following address:

Blue Ridge Consulting Services, Inc.
114 Knightsridge Rd.
Travelers Rest, SC 29690

Very truly yours,

Donna Mullinax
Donna H. Mullinax
President

C: Stephen P. Frink – PUC NH
File

BUS. OFF.	DATE	INV#
VENDOR	REMIT	AMT
PO#	LINE#	
	LINE#	
A/U	ACC	
A/U	CC	
A/U	AC	
DESC		
TOTAL	DUE DATE	

114 Knightsridge Road ♦ Travelers Rest, SC 29690 ♦ (864) 836-4497

Summary of Amounts Invoiced To Date

Date	Invoice #	Professional Services	Expenses	Total Invoiced	Status
11/5/20	NHEnergyNorth201016-01	\$7,247.50	\$0.00	\$7,247.50	<i>Received 12/28/20</i>
12/3/20	NHEnergyNorth201016-02	\$7,506.25	\$0.00	\$7,506.25	
1/5/21	NHEnergyNorth201016-03	\$4,875.00	\$0.00	\$4,875.00	
2/3/21	NHEnergyNorth201016-04	\$11,623.75	\$0.00	\$11,623.75	
Totals		\$31,252.50	\$0.00	\$31,252.50	

Not to Exceed
Available Balance

\$78,595.00
\$47,342.50



Email: tklaes@bluendgecs.com

Invoiced Hours	41.00
Unbilled Hours	-
Total Hours	41.00
Total Expenses	\$ -



Email: tklaes@blueridgecs.com

Invoiced Hours	2.50
Unbilled Hours	-
Total Hours	2.50
Total Expenses	\$ -



Blue Ridge
Consulting Services, Inc.

Client and Project: NHPUC Liberty Rate Case Docket ~~DE 19-001~~ DG 20-105 ✓
Project Number: NH Energy North 201016 ✓

Name: Joseph N. Freedman

PM/APM Approval: DHM Month: 1/1/21

114 Knightsridge Road

Travelers Rest, SC 29690

Phone: (864) 836-4497

Fax: (864) 751-5717

Email: tklaes@blueridgecs.com

		Hours by Task									Expenses			
Date	Description	Task 1 Project Management	Task 2 Project Startup	Task 3 Discovery	Task 4 Analysis	Task 5 Interview/Field Work	Task 6 Testimony (Draft & Rebuttal)	Task 7 Hearings		Unbilled	Transportation Air, Auto, Train, Gas, Parking	Meals Breakfast, Lunch, Dinner	Lodging	Other Provide description
1/7/21	Set 3 DR responses				1.50									
	Totals	-	-	-	1.50	-	-	-	-	-	\$ -	\$ -	\$ -	\$ -

Invoiced Hours	1.50
Unbilled Hours	-
Total Hours	1.50
Total Expenses	\$ -



Month:

Jan. 202

114 Knightsridge Road
Travelers Rest, SC 29690
Phone: (864) 836-4497
Fax: (864) 751-5717
Email: tklaes@blueridgecs.com

Invoiced Hours	5.75
Unbilled Hours	-
Total Hours	5.75
Total Expenses	\$ -



Project Number: NHEnergyNorth201016

Name: Tracy M. Klaes

PM/APM Approval: DHm

Month: 1/1/21

Fax: (864) 751-5717

Email: tklaes@blueridgecs.com

Invoiced Hours	3.50
Unbilled Hours	-
Total Hours	3.50
Total Expenses	\$ -

Lefebvre, Susan

From: Frink, Stephen
Sent: Wednesday, February 17, 2021 8:58 AM
To: Lefebvre, Susan
Cc: Larson, Emily
Subject: RE: Blue Ridge Invoice

I have reviewed the invoice and approve payment.

Thank you,

Steve

Stephen P. Frink
Director, Gas & Water Division
New Hampshire Public Utilities Commission
21 Fruit Street, Suite 10
Concord, NH 03301-2429
Tele: 603-271-6019

From: Lefebvre, Susan <Susan.J.Lefebvre@puc.nh.gov>
Sent: Wednesday, February 17, 2021 8:11 AM
To: Frink, Stephen <Stephen.P.Frink@puc.nh.gov>
Cc: Larson, Emily <Emily.A.Larson@puc.nh.gov>
Subject: Blue Ridge Invoice

Steve,
Please see attached invoice for your approval.

Emily,
Once you get Steve's approval, all set to bill out.

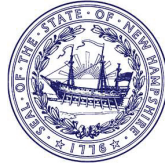
Susan J Lefebvre
Accountant II-Business Office
NH Public Utilities Commission
21 St Fruit St, Suite 10
Concord, NH 03301
603-271-6078
Susan.lefebvre@puc.nh.gov

CHAIRWOMAN
Dianne Martin

COMMISSIONER
Kathryn M. Bailey

EXECUTIVE DIRECTOR
Debra A. Howland

STATE OF NEW HAMPSHIRE



PUBLIC UTILITIES COMMISSION

21 S. Fruit St., Suite 10
Concord, N.H. 03301-2429

TDD Access: Relay NH
1-800-735-2964

Tel. (603) 271-2431

Website:
www.puc.nh.gov

March 11, 2021

Steven Mullen Email: steven.mullen@libertyutilities.com
Liberty Utilities
15 Buttrick Road
Londonderry, NH 03053

Dear Steve,

We have enclosed an invoice for expenses incurred by Blue Ridge Consulting Services, Inc., a firm contracted by the Commission. This is for work performed in the month of February 2021, re NHPUC EnergyNorth gas operations of Liberty Docket DG 20-105.

It would be much appreciated if payment could be returned to the Commission within 15 days.

If you have any questions, please do not hesitate to contact me at 603-271-6007.

Very truly yours,

A handwritten signature in cursive script that reads "Emily Larson".

Emily Larson
Business Office

Enclosures: Invoice #12412
 Copy of Blue Ridge Consulting Invoice# NHEN201016-05

STATE OF NEW HAMPSHIRE

21 S. Fruit St, Ste 10
Concord, NH 03301-2429
Tel. 603-271-2431

Invoice No. 12412

Date: March 11, 2021

STEVEN MULLEN

LIBERTY UTILITIES

15 BUTTRICK ROAD

LONDONDERRY, NH 03053

Return Payment To:
PUBLIC UTILITIES COMMISSION
ATTN: BUSINESS OFFICE

We have enclosed an invoice for expenses incurred by Blue Ridge Consulting Services, Inc., a firm contracted by the Commission. This is for work performed in the month of February 2021, re NHPUC EnergyNorth gas operations of Liberty Docket DG 20-105.

Total Due \$9,420.00

8840-9830-PUC20 \$9,420.00

010-081-52160000-404989 / PO#1076661 – BLUE RIDGE

Steven
Mullen

Digitally signed by
Steven Mullen
Date: 2021.03.15
17:18:55 -04'00'

PLEASE ENCLOSE DUPLICATE WITH PAYMENT WITHIN 15 DAYS



March 3, 2021

Business Office
New Hampshire Public Utilities Commission
21 South Fruit Street, Suite 10
Concord, NH 03301-2429

RECEIVED

MAR 10 2021

**NH PUBLIC
UTILITIES COMMISSION**

SUBJECT: NHPUC EnergyNorth / Liberty Rate Case Docket DG-20-105

Federal Tax Identification Number: 27-0019089

Invoice # NHEnergyNorth201016-05 – February 2021

Due on Receipt:

Thank you for giving us the opportunity to assist you. The following is a summary of the amounts due for the prior month. Time and expense reports are attached that include the hours incurred by task. Should you need any additional information, please let me know.

Name	Title	Hours		Total
		Invoiced	Rate	
Donna H. Mullinax, CPA	PM, Lead Consultant	36.50	\$225.00	\$8,212.50
Daniel Salter	Senior Consultant	1.00	\$195.00	\$195.00
Joseph Freedman	Senior Consultant	2.50	\$195.00	\$487.50
Wen Hudson	Consultant	1.00	\$175.00	\$175.00
Tracy Klaes	Consultant and Document Manager	2.00	\$175.00	\$350.00
Total		43.00		\$9,420.00
Expenses				\$0.00
Total Due This Invoice				\$9,420.00

Please send your payment to the following address:

Blue Ridge Consulting Services, Inc.
114 Knightsridge Rd.
Travelers Rest, SC 29690

Very truly yours,

Donna Mullinax
Donna H. Mullinax
President

C: Stephen P. Frink – PUC NH
File

BUS. OFF.	DATE	INV#
VENDOR	REMIT	AMT
PO#	LINE#	
	LINE#	
A/U	ACCT	
A/U	ACCT	
A/U	ACCT	
DESC		
TOTAL	DUE DATE	

114 Knightsridge Road ♦ Travelers Rest, SC 29690 ♦ (864) 836-4497

Summary of Amounts Invoiced To Date

Date	Invoice #	Professional Services	Expenses	Total Invoiced	Status
11/5/20	NHEnergyNorth201016-01	\$7,247.50	\$0.00	\$7,247.50	<i>Received 12/28/20</i>
12/3/20	NHEnergyNorth201016-02	\$7,506.25	\$0.00	\$7,506.25	<i>Received 2/22/21</i>
1/5/21	NHEnergyNorth201016-03	\$4,875.00	\$0.00	\$4,875.00	
2/3/21	NHEnergyNorth201016-04	\$11,623.75	\$0.00	\$11,623.75	
3/3/21	NHEnergyNorth201016-05	\$9,420.00	\$0.00	\$9,420.00	
Totals		\$40,672.50	\$0.00	\$40,672.50	

Not to Exceed
Available Balance

\$78,595.00
\$37,922.50



Project Number: NHEnergyNorth 201016

Name: Donna H. Mullianx

PM/APM Approval: *DHM*

Month: Feb 2021

Fax: (864) 751-5717

Email: tklaes@blueridgecs.com

Invoiced Hours	36.50
Unbilled Hours	-
Total Hours	36.50
Total Expenses	\$ -



Blue Ridge
Consulting Services, Inc.

Client and Project: EnergyNorth Rate Case Docket DG-20-105 ✓

Project Number: ~~NH Liberty~~ NH Energy North 201016

Name: Daniel W. Salter

PM/APM Approval: *DHm*

Month:

Feb. 202

114 Knightsridge Road

Travelers Rest, SC 29690

Phone: (864) 836-4497

Fax: (864) 751-5717

Email: tklaes@blueridgecs.com

[illegible]

Invoiced Hours	1.00
Unbilled Hours	-
Total Hours	1.00
Total Expenses	\$ -



Blue Ridge
Consulting Services, Inc.

Client and Project: NHPUC EnergyNorth Rate Case Docket DE-20-105

Project Number: NH Energy North 201016

Name: Joseph N. Freedman

PM/APM Approval: DHM

Month: 2/1/21

114 Knightsridge Road

Travelers Rest, SC 29690

Phone: (864) 836-4497

Fax: (864) 751-5717

Email: tklaes@blueridgecs.com

		Hours by Task										Expenses			
Date	Description	Task 1 Project Management	Task 2 Project Startup	Task 3 Discovery	Task 4 Analysis	Task 5 Interview/Field Work	Task 6 Testimony (Draft & Rebuttal)	Task 7 Hearings			Unbilled	Transportation Air, Auto, Train, Gas, Parking	Meals Breakfast, Lunch, Dinner	Lodging	Other Provide description
2/26/21	Telecom with commission staff transportation depr.				1.00										
2/27/21	Transportation Deprication reveiw				1.50										
	Totals	-	-	-	2.50	-	-	-	-	-	-	\$ -	\$ -	\$ -	\$ -

Invoiced Hours	2.50
Unbilled Hours	-
Total Hours	2.50
Total Expenses	\$ -



Project Number: ~~DG20105-201016~~ INTEnergy North 201016

Name: Wen Hudson

PM/APM Approval: *DHm*

Month:

Feb. 2021

Travelers Rest, SC 29690

Phone: (864) 836-4497

Fax: (864) 751-5717

Email: tklaes@blueridgecs.com

Invoiced Hours	1.00
Unbilled Hours	-
Total Hours	1.00
Total Expenses	\$ -



Name: Tracy M. Klaes

PM/APM Approval: DHM

Month: ~~1/1/24~~

Fax: (864) 751-5717

Email: tklaes@blueridgecs.com

Invoiced Hours	2.00
Unbilled Hours	-
Total Hours	2.00
Total Expenses	\$ -

From: [Frink, Stephen](#)
To: [Lefebvre, Susan](#)
Cc: [PUC - Business Office Group](#)
Subject: RE: Blue Ridge Invoice
Date: Wednesday, March 10, 2021 11:12:33 AM

Thank you Susan.

I've reviewed invoice and approve payment.

Steve

Stephen P. Frink
Director, Gas & Water Division
New Hampshire Public Utilities Commission
21 Fruit Street, Suite 10
Concord, NH 03301-2429
Tele: 603-271-6019

From: Lefebvre, Susan <Susan.J.Lefebvre@puc.nh.gov>
Sent: Wednesday, March 10, 2021 10:14 AM
To: Frink, Stephen <Stephen.P.Frink@puc.nh.gov>
Cc: PUC - Business Office Group <PUC-BusinessOfficeGroup@nh.gov>
Subject: Blue Ridge Invoice

Steve,
Please see attached invoice for your approval.

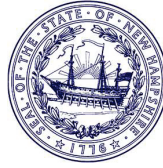
Susan J Lefebvre
Accountant II-Business Office
NH Public Utilities Commission
21 St Fruit St, Suite 10
Concord, NH 03301
603-271-6078
Susan.lefebvre@puc.nh.gov

CHAIRWOMAN
Dianne Martin

COMMISSIONER
Kathryn M. Bailey

EXECUTIVE DIRECTOR
Debra A. Howland

STATE OF NEW HAMPSHIRE



PUBLIC UTILITIES COMMISSION

21 S. Fruit St., Suite 10
Concord, N.H. 03301-2429

TDD Access: Relay NH
1-800-735-2964

Tel. (603) 271-2431

Website:
www.puc.nh.gov

April 20, 2021

Steven Mullen Email: steven.mullen@libertyutilities.com
Liberty Utilities
15 Buttrick Road
Londonderry, NH 03053

Dear Steve,

We have enclosed an invoice for expenses incurred by Blue Ridge Consulting Services, Inc., a firm contracted by the Commission. This is for work performed in the month of March 2021, re NHPUC EnergyNorth gas operations of Liberty Docket DG 20-105.

It would be much appreciated if payment could be returned to the Commission within 15 days.

If you have any questions, please do not hesitate to contact me at 603-271-6007.

Very truly yours,

A handwritten signature in cursive script that reads "Emily Larson".

Emily Larson
Business Office

Enclosures: Invoice #12420
 Copy of Blue Ridge Consulting Invoice# NHEN201016-06

STATE OF NEW HAMPSHIRE

**21 S. Fruit St, Ste 10
Concord, NH 03301-2429
Tel. 603-271-2431**

Invoice No. 12420

Date: April 20, 2021

STEVEN MULLEN

LIBERTY UTILITIES

15 BUTTRICK ROAD

LONDONDERRY, NH 03053

Return Payment To:
PUBLIC UTILITIES COMMISSION
ATTN: BUSINESS OFFICE

We have enclosed an invoice for expenses incurred by Blue Ridge Consulting Services, Inc., a firm contracted by the Commission. This is for work performed in the month of March 2021, re NHPUC EnergyNorth gas operations of Liberty Docket DG 20-105.

Total Due \$15,848.75

8840-9830-PUC20 \$15,848.75

010-081-52160000-404989 / PO#1076661 – BLUE RIDGE

**Steven
Mullen**

Digitally signed by
Steven Mullen
Date: 2021.04.20
15:34:18 -04'00'

PLEASE ENCLOSE DUPLICATE WITH PAYMENT WITHIN 15 DAYS



April 2, 2021

Business Office
New Hampshire Public Utilities Commission
21 South Fruit Street, Suite 10
Concord, NH 03301-2429

RECEIVED
APR 14 2021
NH PUBLIC
UTILITIES COMMISSION

SUBJECT: NHPUC EnergyNorth / Liberty Rate Case Docket DG-20-105
Federal Tax Identification Number: 27-0019089
Invoice # NHEnergyNorth201016-06 – March 2021 Due on Receipt:

Thank you for giving us the opportunity to assist you. The following is a summary of the amounts due for the prior month. Time and expense reports are attached that include the hours incurred by task. Should you need any additional information, please let me know.

Name	Title	Hours		Rate	Total
		Invoiced			
Donna H. Mullinax, CPA	PM, Lead Consultant	54.50		\$225.00	\$12,262.50
Daniel Salter	Senior Consultant	4.50		\$195.00	\$877.50
Joseph Freedman	Senior Consultant	2.00		\$195.00	\$390.00
Wen Hudson	Consultant	9.75		\$175.00	\$1,706.25
Tracy Klaes	Consultant and Document Manager	3.50		\$175.00	\$612.50
Total		74.25			\$15,848.75
Expenses					\$0.00
Total Due This Invoice					\$15,848.75

Please send your payment to the following address:

Blue Ridge Consulting Services, Inc.
114 Knightsridge Rd.
Travelers Rest, SC 29690

Very truly yours,

Donna Mullinax
Donna H. Mullinax
President

C: Stephen P. Frink – PUC NH
File

BUS. OFF.	DATE	INV#
VENDOR	REMIT	AMT
PO#	LINE#	
	LINE#	
A/U	ACCT	
A/U	ACCT	
A/U	ACCT	
DESC		
TOTAL	DUE DATE	

Summary of Amounts Invoiced To Date

Date	Invoice #	Professional Services	Expenses	Total Invoiced	Status
11/5/20	NHEnergyNorth201016-01	\$7,247.50	\$0.00	\$7,247.50	<i>Received 12/28/20</i>
12/3/20	NHEnergyNorth201016-02	\$7,506.25	\$0.00	\$7,506.25	<i>Received 2/22/21</i>
1/5/21	NHEnergyNorth201016-03	\$4,875.00	\$0.00	\$4,875.00	<i>Received 3/5/21</i>
2/3/21	NHEnergyNorth201016-04	\$11,623.75	\$0.00	\$11,623.75	
3/3/21	NHEnergyNorth201016-05	\$9,420.00	\$0.00	\$9,420.00	
4/2/21	NHEnergyNorth201016-06	\$15,848.75	\$0.00	\$15,848.75	
Totals		\$56,521.25	\$0.00	\$56,521.25	

Not to Exceed

Available Balance

\$78,595.00

\$22,073.75



Blue Ridge
Consulting Services, Inc.

Client and Project: NHPUC EnergyNorth Rate Case Docket DG 20-105 ✓

Project Number: NHEnergyNorth 201016

Name: Donna H. Mullianx

PM/APM Approval: DHM

Month: Mar 2021

114 Knightsridge Road
Travelers Rest, SC 29690

Phone: (864) 836-4497

Fax: (864) 751-5717

klaes@blueridgecs.com

Email: tklaes@blueridgecs.com

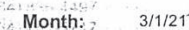
		Hours by Task									Expenses				
Date	Description	Task 1 Project Management	Task 2 Project Startup	Task 3 Discovery	Task 4 Analysis	Task 5 Interview/Field Work	Task 6 Testimony (Draft & Rebuttal)	Task 7 Hearings		Unbilled	Transportation Air, Auto, Train, Gas, Parking	Meals Breakfast, Lunch, Dinner	Lodging	Other Provide description	
3/1/21	Draft testimony, disc RR results with Staff	1.00			1.75		1.50								
3/2/21	Testimony and RR schedules				2.00		2.00								
3/3/21	Draft testimony and RR schedules				4.50		2.00								
3/4/21	Draft testimony and RR schedules, attachments						5.25								
3/5/21	Draft testimony and attachments						3.50								
3/6/21	Draft testimony and attachments						6.50								
3/7/21	Draft testimony and attachments						5.75								
3/8/21	Draft and submit testimony to Staff						1.00								
3/9/21	Coordinate attachments for testimony						1.00								
3/10/21	Disc with Staff, modify testimony	0.25					0.50								
3/11/21	Testimony and attachments						5.00								
3/12/21	Testimony and attachments						1.00								
3/13/21															
3/14/21	Testimony and attachments						1.00								
3/15/21	Testimony and attachments						2.00								
3/16/21	Finalize Testimony and attachments for filing						1.50								
3/17/21															
3/18/21															
3/19/21	Review filed testimony						0.50								
3/20/21															
3/21/21															
3/22/21															
3/23/21															
3/24/21															
3/25/21	Review DRs from EN			0.50											
3/26/21	Review DRs from EN; preliminary draft responses			1.00											
3/27/21															
3/28/21															
3/29/21															
3/30/21															
3/31/21	Draft responses to EN-Staff DRs			3.50											
	Totals	1.25	-	5.00	8.25	-	40.00	-	-	-	\$ -	\$ -	\$ -	\$ -	

Invoiced Hours	54.50
----------------	-------

Unbilled Hours	-
----------------	---

Total Hours	54.50
-------------	-------

Total Expenses	\$	-
----------------	----	---



Email: tklaes@blueridgecs.com

Invoiced Hours	4.50
Unbilled Hours	-
Total Hours	4.50
Total Expenses	\$ -



Email: tklaes@blueridgecs.com

Invoiced Hours	2.00
Unbilled Hours	-
Total Hours	2.00
Total Expenses	\$ -



Invoiced Hours	9.75
Unbilled Hours	-
Total Hours	9.75
Total Expenses	\$ -



Email: tklaes@blueridgecs.com

Invoiced Hours	3.50
Unbilled Hours	-
Total Hours	3.50
Total Expenses	\$ -

STATE OF NEW HAMPSHIRE

CHAIRWOMAN
Dianne Martin

COMMISSIONER
Kathryn M. Bailey

EXECUTIVE DIRECTOR
Debra A. Howland



TDD Access: Relay NH
1-800-735-2964

Tel. (603) 271-2431

Website:
www.puc.nh.gov

PUBLIC UTILITIES COMMISSION
21 S. Fruit St., Suite 10
Concord, N.H. 03301-2429

May 5, 2021

Steven Mullen Email: steven.mullen@libertyutilities.com
Liberty Utilities
15 Buttrick Road
Londonderry, NH 03053

Dear Steve,

We have enclosed an invoice for expenses incurred by Blue Ridge Consulting Services, Inc., a firm contracted by the Commission. This is for work performed in the month of April 2021, re NHPUC EnergyNorth gas operations of Liberty Docket DG 20-105.

It would be much appreciated if payment could be returned to the Commission within 15 days.

If you have any questions, please do not hesitate to contact me at 603-271-6078.

Very truly yours,

A handwritten signature in cursive script, appearing to read "Susan Lefebvre".

Susan Lefebvre
Business Office

Enclosures: Invoice #12422
 Copy of Blue Ridge Consulting Invoice# NHEN201016-07

STATE OF NEW HAMPSHIRE

21 S. Fruit St, Ste 10
Concord, NH 03301-2429
Tel. 603-271-2431

Invoice No. 12422

Date: May 5, 2021

STEVEN MULLEN

LIBERTY UTILITIES

15 BUTTRICK ROAD

LONDONDERRY, NH 03053

Return Payment To:
PUBLIC UTILITIES COMMISSION
ATTN: BUSINESS OFFICE

We have enclosed an invoice for expenses incurred by Blue Ridge Consulting Services, Inc., a firm contracted by the Commission. This is for work performed in the month of April 2021, re NHPUC EnergyNorth gas operations of Liberty Docket DG 20-105.

Total Due \$3,793.75

8840-9830-PUC20 \$3,793.75

010-081-52160000-404989 / PO#1076661 – BLUE RIDGE

Steven
Mullen

Digitally signed by
Steven Mullen
Date: 2021.05.27
14:09:17 -04'00'

PLEASE ENCLOSE DUPLICATE WITH PAYMENT WITHIN 15 DAYS



May 4, 2021

Business Office
New Hampshire Public Utilities Commission
21 South Fruit Street, Suite 10
Concord, NH 03301-2429

RECEIVED
MAY 05 2021
NH PUBLIC
UTILITIES COMMISSION

(submitted electronically - PUC-BusinessOfficeGroup@nh.gov)

SUBJECT: NHPUC EnergyNorth / Liberty Rate Case Docket DG-20-105
Federal Tax Identification Number: 27-0019089
Invoice # NHEnergyNorth201016-07 – April 2021 Due on Receipt:

Thank you for giving us the opportunity to assist you. The following is a summary of the amounts due for the prior month. Time and expense reports are attached that include the hours incurred by task. Should you need any additional information, please let me know.

Name	Title	Hours		
		Invoiced	Rate	Total
Donna H. Mullinax, CPA	PM, Lead Consultant	11.75	\$225.00	\$2,643.75
Daniel Salter	Senior Consultant	3.50	\$195.00	\$682.50
Joseph Freedman	Senior Consultant	1.50	\$195.00	\$292.50
Wen Hudson	Consultant	1.00	\$175.00	\$175.00
Tracy Klaes	Consultant and Document Manager	-	\$175.00	\$0.00
Total		17.75		\$3,793.75
Expenses				\$0.00
Total Due This Invoice				\$3,793.75

Please send your payment to the following address:

Blue Ridge Consulting Services, Inc.
114 Knightsridge Rd.
Travelers Rest, SC 29690

Very truly yours,

Donna Mullinax
Donna H. Mullinax
President

C: Stephen P. Frink – PUC NH
File

BUS. OFF.	DATE	INV#
VENDOR	REMIT	AMT
PO#	LINE#	
	LINE#	
A/U	ACCT	
A/U	ACCT	
A/U	ACCT	
DESC		
TOTAL	DUE DATE	

114 Knightsridge Road ♦ Travelers Rest, SC 29690 ♦ (864) 836-4497

Summary of Amounts Invoiced To Date

Date	Invoice #	Professional Services	Expenses	Total Invoiced	Status
11/5/20	NHEnergyNorth201016-01	\$7,247.50	\$0.00	\$7,247.50	<i>Received 12/28/20</i>
12/3/20	NHEnergyNorth201016-02	\$7,506.25	\$0.00	\$7,506.25	<i>Received 2/22/21</i>
1/5/21	NHEnergyNorth201016-03	\$4,875.00	\$0.00	\$4,875.00	<i>Received 3/5/21</i>
2/3/21	NHEnergyNorth201016-04	\$11,623.75	\$0.00	\$11,623.75	<i>Received 4/14/21</i>
3/3/21	NHEnergyNorth201016-05	\$9,420.00	\$0.00	\$9,420.00	<i>Received 4/6/21</i>
4/2/21	NHEnergyNorth201016-06	\$15,848.75	\$0.00	\$15,848.75	
5/4/21	NHEnergyNorth201016-07	\$3,793.75	\$0.00	\$3,793.75	
Totals		\$60,315.00	\$0.00	\$60,315.00	

Not to Exceed

Available Balance

\$78,595.00

\$18,280.00





Blue Ridge
Consulting Services, Inc.

Client and Project: NHPUC EnergyNorth Rate Case Docket DG 20-105

Project Number: NHEnergyNorth 201016

Name: Donna H. Mullianx

PM/APM Approval: DHM

Month: Apr 2021

114 Knightsridge Road
Travelers Rest, SC 29690

Phone: (864) 836-4497

Fax: (864) 751-5717

Email: tklaes@blueridgecs.com

		Hours by Task									Expenses			
Date	Description	Task 1 Project Management	Task 2 Project Startup	Task 3 Discovery	Task 4 Analysis	Task 5 Interview/Field Work	Task 6 Testimony	Task 7 Hearings		Unbilled	Transportation Air, Auto, Train, Gas, Parking	Meals Breakfast, Lunch, Dinner	Lodging	Other Provide description
4/1/21														
4/2/21	Draft DR responses			1.50										
4/3/21														
4/4/21														
4/5/21														
4/6/21	Edits to DR responses			0.50										
4/7/21	Finalize DR responses			0.75										
4/8/21														
4/9/21														
4/10/21														
4/11/21														
4/12/21	Settlement Conference preparation			1.50										
4/13/21														
4/14/21	Settlement Conference			5.50										
4/15/21														
4/16/21														
4/17/21														
4/18/21														
4/19/21														
4/20/21	Vehicle Clearing-Peers				0.50									
4/21/21	Vehicle Clearing-Peers				0.75									
4/22/21														
4/23/21														
4/24/21														
4/25/21														
4/26/21														
4/27/21														
4/28/21														
4/29/21	Review rebuttal				0.75									
4/30/21														
Totals		-	-	9.75	2.00	-	-	-	-	-	\$ -	\$ -	\$ -	\$ -

Invoiced Hours	11.75
Unbilled Hours	-
Total Hours	11.75
Total Expenses	\$ -



Blue Ridge
Consulting Services, Inc.

Client and Project: EnergyNorth Rate Case

Project Number: ~~2000000000~~ ~~2000000000~~ NH Energy North 201016

Name: Daniel W. Salter

PM/APM Approval: *DH*

Month: 4/1/21

114 Knightsridge Road
Travelers Rest, SC 29690

Phone: (864) 836-4497

Fax: (864) 751-5717

Email: tklaes@blueridgecs.com

[illegible]

Invoiced Hours	3.50
Unbilled Hours	-
Total Hours	3.50
Total Expenses	\$ -



Blue Ridge
Consulting Services, Inc.

Client and Project: NHPUC EnergyNorth Rate Case

Project Number: NHEnergyNorth 201016

Name: Joseph N. Freedman

PM/APM Approval: DH/M

Month: 4/1/21 ✓

114 Knightsridge Road

Travelers Rest, SC 29690

Phone: (864) 836-4497

Fax: (864) 751-5717

Email: tklaes@blueridgecs.com

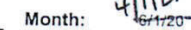
[illegible]

Invoiced Hours	1.50
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Unbilled Hours	
----------------	--

Total Hours	1.50
-------------	------

Total Expenses	\$ -
----------------	------



Fax: (864) 751-5717

Invoiced Hours	1.00
Unbilled Hours	-
Total Hours	1.00
Total Expenses	\$ -

Lefebvre, Susan

From: Frink, Stephen
Sent: Wednesday, May 5, 2021 7:34 AM
To: Lefebvre, Susan
Cc: Larson, Emily; Laflamme, Jayson
Subject: RE: NHAquarion210408-01 and NHEnergyNorth201016-07 April 2021 Invoices

Thanks Susan.

I have reviewed the Blue Ridge invoice for Liberty/EnergyNorth and approve for payment.

Jayson is handling the Aquarion rate case and will review the Blue Ridge invoice for their work in that docket. I've copied him and will forward the invoice.

Steve

Stephen P. Frink
Director, Gas & Water Division
New Hampshire Public Utilities Commission
21 Fruit Street, Suite 10
Concord, NH 03301-2429
Tele: 603-271-6019

From: Lefebvre, Susan <Susan.J.Lefebvre@puc.nh.gov>
Sent: Wednesday, May 5, 2021 7:16 AM
To: Frink, Stephen <Stephen.P.Frink@puc.nh.gov>
Cc: Larson, Emily <Emily.A.Larson@puc.nh.gov>
Subject: FW: NHAquarion210408-01 and NHEnergyNorth201016-07 April 2021 Invoices

Hi Steve,
Can you please approve and then I will assess out while Emily is out. Thanks.

Susan J Lefebvre
Accountant II-Business Office
NH Public Utilities Commission
21 St Fruit St, Suite 10
Concord, NH 03301
603-271-6078
susan.j.lefebvre@puc.nh.gov

From: Tracy Mullinax Klaes <tklaes@blueridgecs.com>
Sent: Tuesday, May 4, 2021 2:40 PM
To: PUC - Business Office Group <PUC-BusinessOfficeGroup@nh.gov>
Cc: Frink, Stephen <Steve.Frink@puc.nh.gov>; Donna Mullinax <dmullinax@blueridgecs.com>
Subject: NHAquarion210408-01 and NHEnergyNorth201016-07 April 2021 Invoices

EXTERNAL: Do not open attachments or click on links unless you recognize and trust the sender.

Please find the attached Blue Ridge invoices for April. Let us know if you have any questions. Thanks!

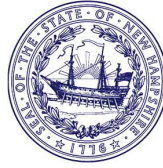
Tracy Klaes
Consultant & Office Manager
Blue Ridge Consulting Services, Inc.
Mobile: 864-420-4922
Fax: 864-751-5717
tklaes@blueridgecs.com

STATE OF NEW HAMPSHIRE

CHAIRWOMAN
Dianne Martin

COMMISSIONER
Kathryn M. Bailey

EXECUTIVE DIRECTOR
Debra A. Howland



TDD Access: Relay NH
1-800-735-2964

Tel. (603) 271-2431

Website:
www.puc.nh.gov

PUBLIC UTILITIES COMMISSION

21 S. Fruit St., Suite 10
Concord, N.H. 03301-2429

June 9, 2021

Steven Mullen Email: steven.mullen@libertyutilities.com
Liberty Utilities
15 Buttrick Road
Londonderry, NH 03053

Dear Steve,

We have enclosed an invoice for expenses incurred by Blue Ridge Consulting Services, Inc., a firm contracted by the Commission. This is for work performed in the month of May 2021, re NHPUC EnergyNorth gas operations of Liberty Docket DG 20-105.

It would be much appreciated if payment could be returned to the Commission within 15 days.

If you have any questions, please do not hesitate to contact me at 603-271-6007.

Very truly yours,

Emily Larson
Business Office

Enclosures: Invoice #12427
 Copy of Blue Ridge Consulting Invoice# NHEN201016-08

STATE OF NEW HAMPSHIRE

21 S. Fruit St, Ste 10
Concord, NH 03301-2429
Tel. 603-271-2431

Invoice No. 12427

Date: June 9, 2021

STEVEN MULLEN

LIBERTY UTILITIES

15 BUTTRICK ROAD

LONDONDERRY, NH 03053

Return Payment To:
PUBLIC UTILITIES COMMISSION
ATTN: BUSINESS OFFICE

We have enclosed an invoice for expenses incurred by Blue Ridge Consulting Services, Inc., a firm contracted by the Commission. This is for work performed in the month of May 2021, re NHPUC EnergyNorth gas operations of Liberty Docket DG 20-105.

Total Due \$2,087.50

8840-9830-PUC20 \$2,087.50

010-081-52160000-404989 / PO#1076661 – BLUE RIDGE

PLEASE ENCLOSE DUPLICATE WITH PAYMENT WITHIN 15 DAYS



June 4, 2021

Business Office
New Hampshire Public Utilities Commission
21 South Fruit Street, Suite 10
Concord, NH 03301-2429

(submitted electronically - PUC-BusinessOfficeGroup@nh.gov)

SUBJECT: NHPUC EnergyNorth / Liberty Rate Case Docket DG-20-105
Federal Tax Identification Number: 27-0019089
Invoice # NHEnergyNorth201016-08 – May 2021 Due on Receipt:

Thank you for giving us the opportunity to assist you. The following is a summary of the amounts due for the prior month. Time and expense reports are attached that include the hours incurred by task. Should you need any additional information, please let me know.

Name	Title	Hours	Rate	Total
		Invoiced		
Donna H. Mullinax, CPA	PM, Lead Consultant	8.50	\$225.00	\$1,912.50
Daniel Salter	Senior Consultant	-	\$195.00	\$0.00
Joseph Freedman	Senior Consultant	-	\$195.00	\$0.00
Wen Hudson	Consultant	-	\$175.00	\$0.00
Tracy Klaes	Consultant and Document Manager	1.00	\$175.00	\$175.00
Total		9.50		\$2,087.50
Expenses				\$0.00
Total Due This Invoice				\$2,087.50

Please send your payment to the following address:

Blue Ridge Consulting Services, Inc.
114 Knightsridge Rd.
Travelers Rest, SC 29690

Very truly yours,

Donna Mullinax

Donna H. Mullinax
President

C: Stephen P. Frink – PUC NH
File

114 Knightsridge Road ♦ Travelers Rest, SC 29690 ♦ (864) 836-4497

Summary of Amounts Invoiced To Date

Date	Invoice #	Professional Services	Expenses	Total Invoiced	Status
11/5/20	NHEnergyNorth201016-01	\$7,247.50	\$0.00	\$7,247.50	<i>Received 12/28/20</i>
12/3/20	NHEnergyNorth201016-02	\$7,506.25	\$0.00	\$7,506.25	<i>Received 2/22/21</i>
1/5/21	NHEnergyNorth201016-03	\$4,875.00	\$0.00	\$4,875.00	<i>Received 3/5/21</i>
2/3/21	NHEnergyNorth201016-04	\$11,623.75	\$0.00	\$11,623.75	<i>Received 4/14/21</i>
3/3/21	NHEnergyNorth201016-05	\$9,420.00	\$0.00	\$9,420.00	<i>Received 4/6/21</i>
4/2/21	NHEnergyNorth201016-06	\$15,848.75	\$0.00	\$15,848.75	<i>Received 5/11/21</i>
5/4/21	NHEnergyNorth201016-07	\$3,793.75	\$0.00	\$3,793.75	
6/4/21	NHEnergyNorth201016-08	\$2,087.50	\$0.00	\$2,087.50	
Totals		\$62,402.50	\$0.00	\$62,402.50	

Not to Exceed
Available Balance

\$78,595.00
\$16,192.50

Client and Project: NHPUC EnergyNorth Rate Case Docket DG 20-105

Project Number: NHEnergyNorth 201016

114 Knightsbridge Road
Travelers Rest, SC 29690
Phone: (864) 836-4497
Fax: (864) 751-5717
Email: tklaes@bluendgecs.com

Name: Donna H. Mullianx PM/APM Approval: DHM Month: May 2021

DHM Month:

Phone: (864) 836-4497
Fax: (864) 751-5717

Expenses													
Date	Description	Hours by Task								Expenses			
		Task 1 Project Management	Task 2 Project Startup	Task 3 Discovery	Task 4 Analysis	Task 5 Interview/Field Work	Task 6 Testimony	Task 7 Hearings	Unbilled	Transportation Air, Auto, Train, Gas, Parking	Meals Breakfast, Lunch, Dinner	Lodging	Other Provide description
5/1/21													
5/2/21													
5/3/21													
5/4/21													
5/5/21													
5/6/21	Settlement scenarios				1.75								
5/7/21	Settlement scenarios and participation in talks				3.50								
5/8/21													
5/9/21													
5/10/21													
5/11/21													
5/12/21													
5/13/21													
5/14/21													
5/15/21													
5/16/21													
5/17/21													
5/18/21													
5/19/21													
5/20/21													
5/21/21	Update property tax in base year for Settlement			1.00									
5/22/21													
5/23/21													
5/24/21													
5/25/21	DMS to Case Mgr			0.25									
5/26/21													
5/27/21	Reconcile Settlement to Staff's schedules			2.00									
5/28/21													
5/29/21													
5/30/21													

Invoiced Hours

Unbilled Hours

Total Hours

Total Expenses

8.50
-
8.50
-
\$

Email: tklaes@blueridgecs.com

[illegible]

1.00
-
1.00
-
\$

Invoiced Hours
Unbilled Hours
Total Hours
Total Expenses

Steven Mullen

From: Frink, Stephen <Stephen.P.Frink@puc.nh.gov>
Sent: Wednesday, June 9, 2021 8:01 AM
To: Larson, Emily
Subject: RE: NHEnergyNorth201016-08 May 2021 Invoices

Yes. I have reviewed and approve payment.

Stephen P. Frink
Director, Gas & Water Division
New Hampshire Public Utilities Commission
21 Fruit Street, Suite 10
Concord, NH 03301-2429
Tele: 603-271-6019

From: Larson, Emily <Emily.A.Larson@puc.nh.gov>
Sent: Tuesday, June 8, 2021 12:21 PM
To: Frink, Stephen <Stephen.P.Frink@puc.nh.gov>
Subject: FW: NHEnergyNorth201016-08 May 2021 Invoices

Hi Steve,
Do you approve payment for the attached invoice?
Thank you!

Emily Larson
Accountant II - Business Office
NH Public Utilities Commission
21 St Fruit St, Suite 10
Concord, NH 03301
603-271-6007
emily.a.larson@puc.nh.gov

From: Tracy Mullinax Klaes <tklaes@blueridgecs.com>
Sent: Friday, June 4, 2021 4:33 PM
To: PUC - Business Office Group <PUC-BusinessOfficeGroup@nh.gov>
Cc: Frink, Stephen <Steve.Frink@puc.nh.gov>; Donna Mullinax <dmullinax@blueridgecs.com>
Subject: NHEnergyNorth201016-08 May 2021 Invoices

EXTERNAL: Do not open attachments or click on links unless you recognize and trust the sender.

Please find the attached Blue Ridge invoice for May. Let us know if you have any questions. Thanks!

Tracy Klaes
Consultant & Office Manager
Blue Ridge Consulting Services, Inc.
Mobile: 864-420-4922

Fax: 864-751-5717
tklaes@blueridgecs.com

STATE OF NEW HAMPSHIRE

INTERIM COMMISSIONER
Jared Chicoine

DEPUTY COMMISSIONER
Vacant



DEPARTMENT OF ENERGY
21 S. Fruit St., Suite 10
Concord, N.H. 03301-2429

TDD Access: Relay NH
1-800-735-2964

Tel. (603) 271-3670

FAX No. 271-1526

Website:
www.energy.nh.gov

August 19, 2021

Steven Mullen Email: steven.mullen@libertyutilities.com
Liberty Utilities
15 Buttrick Road
Londonderry, NH 03053

Dear Steve,

We have enclosed an invoice for expenses incurred by Blue Ridge Consulting Services, Inc., a firm contracted by the Commission. This is for work performed in the month of June 2021, re NHPUC EnergyNorth gas operations of Liberty Docket DG 20-105.

It would be much appreciated if payment could be returned to the Commission within 15 days.

If you have any questions, please do not hesitate to contact me at 603-271-6007.

Very truly yours,

A handwritten signature in cursive script that reads "Emily A. Larson".

Emily Larson
Business Office

Enclosures: Invoice #12437
 Copy of Blue Ridge Consulting Invoice# NHEN201016-09

STATE OF NEW HAMPSHIRE

21 S. Fruit St, Ste 10
Concord, NH 03301-2429
Tel. 603-271-2431

Invoice No. 12437

Date: August 19, 2021

STEVEN MULLEN

LIBERTY UTILITIES

15 BUTTRICK ROAD

LONDONDERRY, NH 03053

Return Payment To:
PUBLIC UTILITIES COMMISSION
ATTN: BUSINESS OFFICE

We have enclosed an invoice for expenses incurred by Blue Ridge Consulting Services, Inc., a firm contracted by the Commission. This is for work performed in the month of June 2021, re NHPUC EnergyNorth gas operations of Liberty Docket DG 20-105.

Total Due \$731.25

8840-9830-PUC20 \$ 731.25

010-081-52160000-404989 / PO#1076661 – BLUE RIDGE

PLEASE ENCLOSE DUPLICATE WITH PAYMENT WITHIN 15 DAYS



July 2, 2021

Business Office
New Hampshire Public Utilities Commission
21 South Fruit Street, Suite 10
Concord, NH 03301-2429

(submitted electronically - PUC-BusinessOfficeGroup@nh.gov)

SUBJECT: NHPUC EnergyNorth / Liberty Rate Case Docket DG-20-105
Federal Tax Identification Number: 27-0019089
Invoice # NHEnergyNorth201016-09 – June 2021 Due on Receipt:

Thank you for giving us the opportunity to assist you. The following is a summary of the amounts due for the prior month. Time and expense reports are attached that include the hours incurred by task. Should you need any additional information, please let me know.

Name	Title	Hours	Rate	Total
		Invoiced		
Donna H. Mullinax, CPA	PM, Lead Consultant	3.25	\$225.00	\$731.25
Daniel Salter	Senior Consultant	-	\$195.00	\$0.00
Joseph Freedman	Senior Consultant	-	\$195.00	\$0.00
Wen Hudson	Consultant	-	\$175.00	\$0.00
Tracy Klaes	Consultant and Document Manager	-	\$175.00	\$0.00
Total		3.25		\$731.25
Expenses				\$0.00
Total Due This Invoice				\$731.25

Please send your payment to the following address:

Blue Ridge Consulting Services, Inc.
114 Knightsridge Rd.
Travelers Rest, SC 29690

Very truly yours,

Donna H. Mullinax
President

C: Stephen P. Frink – PUC NH
File

114 Knightsridge Road ♦ Travelers Rest, SC 29690 ♦ (864) 836-4497

Summary of Amounts Invoiced To Date

Date	Invoice #	Professional Services	Expenses	Total Invoiced	Status
11/5/20	NHEnergyNorth201016-01	\$7,247.50	\$0.00	\$7,247.50	<i>Received 12/28/20</i>
12/3/20	NHEnergyNorth201016-02	\$7,506.25	\$0.00	\$7,506.25	<i>Received 2/22/21</i>
1/5/21	NHEnergyNorth201016-03	\$4,875.00	\$0.00	\$4,875.00	<i>Received 3/5/21</i>
2/3/21	NHEnergyNorth201016-04	\$11,623.75	\$0.00	\$11,623.75	<i>Received 4/14/21</i>
3/3/21	NHEnergyNorth201016-05	\$9,420.00	\$0.00	\$9,420.00	<i>Received 4/6/21</i>
4/2/21	NHEnergyNorth201016-06	\$15,848.75	\$0.00	\$15,848.75	<i>Received 5/11/21</i>
5/4/21	NHEnergyNorth201016-07	\$3,793.75	\$0.00	\$3,793.75	<i>Received 6/17/21</i>
6/4/21	NHEnergyNorth201016-08	\$2,087.50	\$0.00	\$2,087.50	
7/2/21	NHEnergyNorth201016-09	\$731.25	\$0.00	\$731.25	
Totals		\$63,133.75	\$0.00	\$63,133.75	

Not to Exceed

Available Balance

\$78,595.00

\$15,461.25



Client and Project: NHPUC EnergyNorth Rate Case Docket DG 20-105

Project Number: NHEnergyNorth 201016

114 Knightsbridge Road
Travelers Rest, SC 29690
Phone: (864) 836-4497
Fax: (864) 751-5717
Email: tklaes@blueridgcs.com

Name: Donna H. Mullianx PM/APM Approval: DKM Month: Jun 2021

Date	Description	Hours by Task									Expenses				
		Task 1 Project Management	Task 2 Project Startup	Task 3 Discovery	Task 4 Analysis	Task 5 Interview/Field Work	Task 6 Testimony	Task 7 Hearings	Unbilled	Transportation Air, Auto, Train, Gas, Parking	Meals Breakfast, Lunch, Dinner	Lodging	Other Provide description		
6/1/21															
6/2/21	Review draft settlement provisions				2.50										
6/3/21															
6/4/21															
6/5/21															
6/6/21															
6/7/21															
6/8/21															
6/9/21															
6/10/21															
6/11/21															
6/12/21															
6/13/21															
6/14/21	Property tax mechanism-settlement				0.50										
6/15/21															
6/16/21															
6/17/21															
6/18/21															
6/19/21															
6/20/21															
6/21/21	Scheduling	0.25													
6/22/21															
6/23/21															
6/24/21															
6/25/21															
6/26/21															
6/27/21															
6/28/21															
6/29/21															
6/30/21															
	Totals	0.25	-	-	3.00	-	-	-	-	-	-	-	-		

Email: tklaes@bluebridgcs.com

Invoice	Invoiced Hours	Unbilled Hours	Total Hours	Total Expenses
1	100	100	200	100
2	100	100	200	100
3	100	100	200	100
4	100	100	200	100
5	100	100	200	100
6	100	100	200	100
7	100	100	200	100
8	100	100	200	100
9	100	100	200	100
10	100	100	200	100
11	100	100	200	100
12	100	100	200	100
13	100	100	200	100
14	100	100	200	100
15	100	100	200	100
16	100	100	200	100
17	100	100	200	100
18	100	100	200	100
19	100	100	200	100
20	100	100	200	100
21	100	100	200	100
22	100	100	200	100
23	100	100	200	100
24	100	100	200	100
25	100	100	200	100
26	100	100	200	100
27	100	100	200	100
28	100	100	200	100
29	100	100	200	100
30	100	100	200	100
31	100	100	200	100
32	100	100	200	100
33	100	100	200	100
34	100	100	200	100
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36	100	100	200	100
37	100	100	200	100
38	100	100	200	100
39	100	100	200	100
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43	100	100	200	100
44	100	100	200	100
45	100	100	200	100
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49	100	100	200	100
50	100	100	200	100
51	100	100	200	100
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53	100	100	200	100
54	100	100	200	100
55	100	100	200	100
56	100	100	200	100
57	100	100	200	100
58	100	100	200	100
59	100	100	200	100
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61	100	100	200	100
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63	100	100	200	100
64	100	100	200	100
65	100	100	200	100
66	100	100	200	100
67	100	100	200	100
68	100	100	200	100
69	100	100	200	100
70	100	100	200	100
71	100	100	200	100
72	100	100	200	100
73	100	100	200	100
74	100	100	200	100
75	100	100	200	100
76	100	100	200	100
77	100	100	200	100
78	100	100	200	100
79	100	100	200	100
80				

3.25
-
3.25
\$

Steven Mullen

From: Frantz, Tom <Thomas.C.Frantz@energy.nh.gov>
Sent: Wednesday, August 18, 2021 4:07 PM
To: Larson, Emily
Subject: Re: NHAquarion210409-02 and NHEnergyNorth201016-09 June 2021 Invoices

Yes. Thanks.

From: Larson, Emily <Emily.A.Larson@energy.nh.gov>
Sent: Wednesday, August 18, 2021 3:35 PM
To: Frantz, Tom <Thomas.C.Frantz@energy.nh.gov>
Subject: FW: NHAquarion210409-02 and NHEnergyNorth201016-09 June 2021 Invoices

Hi Tom,
Do you approve the attached invoice?
Thank you!
Emily

From: Laflamme, Jayson <Jayson.P.Laflamme@energy.nh.gov>
Sent: Wednesday, August 4, 2021 4:27 PM
To: Larson, Emily <Emily.A.Larson@energy.nh.gov>
Cc: ENGY - Business Office Group <ENGY-BusinessOfficeGroup@energy.nh.gov>; Tuomala, Christopher <Christopher.R.Tuomala@energy.nh.gov>; Wiesner, David K <David.K.Wiesner@energy.nh.gov>
Subject: RE: NHAquarion210409-02 and NHEnergyNorth201016-09 June 2021 Invoices

I can approve the Aquarion invoice. But you should probably send the EnergyNorth invoice to either Tom Frantz or Rich Chagnon for their approvals. Also, I have not seen any invoices from Mark Ellis (Aquarion-DW 20-184) or Howard Selganick (HAWC-DW 20-117). Do you know what the status of those are?

Thanks,

Jayson

From: Larson, Emily <Emily.A.Larson@energy.nh.gov>
Sent: Wednesday, August 4, 2021 4:20 PM
To: Laflamme, Jayson <Jayson.P.Laflamme@energy.nh.gov>
Cc: ENGY - Business Office Group <ENGY-BusinessOfficeGroup@energy.nh.gov>
Subject: FW: NHAquarion210409-02 and NHEnergyNorth201016-09 June 2021 Invoices

Hi Jason,
Susan sent this to me this afternoon and I was just looking into it. I'm not sure how I missed them. If you approve, I'll get them done ASAP.
Thanks,
Emily

From: Lefebvre, Susan <Susan.J.Lefebvre@energy.nh.gov>
Sent: Wednesday, August 4, 2021 3:03 PM

To: Larson, Emily <Emily.A.Larson@energy.nh.gov>

Subject: FW: NHAquarion210409-02 and NHEnergyNorth201016-09 June 2021 Invoices

It doesn't look like these were processed? Are you waiting for an approval? Steve Frink retired on 6/17/21 so forward them to Jayson to approve.

Susan J Lefebvre

Accountant II-Business Office

Department of Energy

21 St Fruit St, Suite 10

Concord, NH 03301

603-271-6078

susan.j.lefebvre@energy.nh.gov

Work Hours M-F 7:30 to 3:30

From: Tracy Mullinax Klaes <tklaes@blueridgecs.com>

Sent: Friday, July 2, 2021 4:15 PM

To: ENGY - Business Office Group <ENGY-BusinessOfficeGroup@energy.nh.gov>

Cc: Frink, Stephen <Stephen.P.Frink@puc.nh.gov>; Donna Mullinax <dmullinax@blueridgecs.com>

Subject: NHAquarion210409-02 and NHEnergyNorth201016-09 June 2021 Invoices

EXTERNAL: Do not open attachments or click on links unless you recognize and trust the sender.

Please find the attached June invoices from Blue Ridge. Let us know if you have any questions. Thanks!

Tracy Klaes

Consultant & Office Manager

Blue Ridge Consulting Services, Inc.

Mobile: 864-420-4922

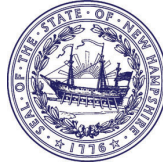
Fax: 864-751-5717

tklaes@blueridgecs.com

STATE OF NEW HAMPSHIRE

INTERIM COMMISSIONER
Jared Chicoine

DEPUTY COMMISSIONER
Vacant



DEPARTMENT OF ENERGY
21 S. Fruit St., Suite 10
Concord, N.H. 03301-2429

TDD Access: Relay NH
1-800-735-2964

Tel. (603) 271-3670

FAX No. 271-1526

Website:
www.energy.nh.gov

August 19, 2021

Steven Mullen Email: steven.mullen@libertyutilities.com
Liberty Utilities
15 Buttrick Road
Londonderry, NH 03053

Dear Steve,

We have enclosed an invoice for expenses incurred by Blue Ridge Consulting Services, Inc., a firm contracted by the Commission. This is for work performed in the month of July 2021, re NHPUC EnergyNorth gas operations of Liberty Docket DG 20-105.

It would be much appreciated if payment could be returned to the Commission within 15 days.

If you have any questions, please do not hesitate to contact me at 603-271-6007.

Very truly yours,

A handwritten signature in cursive script that reads "Emily A. Larson".

Emily Larson
Business Office

Enclosures: Invoice #12438
 Copy of Blue Ridge Consulting Invoice# NHEN201016-10

STATE OF NEW HAMPSHIRE

21 S. Fruit St, Ste 10
Concord, NH 03301-2429
Tel. 603-271-2431

Invoice No. 12438

Date: August 19, 2021

STEVEN MULLEN

LIBERTY UTILITIES

15 BUTTRICK ROAD

LONDONDERRY, NH 03053

Return Payment To:
PUBLIC UTILITIES COMMISSION
ATTN: BUSINESS OFFICE

We have enclosed an invoice for expenses incurred by Blue Ridge Consulting Services, Inc., a firm contracted by the Commission. This is for work performed in the month of July 2021, re NHPUC EnergyNorth gas operations of Liberty Docket DG 20-105.

Total Due \$1,518.75

8840-9830-PUC20 \$1,518.75

010-081-52160000-404989 / PO#1076661 – BLUE RIDGE

Steven
Mullen

Digitally signed by
Steven Mullen
Date: 2021.08.19
15:51:43 -04'00'

PLEASE ENCLOSE DUPLICATE WITH PAYMENT WITHIN 15 DAYS



August 5, 2021

Business Office
New Hampshire Department of Energy
21 South Fruit Street, Suite 10
Concord, NH 03301-2429

(submitted electronically - ENGY-BusinessOfficeGroup@energy.nh.gov)

SUBJECT: NHPUC EnergyNorth / Liberty Rate Case Docket DG-20-105
Federal Tax Identification Number: 27-0019089
Invoice # NHEnergyNorth201016-10 – July 2021 Due on Receipt:

Thank you for giving us the opportunity to assist you. The following is a summary of the amounts due for the prior month. Time and expense reports are attached that include the hours incurred by task. Should you need any additional information, please let me know.

Name	Title	Hours	Rate	Total
		Invoiced		
Donna H. Mullinax, CPA	PM, Lead Consultant	6.75	\$225.00	\$1,518.75
Daniel Salter	Senior Consultant	-	\$195.00	\$0.00
Joseph Freedman	Senior Consultant	-	\$195.00	\$0.00
Wen Hudson	Consultant	-	\$175.00	\$0.00
Tracy Klaes	Consultant and Document Manager	-	\$175.00	\$0.00
Total		6.75		\$1,518.75
Expenses				\$0.00
Total Due This Invoice				\$1,518.75

Please send your payment to the following address:

Blue Ridge Consulting Services, Inc.
114 Knightsridge Rd.
Travelers Rest, SC 29690

Very truly yours,

Donna H. Mullinax
President

C: Paul Dexter – NH DOE
File

114 Knightsridge Road ♦ Travelers Rest, SC 29690 ♦ (864) 836-4497

Summary of Amounts Invoiced To Date

Date	Invoice #	Professional Services	Expenses	Total Invoiced	Status
11/5/20	NHEnergyNorth201016-01	\$7,247.50	\$0.00	\$7,247.50	<i>Received 12/28/20</i>
12/3/20	NHEnergyNorth201016-02	\$7,506.25	\$0.00	\$7,506.25	<i>Received 2/22/21</i>
1/5/21	NHEnergyNorth201016-03	\$4,875.00	\$0.00	\$4,875.00	<i>Received 3/5/21</i>
2/3/21	NHEnergyNorth201016-04	\$11,623.75	\$0.00	\$11,623.75	<i>Received 4/14/21</i>
3/3/21	NHEnergyNorth201016-05	\$9,420.00	\$0.00	\$9,420.00	<i>Received 4/6/21</i>
4/2/21	NHEnergyNorth201016-06	\$15,848.75	\$0.00	\$15,848.75	<i>Received 5/11/21</i>
5/4/21	NHEnergyNorth201016-07	\$3,793.75	\$0.00	\$3,793.75	<i>Received 6/17/21</i>
6/4/21	NHEnergyNorth201016-08	\$2,087.50	\$0.00	\$2,087.50	<i>Received 7/21/21</i>
7/2/21	NHEnergyNorth201016-09	\$731.25	\$0.00	\$731.25	
8/5/21	NHEnergyNorth201016-10	\$1,518.75	\$0.00	\$1,518.75	
Totals		\$64,652.50	\$0.00	\$64,652.50	

Not to Exceed
Available Balance

\$78,595.00

\$13,942.50

Project Number: NHEnergyNorth 201016

Name: Donna H. Mullianx PM/APM Approval: DHM Month: July 2021

Date	Description	Hours by Task								Expenses				
		Task 1 Project Management	Task 2 Project Startup	Task 3 Discovery	Task 4 Analysis	Task 5 Interview/Field Work	Task 6 Testimony	Task 7 Hearings	Unbilled	Transportation Air, Auto, Train, Gas, Parking	Meals Breakfast, Lunch, Dinner	Lodging	Other Provide description	
7/1/21	Hearing scheduling													
7/2/21								0.25						
7/3/21														
7/4/21														
7/5/21														
7/6/21	Hearing scheduling, review settlement													
7/7/21								0.50						
7/8/21														
7/9/21		Meeting with Staff, hearing preparation						0.50						
7/10/21								1.00						
7/11/21	Hearings													
7/12/21														
7/13/21								4.50						
7/14/21														
7/15/21														
7/16/21														
7/17/21														
7/18/21														
7/19/21														
7/20/21														
7/21/21														
7/22/21														
7/23/21														
7/24/21														
7/25/21														
7/26/21														
7/27/21														
7/28/21														
7/29/21														
7/30/21														

Involved Hours	6.75
Unbilled Hours	-
Total Hours	6.75
Total Expenses	\$ -

Steven Mullen

From: Frantz, Tom <Thomas.C.Frantz@energy.nh.gov>
Sent: Friday, August 6, 2021 4:19 PM
To: Chagnon, Richard
Cc: Larson, Emily
Subject: Re: NHEnergyNorth201016-10 July 2021 Invoice

Follow Up Flag: Follow up
Flag Status: Flagged

Emily,

Please approve the Blueridge invoice. Thanks.

Tom

From: Chagnon, Richard <Richard.T.Chagnon@energy.nh.gov>
Sent: Friday, August 6, 2021 3:24 PM
To: Frantz, Tom <Thomas.C.Frantz@energy.nh.gov>
Cc: Larson, Emily <Emily.A.Larson@energy.nh.gov>
Subject: FW: NHEnergyNorth201016-10 July 2021 Invoice

Tom:

Can you please review and approve this invoice at your earliest convenience?

Thanks, Rich

From: Larson, Emily <Emily.A.Larson@energy.nh.gov>
Sent: Friday, August 6, 2021 2:05 PM
To: Chagnon, Richard <Richard.T.Chagnon@energy.nh.gov>
Subject: FW: NHEnergyNorth201016-10 July 2021 Invoice

Hi Rich,
I believe this invoice goes to you for approval, but if I'm incorrect please let me know.
Thank you!
Emily Larson
Accountant II - Business Office
NH Department of Energy
21 South Fruit St, Suite 10
Concord, NH 03301
603-271-6007
emily.a.larson@energy.nh.gov

From: Tracy Mullinax Klaes <tklaes@blueridgecs.com>
Sent: Thursday, August 5, 2021 1:33 PM

To: ENGY - Business Office Group <ENGY-BusinessOfficeGroup@energy.nh.gov>
Cc: Dexter, Paul <paul.B.Dexter@energy.nh.gov>; Donna Mullinax <dmullinax@blueridgecs.com>
Subject: NHEnergyNorth201016-10 July 2021 Invoice

EXTERNAL: Do not open attachments or click on links unless you recognize and trust the sender.

Please find the attached July invoice from Blue Ridge. Let us know if you have any questions. Thanks!

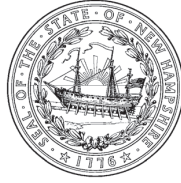
Tracy Klaes
Consultant & Office Manager
Blue Ridge Consulting Services, Inc.
Mobile: 864-420-4922
Fax: 864-751-5717
tklaes@blueridgecs.com

CHAIRWOMAN
Dianne Martin

COMMISSIONERS
Kathryn M. Bailey
Michael S. Giaimo

EXECUTIVE DIRECTOR
Debra A. Howland

STATE OF NEW HAMPSHIRE



PUBLIC UTILITIES COMMISSION
21 S. Fruit St., Suite 10
Concord, N.H. 03301-2429

TDD Access: Relay NH
1-800-735-2964

Tel. (603) 271-2431

FAX No. 271-3878

Website:
www.puc.nh.gov

September 29, 2020

Steven Mullen Email: steven.mullen@libertyutilities.com
Liberty Energy Utilities
15 Buttrick Road
Londonderry, NH 03053

Dear Mr. Mullen:

We have enclosed an invoice for the Dec 2019 through August 2020 expenses incurred by Exeter Associates. Exeter is providing expert services to support the Office of the Consumer Advocate's participation in a natural gas utility rate case.

It would be much appreciated if payment could be returned to the Commission within 15 days.

If you have any questions, please do not hesitate to contact me at 603-271-6078.

Very truly yours,

A handwritten signature in cursive script that reads "Susan J. Lefebvre".

Susan Lefebvre
Business Office

Enclosures: Invoice #12346
 Copy of EXETER Invoice #21063

Page 2

STATE OF NEW HAMPSHIRE

21 S. Fruit St, Ste 10
Concord, NH 03301-2429
Tel. 603-271-2431

Invoice No. 12346

Date: September 29, 2020

STEVEN MULLEN

LIBERTY ENERGY UTILITIES

15 BUTTRICK ROAD

LONDONDERRY, NH 03053

Return Payment To:
PUBLIC UTILITIES COMMISSION
ATTN: BUSINESS OFFICE

We have enclosed an invoice for the Dec 2019 through August 2020 expenses incurred by Exeter Associates. Exeter is providing expert services to support the Office of the Consumer Advocate's participation in a natural gas utility rate case.

Total Due \$1,854.30

(010-081-50040000-401346) - PO # 1075070 – EXETER
PLEASE ENCLOSE DUPLICATE WITH PAYMENT WITHIN 15 DAYS

8840-9830-PUC20 \$ 1,854.30

Steven
Mullen

Digitally signed by
Steven Mullen
Date: 2020.11.17
11:42:40 -05'00'

EXETER

ASSOCIATES, INC.

10480 Little Patuxent Parkway
Suite 300
Columbia, MD 21044
(410) 992-7500
(410) 992-3445 FAX
dadams@exeterassociates.com

Dwight D. Etheridge
Jerome D. Mierzwa
Christina R. Mudd
Serhan Ogur
Kevin L. Porter

RFF

Invoice Number 21063
September 22, 2020

INVOICE

Project 3704 Liberty
Federal ID# 52-1220514

Docket No.: DG 19-161

Office of the Consumer Advocate
D. Maurice Kreis
21 South Fruit Street, Suite 18
Concord, NH 03301

Professional Services for the period December 1, 2019 through August 31, 2020

For economic consulting services in conjunction with the base rate application of Liberty

<u>Professional Services</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Mierzwa, Jerome D.	<u>9.5</u>	195.00	\$ <u>1,852.50</u>
Subtotal (Labor)	<u>9.5</u>		<u>1,852.50</u>
<u>Expenses</u>	<u>Cost</u>	<u>Mult</u>	<u>Amount</u>
Reproduction	0.10	18	<u>1.80</u>
Subtotal (Expenses)			<u>1.80</u>
Invoice Total			\$ <u>1,854.30</u>

DETAIL OF HOURS WORKED BY PROFESSIONAL STAFF

Month Aug Project No. 3704

Year 2020 **Name** Liberty

Date	Hours	Description
		Mierzwa
08/03	5.0	Review filing/prepare discovery
08/04	3.0	Review filing/prepare discovery
08/05	1.5	Review filing/prepare discovery
	9.5	Total Hours (Pg.1)

Exeter In-House Copy Count For August 2020 September 2020 Billing for August 2020 Copies							
Acct/ Code	rh Amount @ \$0.10/ea	Project No.	Konica C658-Front Black/White	Konica C658-Front Color	Konica C658-Back Black/White	Konica C658-Back Color	Total Copies
425/514	1.80	3704	17	1			18

Lefebvre, Susan

From: Kreis, Donald
Sent: Wednesday, September 23, 2020 10:54 AM
To: Pelletier, Julianne; Breen, Jamie A; Lefebvre, Susan
Subject: FW: Exeter's Invoice
Attachments: NH 3704.pdf

Hello Juli, Susan, and Jamie:

The attached invoice from Exeter Associates is approved for payment and should be charged to Liberty. Let me know if you need confirmation in hard copy, etc.

Don

D. Maurice Kreis
Consumer Advocate
Office of the Consumer Advocate
21 South Fruit Street, Suite 18
Concord, New Hampshire 03301
603.271.1174 (direct line)

From: Deborah Adams <dadams@exeterassociates.com>
Sent: Wednesday, September 23, 2020 10:03 AM
To: Breen, Jamie A <Jamie.A.Breen@oca.nh.gov>; Kreis, Donald <Donald.M.Kreis@oca.nh.gov>
Subject: Exeter's Invoice

EXTERNAL: Do not open attachments or click on links unless you recognize and trust the sender.

Please find 1 file attached.

Thank you,

Deborah M Adams
Exeter Associates, Inc.
Business Manager
W-(410) 992-7500
F-(410) 992-3445

From: Info Exeter <info@exeterassociates.com>
Sent: Wednesday, September 23, 2020 9:39 AM
To: Deborah Adams <dadams@exeterassociates.com>
Subject: Message from KM_C658

CHAIRWOMAN
Dianne Martin

COMMISSIONER
Kathryn M. Bailey

EXECUTIVE DIRECTOR
Debra A. Howland

STATE OF NEW HAMPSHIRE



PUBLIC UTILITIES COMMISSION

21 S. Fruit St., Suite 10
Concord, N.H. 03301-2429

TDD Access: Relay NH
1-800-735-2964

Tel. (603) 271-2431

Website:
www.puc.nh.gov

December 30, 2020

Steven Mullen Email: steven.mullen@libertyutilities.com
Liberty Energy Utilities
15 Buttrick Road
Londonderry, NH 03053

Dear Mr. Mullen:

We have enclosed an invoice for the November 2020 expenses incurred by Exeter Associates. Exeter is providing expert services to support the Office of the Consumer Advocate's participation in a natural gas utility rate case.

It would be much appreciated if payment could be returned to the Commission within 15 days.

If you have any questions, please do not hesitate to contact me at 603-271-6007.

Very truly yours,

A handwritten signature in cursive script that reads "Emily Larson".

Emily Larson
Business Office

Enclosures: Invoice #12387
 Copy of EXETER Invoice #21163

STATE OF NEW HAMPSHIRE

21 S. Fruit St, Ste 10
Concord, NH 03301-2429
Tel. 603-271-2431

Invoice No. 12387

Date: December 30, 2020

STEVEN MULLEN

LIBERTY ENERGY UTILITIES

15 BUTTRICK ROAD

LONDONDERRY, NH 03053

Return Payment To:
PUBLIC UTILITIES COMMISSION
ATTN: BUSINESS OFFICE

We have enclosed an invoice for the November 2020 expenses incurred by Exeter Associates. Exeter is providing expert services to support the Office of the Consumer Advocate's participation in a natural gas utility rate case.

Total Due \$801.30

8840-9830-PUC20 \$ 801.30

(010-081-50040000-401346) - PO # 1075070 – EXETER

PLEASE ENCLOSE DUPLICATE WITH PAYMENT WITHIN 15 DAYS

Steven
Mullen

Digitally signed by
Steven Mullen
Date: 2021.01.04
16:33:28 -05'00'

RECEIVED

DEC 16 2020

NH PUBLIC
UTILITIES COMMISSION

EXETER

ASSOCIATES, INC.

10480 Little Patuxent Parkway
Suite 300
Columbia, MD 21044
(410) 992-7500
(410) 992-3445 FAX
dadams@exeterassociates.com

*OK on
payment
made 12/11/20*

Dwight D. Etheridge
Jerome D. Mierzwa
Christina R. Mudd
Serhan Ogur
Kevin L. Porter

REF:

Invoice Number 21163
December 11, 2020

INVOICE

Project 3704

Liberty

Federal ID# 52-1220514

Docket No.: DG 19-161

Office of the Consumer Advocate
D. Maurice Kreis
21 South Fruit Street, Suite 18
Concord, NH 03301

Professional Services for the period November 1, 2020 through November 30, 2020

For economic consulting services in conjunction with the base rate application of Liberty.

<u>Professional Services</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Mierzwa, Jerome D.	4.0	195.00	\$ 780.00
Subtotal (Labor)	4.0		780.00
<u>Expenses</u>	<u>Cost</u>	<u>Mult</u>	<u>Amount</u>
Reproduction	0.10	213	21.30
Subtotal (Expenses)			21.30
Invoice Total			\$ 801.30

BUS. OFF	DATE	INV #
VENDOR	REMIT	AMT
PO #	LINE #	
	LINE #	
A/U	ACCT	
A/U	ACCT	
A/I	ACCT	
DESC		
TOTAL	DUE DATE	

**DETAIL OF HOURS WORKED
BY PROFESSIONAL STAFF**

Month	<u>Nov</u>	Project No.	<u>3704</u>
Year	<u>2020</u>	Name	<u>Liberty</u>
Date	Hours	Description	
		<u>Mierzwa</u>	
<u>11/18</u>	<u>0.5</u>	<u>Review discovery responses</u>	
<u>11/19</u>	<u>3.5</u>	<u>Review discovery responses set 1 and develop follow-up</u>	
	<u>4.0</u>	<u>Total Hours (Pg.1)</u>	

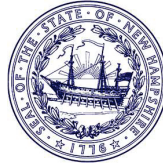
Exeter In-House Copy Count For November 2020							
December 2020 Billing for November 2020 Copies							
Acct/ Code	rh Amount @ \$0.10/ea	Project No.	Konica C658-Front Black/White	Konica C658-Front Color	Konica C658-Back Black/White	Konica C658-Back Color	Total Copies
525/514	21.30	3704	173	40			213

CHAIRWOMAN
Dianne Martin

COMMISSIONER
Kathryn M. Bailey

EXECUTIVE DIRECTOR
Debra A. Howland

STATE OF NEW HAMPSHIRE



PUBLIC UTILITIES COMMISSION

21 S. Fruit St., Suite 10
Concord, N.H. 03301-2429

TDD Access: Relay NH
1-800-735-2964

Tel. (603) 271-2431

Website:
www.puc.nh.gov

March 11, 2021

Steven Mullen Email: steven.mullen@libertyutilities.com
Liberty Energy Utilities
15 Buttrick Road
Londonderry, NH 03053

Dear Mr. Mullen:

We have enclosed an invoice for the December 2020 expenses incurred by Exeter Associates. Exeter is providing expert services to support the Office of the Consumer Advocate's participation in a natural gas utility rate case.

It would be much appreciated if payment could be returned to the Commission within 15 days.

If you have any questions, please do not hesitate to contact me at 603-271-6007.

Very truly yours,

A handwritten signature in cursive script that reads "Emily Larson".

Emily Larson
Business Office

Enclosures: Invoice #12413
 Copy of EXETER Invoice #21188

STATE OF NEW HAMPSHIRE

21 S. Fruit St, Ste 10
Concord, NH 03301-2429
Tel. 603-271-2431

Invoice No. 12413

Date: March 11, 2021

STEVEN MULLEN

LIBERTY ENERGY UTILITIES

15 BUTTRICK ROAD

LONDONDERRY, NH 03053

Return Payment To:
PUBLIC UTILITIES COMMISSION
ATTN: BUSINESS OFFICE

We have enclosed an invoice for the December 2020 expenses incurred by Exeter Associates. Exeter is providing expert services to support the Office of the Consumer Advocate's participation in a natural gas utility rate case.

Total Due \$1,950.70

8840-9830-PUC20 \$1,950.70

(010-081-50040000-401346) - PO # 1075070 – EXETER

Steven Mullen

Digitally signed by Steven
Mullen
Date: 2021.03.15 17:27:06
-04'00'

PLEASE ENCLOSE DUPLICATE WITH PAYMENT WITHIN 15 DAYS

RECEIVED

MAR 10 2021

NH PUBLIC
UTILITIES COMMISSION

EXETER
ASSOCIATES, INC.

10480 Little Patuxent Parkway
Suite 300
Columbia, MD 21044
(410) 992-7500
(410) 992-3445 FAX
dadams@exeterassociates.com

Dwight D. Etheridge
Jerome D. Mierzwa
Christina R. Mudd
Serhan Ogur
Kevin L. Porter

REF.

Invoice Number 21188
January 20, 2021

Project 3704 Liberty
Federal ID# 52-1220514

Energy North

Docket No.: DG 19-161

Office of the Consumer Advocate
D. Maurice Kreis
21 South Fruit Street, Suite 18
Concord, NH 03301

Professional Services for the period December 1, 2020 through December 31, 2020

For economic consulting services in conjunction with the base rate application of Liberty.

<u>Professional Services</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Mierzwa, Jerome D.	10.0	195.00	\$ 1,950.00
Subtotal (Labor)	10.0		1,950.00
<u>Expenses</u>	<u>Cost</u>	<u>Mult</u>	<u>Amount</u>
Reproduction	0.10	7	0.70
Subtotal (Expenses)			0.70

Invoice Total \$ 1,950.70

BUS. OFF	DATE	INV#
VENDOR	REMIT	AIAT
PO#	LINE #	
	LINE #	
A/U	ACCT	
A/U		
A/U		
DESC		
TOTAL	DUE DATE	

*OK for payment
DMMC 3/4/2021*

**DETAIL OF HOURS WORKED
BY PROFESSIONAL STAFF**

Month	<u>Dec</u>	Project No.	<u>3704</u>
Year	<u>2020</u>	Name	<u>Liberty</u>
Date	Hours	Description	
		<u>Mierzwa</u>	
<u>12/01</u>	<u>1.0</u>	<u>Discussion w/client; review supplemental testimony</u>	
<u>12/03</u>	<u>3.5</u>	<u>Prep for call/review prior discovery and prepare follow-up</u>	
<u>12/04</u>	<u>1.0</u>	<u>Call w/client</u>	
<u>12/07</u>	<u>1.0</u>	<u>Prepare discovery</u>	
<u>12/08</u>	<u>0.5</u>	<u>Finalize next set and forward</u>	
<u>12/28</u>	<u>2.0</u>	<u>Further analysis of MCOS and prepare discovery</u>	
<u>12/29</u>	<u>1.0</u>	<u>Further analysis of MCOS and prepare discovery</u>	
	<u>10.0</u>	<u>Total Hours (Pg.1)</u>	

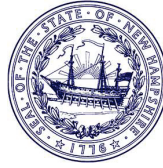
Exeter In-House Copy Count For December 2020							
January 2021 Billing for December 2020 Copies							
Acct/ Code	rh Amount @ \$0.10/ea	Project No.	Konica C658-Front Black/White	Konica C658-Front Color	Konica C658-Back Black/White	Konica C658-Back Color	Total Copies
525/514	0.70	3704	5	2			7

CHAIRWOMAN
Dianne Martin

COMMISSIONER
Kathryn M. Bailey

EXECUTIVE DIRECTOR
Debra A. Howland

STATE OF NEW HAMPSHIRE



PUBLIC UTILITIES COMMISSION
21 S. Fruit St., Suite 10
Concord, N.H. 03301-2429

TDD Access: Relay NH
1-800-735-2964

Tel. (603) 271-2431

Website:
www.puc.nh.gov

March 11, 2021

Steven Mullen Email: steven.mullen@libertyutilities.com
Liberty Energy Utilities
15 Buttrick Road
Londonderry, NH 03053

Dear Mr. Mullen:

We have enclosed an invoice for the January 2021 expenses incurred by Exeter Associates. Exeter is providing expert services to support the Office of the Consumer Advocate's participation in a natural gas utility rate case.

It would be much appreciated if payment could be returned to the Commission within 15 days.

If you have any questions, please do not hesitate to contact me at 603-271-6007.

Very truly yours,

A handwritten signature in cursive script that reads "Emily Larson".

Emily Larson
Business Office

Enclosures: Invoice #12414
 Copy of EXETER Invoice #21218

STATE OF NEW HAMPSHIRE

21 S. Fruit St, Ste 10
Concord, NH 03301-2429
Tel. 603-271-2431

Invoice No. 12414

Date: March 11, 2021

STEVEN MULLEN

LIBERTY ENERGY UTILITIES

15 BUTTRICK ROAD

LONDONDERRY, NH 03053

Return Payment To:
PUBLIC UTILITIES COMMISSION
ATTN: BUSINESS OFFICE

We have enclosed an invoice for the January 2021 expenses incurred by Exeter Associates. Exeter is providing expert services to support the Office of the Consumer Advocate's participation in a natural gas utility rate case.

Total Due \$2,844.90

8840-9830-PUC20 \$2,844.90

(010-081-50040000-401346) - PO # 1075070 – EXETER

Steven
Mullen

Digitally signed by
Steven Mullen
Date: 2021.03.15 17:30:00
-04'00'

PLEASE ENCLOSE DUPLICATE WITH PAYMENT WITHIN 15 DAYS

EXETER

ASSOCIATES, INC.

10480 Little Patuxent Parkway
Suite 300
Columbia, MD 21044
(410) 992-7500
(410) 992-3445 FAX
dadams@exeterassociates.com

RECEIVED
MAR 10 2021
NH PUBLIC
UTILITIES COMMISSION

Dwight D. Etheridge
Jerome D. Mierzwa
Christina R. Mudd
Serhan Ogur
Kevin L. Porter

RFF

Invoice Number 21218
February 12, 2021

INVOICE

Project 3704 Liberty
Federal ID# 52-1220514

(Energy North)

Docket No.: DG 19-161

Office of the Consumer Advocate
D. Maurice Kreis
21 South Fruit Street, Suite 18
Concord, NH 03301

Professional Services for the period January 1 through January 31, 2021

For economic consulting services in conjunction with the base rate application of Liberty.

<u>Professional Services</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Mierzwa, Jerome D.	14.5	195.00	\$ 2,827.50
Subtotal (Labor)	14.5		2,827.50
<u>Expenses</u>	<u>Cost</u>	<u>Mult</u>	<u>Amount</u>
Reproduction	0.10	174	17.40
Subtotal (Expenses)			17.40
Invoice Total			\$ 2,844.90

BUS. OFF.	DATE	INV#
VENDOR	REMIT	AMT
PO#	LINE#	
	LINE#	
A/U	ACCT	
A/U	ACCT	
A/U	ACCT	
DESC		
TOTAL	DUE DATE	

*ok for payment
due 3/4/21*

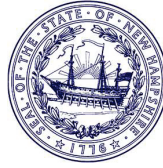
Exeter In-House Copy Count For January 2021							
February 2021 Billing for January 2021 Copies							
Acct/ Code	rh Amount @ \$0.10/ea	Project No.	Konica C658-Front Black/White	Konica C658-Front Color	Konica C658-Back Black/White	Konica C658-Back Color	Total Copies
525/514	17.40	3704	128	46			174

CHAIRWOMAN
Dianne Martin

COMMISSIONER
Kathryn M. Bailey

EXECUTIVE DIRECTOR
Debra A. Howland

STATE OF NEW HAMPSHIRE



PUBLIC UTILITIES COMMISSION
21 S. Fruit St., Suite 10
Concord, N.H. 03301-2429

TDD Access: Relay NH
1-800-735-2964

Tel. (603) 271-2431

Website:
www.puc.nh.gov

March 22, 2021

Steven Mullen Email: steven.mullen@libertyutilities.com
Liberty Energy Utilities
15 Buttrick Road
Londonderry, NH 03053

Dear Mr. Mullen:

We have enclosed an invoice for the February 2021 expenses incurred by Exeter Associates. Exeter is providing expert services to support the Office of the Consumer Advocate's participation in a natural gas utility rate case.

It would be much appreciated if payment could be returned to the Commission within 15 days.

If you have any questions, please do not hesitate to contact me at 603-271-6007.

Very truly yours,

A handwritten signature in cursive script that reads "Emily Larson".

Emily Larson
Business Office

Enclosures: Invoice #12415
 Copy of EXETER Invoice #21246

STATE OF NEW HAMPSHIRE

21 S. Fruit St, Ste 10
Concord, NH 03301-2429
Tel. 603-271-2431

Invoice No. 12415

Date: March 22, 2021

STEVEN MULLEN

LIBERTY ENERGY UTILITIES

15 BUTTRICK ROAD

LONDONDERRY, NH 03053

Return Payment To:
PUBLIC UTILITIES COMMISSION
ATTN: BUSINESS OFFICE

We have enclosed an invoice for the February 2021 expenses incurred by Exeter Associates. Exeter is providing expert services to support the Office of the Consumer Advocate's participation in a natural gas utility rate case.

Total Due \$1,756.90

8840-9830-PUC20 \$1,756.90

(010-081-50040000-401346) - PO # 1075070 – EXETER

Steven Mullen

Digitally signed by Steven
Mullen
Date: 2021.04.28 12:18:01
-04'00'

PLEASE ENCLOSE DUPLICATE WITH PAYMENT WITHIN 15 DAYS

RECEIVED

EXETER

ASSOCIATES, INC.

10480 Little Patuxent Parkway
Suite 300
Columbia, MD 21044
(410) 992-7500
(410) 992-3445 FAX
dadams@exeterassociates.com

MAR 17 2021

NH PUBLIC
UTILITIES COMMISSION

Dwight D. Etheridge
Jerome D. Mierzwa
Christina R. Mudd
Serhan Ogur
Kevin L. Porter

REF:

Invoice Number 21246
March 15, 2021

INVOICE

Project 3704 Liberty *(Energy North)*
Federal ID# 52-1220514

rec'd 3/12/21

Docket No.: DG 19-161

Office of the Consumer Advocate
D. Maurice Kreis
21 South Fruit Street, Suite 18
Concord, NH 03301

Professional Services for the period February 1 through February 28, 2021

For economic consulting services in conjunction with the base rate application of Liberty.

<u>Professional Services</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Mierzwa, Jerome D.	9.0	195.00	\$ 1,755.00
Subtotal (Labor)	9.0		1,755.00
<u>Expenses</u>	<u>Cost</u>	<u>Mult</u>	<u>Amount</u>
Reproduction	0.10	19	1.90
Subtotal (Expenses)			1.90
Invoice Total		\$	1,756.90

BUS. OFF	DATE	INV#
VENDOR	REMIT	AMT
PO#	LINE#	
	LINE#	
A/U	ACCT	
A/U	ACCT	
A/U	ACCT	
DESC		
TOTAL	DUE DATE	

*OK for
payment -
DMC 3/12/21*

**DETAIL OF HOURS WORKED
BY PROFESSIONAL STAFF**

Month	<u>Feb</u>	Project No.	<u>3704</u>
Year	<u>2021</u>	Name	<u>Liberty</u>
Date	Hours	Description	
		<u>Mierzwa</u>	
<u>02/01</u>	<u>2.0</u>	<u>Prep for tech conferences</u>	
<u>02/02</u>	<u>2.5</u>	<u>Prep for tech conferences/update cost /rate design models for new review requirement/participate in tech conference</u>	
<u>02/03</u>	<u>0.5</u>	<u>Finalize tech conference discovery</u>	
<u>02/04</u>	<u>1.0</u>	<u>Review state EE policy</u>	
<u>02/24</u>	<u>0.5</u>	<u>Review OCA Tech set 1 responses</u>	
<u>02/26</u>	<u>0.5</u>	<u>Review update files</u>	
<u>02/27</u>	<u>2.0</u>	<u>Review filing update spread sheets</u>	
	<u>9.0</u>	<u>Total Hours (Pg.1)</u>	

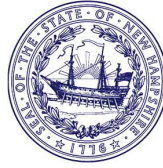
Exeter In-House Copy Count For February 2021							
March 2021 Billing for February 2021 Copies							
Acct/ Code	rh Amount @ \$0.10/ea	Project No.	Konica C658-Front Black/White	Konica C658-Front Color	Konica C658-Back Black/White	Konica C658-Back Color	Total Copies
525/514	1.90	3704	7	12			19

CHAIRWOMAN
Dianne Martin

COMMISSIONER
Kathryn M. Bailey

EXECUTIVE DIRECTOR
Debra A. Howland

STATE OF NEW HAMPSHIRE



PUBLIC UTILITIES COMMISSION

21 S. Fruit St., Suite 10
Concord, N.H. 03301-2429

TDD Access: Relay NH
1-800-735-2964

Tel. (603) 271-2431

Website:
www.puc.nh.gov

April 20, 2021

Steven Mullen Email: steven.mullen@libertyutilities.com
Liberty Energy Utilities
15 Buttrick Road
Londonderry, NH 03053

Dear Mr. Mullen:

We have enclosed an invoice for the March 2021 expenses incurred by Exeter Associates. Exeter is providing expert services to support the Office of the Consumer Advocate's participation in a natural gas utility rate case.

It would be much appreciated if payment could be returned to the Commission within 15 days.

If you have any questions, please do not hesitate to contact me at 603-271-6007.

Very truly yours,

A handwritten signature in cursive script that reads "Emily Larson".

Emily Larson
Business Office

Enclosures: Invoice #12419
 Copy of EXETER Invoice #21277

STATE OF NEW HAMPSHIRE

21 S. Fruit St, Ste 10
Concord, NH 03301-2429
Tel. 603-271-2431

Invoice No. 12419

Date: April 20, 2021

STEVEN MULLEN

LIBERTY ENERGY UTILITIES

15 BUTTRICK ROAD

LONDONDERRY, NH 03053

Return Payment To:
PUBLIC UTILITIES COMMISSION
ATTN: BUSINESS OFFICE

We have enclosed an invoice for the March 2021 expenses incurred by Exeter Associates. Exeter is providing expert services to support the Office of the Consumer Advocate's participation in a natural gas utility rate case.

Total Due \$3,715.60

8840-9830-PUC20 \$ 3,715.60

(010-081-50040000-401346) - PO # 1075070 – EXETER

PLEASE ENCLOSE DUPLICATE WITH PAYMENT WITHIN 15 DAYS

Steven
Mullen

Digitally signed
by Steven Mullen
Date: 2021.04.20
14:37:19 -04'00'

RECEIVED

APR 14 2021

NH PUBLIC
UTILITIES COMMISSION

Dwight D. Etheridge
Jerome D. Mierzwa
Christina R. Mudd
Serhan Ogur
Kevin L. Porter

EXETER
ASSOCIATES, INC.

10480 Little Patuxent Parkway
Suite 300
Columbia, MD 21044
(410) 992-7500
(410) 992-3445 FAX
dadams@exeterassociates.com

REF-

Invoice Number 21277
April 12, 2021

INVOICE

Project 3704 Liberty
Federal ID# 52-1220514

Docket No.: DG 19-161

Office of the Consumer Advocate
D. Maurice Kreis
21 South Fruit Street, Suite 18
Concord, NH 03301

Professional Services for the period March 1 through March 31, 2021

For economic consulting services in conjunction with the base rate application of Liberty

<u>Professional Services</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Mierzwa, Jerome D.	19.0	195.00	\$ 3,705.00
Subtotal (Labor)	19.0		3,705.00
<u>Expenses</u>	<u>Cost</u>	<u>Mult</u>	<u>Amount</u>
Reproduction	0.10	106	10.60
Subtotal (Expenses)			10.60

Invoice Total \$ 3,715.60




BUS. OFF.	DATE	INV#
VENDOR	REMIT	AMT
PO#	LINE#	
	LINE#	
A/U	ACCT	
A/U	ACCT	
A/U	ACCT	
DESC		
TOTAL	DUE DATE	

OK for payment
PCH 4/14/2021

**DETAIL OF HOURS WORKED
BY PROFESSIONAL STAFF**

Month	<u>Mar</u>	Project No.	<u>3704</u>
Year	<u>2021</u>	Name	<u>Liberty</u>
Date	Hours	Description	
		<u>Mierzwa</u>	
<u>03/01</u>	<u>4.0</u>	<u>Draft testimony/discussion w/client/update call</u>	
<u>03/02</u>	<u>1.5</u>	<u>Draft direct</u>	
<u>03/03</u>	<u>1.5</u>	<u>Draft direct</u>	
<u>03/04</u>	<u>1.0</u>	<u>Draft direct</u>	
<u>03/06</u>	<u>0.5</u>	<u>Draft direct</u>	
<u>03/08</u>	<u>1.0</u>	<u>Draft direct</u>	
<u>03/10</u>	<u>4.5</u>	<u>Revise draft testimony</u>	
<u>03/11</u>	<u>2.5</u>	<u>Revise draft testimony</u>	
<u>03/19</u>	<u>1.5</u>	<u>Review direct of other witnesses.</u>	
<u>03/26</u>	<u>1.0</u>	<u>Prepare proposed discovery responses</u>	
	<u>19.0</u>	<u>Total Hours (Pg.1)</u>	

Exeter In-House Copy Count For March 2021							
April 2021 Billing for March 2021 Copies							
Acct/ Code	rh Amount @ \$0.10/ea	Project No.	Konica C658-Front Black/White	Konica C658-Front Color	Konica C658-Back Black/White	Konica C658-Back Color	Total Copies
525/514	10.60	3704	70	36			106

  			
Name:	Policy on Procurement	Version No.:	1.2
Doc No.:	100-930-200-002	Effective Date:	08/15/2018
Owner:	Luiza de Camaret, Director of Procurement	Next Review Date:	08/16/2021
Approver:	Ian Robertson, Chief Executive Officer	Last Approval Date:	04/20/2020

1. Purpose

The purpose of this policy is to provide guidance as to the criteria for acquisition of goods/services for Algonquin Power & Utilities Corp. and its two subsidiaries Liberty Utilities and Liberty Power (hereinafter referred to as “APUC”, the “Company”, “we”, “us”, or “our”).

2. Scope

This policy applies to all employees, contractors, and consultants sourcing and procuring goods/services on behalf of the Company. All purchases made on behalf of the Company must be carried out in compliance with the Company’s policy “Code of Business Conduct and Ethics”.

3. Responsibilities

3.1 Policy Ownership and Accountability

The Policy owner is the Director of Procurement.

The following are the positions and their roles that are responsible for ensuring this policy.

3.1.1 Executive Team

The Executive Team is responsible for:

- Review and approval of procurement policies and procedures;
- Approval of high level procurement strategies;
- Guidance on the Company vision, mission, and values;
- Support change management efforts;
- Approval of Purchase Orders (POs) or requisitions; and
- Validation and approval of long term strategies for certain categories.

3.1.2 Business Area

The role of the Business Area is to participate in the procurement process supporting the Procurement Team and/or the Buyer by defining the purchasing scope, defining demand, technically evaluating vendors, managing contracts, and creating POs.

The Business Area is also responsible for determining the funding for the purchase, providing the appropriate accounting, obtaining necessary approvals, and maintaining the technical relationship with vendors.

The Business Area could also be purchasing on their behalf. Buyers in the Business Area must define specific procedures for procurement process as a complement to, and in compliance with, this policy, as well as related company policies and requirements.

In the absence of specific procedures, the Instructions and Procedures of the Procurement Area must be used.

3.1.3 Procurement Department

The Procurement Department is subdivided into three (3) different groups: Corporate, Regional, and Local.

Corporate Procurement will serve as a support group for the Business Areas to standardize Procurement activities, build reliable supply sources, and identify cost reduction opportunities by:

- Promoting the execution of procurement activities within the centrally developed framework by all Business Areas;
- Drafting and executing procurement processes and templates for the Business Area needs;
- Coordinating and planning major procurement spending activities with Business Area and Local Procurement Teams;
- Centralizing negotiation of strategic contracts to obtain favorable commercial terms; and
- Acting as a consulting group to support the Business Areas on other procurement related activities.

Regional Procurement will ensure delivery of the region's procurement organization aligned with the Corporate Procurement agenda, as well as lead Regional Procurement processes.

Local Procurement (Delegated Procurement Areas within the organization or local Procurement Teams) is accountable to perform the procurement process for their respective Business Area(s) and categories.

3.1.4 Contract Manager

The Contract Manager verifies the necessity of the acquisition, defines technical specifications, estimates value of the purchase prior to the start of the procurement process, provides appropriate GL account, Job Number, or Work Breakdown Structure (WBS) required to purchase and commit the goods/services required to the appropriate budget, and provides suggested supplier(s) to Buyer for PO processing.

In the event of a Supplier dispute, responsibility of working through the problem lies with the Contract Manager and/or the Buyer.

The Contract Manager and the Buyer must aim to avoid possible economic and financial imbalances, interruptions of labor or supplies, and response to emergency situations.

Renegotiations and/or amendments should be fair and reasonable amongst both parties and subject to approval at the levels according to the approval hierarchy set forth in this policy (refer to 4.5 Delegation of Authority).

The Contract Manager follows up the delivery of the goods/services purchased, reports forecasted budget amount, and defines an accurate updated budget with the support of the Buyer.

3.1.5 Requisitioner

The Requisitioner is the individual within the Business Area that is designated to create requisitions, and ensure all documentation and necessary approvals are included based on information provided by the Business Area/Contract Manager. The Business Area may opt to designate multiple Requisitioners.

The Requisitioner begins the procurement process by initiating the requisition in the corporate procurement system (whenever applicable), or by following the applicable internal process. In cases like long lead time items, consolidated processes or capital projects, the procurement process may start during the planning timeframe in advance of an approved business case.

The Contract Manager and the Requisitioner roles can be performed by the same employee.

3.1.6 Approver

The Approver reviews and approves the acquisition through the ERP, email, or applicable document (for approval limits refer Table 2).

3.1.7 Buyer

The Buyer reviews requisitions (content and approvals), researches and develops appropriate sources, negotiates with vendors, discusses and negotiates legal terms and conditions, issues RFx (Request for Quote/Proposal/Info), and converts Business Area requirements into a contract (outline agreement) or PO. The Buyer owns the commercial relationship with the vendors. Employees with a Buyer role cannot create or approve requisitions, process the receipt of goods/services, and process payments.

3.1.8 Receiver

The Receiver receives, inspects, and certifies the quality of the goods/services and confirms that the quantity received matches the Invoice and the PO. For purchases through the ERP, the receiver must have the appropriated profile setup in the ERP system to process the receipt of goods or service entry.

For purchases outside the ERP, the role is typically applied to the employee(s) responsible for validating the receipt of the goods/services on site. The receiver is also responsible for signing the invoice and submitting for payment (refer to 4.8 Invoice Approval and Payment).

3.1.9 Accounts Payable Personnel

Accounts Payable personnel checks the approval, if the PO's and Invoice's price match, and processes the payment.

3.2 Responsibility Assignment Matrix

Table 1 - RACI Matrix								
Activity	Business Area	Requisitioner	Requisition Approver	Buyer	PO Approver	Receiver	Accounts Payable Area	Legal
Scope/Specification	CI	A	R					
Requisition	R	A	R	I				
RFx	I	I	I	A	R			
Negotiation	C	I	IC	A	R			
Legal Agreement (interface)	CI			R				A
Awarding	CI		CI	A	R			
Record keeping/Archiving				A	R	I		
Contract Management	RA		C	I				
Requisition for Contract Amendment	R	A	R	I				
Contract Amendment	C	I	R	A			I	
Receipt of goods/services	C					RA	I	

Notes - RACI

Responsibility: Person/role responsible for ensuring that the task is completed.

Accountable: Person/role responsible for actually doing or completing the task.

Consulted: Person/role whose subject matter expertise is required to complete the task.

Informed: Person/role that needs to be kept informed of the status of task completion.

3.3 Periodic Review

The Director of Procurement is responsible for maintaining and coordinating periodic updates to this policy. This policy will be reviewed by default every 3 years, law changes may trigger additional reviews.

4. Policy Statement

4.1 Objectives

When sourcing and procuring goods/services on behalf of the Company, the following criteria should be taken into consideration and applied:

- Obtain the best value for the goods/services purchased from suppliers;

- Maintain the highest ethical standards in dealing with suppliers;
- Make sourcing and procurement decisions that prioritize the benefit to the Company rather than the benefit to an individual Business Area or Local Procurement Team;
- Leverage volumes/demands to obtain favorable pricing and terms, standardize item specifications when possible, and buy from preferred suppliers when feasible;
- Negotiate commercial terms based on standard company terms and conditions as appropriate to each category of spend in order to reduce potential risks and future costs;
- Ensure that all goods/services procured meet applicable legal requirements; and
- Facilitate efficient decision-making and ensure that actions and decisions are taken by appropriate approval levels.

4.2 Segregation of Duties

Segregation of duties is required in the procurement process to meet internal control requirements and prevent both erroneous and inappropriate actions. To ensure appropriate segregation, the same individual is not authorized to perform two consecutive procurement process steps:

- Create a requisition;
- Create a PO;
- Create a goods/services receipt; and
- Process payment.

All employees involved in the sourcing, procurement, and payment of goods/services for the Company must maintain the appropriate segregation of duties and avoid conflicts of interest during the procurement process and the lifecycle of a particular contract.

4.3 Types of Purchase

Procurement processes can be divided into two (2) main types:

- 1) Competitive purchase (two or more valid proposals).
- 2) Non-Competitive purchase (only one valid proposal).

The Company will conduct Competitive processes for purchase whose total value of the supply and/or service exceeds \$1,000,000 (USD or CAD, tax excluded). The Business Area can establish a lower competitive value threshold.

Exceptions to this rule must be submitted and approved by the CFO or CEO prior to proceeding with Non-Competitive purchases (refer to 100-930-230-019 Form for Non-competitive exception approval).

The supplier selection will be done based on applicable legal requirements as well as cost, quality, safety, delivery, service, social and environmental responsibility, convenience, risk, agility, schedule, and any other pertinent factors.

A non-competitive purchase can be classified as (1) Sole-source (refers to purchases from one supplier because there are no other suppliers that provide similar products) or (2) Single-source (refers to purchases from one selected supplier, even though there are other suppliers that provide similar products).

4.4 Methods of Purchase

The Company designates employees to act as Buyers on its behalf through three (3) methods:

- 1) **Purchase Order (ERP System):** Employees with a Buyer role are authorized to create and issue POs on behalf of the Company, which authorizes the supplier to produce, ship, and invoice the Company for goods/services specified on the PO;
- 2) **Procurement Card (P-Card):** Key individuals within each Business Area are authorized to use a P-Card for convenience in obtaining goods to expedite a purchase. It is the cardholder's responsibility to reconcile the P-Card charges monthly according to the accounting procedures within that Business Area (refer to 100-930-210-006 Procedure for Procurement Credit Card); and
- 3) **Non-Purchase Order (Outside ERP):** In instances where P-Cards or POs are not available, purchases without POs are considered acceptable (refer to 4.8 Invoice Approval and Payment).

Formal Requests for Quotes (RFQ) or Proposals (RFP) are the recommended instruments to guarantee and demonstrate fairness, transparency, as well as conduce the acquisition of best procurement value.

4.5 Delegation of Authority

All expenditures, requisitions, individual transactions and commitments, must have the appropriate level of authorization before committing the funds to the supplier (refer to Table 2).

Staff employees, or unique/non-standard positions acting like Requisitioner or Buyer will need the department director's approval to enable the approval limit.

A PO, contract, or agreement cannot be amended to increase the original total value without requiring re-approval. Any PO, contract, or agreement that is amended and changes dollar values over the total original amount approved must be re-approved to the revised full value and not just for the change order amount. In any system, such as Paramount or Great Plains, where the system does not systematically force such approval, it is up to the person issuing the PO revision and their Management to ensure that the hard copy PO gets proper approval for the TOTAL value

before the order is committed to the Vendor, and that that approved hard copy PO is retained for audit purposes.

In accordance with the Company's risk management procedures, the Energy Procurement Department will have specific approval limits to trade of commodities (gas, electricity, and water) to support our regulated utility operations (Table 2).

To enable or increase approval limit refer to 100-930-220-005 Guideline for Procurement Practices.

Table 2 - Maximum Approval Limit (CAD or USD)		
Role	Goods/Services	Energy Procurement
Staff (Requisitioner/Buyer)	\$2,500	\$100,000
Manager / Senior Manager	\$50,000	\$250,000
Director / Senior Director	\$250,000	\$500,000
State President (LU) / VP / Senior VP	\$500,000	\$3,000,000
Regional President (LU)	\$3,000,000	N/A
Executive Team Member / Deputy CFO	\$5,000,000	\$25,000,000
Vice Chair of the Board / CEO / APUC President	Over \$5,000,000	Over \$25,000,000

The Senior Vice President Operations Liberty Utilities and the Senior Vice President Liberty Power limit is \$3,000,001.

4.6 Specialized Spend Categories

In order to promote corporate standardization and compliance, some spend categories require approval by specific departments in making purchasing decisions. Prior to a purchase being initiated, these departments are to be consulted and authorize the purchase according to company standards (Table 3).

Table 3 - Specialized Spend Categories	
Department or Role	Category
Fleet Managers	Services and goods related to fleet
Information Technology	Services and goods related to IT
Finance	Annual audit services
Human Resources	Temporary staff
Energy Procurement	Electricity, natural gas, and water (commodity)
Business Development	All categories, but only for projects

4.7 Exceptions

Regional Presidents will have unlimited approval limit in the case of periodic recurring operating expenses such as property taxes, utility payments, and government payments.

4.8 Invoice Approval and Payment

Invoices exceeding the threshold of the Regional President (Table 2) will require corporate acknowledgement by the appropriate member of the Executive Team.

Purchases with PO (through the ERP) that pass the 3-way match (PO, Receipt, and Invoice, prices/quantities match) will be automatically processed by the ERP system. In case of discrepancies (quantity billed differs from quantity shipped and/or invoice price differs from PO price), the receiver can: (1) reject services/goods or (2) request the Buyer to adjust the PO to match invoice's price/quantity. Changes that increase the PO value must be reapproved at the appropriated level (PO's total value). The invoice must be signed by the Receiver before being submitted for payment.

Purchases "Non-PO" (outside the ERP), require verification of the charges by the Receiver and approval at the proper approval levels (refer to 4.5 Delegation of Authority).

4.9 Signing Authority

Each Legal Entity has specific officers authorized to execute legal agreements. These individuals have been formally empowered by the Company to conduct business on behalf of these entities, and to enter into borrowing arrangements with financial institutions (for list of authorized officers, check with the legal department).

4.10 Ethical Standards

The Company will guide all procurement processes and procedures in order to promote: loyalty and respect for rules and regulations, integrity, impartiality and fairness, transparency, confidentiality, avoidance of appearance of impropriety, and due diligence.

All employees involved in the sourcing, procurement, and payment of goods/services for the Company must maintain the appropriate segregation of duties, and shall avoid conflicts of interest during the procurement process and the lifecycle of a particular contract.

All purchases made on behalf of the Company must be carried out objectively and with integrity in keeping with the Company's Code of Business Conduct and Ethics.

4.11 Policy Compliance and Consequences of Breach of Policy

Failure to comply with this policy may result in disciplinary action, up to and including termination.

5. References and Related Documents

100-930-200-002 Policy on Procurement

100-930-200-003 Policy on Supplier Code of Conduct

100-930-210-002 Procedure for Procurement of Goods and Services

100-930-210-006 Procedure for Procurement Credit Card

100-930-220-001 Guideline for Definitions
100-930-220-005 Guideline for Procurement Practices
100-930-220-006 Guideline for Procurement Processes RACI matrix
100-930-230-019 Form for Non-competitive exception approval
100-930-230-022 Form for P-Card Internal Application

Version History

Version No.	Revision Date	Revised By	Description of Revisions
1.1	10/21/2019	Rodrigo Borin	New form, corrections, language changes 3.1.8, 3.1.9, 4.3, split 4.3 into 4.4
1.2	04/23/2020	Rodrigo Borin	Updates on approval limits 4.5



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June 27, 2019

VIA EMAIL

Mr. Peter Dawes
Liberty Utilities
Vice President, Finance and Administration
Liberty Utilities
15 Buttrick Rd
Londonderry, NH 03053
Email: Peter.Dawes@libertyutilities.com

RE: ENERGY NORTH NATURAL GAS DECOUPLING AUDIT

Dear Mr. Dawes,

Concentric Energy Advisors, Inc. ("Concentric") appreciates the opportunity to submit our proposal to Liberty Utilities, Inc. (the "Company" or "Liberty") regarding conducting an audit of Energy North Natural Gas ("EnergyNorth" or "ENNG") Company's revenue decoupling mechanism ("RDM"). Specifically, the audit will focus on the first six months of actual RDM accounting, variance analysis, and overall review of the accounting and billing processes associated with the RDM.

SCOPE OF SERVICES

Concentric will assist the Company through the following activities and work products:

1. Review the actual versus target RDM accounting entries from November 2018 to present;
2. Perform variance analysis, by component (e.g., weather, other);
3. Review the Company's billings of the "real-time" weather normalization adjustment;
4. Determine if there are any structural deficiencies with the implementation of the RDM, and
5. Produce a final Client Memorandum summarizing our findings and recommendations.

CONCENTRIC'S PROJECT TEAM

Concentric's proposed project team will be led by Assistant Vice President Gregg Therrien. As the responsible officer for this portion of the engagement, Mr. Therrien will be responsible for the overall quality and delivery of the project. Mr. Therrien will be supported by Mr. Chris Wall, who supported Mr. Therrien in the most recent ENNG rate case, conducting rate design and bill impact analysis. Our existing familiarity with ENNG and its approved RDM will help us work effectively and efficiently. In addition to this core team, the Company will have access to Concentric's deep bench of experienced consulting and analytical staff.

A short biographical description for Mr. Therrien and Mr. Wall is as follows:



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Gregg Therrien, Assistant Vice President, is a former utility Director who has held leadership positions at Connecticut Natural Gas Corporation and affiliated companies for more than 19 years. Most recently, he served as the Director, Gas Construction at Connecticut Natural Gas and The Southern Connecticut Gas Company and Director, Regulatory & Tariffs at UIL Holdings, Inc. Mr. Therrien's experience includes natural gas distribution system operations and construction practices, regulatory strategies, natural gas growth, infrastructure replacement programs, integrated resource planning and technical rate case issues such as utility cost of service, rate design, tariff writing and administration, as well as pricing, gas cost accounting, gross margin, and load forecasting for regulated utilities. Mr. Therrien has an M.B.A. from the University of Connecticut and a B.S. in Finance from Bryant University, and is also a certified Project Management Professional (PMP).

Christopher M. Wall, Senior Project Manager, has experience involving rate of return, rate design, cost of service and expert testimony preparation for natural gas and electric utilities in North America. Mr. Wall's strong quantitative and econometric skills have contributed to numerous demand forecast analyses using various statistical and econometric approaches for model building. Mr. Wall holds a B.A. in Mathematics and Economics from Saint Peter's College where he graduated Summa Cum Laude and a Master's degree in Economics from Northeastern University.

Mr. Therrien's and Mr. Wall's complete resumes are included in Attachment A.

PROPOSED BUDGET

Concentric proposes to bill for its professionals' time on an hourly basis at our standard 2019 billing rates, at a 15% discount. These rates are included as Attachment B. Any out-of-pocket expenses (e.g., travel, meals, etc.) will be billed to the Company at actual costs (no mark-up). Total costs will depend on the final scope of work. At this time, we are unable to provide you with a budget for this work, as the audit, by its nature, may uncover issues that require more or less investigation than anticipated. We would be happy to provide interim spending to date analysis upon request.

SCHEDULE

Concentric will present its initial findings no later than July 12, 2019. We anticipate the final Client Memorandum will be produced no later than July 31, 2019. Any changes to this anticipated schedule will be discussed and approved by you.



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We appreciate the opportunity to work with the Company on this engagement. Please feel free to contact me should you have any questions or comments on this letter.

Very truly yours,

Concentric Energy Advisors, Inc.

Sincerely,

A handwritten signature in black ink, appearing to read "Gregg Therrien", is written over a horizontal line.

Gregg Therrien
Assistant Vice President
Concentric Energy Advisors
293 Boston Post Road West, Suite 500
Marlborough, MA 01752
Direct: 508-263-6284

ATTACHMENTS

- A: Resumes of Gregg Therrien and Chris Wall
- B: Standard Billing Rates
- C: Standard Terms & Conditions



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RESUME OF GREGG THERRIEN

**ATTACHMENT A:
PROJECT TEAM RESUMES**

GREGG H. THERRIEN
Assistant Vice President

Gregg Therrien is a former utility Director who has held leadership positions at Connecticut Natural Gas Corporation and affiliated companies for more than 19 years. Most recently, he served as the Director, Gas Construction at Connecticut Natural Gas and The Southern Connecticut Gas Company and Director, Regulatory & Tariffs at UIL Holdings, Inc. Mr. Therrien's experience includes natural gas distribution system operations and construction practices, regulatory strategies, natural gas growth, infrastructure replacement programs, integrated resource planning and technical rate case issues such as utility cost of service, rate design, tariff writing and administration, as well as pricing, gas cost accounting, gross margin, and load forecasting for regulated utilities. Mr. Therrien has an M.B.A. from the University of Connecticut and a B.S. in Finance from Bryant University, and is also a certified Project Management Professional (PMP).

REPRESENTATIVE PROJECT EXPERIENCE

Representative responsibilities performed for Connecticut gas utilities include:

Regulatory Affairs

- Led the preparation, filing, discovery and implementation of several rate cases
- Designed rates and prepared testimony, and served as the primary rate design witness
- Prepared, testified, and implemented revenue requirement rate mechanisms for new customer growth and pipeline replacement programs
- Prepared gas Integrated Resource Plans
- Prepared assessment of forecast methodology and forecast accuracy of gas demands
- Prepared validation of sales forecast and analysis of declining use per customer
- Proposed, testified, and implemented Connecticut's first gas decoupling mechanism
- Key contributor in settlement negotiations for rate cases and other litigated regulatory matters, including the LDC gas expansion plan
- Prepared testimony and exhibits for bi-annual Purchased Gas Adjustment proceedings
- Prepared testimony and new program tariffs in support of gas unbundling



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RESUME OF GREGG THERRIEN

Business Strategy and Operations

- Led a newly-created gas construction organization, leveraging project management practices to plan and execute a \$100M annual capital budget
- Responsible for RFP development and bid selection of five-year contracts of local, regional and national gas construction and restoration contractors representing approximately 70 work crews
- Developed and implemented a tablet-based QA/QC inspection program
- Developed annual sales and revenue operating budgets
- Developed rate of return new customer acquisition model
- Led several process improvement teams
- Successfully negotiated contracts with large cogeneration users avoiding system bypass and obtaining regulatory approval

Consultancy

- Regulatory risk assessments
- Gas infrastructure replacement program technical and financial analysis and testimony
- Market analysis for international clients
- M&A due diligence (regulatory)
- Electric distribution alternative rate plan analysis
- Economic Development tariff development
- Decoupling testimony assistance for a Western Gas LDC
- Decoupling and Rate Design expert witness testimony for a New England Gas LDC
- Revenue Requirements witness for an electric distribution company
- Regulatory rate strategies for a vertically-integrated electric utility
- Testified on behalf of a New England gas LDC on the subjects of decoupling, capital trackers and rate design
- Developed an Alternative Rate Plan for a New England gas LDC
- Rate comparison study for the Government of Alberta, Canada
- Developed a cost of service-based pricing model for a 10MW fuel cell developer
- Power procurement consultancy for a New England investor-owned water utility

PROFESSIONAL HISTORY

Concentric Energy Advisors, Inc. (2016 – Present)

Assistant Vice President



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RESUME OF GREGG THERRIEN

AVANGRID and affiliated companies (2016)

Connecticut Natural Gas and The Southern Connecticut Gas Company (2014 – 2016)

Director, Gas Construction

UIL Holdings, Inc. (2010 – 2014)

Director, Regulatory & Tariffs

Iberdrola S.A. / Energy East Corporation / Connecticut Natural Gas and The Southern Connecticut Gas Company (2001 – 2010)

Director, Regulatory & Pricing / Director, Pricing & Analysis

Connecticut Natural Gas Corporation (1997 – 2001)

Manager, Pricing

United Technologies, Inc. – Pratt & Whitney

Turbo Power & Marine Systems (1996 – 1997)

Manager, Financial Planning & Analysis

Pratt & Whitney Aircraft

Business Unit Cell Leader, Overhaul & Repair / Manufacturing – turbine airfoils (1994 – 1996)

Financial Analyst, Commercial Engine Business (1987 – 1994)

EDUCATION

University of Connecticut

M.B.A., Concentration in Finance, 1993

Bryant University (College)

B.S., Finance, 1987

PROFESSIONAL AFFILIATIONS

American Gas Association

State Affairs Committee, 2001 – Present

Northeast Gas Association

Project Management Institute

CERTIFICATIONS

Certified Project Management Professional (PMP)



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RESUME OF GREGG THIERRIEN

LEADERSHIP

Connecticut Economic Resource Center (CERC)

Member, Board of Directors 2008 – 2011

Treasurer, 2011 – 2016

Connecticut Power and Energy Society (CPES)

Executive Secretary and Director, 2018 – Present

Member, Board of Directors 2017 – 2018

AGA Executive Leadership Development Program – 2012

Guild of Gas Managers, 2018 - present



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ATTACHMENT A: RESUME OF GREGG THERRIEN

SPONSOR	DATE	DOCKET	SUBJECT
Connecticut Public Utilities Regulatory Authority			
NuPower, LLC	2019	Docket No. 18-08-14	Cost of Service analysis for a regulated fuel cell project
Yankee Gas Services (Eversource Energy)	2018	Docket No. 18-05-10	Distribution Rate Case Rate design, decoupling, and capital trackers
Connecticut Natural Gas Corporation & Southern Connecticut Gas Company	2016	Docket No. 16-04-10	State of Connecticut LDC Gas Expansion Plan: System Expansion Reconciliation Capital Expenditures, System Improvement/Reinforcement Projects
Connecticut Natural Gas Corporation & Southern Connecticut Gas Company	2014	Docket No. 13-06-02RE01	State of Connecticut LDC Gas Expansion Plan Settlement Agreement
Connecticut Natural Gas Corporation & Southern Connecticut Gas Company	2013	Docket No. 13-06-02	State of Connecticut LDC Gas Expansion Plan Rates, Hurdle Rate analysis, Demand forecast, Rate Mechanism
Connecticut Natural Gas Corporation	2013	Docket No. 13-06-08	Distribution Rate Case Revenue Requirements, Cost of Service, Rate Design, Demand Forecast, and Forecasted Revenues; Decoupling, DIMP and System Expansion Reconciliation Rate Mechanisms, Tariffs
The Southern Connecticut Gas Company	2013	Docket No. 99-10-25RE01	Firm Transportation Service Agreement and Gas Exchange Agreement - Review of Revenue Requirement Allocation
Connecticut Natural Gas Corporation & Southern Connecticut Gas Company	2011	Docket No. Error! Reference source not found., 08-12-07RE02	Settlement Agreement RE: Resolve Stayed Decisions and Orders from Appealed CNG and SCG Rate Cases, and resolve SCG overearnings
The Southern Connecticut Gas Company	2011	Docket No. 10-12-17	Just and Reasonable Rates – Potential Overearnings Investigation
Illinois Commerce Commission			
The Peoples Gas Light & Coke Company	2017	Docket No. 16-0376	Gas Distribution Aging Infrastructure Peer Utility Benchmark Study, Affordability
Maine Public Utilities Commission			
Emera, Maine	2017	Docket No. 2017-00198	Electric Distribution Revenue Requirements
New Hampshire Public Utilities Commission			
Liberty Utilities – New Hampshire d/b/a/ EnergyNorth Natural Gas	2017	DG 17-048	Revenue Decoupling Rate Design



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ATTACHMENT A: RESUME OF CHRIS WALL

CHRISTOPHER M. WALL
Senior Project Manager

Christopher M. Wall has applied his economics, financial modeling, advanced statistics, and econometrics competencies to prepare cost of capital, rate design, rate consolidation, marginal cost, cost of service, valuation, and demand forecast studies for electric and natural gas utilities. These studies have been submitted in utility regulatory proceedings throughout North America. Mr. Wall has provided expert testimony regarding natural gas demand forecasting and statistical concepts for return on equity and cost of service. Mr. Wall holds a B.A. in Mathematics and Economics from Saint Peter's College where he graduated Summa Cum Laude and a Master's degree in Economics from Northeastern University.

REPRESENTATIVE PROJECT EXPERIENCE

Demand Forecasting & Supply Planning

Mr. Wall has contributed to and worked on demand forecasting projects for multiple northeast gas utilities. Specifically, he has:

- Assisted in the development of natural gas price and effective degree day forecasts.
- Developed natural gas demand forecasts by customer class using SPSS.
 - Developed models for number of customers and use per customer.
 - Performed checks for model stability, heteroskedasticity and autocorrelation by performing the Chow, Breusch-Pagan and Autocorrelation Function/Partial Autocorrelation Function tests.
- Contributed in the development of the forecasting & supply planning report and supported data requests.

Regulatory Affairs

Mr. Wall has worked on projects related to utility rate design. Specifically, he has:

- Evaluated rate design restructuring and its impacts on customer bills for Northeast gas and electric utilities.
- Developed marginal cost studies and prepared testimony for Northeast electric and gas utilities.
- Designed rates and prepared testimony for a Northeast electric and gas utility.
- Prepared a cost of service study and designed rates for a Mid-Atlantic municipal gas utility.
- Prepared cost of service studies and designed rates for Midwest electric and gas utilities.



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ATTACHMENT A: RESUME OF CHRIS WALL

- Evaluated the impact of different rate alternatives and solar generation compensation approaches on solar customers in each rate class for a Midwest municipal electric utility.
- Contributed to the development of a benchmarking study to compare a Canadian natural gas utility's performance with its peers.
- Assisted in the development of a Total Factor Productivity Analysis for a Canadian natural gas utility as part of an Incentive Ratemaking report to be filed with the Ontario Energy Board.

Mr. Wall's work related to cost of capital has included:

- Preparing supporting analyses, work papers, exhibits and testimony for electric and gas utilities across the US.

PROFESSIONAL HISTORY

Concentric Energy Advisors, Inc. (2010 – Present)

Senior Project Manager

Project Manager

Senior Consultant

Consultant

Assistant Consultant

Associate

EDUCATION

Northeastern University

M.A., Economics, 2011

Saint Peter's College

B.A., Economics and Mathematics, *summa cum laude*, 2009



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ATTACHMENT B: HOURLY RATE SCHEDULE

**ATTACHMENT B:
HOURLY RATE SCHEDULE**

Concentric Energy Advisors, Inc.			
Title	Abbreviation	Standard 2019 Hourly Rate (US Dollars)	Discounted 2019 Hourly Rate (US Dollars)
Assistant Vice President	AVP		
Senior Project Manager	SPM		
Senior Consultant	SC		
Consultant	CON		
Analyst	AN		
Project Assistant	PA		



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ATTACHMENT C: STANDARD TERMS AND CONDITIONS

**ATTACHMENT C:
STANDARD TERMS AND CONDITIONS**

1. *Scope* – Concentric Energy Advisors, Inc. ("Concentric") will perform the services set forth in the Letter or Proposal of which these Terms and Conditions (Terms) are a part. The provisions of these Terms shall control in the case of conflict with any provisions of the Letter or Proposal.
2. *Fees and Expenses* – Unless otherwise stated, fees for services by Concentric shall be based upon the rates, at the time the work is performed, of the personnel actually involved in the assignment. ~~Report production and printing, reproduction, and telephone charges will be billed to you at~~ Concentric's standard charges for such materials for services. Expenses of consultants while on assignment or any other charge incurred or expenditure made on your behalf will be charged at our cost.
3. *Payment* – Concentric will submit monthly invoices reflecting actual work performed and expenses incurred. Payment shall be due in U.S. funds 30 days after the date of an invoice. Amounts past due more than 30 days shall bear interest at an annual rate of 12% from the due date until payment is received.
4. *Sales Tax* – You are responsible for paying any local, state, or federal sales, use, or ad valorem tax that might be assessed on our services.
5. *Independent Contractor* – It is understood and agreed that Concentric shall for all purposes be an independent contractor, shall not hold itself out as representing or acting in any manner for you, and shall have no authority to bind you to any contract or in any other manner.
6. *Termination* – These terms shall be subject to the right of either party to terminate at any time upon not less than ten (10) days prior written notice to the other party. Upon termination, you shall pay the full amount due for services rendered and costs and expenses incurred and not paid for up to that time, and the costs of returning consultant personnel to home base and other reasonable costs and expenses incurred in effecting termination and returning documents.
7. *Responsibility Statement* – Concentric agrees that the services provided for herein will be performed in accordance with recognized professional consulting standards for similar services and that adequate personnel will be assigned for that purpose. If, during the performance of these services or within six months following completion of the assignment, such services shall prove to be faulty or defective by reason of a failure to meet such standards, Concentric agrees that upon prompt written notification from you prior to the expiration of the six month period following the completion of the assignment containing any such fault or defect, such faulty portion of the services shall be redone at no cost to you up to a maximum amount equivalent to the cost of the services rendered under this assignment. The foregoing shall constitute Concentric's sole liability with respect to the accuracy or completeness of the work and the activities involved in its preparation. In no event shall Concentric, its agents, employees, or others providing materials or performing services in connection with work on this assignment be liable for any direct, consequential or special loss or damage, whether attributable to breach of contract, tort, including negligence, or otherwise; and except as herein provided, you release,



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ATTACHMENT C: STANDARD TERMS AND CONDITIONS

indemnify, and hold Concentric, its agents, employees, or others providing materials or performing services in connection with work on this assignment harmless from any and all liability including costs of defense, settlement and reasonable attorney's fees.

8. *Work Product* – Any report or other document prepared pursuant to these Terms shall be for your use only. Concentric's prior written consent is required for the use of (or reference to) its report or any other document prepared pursuant to these Terms in connection with a public offering of securities or in connection with any other financing. Concentric hereby agrees, however, to the Client's reference to the work product in connection with any proxy relating to a combination between two parties. It is understood and agreed that Concentric's use of its proprietary computer software, methodology, procedures, or other proprietary information in connection with an assignment shall not give you any rights with respect to such proprietary computer software, methodology, procedures or other proprietary information. Concentric may retain and further use the technical content of its work hereunder.
9. *Excused Performance* – Concentric shall not be deemed in default of any provision hereof or be liable for any delay, failure in performance, or interruption of service resulting directly or indirectly from acts of God, civil or military authority, civil disturbance, war, strikes or other labor disputes, fires, other catastrophes, or other forces beyond its reasonable control, whether or not such event may be deemed foreseeable.
10. *Related Litigation* – In the event that Concentric employees (current or former), subcontractors or agents are compelled to provide testimony, produce documents, or otherwise incur costs or expend time in any legal proceeding related to Concentric's work for you, you agree to reimburse Concentric at its regular billing rate per hour for its time expended, and for any expenses incurred (at Concentric's direct cost).
11. *Notices* – All notices given under or pursuant to the Terms shall be sent by Certified or Registered Mail, Return Receipt Requested, and shall be deemed to have been delivered when physically delivered if to Concentric Energy Advisors, Inc., 293 Boston Post Road West, Suite 500, Marlborough, MA 01752, Attention Mr. John J. Reed, Chairman and Chief Executive Officer, and if to you at the address shown on the Letter or Proposal of which these Terms are a part or such other address as you may designate by written notice to us.
12. *Complete Agreement* – It is understood and agreed that these Terms and the Letter or Proposal of which they are a part embody the complete understanding of the parties and that any and all provisions, negotiations and representations not included herein are hereby abrogated and that these terms cannot be changed, modified or varied except by written instrument signed by both parties. In the event you issue a purchase order or memorandum or other instrument covering the services herein provided, it is hereby specifically agreed and understood that such purchase order, memorandum, or instrument is for your internal purposes only, and any and all terms and conditions contained therein, whether printed or written, shall be of no force or effect unless agreed to in writing by Concentric. No waiver by either parties of a breach hereof or default hereunder shall be deemed a waiver by such party of a subsequent breach or default of like or similar nature.



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ATTACHMENT C: STANDARD TERMS AND CONDITIONS

13. *Governing Law* – This Agreement (consisting of the Letter or Proposal and these terms) shall be construed and otherwise governed pursuant to the laws of the Commonwealth of Massachusetts. The attached Proposal, of which these General terms and Conditions (terms) form a part, constitutes an agreement of the parties hereto, and supersedes any previous agreement or understanding. It may not be modified except in writing, and only if executed by both parties.

AGREED AND ACCEPTED:


CLIENT SIGNATURE

TITLE: V.P. Finance

COMPANY: Liberty Utilities

DATE: 6/27/19



Request for Proposal # LUNH-8840 -19017

CONSULTING SERVICES RELATED TO AN APPLICATION FOR AN INCREASE IN GENERAL
DISTRIBUTION RATES FOR LIBERTY UTILITIES (ENERGYNORTH NATURAL GAS) CORP.

Revenue Requirement Analysis
Functional Cost of Service
Marginal Cost of Service
Rate Design and Rate Calculations
Cost of Capital Study

July 26 2019

[Company Name]
[Street Address]
[Address Line 2]
[City, State, Zip]
Attn: [Name]

July 26 2019

Dear [Name]:

Liberty Utilities (EnergyNorth Natural Gas) Corp. ("Liberty Utilities" or the "Company") is seeking proposals from qualified vendors to provide the Company with Consulting Services to assist in the Company's request for an increase in general distribution rates that will be filed with the New Hampshire Public Utilities Commission on or around October 31, 2019. Your company has been invited to provide a proposal to provide these services according to the attached specifications and conditions outlined in this Request for Proposal (RFP).

The proposed schedule for this process is as follows:

- RFP Issue Date: July 26 2019
- Supplier RFP Question Period: July 29 2019 – August 9 2019 5 PM
- Liberty Utilities Responses to Question Period: July 29 2019 – August 12 2019 5 PM
- RFP Proposals Due: August 15 2019 5 PM
- Supplier Award : August 21 2019

All questions regarding any and all elements of this Request for Proposal should be submitted via email to Richard.Foley@libertyutilities.com. Please Reference RFQ LUNH-8840-19017 in the email subject line. All questions and clarifying responses will be provided to all parties who will be submitting proposals. Questions on this Request for Proposal can be submitted at any time during the Supplier RFP Question period listed above with Liberty Utilities (EnergyNorth Natural Gas) Corp. providing responses in accordance with the above schedule. To ensure fairness, no direct communication regarding this RFP with Liberty Utilities (EnergyNorth Natural Gas) Corp. personnel is permissible.

Liberty Utilities (EnergyNorth Natural Gas) Corp. will perform an initial evaluation of the bids and invite selected bidders to present their capabilities via conference call on a date to be scheduled.

Please respond to Richard.Foley@libertyutilities.com by August 1 2019 as to whether your company will be responding to this Request for Proposal.

If there are further questions, please do not hesitate to contact me.



Richard P. Foley
Director, Supply Chain

I. Background:

Liberty Utilities (EnergyNorth Natural Gas) Corp. is a New Hampshire corporation and public utility that provides gas distribution service to approximately 95,000 customers in 32 communities in New Hampshire. The Company is a subsidiary of Algonquin Power & Utilities Corp. (Algonquin). Algonquin is a publicly traded corporation based in Oakville, Ontario, with a power generation unit that includes renewable power generating facilities and high-efficiency thermal generating facilities located in the United States and Canada, and a utility services unit that owns and operates electric, water and natural gas utilities throughout the United States.

The Company previously filed for a rate increase in 2017 and intends to file for an increase in its distribution rates on or around October 31, 2019 based on a test year of July 1, 2018 to June 30, 2019.

2. Scope of Work:

Liberty Utilities (EnergyNorth Natural Gas) Corp. seeks assistance from qualified firms and individuals to provide professional public utility consulting service in regard to developing certain aspects of a filing for an increase in the Company's general electric distribution rates. The Company will work with the successful consultant(s) in the preparation and presentation of testimony and exhibits. In addition, the consultant(s) may participate in certain areas of the case, which may be incorporated in the consultant's case presentation package. The consultant may need to testify at the Commission as part of this scope of work.

The successful bidder(s) will be required to: (1) assist in the development of the utility's pre-filed testimony and exhibits, including the preparation of testimony and exhibits for the purpose of requesting temporary rates to take effect prior to the resolution of the full case; (2) participate in responding to discovery requests from Staff and parties in the case; (3) review testimony of Staff and other witnesses and prepare discovery requests based on that testimony; (4) participate in technical sessions; (5) potentially testify before the Commission; (6) assist in the development of cross examination of opposing witnesses; (7) assist the Company, as needed, in the briefing and presentation of the case to the Commission; (8) assist in the evaluation of any potential settlement of the case and provide any additional assistance where necessary.

This effort may also include the preparation of rebuttal testimony and cross-examination of rebuttal testimony as may be deemed necessary by the Company. Professional assistance will also be required in the pre- and post-hearing phases of the proceedings which may include the preparation of explanations, summaries, schedules, briefs, and exhibits as required by the Company.

In summary, the successful bidder(s) will be expected to provide the range of services in the areas specified which would allow the Company to complete the rate case. The Company seeks from the bidder(s) a firm total not-to-exceed price for complete performance of these tasks, a list of individuals and their qualifications who will be performing the tasks, and an estimate as to the time frame in which the work can be completed.

Please provide a separate price quote for each task and estimated time schedule for the provision of professional consulting assistance.

Bidder may provide a proposal on any or all of the following tasks:

Task #1 Calculation of Revenue Requirement

- Assembly and Analysis of Company Data
- Develop Revenue Schedules
- Testimony development
- Assist in providing responses to discovery
- Potential for Oral Testimony Services (Please provide a separate line item for this)

Task #2 Functional Cost of Service Study

- Prepare total revenue requirement into the following categories: (1) Cost of delivery; (2) Gas Production Costs; (3) Direct Gas costs; (4) Indirect Gas costs.
 - Assembly and Analysis of Data
- Testimony development
- Assist in providing responses to discovery

Task #3 Marginal Cost of Service

- Perform in-depth analysis of marginal cost components and estimation of time differentiated costs for distribution services.
- Practical considerations such as administrative feasibility (including billing system and metering constraints).
- Assembly and analysis of data
- Testimony development
- Assist in providing responses to discovery
- Potential for Oral Testimony Services (Please provide a separate line item for this)

Task #4 Rate Design and Rate Calculations

- Provide recommendation for class-by-class revenue allocation and pricing based on the marginal cost study.
- Allocate revenue requirements to appropriate rate classes.
- Review fixed and variable components of the various rate classes and provide recommendations for rate design
- Perform analysis of billing determinants and calculate prices.
- Testimony development
- Respond to discovery
- Act as expert witness for the company (if required)
- Potential for Oral Testimony Services (Please provide a separate line item for this)

Task #5 Cost of Capital

- Perform analysis to determine appropriate ROE
- Recommend appropriate capital structure
- Consider impact of decoupling proposal on cost of capital
- Testimony development
- Respond to discovery
- Act as expert witness for the company (if required)
- Potential for Oral Testimony Services (Please provide a separate line item for this)

The successful bidder(s) is expected to use professional expertise in projecting a reasonable work plan for this engagement which will result in the completion of the engagement for the fixed price. Liberty Utilities (EnergyNorth Natural Gas) Corp. recognizes that there are limited circumstances where, for unforeseeable reasons, the scope of work will necessarily expand beyond that reasonably contemplated in the original proposal and, therefore, the Company will consider timely filed requests for supplemental compensation. A timely filed request is one filed with the Company in sufficient time prior to the consultant commencing the work for which the additional payment is sought as to enable Liberty Utilities (EnergyNorth Natural Gas) Corp. to consider the request (normally not less than two weeks).

ALL BIDDERS ARE HEREBY SPECIFICALLY ADVISED THAT PRIOR TO ANY PAYMENT FOR SUCH ADDITIONAL COST, THE CONSULTANT WILL BE REQUIRED TO PROVIDE DETAILED WRITTEN SUPPORT FOR ANY SUPPLEMENTAL FUNDING DEMONSTRATING THAT THE WORK INVOLVED IN BRINGING THE MATTER TO CONCLUSION WAS NOT AND COULD NOT HAVE BEEN REASONABLY CONTEMPLATED AS BEING WITHIN THE ORIGINAL PROPOSAL.

(The consultant may, in addition, be required to appear before the New Hampshire Public Utilities Commission in open public sessions to explain any such request for compensation over and above the firm price established to complete this engagement and may be required to disclose all underlying work product, including business models which may be the subject of a motion for protective treatment to the extent such models are proprietary or contain confidential information).

3. Proposal Timetables and Submissions:

Proposals must be received not later than 5:00 PM on August 15 2019 . Electronic Submissions of Proposals should be sent to Richard.Foley@libertyutilities.com with a subject line LUNH-8840-19017 BID PROPOSAL ENCLOSED.

Proposals received thereafter will not be considered by Liberty Utilities. Alternately, a proposal may be submitted by mail or by delivery at Liberty Utilities' office, 15 Buttrick Rd Londonderry NH 03053 Attn: Richard Foley Proposal LUNH-8840-19017 by the time specified herein above.

Each bidder's proposal must clearly state all plans for the performance of the proposed work, together with a preliminary discussion of each major element of work proposed. The timetable must estimate the calendar time required, the proposed elements of the work, including the development of any proposed report and/or testimony.

All proposals and all copies must be signed by an officer or partner authorized to bind the bidder contractually. The name, title, address, and telephone number of the officer or partner (if different from above) who may be contacted during the period of proposal evaluation must also be included.

The following individual is designated as Liberty Utilities' Project Coordinator:

Richard Foley
Director, Supply Chain
Liberty Utilities
15 Buttrick Rd
Londonderry NH 03053
E: Richard.Foley@libertyutilities.com

This party will act as the point of contact and coordinator for the entire project. He will represent Liberty Utilities (EnergyNorth Natural Gas) Corp. in all aspects of this project and will receive all proposals, invoices, reports, and other correspondence relating to the project. Contact with other employees of Liberty Utilities (EnergyNorth Natural Gas) Corp. is not appropriate after the bid and prior to the selection of the Consultant.

Liberty Utilities (EnergyNorth Natural Gas) Corp. will have a designated Project Manager who will oversee scheduling and procedural concerns as well as serve as the principal contact for the technical tasks associated with this review. Periodic updates including work completed, in progress, and associated costs will be provided to the Project Manager as the review progresses, at least on a bi-weekly basis.

4. Consultant's Personnel Assigned to this Project:

All proposals must include an organizational chart listing each person to be assigned to the project. Please include each person's position, billing rate, experience, specific contribution to be made to the project, and other pertinent information. In addition, list the names of both the partner or officer in charge or the project manager, and give an estimate of their billable time for the project. List the estimated hours to be applied by all other persons to be assigned to this project. No persons other than those listed in the bidder's original proposal will be permitted to work on the project without the prior express approval of Liberty Utilities (EnergyNorth Natural Gas) Corp.'s Project Coordinator.

Provide a résumé for each person who will be assigned to the project indicating the individual's knowledge of the subject areas for this project and the qualifications applicable to the performance of the project. In addition, please list in your proposal three (3) current professional references for each person, along with addresses and current telephone numbers of the reference. These references may be contacted by Company's personnel in the evaluation of the proposals received.

5. Related Projects:

Each proposal must provide projects currently in progress or completed within the last five (5) years, which the bidder considers to be similar to this project, that are/were led by the Partner and

Project Manager. Each project should be described in sufficient detail to permit comparison with the subject matter of this RFP. Please place this information in an appendix to your proposal.

6. Conflicting Interests or Employment:

Any individual or firm submitting a proposal is required to review its prior and existing employment, and that of its personnel, to insure that there are no interests that could reasonably be deemed to conflict with the work which is the subject matter of this RFP. Liberty Utilities (EnergyNorth Natural Gas) Corp. is interested in avoiding even the appearance of impropriety and, therefore, any doubts in this regard should be resolved in favor of full disclosure. The successful bidder, and the personnel employed on the project, must have no financial or business interest directly or indirectly with the New Hampshire Public Utilities Commission or the New Hampshire Office of Consumer Advocate which would or could be reasonably thought to affect the exercise of independent professional judgment throughout the proceedings contemplated by this RFP.

7. Firm Offer:

All proposals must contain a statement that the proposal is a firm offer for a period of not less than 90 days from the deadline for proposals. Please provide such a statement **conspicuously** in your proposal.

8. Bid Documents

The following documents ("Bid Documents") are included in this Request for Proposal:

1. Request for Proposal LUNH-8840-19017
2. Attachment A: Consulting Agreement
3. Attachment B: Bid Form Cost Matrix – Please estimate the hours based for each rate case task based on the sub-activity provided in this document. The intent is to determine the hours expected on each task along with the experience level of the associate performing the work.

All Bidders are required to review: Attachment A: Consulting Agreement. If an exception to these terms and conditions is taken, the Bidder shall clearly state the reason for the exception and provide alternate wording that the Bidder would accept. The exceptions will be reviewed by Liberty Utilities (EnergyNorth Natural Gas) Corp. and considered as part of the bid evaluation process. If the Bidder takes no exceptions to the Terms and Conditions, the Bidder shall state so in their proposal.

Bidder shall also thoroughly examine and be familiar with the Bid Documents. The failure or omission of any Bidder to examine any Bid Document and acquaint itself with the existing conditions shall not relieve Bidder any obligations with respect to its proposal.

9. Price:

It is intended that the contract resulting from the formal acceptance of the Proposal will be on a "NOT TO EXCEED" basis. You are requested to submit a proposal which is realistic for the approach you propose and which will enable you to give Liberty Utilities (EnergyNorth Natural Gas) Corp. the

full benefit of your best professional judgment and efforts. Using the format provided in Schedule A, provide a breakdown of the price of the proposal by hourly rates for every professional individual for each Task.

Flexibility between classes and among members of the project team is permissible if the maximum bid price is not exceeded. In addition to the above format, each proposal must contain the following statement:

Liberty Utilities (EnergyNorth Natural Gas) Corp. shall pay contractor as full compensation for all authorized work performed and accepted including all costs, fees, and expenses, an amount not to exceed \$_____. All price information shall be placed in your proposal.

Only reasonable expenses shall be charged. Liberty Utilities (EnergyNorth Natural Gas) Corp. reserves the right to disallow expenses charged for the engagement for which the Company's determines are not reasonable. The successful bidder shall make every effort to keep costs of hotels, meals and transportation to a minimum. When considering future proposals from a successful bidder, Liberty Utilities (EnergyNorth Natural Gas) Corp. will consider the successful bidder's record in this regard.

10. Acceptance of Proposal:

Liberty Utilities (EnergyNorth Natural Gas) Corp. reserves the right to accept proposals in their entirety or split proposals amongst suppliers as defined by each task. The original and copies of your proposal may be used as the contract. Therefore, each proposal must include an acceptance paragraph for Liberty Utilities (EnergyNorth Natural Gas) Corp. to sign.

Until a formal notice of acceptance is issued, no communication either written or oral, by any member of the Company or Company's employee, shall constitute or be interpreted as a promise of or actual acceptance of any proposal.

A formal notice of acceptance will be issued in writing to the successful bidder by Liberty Utilities. Such formal notice of acceptance is required prior to the creation of a contractual relationship between the successful bidder and Liberty Utilities. By submitting a proposal, a bidder specifically agrees to perform no services chargeable to Liberty Utilities (EnergyNorth Natural Gas) Corp. under or in connection with this RFP or the subject thereof until receipt of formal notice of acceptance. To facilitate the processing of the proposal of the successful bidder, the following tentative acceptance paragraph should be provided at the end of your proposal:

11. Evaluation Criteria

Liberty Utilities will normally evaluate the proposals that meet the specifications of this RFP on the basis of its consideration of the following factors:

- 1) Demonstrated ability to understand and perform the assignment in an expeditious and professional manner. Innovative suggestions for making the required review and analysis.
- 2) Description of the work product to be produced.
- 3) Demonstrated knowledge and understanding of and experience with public utility regulatory proceedings of a similar nature.

- 4) The qualifications and past experience of the personnel proposed assigned to work on the project.
- 5) The specific approach proposed for the project, including the time requirements for different phases of the project.
- 6) Prior experience of the bidder with Liberty Utilities (EnergyNorth Natural Gas) Corp., Liberty Utilities (Granite State Electric) Corp. or other Liberty Utilities companies.
- 7) Responses and recommendations of listed references.
- 8) Existence of conflicting or potentially conflicting interest or employment of the appearance of such conflicts.
- 9) Total price of proposal and the components thereof.
- 10) Overall impression of the bidder from the form of the proposal and from services previously performed for the Company.
- 11) Compliance with the New Hampshire Public Utilities Commission's 1900 rules.

12. Assurances:

By submitting a proposal in response to this RFP, the bidder assures Liberty Utilities (EnergyNorth Natural Gas) Corp. that he, she, or it has or will, prior to performing any work to be billed to Liberty Utilities (EnergyNorth Natural Gas) Corp. in connection with the project which is the subject matter of this RFP, secure all necessary licenses or permits required to perform work of the nature contemplated by this RFP.

13. Independent Capacity and Assignability:

The successful bidder and any agents and employees thereof shall, in the performance of work under the proposal and this RFP, act in an independent capacity and not as officers or employees of Liberty Utilities. The successful bidder shall not assign nor transfer any interest under the contract resulting from this RFP without the prior written consent of Liberty Utilities.

14. Indemnification:

The successful bidder agrees to indemnify, defend, and hold harmless Liberty Utilities (EnergyNorth Natural Gas) Corp. and its direct and indirect parents, officers, employees, and agents from any and all claims and/or losses accruing or resulting to persons, firms, or corporations who may be injured or damaged by the successful bidder in the performance of its duties and responsibilities under the proposal accepted by the Company's and also from and against any liability, including costs and expenses, for violation of proprietary rights, copyrights, or rights of privacy or confidentiality arising out of the publication, translation, reproduction, delivery, performance, use or disposition of any data furnished pursuant to this engagement or based on any libelous or otherwise unlawful matter contained in such data.

The successful bidder agrees that it will also provide or cause to be provided, at no further cost to the Company, such additional professional consulting services as may be necessary to rectify or otherwise correct the effects of any errors or omissions resulting from the negligent performance or non-performance by the successful bidder, its employees, agents, or assigns of its reasonable duties and responsibilities in connection with the subject matter of this RFP.

15. Access to Records and Right to Audit:

The successful bidder agrees that Liberty Utilities, through its duly authorized agents or employees, shall have the right to audit and examine such books, records, time cards, and other material in possession or control of the bidder as may be deemed necessary to verify fees, charges, or expenses billed to Liberty Utilities (EnergyNorth Natural Gas) Corp. in regard to the project which is the subject of this RFP.

16. Confidentiality

Liberty Utilities (EnergyNorth Natural Gas) Corp. and Bidder may disclose confidential information to each other and shall treat such confidential information in accordance with the terms of this provision.

Confidential Information shall mean (i) any and all information provided by Liberty Utilities (EnergyNorth Natural Gas) Corp. or its representatives to Bidder in the course of business or throughout the RFP process including but not limited to all information included in this document, written data of any kind, and any requests for quotation (ii) any notes, memoranda or any other thing derived or prepared from the foregoing by Bidder; (iii) any information that the disclosing party designates in writing as being confidential; and (iv) any information disclosed by Bidder to Liberty Utilities (EnergyNorth Natural Gas) Corp. referring to, discussing, or related to Bidder's business condition, strategies or initiatives, and/or financial results.

Information will not be deemed confidential if such information: (a) is or becomes public information through no wrongful acts of the receiving party or its representatives; (b) is received from a third party who is not under any obligation of confidence with respect to such Confidential Information; (c) is approved for release by disclosing party's written authorization; (d) is already in the possession of the receiving party and is not subject to separate disclosure restrictions; or (e) is developed by the receiving party independently of the Confidential Information disclosed by disclosing party (as evidenced by written documentation).

If receiving party is required or requested by law or a governmental agency to disclose any of the disclosing party's Confidential Information, the receiving party must provide the disclosing party with prompt notice of any such request or requirement, to the extent permitted to do so by applicable law. If disclosing party is unable to obtain a protective order or waives compliance with this provision, receiving party may disclose such Confidential Information which its counsel advises must be disclosed.

The receiving party shall exercise reasonable care to maintain the confidentiality of the Confidential Information disclosed to it by the disclosing party, and shall not divulge such Confidential Information to any third party without the prior written consent of the disclosing party. Receiving party shall use Confidential Information disclosed by the disclosing party solely in connection with the RFP process. The receiving party may disclose Confidential Information to its employees or representatives provided such employee or representative has a need to know the Confidential Information for the RFP

process and agrees to the terms of this provision. All Confidential Information shall remain the property of the disclosing party.

Unauthorized disclosure of Confidential Information by Bidder may lead to cancellation of the contract, loss of future business opportunities and/or the effects of any other remedies which may be available to Liberty Utilities.

The successful bidder agrees that Liberty Utilities (EnergyNorth Natural Gas) Corp. shall own and have unlimited right to all interim and final written testimony, exhibits, or reports, and that the bidder shall not assert any rights or establish any claim under existing copyright, patent, or data law as to such material. Further, the bidder agrees that it will provide to Liberty Utilities (EnergyNorth Natural Gas) Corp. promptly upon request original or legible copies of all work papers and electronic documents, models, and related in native format, created by bidder in support of its testimony, exhibits, or reports during the course of this engagement. The bidder understands that the Company may be required to produce any underlying models on which the Company relies to Staff and parties in any proceeding at the New Hampshire Public Utilities Commission; provided that the Company shall take all reasonable steps to seek protective treatment of such materials that contain proprietary or confidential information of the bidder.

17. Payment:

The successful bidder shall submit a monthly detailed bill for services performed to that point in time. Subject to review and audit by Liberty Utilities, such invoice will be promptly processed and paid.

18. Terms and Conditions:

The RFP does not commit Liberty Utilities (EnergyNorth Natural Gas) Corp. to enter into a contract nor to pay any cost incurred in the preparation of a proposal in response to this request. Liberty Utilities (EnergyNorth Natural Gas) Corp. reserves the right to accept or reject any or all proposals received, to negotiate with all qualified sources, or to cancel or modify this RFP in whole or in part. Liberty Utilities (EnergyNorth Natural Gas) Corp. reserves the right to request additional written data, information, oral discussion, or presentations in support of any written proposal or portion thereof which is deemed necessary to clarify any aspect of the proposal. Liberty Utilities (EnergyNorth Natural Gas) Corp. reserves the right to enter into negotiations with one or more bidders concerning the subject matter of this RFP independent from the proposals which may be submitted in response to the RFP, and Liberty Utilities (EnergyNorth Natural Gas) Corp. may accept any proposal with or without modifications acceptable to the bidder without conducting further written or oral discussions with any bidder, and Liberty Utilities (EnergyNorth Natural Gas) Corp. shall be under no obligation to explain to any bidder whose proposal is not accepted, the reasons for such non-acceptance. By submitting a proposal, the bidder agrees that it will not seek such explanation for non-acceptance of its proposal.

19. Termination of Agreement for Cause:

It is understood and agreed that if, through any cause or for any reason, the successful bidder shall fail to fulfill in a timely and proper professional manner the obligations under the successful

proposal, or shall violate any of the terms and conditions of this RFP, Liberty Utilities (EnergyNorth Natural Gas) Corp. shall have the right to terminate the agreement by giving written notice of such termination to the successful bidder specifying the effective date of such termination, which shall be not earlier than the mailing of such notice. In the event of such termination, all finished or unfinished documents, data, studies, testimony, exhibits, or other material prepared or being prepared pursuant to the project shall, at the option of Liberty Utilities, become its property and the successful bidder shall be entitled to receive just and equitable compensation for any reasonably satisfactory work performed.

20. Termination for Convenience:

Liberty Utilities (EnergyNorth Natural Gas) Corp. reserves the right to terminate this project at any time, either before or after acceptance of the proposal. Such termination, when made prior to the issuance of formal notice of acceptance of a proposal, may be accomplished by telephone or mail. Such termination, when made after issuance of formal notice of acceptance of the proposal, shall be accomplished by notice of termination which shall be made in writing and which shall be effective upon receipt by the successful bidder.

21. Effective Date and Time of Performance:

The rights and obligations of the successful bidder and Liberty Utilities (EnergyNorth Natural Gas) Corp. shall not be effective, and performance of services contemplated by this RFP shall not begin prior to the issuance of a formal notice of acceptance by Liberty Utilities (EnergyNorth Natural Gas) Corp. after approval of a validly executed purchase order.

22. Additional Work Not Contemplated in the Proposal:

In the event that it becomes necessary or desirable during the course of the project for the successful bidder to perform additional work not reasonably contemplated within the proposed firm price, it is understood and agreed that NO compensation will be paid for such work commenced or undertaken at the direction of Company's Project Manager without a Purchase Order and prior approval by Richard Foley of Liberty Utilities (EnergyNorth Natural Gas) Corp.

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ATTACHMENT A

CONSULTING AGREEMENT

This CONSULTING AGREEMENT (the "Agreement") is made and entered into this day of November 13, 2019 the "Effective Date", between Liberty Utilities (EnergyNorth Natural Gas) Corp. a Delaware corporation ("Company"), and FTI Consulting, Inc., a Maryland corporation ("Contractor"). Company and Contractor are individually referred to as a "Party" and collectively as the "Parties."

WHEREAS, Company desires that Contractor provide the Company with certain professional services _____ . All services set forth in either Section 1 of the Agreement or Exhibit A are known collectively as the "Services"; and

WHEREAS, Contractor is willing to provide Company with such Services on the terms and conditions set forth in this Agreement.

NOW THEREFORE, in consideration of the premises, mutual covenants and promises and the benefit to be derived therefrom, and other valuable consideration, the receipt of which the Parties hereby acknowledge, Company and Contractor agree as follows.

1. **Scope of Services.** Contractor agrees to perform the Services as more specifically described in Exhibit A attached hereto and made a part hereof.
2. **Term.** The term of this Agreement (as may be extended, the "Term") shall begin as of the Effective Date and shall continue for a period of three (3) years thereafter, and upon the expiration of the Term, shall automatically be extended for an equivalent period of time, unless earlier terminated in accordance with the provisions of this Agreement.
3. **Compensation.** Contractor will invoice Company for actual time expended in the performance of the Services, payment terms are net 45 days. Expenses incurred by Contractor will be reimbursed in accordance with Company's Travel Policy for those reasonable expenses covered by such policy.
4. **Payment.** Each invoice delivered pursuant to Section 3, above shall be due and payable within forty-five (45) days after the date such invoice was delivered to Company. If Company disputes in good faith any portion of an invoice, Company shall pay the undisputed amount of such invoice when due and may, at its option, withhold the disputed portion pending resolution of the dispute. In addition to any other remedies available at law, Contractor reserves the right to stop providing Services in the event any undisputed invoice amount is not paid within seventy-five (75) days of the invoice date.
5. **Performance Standards.** Contractor agrees to perform the Services with the level of accuracy, quality, completeness, timeliness and responsiveness exercised by professional service companies providing services similar to the Services, using prompt and diligent efforts in a professional and workmanlike manner and using qualified individuals. Contractor will perform its Services under this Agreement in a manner that does not infringe, or constitute an infringement or misappropriation of, any patent, copyright, trademark, trade secret or other proprietary rights of any third party.
6. **Confidential Information.** Contractor shall keep confidential any information that it obtains from Company which Company identifies as confidential or which Contractor knows to be confidential by employing procedures and practices no less restrictive than the strictest procedure used by it to protect its own confidential and proprietary information, but in no event less than reasonable security measures. "Confidential Information" includes (a) non-public financial information concerning the Company; (b) information about the Company's product (both current and planned), research, development, customer data, and pricing and marketing plans, unless and until publicly

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ATTACHMENT A

announced; (c) customer's billing information; (d) any information designated as confidential in writing at or prior to disclosure; and (e) any information otherwise disclosed in a manner consistent with its confidential nature; and specifically excludes information that (i) was previously in the public domain; (ii) was already in Contractor's possession free from any obligation of confidence; or (iii) was rightfully communicated by a third party to Contractor free from any obligation of confidence after disclosure. Confidential Information disclosed to Contractor remains the property of Company. All Confidential Information and any copies shall be promptly destroyed or returned to the Company upon completion of the Services or upon Company's written request. Notwithstanding the foregoing, the Contractor (a) shall be entitled to retain a copy of its work papers, including work papers containing or reflecting Confidential Information, in accordance with its professional standards and subject to the obligations of confidentiality set forth herein; and (b) will not be obligated to return or destroy Confidential Information that is contained on a computer system backup in accordance with its security and/or disaster recovery procedures provided such Confidential Information remains subject to the obligations of confidentiality and non-disclosure set forth herein. Contractor shall provide written certification of compliance with this section within 30 days after request. Notwithstanding any limitation herein to the contrary, Company shall be entitled to all remedies of law or in equity for any breach or threatened breach by Contractor of its duty to keep confidential any Confidential Information it obtains from Company.

7. **Intellectual Property.** All final written work product resulting from this Agreement shall become the sole property of Company upon Contractor's receipt of payment for such work. Except for any proprietary Confidential Information of Contractor, Contractor assigns to Company all right, title and interest to, in and under any copyright or other proprietary right to any such work product and agrees to execute any documents reasonably necessary to create, record or evidence such transfer of ownership. Work product' excludes all of Contractor's proprietary software models utilized in preparation of the Depreciation Study, as well as all works, materials, programs, processes, etc. proprietary to Contractor which have been developed or created by Contractor prior to this Agreement, outside the scope of the Services, or for use in its business or provision of services generally. Notwithstanding any provision to the contrary, nothing in this Agreement grants Company any right, title or interest in Contractor's proprietary software models, or any intellectual property developed by Contractor prior to the date of this Agreement, outside the scope of the Services, or for use in its provision of services generally. Any advice given or work product issued by Contractor is provided solely for Company's use and benefit and only in connection with the purpose in respect of which the Services are provided. Unless required by law, the Company shall not provide any advice given or work product issued by Contractor to any third party, or refer to Contractor or the Services, without Contractor's prior written consent, which shall be conditioned on the execution of a third party release letter in the form provided by Contractor. In no event, regardless of whether consent has been provided, shall Contractor assume any responsibility to any third party to which any advice or work product is disclosed or otherwise made available.

8. **Insurance Requirements.** Throughout the Term, Contractor shall maintain in force, at minimum; (i) Commercial General Liability Insurance coverage, with minimum limits of \$1,000,000 per occurrence and minimum general aggregate limit of \$1,000,000; (ii) Professional Liability Insurance covering the liability for financial loss due to error, omission or negligence of Contractor with a minimum amount of \$5,000,000 per occurrence; (iii) Worker's Compensation Insurance - statutory limits for the state or states in which the Services are to be performed, including Employer's Liability with minimum limits of \$500,000 with minimum limits of \$1,000,000 each accident and \$1,000,000 per disease/employee; and (iv) Comprehensive Automotive Liability Insurance covering use of all owned, non-owned and hired automobiles with a minimum combined single limit of \$1,000,000 per occurrence for bodily injury and property damage liability; (v) Umbrella Liability Insurance with a minimum combined single limited of \$5,000,000. If for any reason Contractor's insurer cancels or fails to renew such policy, Contractor shall immediately purchase a replacement policy containing substantially the same terms as such policy. All insurance policies Contractor is required to carry pursuant to this Section shall: (i) be primary as to Contractor's negligence or intentional acts or omissions; (ii) name Company as additional insured (except for Worker's Compensation and Professional Liability insurance); (iii) include a waiver of subrogation (except for Professional Liability insurance), and (iv)

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be provided by reputable and financially responsible insurance carriers. Contractor shall cause its insurers to issue policies to Company on or before the Effective Date and periodically provide renewal certificates.

9. Indemnification. CONTRACTOR AGREES TO INDEMNIFY, DEFEND AND HOLD COMPANY HARMLESS FROM AND AGAINST ANY AND ALL THIRD PARTY CLAIMS FOR LIABILITY, LOSSES, DAMAGES, COSTS AND EXPENSES FOR ANY CAUSE OR KIND WHATEVER (INCLUDING, BUT NOT LIMITED TO, ANY AMOUNT PAID IN SETTLEMENT AND ATTORNEY'S FEES AND EXPENSES) WHICH COMPANY MAY HEREAFTER SUFFER OR MAY PAY OUT BY REASON OF ANY CLAIM, ACTION AND RIGHTS OF ACTION, IN LAW OR IN EQUITY, ARISING OUT OF OR OCCURRING IN CONNECTION WITH CONTRACTOR'S NEGLIGENCE OR WILLFUL MISCONDUCT, ANY INTELLECTUAL PROPERTY INFRINGEMENT, OR RESULTING FROM BODILY INJURY (INCLUDING DEATH) TO ANY PERSON (INCLUDING EMPLOYEES OF CONTRACTOR) OR DAMAGE TO PROPERTY, CAUSED IN WHOLE OR IN PART BY, CONTRACTOR OR ANY PERSON, FIRM OR CORPORATION DIRECTLY OR INDIRECTLY EMPLOYED BY CONTRACTOR. CONTRACTOR LIMITS INDEMNIFICATION TO THE LIMITS OF ITS INSURANCE COVERAGE

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OR THE TOTAL AMOUNT OF PROFESSIONAL SERVICES, WHICHEVER AMOUNT IS GREATER. CONTRACTOR INDEMNIFICATION DOES NOT EXTEND TO SOLE THE NEGLIGENCE OF COMPANY. COMPANY AGREES TO INDEMNIFY, DEFEND AND HOLD CONTRACTOR HARMLESS FROM AND AGAINST ANY AND ALL THIRD PARTY CLAIMS FOR LIABILITY, LOSSES, DAMAGES, COSTS AND EXPENSES FOR ANY CAUSE OR KIND WHATEVER (INCLUDING, BUT NOT LIMITED TO, ANY AMOUNT PAID IN SETTLEMENT AND ATTORNEY'S FEES AND EXPENSES) WHICH CONTRACTOR MAY HEREAFTER SUFFER OR MAY PAY OUT BY REASON OF ANY CLAIM, ACTION AND RIGHTS OF ACTION, IN LAW OR IN EQUITY, ARISING OUT OF OR OCCURRING IN CONNECTION WITH COMPANY'S NEGLIGENCE OR WILLFUL MISCONDUCT, OR COMPANY'S UNAUTHORIZED USE AND/OR DISCLOSURE OF ANY WORK PRODUCT PROVIDED BY CONTRACTOR HEREUNDER.

10. Damages Limitation. NEITHER PARTY SHALL BE LIABLE FOR (A) ANY INDIRECT, CONSEQUENTIAL, EXEMPLARY OR PUNITIVE DAMAGES, OR LOSS OF PROFIT, REGARDLESS OF THE FORM OF ACTION, WHETHER IN CONTRACT, TORT OR OTHERWISE, EVEN IF SUCH PARTY HAS BEEN ADVISED OF THE POSSIBILITY OF SUCH DAMAGES OR LOSSES, OR (B) DAMAGES IN EXCESS OF THE TOTAL AMOUNT OF THE FEES PAID OR PAYABLE TO CONTRACTOR UNDER THIS AGREEMENT, EXCEPT TO THE EXTENT SUCH DAMAGES RESULT FROM (A) A PARTY'S INDEMNIFICATION OBLIGATION UNDER THIS AGREEMENT; (B) DAMAGES ARISING FROM WILLFUL MISCONDUCT OF A PARTY; (C) GROSS NEGLIGENCE OF A PARTY.

11. Force Majeure. Neither Party shall be liable for any failure or delay in the performance of its obligations under this Agreement to the extent such failure or delay or both is caused, directly or indirectly, without fault by such Party, by fire, flood, earthquake, elements of nature or acts of God, acts of state, labor disruptions or strikes, acts of war, terrorism, riots, civil disorders, rebellions or revolutions; quarantines, embargoes and other similar governmental action; or any other similar cause beyond the reasonable control of such Party.

12. Termination. Company and Contractor shall each have the option, but not the obligation, to terminate this Agreement by written notice to the other: (i) for a material breach that is not cured by the other Party within five (5) days of the date on which a written notice of such breach is provided; or (ii) immediately for breach of intellectual property rights or confidentiality. In addition, Company may terminate for convenience by delivering to Contractor fifteen (15) days written notice of such termination. In such event, Company shall pay Contractor for all Services rendered through the date of termination.

13. Compliance with Law and Company Policies. Contractor agrees to comply with all applicable local, state and federal laws, regulations, and orders relating to the Services.

Each Party warrants that it is an Equal Employment Opportunity employer and that if this Agreement is placed as a contract or subcontract under a United States Government prime contract, those clauses required by federal law to be included are herein incorporated by reference. During the performance of this Agreement, Contractor agrees to comply with all federal, state and local laws respecting discrimination in employment and non-segregation of facilities including, but not limited to, requirements set out at 41 C.F.R. §§ 60-1.4, 60-250.5 and 60-741.5, which equal opportunity clauses are hereby incorporated by reference. Notification is hereby given that compliance with these clauses may require Contractor to annually file certain reports (e.g. EEO-1 Report and VETS-100 Report) with the federal government and may require Contractor to develop written Affirmative Action Programs for women and minorities, covered veterans and/or persons with disabilities.

Contractor acknowledges that it is aware of, and agrees to comply with Company's policies and procedures applicable to the Services provided hereunder, including, but not limited to its policies regarding (i) harassment, (ii) workplace violence, (iii) use of alcohol and drugs, and (iv) computer and telecommunications procurement and use.

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To the extent Consultant has access to or uses personally identifying information in the performance of its Services for Company and such personally identifying information contains personal information of residents of the State of New Hampshire.

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14. Governing Law. All questions concerning the validity, interpretation and performance of this Agreement shall be governed by and decided in accordance with the laws of the State of New Hampshire, without reference to its conflict of laws. EACH PARTY IRREVOCABLY AND UNCONDITIONALLY AGREES TO WAIVE A JURY TRIAL IN ANY ACTION, PROCEEDING OR COUNTERCLAIM ARISING OUT OF OR RELATING TO THIS AGREEMENT.

15. Equitable Remedies. The Parties agree that in the event of any breach or threatened breach of any provision of this Agreement concerning (i) Confidential Information; (ii) intellectual property rights; or (iii) other matters for which equitable rights may be granted and money damages would be an inadequate remedy; such provisions may be enforced by the preliminary or permanent, mandatory or prohibitory injunction or other order of a court of competent jurisdiction.

16. Miscellaneous

(a) Assignment and Subcontracting. Contractor shall not assign, voluntarily or by operation of law, any of its rights or obligations under this Agreement nor shall it subcontract any of the Services without the prior written consent of Company.

(b) Amendment and Waiver. No supplement, modification, amendment or waiver of this Agreement shall be binding unless executed in writing by the Party against whom enforcement of such supplement, modification, amendment or waiver is sought. No waiver of any of the provisions of this Agreement shall constitute a waiver of any other provision (whether or not similar) nor shall such waiver constitute a continuing waiver unless otherwise expressly provided.

(c) Publicity. Both Parties agree that they will not make any public announcements concerning the Services or otherwise about the other without the prior written agreement of the other.

(d) Severability. Any provision in this Agreement which is prohibited or unenforceable in any jurisdiction shall, as to such jurisdiction, be ineffective to the extent of such prohibition or unenforceability without invalidating the remaining provisions or affecting the validity or enforceability of such provision in any other jurisdiction.

(e) Entire Agreement. This Agreement constitutes the entire agreement between the Parties pertaining to the subject matter hereof and supersedes all prior and contemporaneous agreements, understandings, negotiations and discussions, whether oral or written, of the Parties pertaining to the subject matter hereof. In the event of any conflict between the terms of this Agreement and any exhibit or attachment hereto, the terms of this Agreement shall apply. The Agreement may be signed in multiple counterparts, which when taken together, shall constitute the original. A facsimile, electronic or PDF signature shall be fully binding upon the Company and Contractor to the same extent as an original signature.

(f) Notices. Any notice, demand or other communication required or permitted to be given under this Agreement shall be in writing and shall be deemed delivered to a Party (i) when delivered by hand or courier; (ii) when sent by confirmed facsimile with a copy sent by another means specified in this Section; or (iii) five (5) days after the date of mailing if mailed by United States certified mail, return receipt requested, postage prepaid, in each case to the address of such Party set forth below (or at such other address as the Party may from time to time specify by notice delivered in the foregoing manner):

If to Contractor:

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If to Company: Maria Lavault
Liberty Utilities
36 Fifth Street
Fall River, MA 02721

(g) **Survival.** Any provision of this Agreement which contemplates performance or observance subsequent to any termination or expiration of this Agreement shall survive expiration or termination of this Agreement.

(a) **Independent Contractor.** Contractor shall perform its obligations under this Agreement as an independent contractor of Company. Nothing herein shall be deemed to constitute Contractor and Company as partners, joint venturers, or principal and agent. Neither the Company nor the Contractor has any authority to represent the other Party as to any matters, except as expressly authorized in this Agreement.

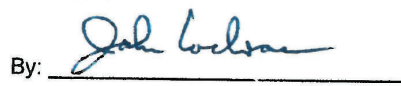
IN WITNESS WHEREOF the Parties have executed this Agreement as of the day and year first above written.

"Company"

By: 

Printed: SUSAN FUZEK

"Contractor"

By: 

Printed: John Cochrane



AUGUST 15, 2019

TECHNICAL PROPOSAL FOR LIBERTY UTILITIES (EnergyNorth Natural Gas)

No. LUNH-8840-19017:

**Consulting Services Related to an Application for an Increase in
General Distribution Rates for Liberty Utilities (EnergyNorth Natural
Gas) Corp.**

A PROPOSAL FOR



EXPERTS WITH **IMPACT**™



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1. Executive Summary and Letter of Interest

FTI Consulting, Inc. ("FTI") is pleased to provide this proposal ("the Proposal") to Liberty Utilities (Energy North Natural Gas) Corp. ("EnergyNorth" or "the Company") in response to Request for Proposals No. LUNH-8840-19017 ("RFP"), which seeks consulting firms to provide revenue requirement analysis, Cost of Service ("COS") assistance, rate design and rate calculations, and a cost of capital study in support of EnergyNorth's request for an increase in general distribution rates that will be filed with the New Hampshire Public Utilities Commission ("the Commission") on or around October 31, 2019.

We understand that EnergyNorth is seeking consultants with the experience and capabilities necessary to provide third-party revenue requirement and COS analysis, rate design and calculations, Return on Equity ("ROE") analysis, capital structure recommendations, and accompanying expert testimony for the filing. As described in detail below, FTI is well positioned to undertake this engagement. Our selected team of consultants is comprised of energy-sector experts with significant experience in energy regulation, specifically cost of service, cost of capital, finance, utility strategy and expert testimony, and are currently working successfully with Liberty Utilities to provide cost of capital testimony for Granite State Electric's ongoing rate case.

The remainder of our proposal is organized as follows: Section 2 provides an overview of FTI and our Power & Utilities practice; Section 3 describes our understanding of the Company's requirements; Section 4 sets forth the roles to be played by our team and highlights our qualifications; Section 5 describes our proposed approach and scope of work; Section 6 and Attachment B present our proposed cost and pricing for each separate task; and Section 7 describes our past experience with similar projects. We also include two appendices and two attachments containing additional information: Appendix I provides the resumes of our proposed team Appendix I; Appendix II provides contact references for each team members; Attachment A provides FTI's exceptions to the Consulting Agreement and Attachment B contains our bid form cost matrix.

If you have any questions or concerns about our submission or about FTI, please do not hesitate to contact me at your convenience at either (617) 897-1526 or matthew.decourcey@fticonsulting.com.

Thank you for the opportunity to develop this proposal for your consideration. We look forward to working with you on this important assignment.



Sincerely,

A handwritten signature in dark ink, appearing to read "Matthew DeCoursey", with a stylized, sweeping flourish at the end.

Matthew DeCoursey
Senior Director
(617) 897-1526
matthew.decoursey@fticonsulting.com
FTI Consulting, Inc.
200 State Street, 9th Floor
Boston MA 02109



2. Overview of FTI Consulting

FTI was founded in 1982. Since then, it has grown into a global business advisory firm with more than 4,600 employees who work in 95 offices in 27 countries worldwide. We are dedicated to helping organizations manage change, mitigate risk and resolve disputes: financial, legal, operational, political & regulatory, reputational and transactional. Individually, each practice is a leader in its specific field, staffed with experts recognized for the depth of their knowledge and a track record of making an impact. Collectively, FTI Consulting offers a comprehensive suite of services designed to assist clients across the business cycle – from proactive risk management to the ability to respond rapidly to unexpected events and dynamic environments. FTI's global footprint is shown below.



This engagement will be undertaken by a group of experts and consultants (hereinafter the “Project Team”) selected from our Power & Utilities practice, which is located in Boston, MA and is comprised of industry experts who focus exclusively on utility strategy, regulatory policy, economic analysis and expert testimony. The Power & Utilities team consists of former utility executives and regulators, financial analysts, and additional industry specialists sharing decades of experience in the utility industry. Of particular interest with regard to this assignment, the Project Team has extensive experience in regulatory cost of capital, electric & gas rate case support and expert testimony.

Over the course of completing of numerous, complex engagements in the utility industry and others, we have developed approaches to project management that allow us to provide our clients a unique offering that combines the benefits of specialists with deep expertise in their areas of focus along with the broad experience required to execute a multifaceted scope of work.



3. Background and Our Understanding of the Assignment

In EnergyNorth's most recent general distribution rate case before the New Hampshire Public Utilities Commission ("Commission") in 2017, the Company requested an increase in distribution rates that would result in an annual revenue increase of \$13,749,371 for both its EnergyNorth and Keene divisions, along with an ROE of 10.3%. The ROE was based on a capital structure of 50% common equity and 50% long-term debt, implying a Weighted Average Cost of Capital ("WACC") of 7.36%. The Company subsequently revised its revenue deficiency to \$14.5 million in its January 25, 2018 rebuttal testimony on January 25, 2018.

The Office of Consumer Advocate ("OCA") and the Company signed a settlement in February of 2018, which called for an increase in revenues of \$10.3 million annually with a step adjustment on May 1, 2018 of \$5 million and an ROE of 9.4% based on a capital structure of 49.21% common equity, 49.85% long-term debt, and .95% short-term debt.

Upon review of the settlement, the Commission granted a permanent rate increase of \$8,060,117 annually with an estimated step adjustment of \$4,729,952, offset by a \$2,394,065 reduction due to tax reform, and an ROE of 9.3%. The Commission also consolidated the EnergyNorth and Keene divisions for distribution rate purposes and required that the Company file its next distribution rate case using a test year no later than December 31, 2020.

A key result of the rate case was that a decoupling mechanism allowing rate adjustments for weather, energy efficiency, economic effects, and other variables was approved for the first time in New Hampshire. The Commission approved the decoupling mechanism on the basis that it would reduce the risk that Liberty will be unable to recover its revenue requirement, stating that the stable cash flows would improve the Company's credit rating and its access to lower cost debt and rejected the argument that reduced risk from decoupling was already reflected in the settlement ROE. The impact of decoupling on Company ROE will likely be a key issue in cost of capital testimony for EnergyNorth's next rate case. Further, the Commission required that the Company file its next rate case using a test year no later than December 31, 2020 and demonstrate that the decoupling mechanism achieved its stated goals.

Additionally, the Commission identified a number of issues to be revisited during EnergyNorth's next rate case, including a review of the period over which the Company will amortize certain reserves related to depreciation of its assets; a re-evaluation of the Company's investment in iNATGAS, a compressed natural gas provider, and subsequent inclusion in rate base; and a reporting of certain impacts associated with the approved decoupling mechanism that demonstrate that it "has allowed the Company to 'remain an effective champion of energy efficiency.'"¹

We understand that EnergyNorth intends to file for an increase in general electric distribution rates on or around October 31, 2019, and seeks consultants and experts to develop several components, including

¹ Commission order of April 27, 2018 in DG 17-048 at p. 46.



analysis and pre-filed testimony and exhibits, of its filing, to participate in responding to discovery requests, and to potentially provide oral testimony before the Commission.

4. Qualifications with Roles and Responsibilities

Below, we identify a team of experts that work on various aspects of the Company's upcoming rate case. As discussed below, we are submitting our qualifications for all five tasks identified in the RFP. In the event we are selected for some but not all tasks, certain team members below may not be ultimately assigned to the project while others could be assigned in a reduced or adjusted capacity. Adjustment of our staffing plan in such an instance would not impact the Not-to-Exceed ("NTE") budget we describe for each task below.

Project Team

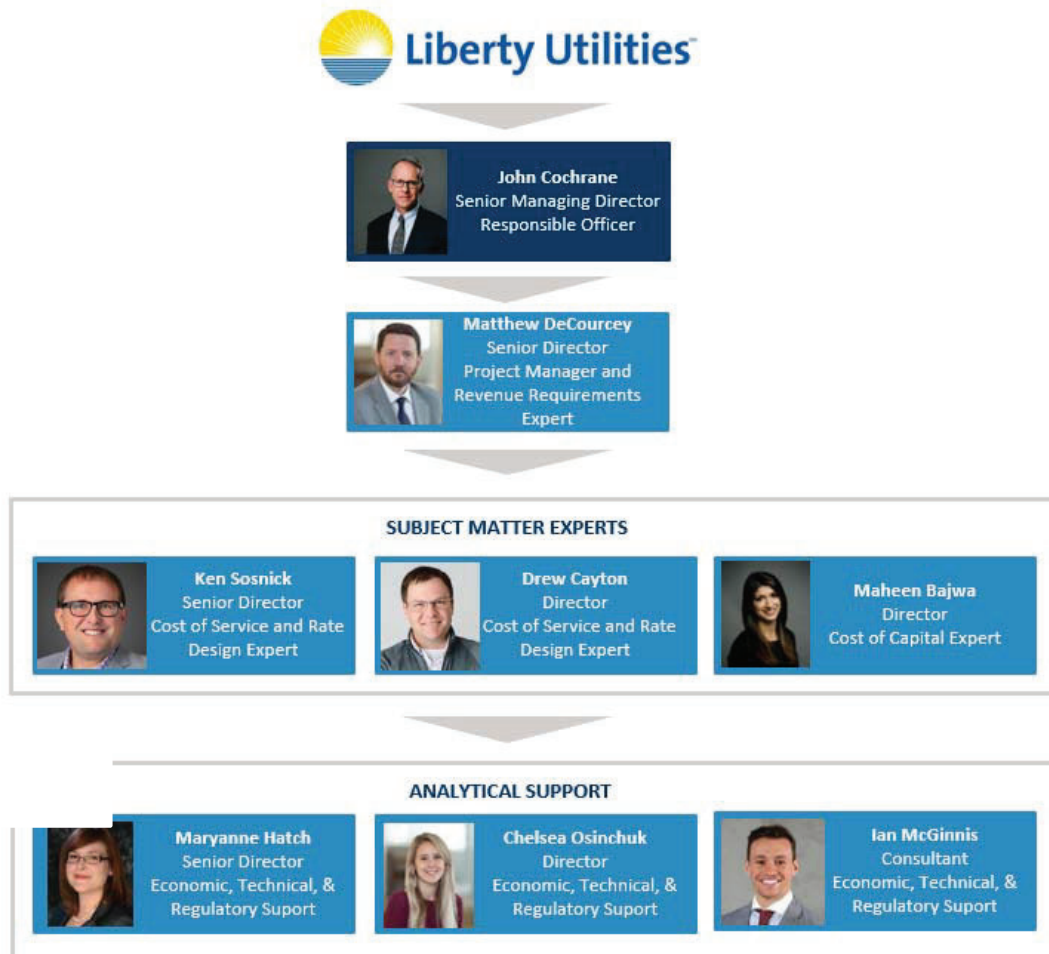
Our Project Team combines decades of executive-level experience in cost of capital study, cost of service analysis, rate design, economic utility regulation and policy analysis. **John Cochrane**, Senior Managing Director, will serve as the Responsible Officer and have overall responsibility for the successful managing of the engagement. As the former Chief Financial Officer of National Grid USA, Mr. Cochrane brings more than 20 years of expertise testifying in rate case matters relating to capital structure and cost of capital, including testimony in an ongoing Liberty Utilities rate case for Granite State Electric. **Matthew DeCoursey**, Senior Director, will be Project Manager, serving as the primary point of contact between FTI and EnergyNorth. Mr. DeCoursey has over 15 years of experience in the energy consulting industry, having provided expert advice to gas and electric utilities in proceedings before their regulators and related matters related to investments, market analysis and strategic decision making.

Staff Member	Title	Proposed Role for this Solicitation	Relevant Area of Expertise and Years of Related Experience	Billing Rate (\$/hour)
John Cochrane	Senior Managing Director	Responsible Officer	Cost of capital and ROE, distribution and transmission regulation, rate case strategy (30 years)	[REDACTED]
Matthew DeCoursey	Senior Director	Project Manager	Cost of capital, market regulation, rate design, financial analysis (15 years)	[REDACTED]
Ken Sosnick	Senior Director	Subject Matter Expert	Cost of service, rate design (15 years)	[REDACTED]
Drew Cayton	Director	Subject Matter Expert	Cost of service, revenue requirement, utility regulation (10 years)	[REDACTED]



Maheen Bajwa	Director	Subject Matter Expert	Cost of capital, rate design, financial analysis (5 years)	
Maryanne Hatch	Senior Director	Analytical Support	Distribution and transmission regulation, rate design (14 years)	
Chelsea Osinchuk	Director	Analytical Support	Financial analysis, distribution and transmission regulation (5 years)	
Ian McGinnis	Senior Consultant	Analytical Support	Financial analysis, quantitative research (2 years)	

The chart below shows the organizational structure of the Project Team and their respective areas of responsibility for the overall engagement. Professional resumes and three contact references for each of the members of the Project Team are provided in Appendix I and II, respectively.



5. Scope of Work

Below, we describe our approach to each of the five tasks identified in the RFP. We note that the RFP allows for the selection of multiple consultants to complete the tasks and have therefore structured each task as a separable workstream.

Regardless of how many tasks we are selected for, our first deliverable will be a Kickoff Meeting, to be held either in Boston or in Londonderry, based on the Company's preference, at which time we will discuss any needed refinements to this proposed scope, specify methods for the secure sharing of information between the Project Team and the Company, develop schedules for interim project milestones, and address additional administrative matters not described below. In the event the Company selects multiple consultants to undertake the five tasks, FTI is open to including those consultants in such a meeting and could, based on the Company's preference, coordinate the discussion.



Task 1: Calculation of Revenue Requirement

The purpose of the revenue requirement calculation will be to determine whether the Company earned sufficient revenue in a selected test year to cover its ongoing expenses and provide an adequate return to investors that allow it to attract the capital required to maintain a safe and efficient operating system. To summarize at a high level, revenues from the test period are compared to test period expenses, both of which are normalized for weather and adjusted for known and measurable events, and the difference, if any, is the incremental revenue the Company must be allowed to recover to maintain its financial and operational integrity. While these estimates are primarily based on historicals with adjustments, it is noteworthy that the expense of providing an adequate return to investors is based on the Company's current cost of capital, which we propose to calculate in Task 5, below.

We note that in past proceedings, a weather normalization has been applied to the Company's sales to estimate revenues. Because the decoupling mechanism has been adopted, such a normalization should not be required in the upcoming proceeding. We also note that the Commission's approval of that decoupling mechanism requires the reporting of the results of the program, as described above. We have not included such an analysis in this proposal since it was not specified in the RFP; however, the Project Team can incorporate that analysis and the development of additional testimony with limited impact on the project budgets described herein and can provide details regarding a proposed approach upon request.

Our **first** undertaking in Task 1 will be to develop a data request to the Company detailing the required information for the revenue requirement calculation. For revenues, these will include, but not be limited to, the sale of gas by period for each customer class and descriptions of any adjustments that the Company believes may be required. The impact of sales to former Concord Steam customers is a possible adjustment; other adjustments may be required.

Regarding expenses, we will seek data from the company in the following categories, plus others that may arise:

- Salary, wages, and payroll tax;
- Pension and benefits expense;
- Depreciation and amortization expense, including the amortization of any regulatory assets that remain on the Company's books following the Concord Steam acquisition;
- Taxes, including income and property taxes;
- Allocation of corporate expenses from EnergyNorth's parent company;



- Miscellaneous expenses, particularly those related to the Concord Training Center.²

We note that all revenues and expenses will include those from the Keene Division.

In Docket No. DG17-048, the Company also requested a step increase for the recovery of certain investments that were made around the time of that proceeding. In the event the Company is contemplating similarly-timed investments, we will assist with the determination of whether another step change would be appropriate. We expect discussion of the Company's forecast of capital expenditures to be a topic of discussion at the kick-off meeting.

Our **second** task will be the development of financial *pro formas* that compare test period revenues to the revenue requirement, inclusive of all the data described above, plus adjustments. We will provide those calculations in working spreadsheets for review by Company experts. We do not currently propose a specific timeline for the provision of those calculations as they require information to be developed in separate tasks, particularly Task 5, which could be assigned to other consultants. We expect that project timelines will be established at the kickoff meeting or shortly thereafter.

Third, we will prepare expert testimony describing our findings, which will be delivered to the Company in final draft form pursuant to a schedule to be determined in consultation with the Company following our retention.

Fourth, we will participate in all aspects of the case related to COS including settlement discussions and technical conferences, responses to discovery requests from other parties, provision of assistance to the Company in drafting discovery requests for opposing parties' testimony, participation in a hearing to be held at the Commission, and assistance with post-settlement discussions.

Matthew DeCoursey, Ken Sosnick, Maheen Bajwa, and Drew Cayton will have primary responsibility for the completion of Task 1.

Task 2: Functional Cost of Service Study

In Task 2, we propose to undertake the Functional COS Study in order to determine the cost responsibility of EnergyNorth's key functions. As part of this Study, we will identify which function the costs are incurred for, classify them as demand-related, customer-related, or commodity-related costs, and then either assign the costs directly to a function or allocate them across different functions using calculated allocation factors.

² In Task 1, we will also address the inclusion of additional expenditures used to develop the Concord Training Center in the Company's rate base, if directed. In DG17-048, the Commission left open the possibility of including some capital expenditures that were disallowed at that time. We also note that while the Commission specifically allowed for the recovery of all operating expenses associated with the Training Center, those expenses could be closely scrutinized in the next proceeding.



This analysis will entail EnergyNorth's revenue requirement by account, as calculated in Task 1, into the costs that are to be recovered through base distribution rates (delivery costs) and costs that are to be recovered through the Cost of Gas ("COG") charge (gas production costs, direct gas costs, and indirect gas costs) in order to ensure that there is no intersection or gap between the costs recovered through the two different mechanisms. The Functional COS Study will indicate how much of the revenue requirement should be recovered through the COG charge and base rates. In the past, the Company has functionalized costs across four categories: gas delivery, direct gas costs, the cost of propane and Liquefied Natural Gas ("LNG"), and indirect gas costs. We expect that those four categories are likely to carry over to this analysis, pending verification with the Company.

There are three key deliverables associated with Task 2.

The **first** deliverable is a working copy of the Functional COS Study model, to be provided to EnergyNorth in live Excel format within three weeks of completion and receipt of the revenue requirement calculation. FTI can arrange an in-person or electronic walkthrough of the working model, depending on the Company's preference. During this walkthrough, we will obtain Company feedback and turn around a final model within one week of the walkthrough.

The **second** key deliverable associated with Task 2 is a draft of the written testimony to be submitted with the Functional COS Study, which we will provide within one week of the finalized Functional COS model.

The **third** and final deliverable will be the finalized written testimony regarding the Functional COS Study. We will provide the final draft within one week of receipt of feedback from EnergyNorth on the draft testimony, or by any internal deadlines set by the Company to ensure the testimony is ready for filing on or around October 31, 2019.

Fourth, we will participate in all aspects of the case related to COS including settlement discussions and technical conferences, responses to discovery requests from other parties, the provision of assistance to the Company in drafting discovery requests for opposing parties' testimony, participation in a hearing to be held at the Commission, and assistance with post-settlement discussions.

Matthew DeCoursey, Ken Sosnick, Maheen Bajwa, and Drew Cayton will have primary responsibility for the completion of Task 2.

Task 3: Marginal Cost of Service

For Task 3, we propose to undertake a Marginal COS ("MCOS") Study. The MCOS Study will provide an estimate of the cost of providing an additional unit of service to customers. Specifically, we will



calculate the marginal distribution costs³ that EnergyNorth would incur if the Company were experiencing design day conditions, typically on extreme cold weather days, or if the Company were to gain additional customers.

In order to calculate these additional costs that EnergyNorth would incur, we would need to estimate key costs including capacity-related distribution costs for plant additions, capacity-related costs for pressure support, operations and maintenance, and administrative and general expenses, as well as customer-related costs operations and maintenance costs, and customer-related costs for plant additions, operations and maintenance, and other accounting and administrative expenses. With these calculations, we will be able to determine the total marginal costs by rate class, which can then be used in the design of EnergyNorth's base distribution rates.

In order to arrive at our marginal cost estimates, we will employ regression analysis using statistical software such as SAS or Stata. Generally, the regression equations used in our econometric analysis will use a cost variable (such as distribution plant additions) as the dependent variable and a cost driver (such as design day demand or number of customers) as the independent variable. The regression coefficient resulting from the econometric analysis will provide a measure of the estimated marginal cost of the cost variable associated with a unit change in the cost driver variable. We will employ a number of different model specifications and select the appropriate estimation models based on reasonableness of results and explanatory power of the regression equation and resulting coefficients.

There are five key deliverables associated with Task 3.

The **first** deliverable is a data request, in which we will request information such as historical distribution and general plant balances, historical expenses for categories such as distribution, customer, accounting, marketing, and administrative and general, unit cost estimates, and engineering studies. We will provide the Company with this data request within one week of the Project Kickoff meeting.

The **second** deliverable will a draft of the MCOS Study model. This study will include our calculations and regression output. We will provide a working copy of the MCOS Study within four weeks of receipt of the items listed in our data request. FTI can arrange an in-person or electronic walkthrough of the working model, depending on the Company's preference. During this walkthrough, we will obtain Company feedback and turn around a final model within one week of the walkthrough.

The **third** deliverable will be a draft of the written testimony to be filed with the Company's request for a rate increase. We will provide a draft of the testimony within one week of receiving feedback from EnergyNorth on the Marginal COS Study.

³ We note that the calculation of marginal distribution-related costs and not production-related costs is in keeping with the precedent established in Docket No. DG 00-063 and EnergyNorth's last rate case.



Completion of finalized testimony will be our **fourth** task. We will provide a final copy of the testimony within one week of receiving feedback from the Company on the draft testimony or by any internal deadlines set by the Company to ensure the testimony is ready for filing on or around October 31, 2019.

Fifth, we will participate in all aspects of the case related to MCOS including settlement discussions and technical conferences, responses to discovery requests from other parties, the provision of assistance to the Company in drafting discovery requests for opposing parties' testimony, participation in a hearing to be held at the Commission, and assistance with post-settlement discussions.

Matthew DeCoursey, Ken Sosnick, Maheen Bajwa, and Drew Cayton will have primary responsibility for the completion of Task 2.

Task 4: Rate Design and Rate Calculations

Generally speaking, the establishment of just and reasonable gas rates consists of three separable but closely related activities: the establishment of the utility's revenue requirement, the application of that requirement to each class of customers, and the design of rates to recover the revenue requirement given the specifics of demand within each class. Development of the revenue requirement is address above; in Task 4, the Project Team will develop and test the rates that will ensure recovery of the appropriate costs.

An appropriate rate design encourages the efficient use of energy and of the Company's infrastructure and discourages waste. For that reason, the allocated revenue requirement is based on the MCOS analysis which, if less than the total revenue requirement, will be increased on a *pro rata* basis across each class. The adjusted MCOS will be apportioned to customer classes based on demand using an approach known as the Equi-Proportional Method that is in widespread acceptance based on what we expect will be the current rate structure, subject to the single adjustment described below, resulting in preliminary rate estimates. Those rates will then be tested using test year billing to determinants, adjusted as necessary for weather normalization, to demonstrate that they provide sufficient recovery of the total revenue requirement.

In the event that preliminary rate calculations create a rate decrease in certain classes, the interim rates will be held and the excess revenues from such classes will be allocated to other classes that would otherwise require increases. We note that there are no specific guidelines for this process; instead, we will adhere to the principles of rate fairness and continuity.

For this exercise, the only substantial change to the rate design strategy that we currently expect is in the R-1 (Residential non-heating) rate class. In previous iterations of the rate design, the Company has sought to align the R-1 rate with the R-3 and R-4 (Residential heating) classes, noting, among other things, that the MCOS to serve each of those rate classes is very similar. In the past, however, it was also noted that immediately aligning the R-1 class with R-3 and R-4 could violate the objective of rate



continuity; as such, an incremental change to R-1 rates was enacted. In the to-be-filed proceeding, we expect another incremental change to R-1 to improve alignment. At this time, we have no reason to expect changes to Commercial and Industrial (“C&I”) rate structures, though the rates themselves, including the volumetric and/or block rates, could change.

Finally, we will undertake a bill impact analysis for all customer types in the format approved by the Commission.

There are three primary deliverables associated with Task 4. We propose that the Project Team and a group of SMEs from the Company conduct a side session on rate design which would comprise our **first** deliverable. Because of the specific and technical nature of some of the issues at hand regarding the rate design, we do not think it would be productive to include these discussions in the kickoff meeting, though a subsequent, focused discussion could be scheduled contiguous to that kickoff meeting.

Second, the Project Team will provide a full set of calculations regarding allocation of the COS by class, calculation of the preliminary rates and adjustments as described above, and bill impacts.

Third, we will prepare expert testimony and participate in all aspects of the case related rate design including settlement discussions and technical conferences, responses to discovery requests from other parties, the provision of assistance to the Company in drafting discovery requests for opposing parties’ testimony, participation in a hearing to be held at the Commission, and assistance with post-settlement discussions. Because Task 4 is predicated on a number of inputs from previous tasks, and because some of those tasks may be assigned to other consultants, timelines for the provision of each deliverable will be established in consultation with the Company following our retention.

Matthew DeCoursey, Ken Sosnick, and Maheen Bajwa will be the Project Team members with primary responsibility for Task 4.

Task 5: Cost of Capital

Members of the Project Team are currently advising Granite State Electric (“Granite State”) in the ongoing matter before the Commission in DE 19-064, where we recently filed expert testimony regarding Granite State’s cost of capital. Generally speaking, we expect our approach to developing expert testimony for the Company to be similar. Specifically, we envision seven broad tasks:

We will **first** estimate the Company’s capital structure and cost of debt based on balance sheet actuals;

Second, we will utilize the proprietary model we deployed in DE 19-064, updated as appropriate for changes in financial conditions, a peer group of gas distribution companies; and other relevant factors to estimate the Company’s cost of equity. As discussed below, we expect selection of the proxy group to account for decoupling impacts to be an iterative process;



Third, we will develop an analysis of the impact of the Company's decoupling program on corporate risk and cost of capital. Specifically, we will review two approaches. First, we will run our ROE model using a proxy group that includes only gas utilities that have decoupling programs similar to those approved for the Company. Second, we will run the ROE model using only companies that *do not* have decoupling as a proxy group. This will, presumably, yield a higher ROE. We will then reduce the resultant ROE by 10 basis points, based on the Commission's finding in DG 17-048.⁴ It is our expectation that this approach will yield a higher ROE, though we will document both analyses for the Company's review before finalizing our results;

Fourth, we will specify (upward) adjustments to ROE such as premiums for small companies, floatation costs for capital issuances, and other factors;

Fifth, we will share our results with the Company, including a working copy of our ROE model, before we finalize results. This can be accomplished via written memorandum, electronically-held meeting, or in-person discussion in Londonderry or at our offices in Boston;

Sixth, we will develop expert testimony, a complete draft of which will be provided by some mutually agreed upon schedule.

Seventh, we will participate in all aspects of the case related to cost of capital including settlement discussions and technical conferences, responses to discovery requests from other parties, the provision of assistance to the Company in drafting discovery requests for opposing parties' testimony, participation in a hearing to be held at the Commission, and assistance with post-settlement discussions.

John Cochrane, Matthew DeCoursey, and Maheen Bajwa will be the Project Team members with primary responsibility for this task.

⁴ Commission order of April 27, 2018 at p. 43.



6. Cost and Pricing

Task 1: Calculation of Revenue Requirement

We propose an NTE fee for Task 1 of this engagement of \$61,820, inclusive of all consulting hours, fees, and expenses. FTI's proposal is a firm offer for a period of not less than 90 days commencing 8/15/2019.

Our cost is based on an effort level outlined below and in Attachment B. Regardless of our total time and effort required for this engagement, our billings will not exceed that quoted amount without written authorization from Liberty. Additionally, the potential for oral testimony services is included in the line item for "Attend Hearings." Should oral testimony not be required, the total NTE fee for this task will decrease by \$2,280.

Consultant Name:	John Cochrane	Matthew DeCoursey	Ken Sosnick	Maheen Bajwa	Drew Cayton	Ian McGinnis	Total Hours	Total Dollars
Role:	Senior Managing Director	Senior Director	Senior Director	Director	Director	Consultant		
Total Hour Comparison by Activity								
Planning & Administration	2	4						\$ 2,560
Data Acquisition		2		6		4		\$ 3,590
Conduct Study		16	16	8		4		\$ 15,640
Prepare Testimony & Exhibits		24	4	24				\$ 18,440
Discovery Responses / Technical Sessions		4	4	12				\$ 6,940
Review Testimony & Draft Questions		2		2				\$ 1,410
Settlement Discussions		8						\$ 3,040
Prepare for Rebuttal Testimony		8		8				\$ 5,640
Attend Hearings		6						\$ 2,280
Prepare In-Hearing Record Requests		2						\$ 760
Legal Brief Assistance		2						\$ 760
Compliance Work		2						\$ 760
Direct Costs: (Supplies, Travel, etc.)							0	\$ -
Total	2	80	24	60	0	8	174	\$ 61,820



Task 2: Functional Cost of Service Study

We propose an NTE fee for Task 2 of this engagement of \$81,580, inclusive of all consulting hours, fees, and expenses. FTI's proposal is a firm offer for a period of not less than 90 days commencing 8/15/2019.

Our cost is based on an effort level outlined below and in Attachment B. Regardless of our total time and effort required for this engagement, our billings will not exceed that quoted amount without written authorization from Liberty. Additionally, the potential for oral testimony services is included in the line item for "Attend Hearings." Should oral testimony not be required, the total NTE fee for this task will decrease by \$2,280.

Consultant Name:	John Cochrane	Matthew DeCoursey	Ken Sosnick	Maheen Bajwa	Drew Cayton	Ian McGinnis	Total Hours	Total Dollars
Role:	Senior Managing Director	Senior Director	Senior Director	Director	Director	Consultant		
Total Hour Comparison by Activity								
Planning & Administration	2	4					6	\$ 2,560
Data Acquisition				4	8	16	28	\$ 7,420
Conduct Study		8	32	8	40		88	\$ 30,800
Prepare Testimony & Exhibits		8	40		8		56	\$ 20,840
Discovery Responses / Technical Sessions			8				8	\$ 3,040
Review Testimony & Draft Questions		2	2		16		20	\$ 6,720
Settlement Discussions		2	8				10	\$ 3,800
Prepare for Rebuttal Testimony			4		8		12	\$ 4,120
Attend Hearings			6				6	\$ 2,280
Prepare In-Hearing Record Requests							0	\$ -
Legal Brief Assistance							0	\$ -
Compliance Work							0	\$ -
Direct Costs: (Supplies, Travel, etc.)							0	\$ -
Total	2	24	100	12	80	16	234	\$ 81,580



Task 3: Marginal Cost of Service

We propose an NTE fee for Task 3 of this engagement of \$79,560, inclusive of all consulting hours, fees, and expenses. FTI's proposal is a firm offer for a period of not less than 90 days commencing 8/15/2019.

Our cost is based on an effort level outlined below and in Attachment B. Regardless of our total time and effort required for this engagement, our billings will not exceed that quoted amount without written authorization from Liberty. Additionally, the potential for oral testimony services is included in the line item for "Attend Hearings." Should oral testimony not be required, the total NTE fee for this task will decrease by \$4,230.

Consultant Name:	John Cochrane	Matthew DeCoursey	Ken Sosnick	Maheen Bajwa	Drew Cayton	Ian McGinnis	Total Hours	Total Dollars
Role:	Senior Managing Director	Senior Director	Senior Director	Director	Director	Consultant		
Total Hour Comparison by Activity								
Planning & Administration	2							\$ 1,040
Data Acquisition		2	4		4			\$ 3,580
Conduct Study		16	24		40			\$ 28,200
Prepare Testimony & Exhibits			30		40			\$ 24,400
Discovery Responses / Technical Sessions			2		16			\$ 5,960
Review Testimony & Draft Questions					4			\$ 1,300
Settlement Discussions		4	8		8			\$ 7,160
Prepare for Rebuttal Testimony			2		2			\$ 1,410
Attend Hearings			6		6			\$ 4,230
Prepare In-Hearing Record Requests			2					\$ 760
Legal Brief Assistance		2	2					\$ 1,520
Compliance Work							0	\$ -
Direct Costs: (Supplies, Travel, etc.)							0	\$ -
Total	2	24	80	0	120	0	226	\$ 79,560



Task 4: Rate Design and Rate Calculations

We propose an NTE fee for Task 4 of this engagement of \$87,160, inclusive of all consulting hours, fees, and expenses. FTI's proposal is a firm offer for a period of not less than 90 days commencing 8/15/2019.

Our cost is based on an effort level outlined below and in Attachment B. Regardless of our total time and effort required for this engagement, our billings will not exceed that quoted amount without written authorization from Liberty. Additionally, the potential for oral testimony services is included in the line item for "Attend Hearings." Should oral testimony not be required, the total NTE fee for this task will decrease by \$4,230.

Consultant Name:	John Cochrane	Matthew DeCoursey	Ken Sosnick	Maheen Bajwa	Drew Cayton	Ian McGinnis	Total Hours	Total Dollars
Role:	Senior Managing Director	Senior Director	Senior Director	Director	Director	Consultant		
Total Hour Comparison by Activity								
Planning & Administration	2						2	\$ 1,040
Data Acquisition		4		16			4	\$ 6,720
Conduct Study		40	8	60			48	\$ 37,740
Prepare Testimony & Exhibits		32	8	20			40	\$ 21,700
Discovery Responses / Technical Sessions		8	8	8			8	\$ 8,680
Review Testimony & Draft Questions		2					2	\$ 760
Settlement Discussions		6		2			6	\$ 2,930
Prepare for Rebuttal Testimony		2		4			2	\$ 2,060
Attend Hearings		6		6			6	\$ 4,230
Prepare In-Hearing Record Requests				2			2	\$ 650
Legal Brief Assistance				2			2	\$ 650
Compliance Work							0	\$ -
Direct Costs: (Supplies, Travel, etc.)							0	\$ -
Total	2	100	24	120	0	0	246	\$ 87,160



Task 5: Cost of Capital







We propose an NTE fee for Task 5 of this engagement of \$60,180, inclusive of all consulting hours, fees, and expenses. FTI's proposal is a firm offer for a period of not less than 90 days commencing 8/15/2019.








Our cost is based on an effort level outlined below and in Attachment B. Regardless of our total time and effort required for this engagement, our billings will not exceed that quoted amount without written authorization from Liberty. Additionally, the potential for oral testimony services is included in the line item for "Attend Hearings." Should oral testimony not be required, the total NTE fee for this task will decrease by \$5,070.






Consultant Name:	John Cochrane	Matthew DeCoursey	Ken Sosnick	Maheen Bajwa	Drew Cayton	Ian McGinnis	Total Hours	Total Dollars
Role:	Senior Managing Director	Senior Director	Senior Director	Director	Director	Consultant		
Total Hour Comparison by Activity								
Planning & Administration	2	2						\$ 1,800
Data Acquisition				2				\$ 650
Conduct Study		4		40				\$ 14,520
Prepare Testimony & Exhibits		24		30				\$ 18,870
Discovery Responses / Technical Sessions		6		8				\$ 4,880
Review Testimony & Draft Questions	16	4						\$ 9,840
Settlement Discussions				6				\$ 1,950
Prepare for Rebuttal Testimony				6				\$ 1,950
Attend Hearings	6			6				\$ 5,070
Prepare In-Hearing Record Requests				2				\$ 650
Legal Brief Assistance							0	\$ -
Compliance Work							0	\$ -
Direct Costs: (Supplies, Travel, etc.)							0	\$ -
Total	24	40	0	100	0	0	164	\$ 60,180












7. Related Projects

In this section, we describe FTI's relevant experience and qualifications spanning cost allocation and rate design, cost of service, cost of capital, financial analysis, and the provision of advisory services and expert testimony across a range of regulatory and financial topics and general rate case and utility strategy.





Relevant Experience	
Project	Description
Cost Allocation and Rate Design	
Rate Design Analysis 	Docket No. ER05-116: Reviewed the rate design for wholesale distribution service to ensure compliance with FERC precedent as well as ensuring that PG&E and Western agreed with the commitments in the filing.
Rate Design Analysis 	Analyzed electric utility retail rates and costs using over 3TB of Salt River Project's 15-minute interval customer usage and demand data in a major dispute regarding demand charges for distributed generation customers.
Michigan Electric Transmission Company	Docket Nos. ER06-56-000 and ER06-56-002: Filed testimony on behalf of FERC Trial Staff and participated in the development of initial Formula Rates.
Entergy Operating Companies 	Docket Nos. ER95-112-012, ER95-112-013, ER96-586-007, and ER96-586-008: Reviewed the inputs of the Entergy filing for accuracy as well as being in accordance with FERC formula rate precedent.
Rate Analysis 	Docket No. ER08-281-000: Led FERC Trial Staff review of the filing for accuracy as well as being in accordance with FERC formula rate precedent.
Exit Fees 	Docket No. ER12-715-003: Filed testimony on behalf of FERC Trial Staff addressing the appropriate Exit Fees to be paid by DEO/DEK and ATSI leaving MISO and joining PJM.
KO Transmission Company	Docket No. RP16-1097-000: Filed testimony on behalf of KO Transmission and served as the Rate Case Filing/Settlement Coordinator.
	Docket No. EI18-194-000; Filed an Affidavit supporting NPPD's complaint against Tri-State Generation and Transmission Association, Inc. and SPP's 2018 ATRR filing for Tri-State.
Rate Compliance Analysis Confidential Client	Review of multiple entities RTO/ISO Formula Rates to ensure compliance with current FERC precedent.








Cost Allocation and Rate Design 	Docket No. RP15-65-000: Filed testimony on the behalf of Atmos Energy Corporation on Cost Allocation and Rate Design Issues.
Cost Allocation and Rate Design 	Docket No. RP08-426-000: Filed testimony on behalf of FERC Trial Staff on El Paso's Cost Allocation and Rate Design.
Formula Rate Review 	On behalf of Maryland Office of People's Counsel, reviewed Pepco's FERC Formula Rate proposal for pass-through of tax savings of the TCJA as well as historical FAS 109 related costs. (Docket No. ER18-905-000).
Cost Allocation, Cost of Service, Rate Design 	On behalf of Maryland Office of People's Counsel and Maryland Public Service Commission, reviewed Eastern Shore Natural Gas's FERC general rate increase application for transportation services. The review includes cost allocation, cost of service, rate design and etc. (Docket No. RP17-363-000).
Rate Case and Regulatory Strategy	
Rate Case 	Provided advisory services for the municipal utility serving Anchorage, AK, in its recent rate case before the state regulator regarding matters related to the prudence of its investment in new generation. Conducted research of prudence issues and standards in Alaska and other jurisdictions, developed testimony, managed discovery and developed analyses related to current and expected operational benefits used to rationalize the investment.
Rate Case 	Provided expert testimony on behalf of the New Jersey Board of Public Utilities in PSE&G's most recent rate case. Analyzed operational and financial aspects of PSE&G's resilience and hardening programs. Participated in settlement negotiations.
Rate Case Strategy 	Advised PPL Electric Utilities on regulatory rate case strategy as it considered various transmission investments within PJM. Developed a regulatory financial model to assess various investment opportunities.
Rate Case Strategy <i>Confidential Infrastructure Fund</i>	Advised a confidential global infrastructure fund regarding financial modeling and rate case strategy applying to a wholly-owned portfolio company, a water utility covering three separate jurisdictions in the U.S. Southwest.

Capital Structure Testimony 	<p>Testified on behalf of National Grid with respect to capital structure in rate cases, in all National Grid state jurisdictions, including New Hampshire, Massachusetts, Rhode Island, New York and before FERC.</p>
Capital Raising Testimony 	<p>Testified on behalf of National Grid with respect to debt and equity financings including first mortgage bonds, bank agreements, private placements, common equity issuances in all National Grid state jurisdictions, including New Hampshire, Massachusetts, Rhode Island, New York and before FERC.</p>
Utility Expert Testimony Lubbock Power & Light <i>The power is yours.</i> <small>www.lpandl.com</small>	<p>Prepared and presented expert testimony before the FERC on behalf of Lubbock Power & Light during the utility's exit from SPP. Testimony provided by FTI experts analyzed the stranded costs attributable to LP&L and evaluate the exit fee imposed by the SPP tariff.</p>
Cost of Service	
Cost of Service and Rate Design 	<p>The Project Team is currently advising the financial advisors of the City of Jacksonville on matters related to COS, rate design, and customer impacts associated with the proposed privatization of the Jacksonville Electric Authority.</p>
Cost of Service <small>vermont electric power company</small> 	<p>FTI is currently redeveloping VELCO's cost-of-service forecast model to be used in capital structure and short-term financing decisions. Model functionality will include additional modules to undertake cost-benefit analysis of marginal regulated and regulated projects and determine the impact on Vermont ratepayers.</p>
Cost of Service Portland Natural Gas Transmission System, Inc	<p>Docket No. RP08-306-000: Filed testimony on behalf of FERC Trial Staff on Cost of Service Issues.</p>
Cost of Service 	<p>Northern Natural Gas Company, Docket No. RP10-148-000: Filed testimony on behalf of FERC Trial Staff on Cost of Service Issues under Section 5 of the NGA.</p>
Cost of Service 	<p>Provided cost of service analysis in Docket No. RP11-1566-000</p>
Cost of Service Transcontinental Pipeline Company	<p>Provided cost of service analysis in Docket Nos. RP06-569-000 and RP12-993-000.</p>
Cost of Service	<p>Docket No. RP10-21-000: Filed testimony on behalf of FERC Trial Staff on Cost of Service Issues.</p>

	
Cost of Service 	Docket No. ER12-1901-000: Led FERC team that reviewed the cost of service study underlying the Reliability Must Run (RMR) contract as well as ensuring FERC precedent was followed in the determining the RMR rate for the GenOn generating facilities.
Cost of Service  	Docket No. ER05-853-000: Reviewed the cost of service and balancing authority to ensure compliance with FERC precedent as well as ensuring that SDG&E and CASIO agreed with the commitments in the filing.
Cost of Service 	In Docket No. ER11-3594-000: Led FERC Trial Staff review of the inputs of City of Anaheim's cost of service filing for accuracy as well as being in accordance with FERC precedent.
Cost of Service 	In Docket No. ER11-3962-000: Led FERC Trial Staff review of the inputs of City of Banning's cost of service filing for accuracy as well as being in accordance with FERC precedent.
Cost of Service  <small>An EDISON INTERNATIONAL Company</small>	Reviewed the cost of service and balancing authority to ensure compliance with FERC precedent as well as ensuring that SCE and CASIO agreed with the commitments in the filing.
Financial Analysis	
Due Diligence and Financial Modeling  	Provided transaction advice and financial modeling support for VELCO's purchase of the remaining equity in the Highgate Transmission Facility. Modeled the financial impact on both owners and Vermont ratepayers and supported the development of the FERC filing.
Capital Structure and Financial Modeling  	Provided advice on capital structure strategy. Analysis included financial modeling of impact to ratepayers and owners from undertaking various financial interventions.
Financial Modeling  <small>With Water Comes Responsibility</small>	Prepared a financial cost-of-service model for a water utility with operations in three jurisdictions. Developed a fully integrated three-statement valuation model to allow the sponsor to make more informed investment decisions and assist in its mark-to-market reporting. Prepared unlevered and levered cash flow scenario analysis sensitizing key regulatory and economic drivers.



<p>Financial Analysis</p> 	<p>Members of the Project Team advised National Grid on the acquisition of several utilities including Eastern Utilities, Southern Union Rhode Island Gas, Niagara Mohawk, and Keyspan Corporation. For each transaction, led all financial analysis and due diligence, undertook contract negotiations, presented findings to the Board of Directors, and provided testimony before state regulators for approval of the transaction.</p>
<p>Financial Analysis</p> 	<p>Members of the Project Team advised National Grid on the fiber network expansion of its telecommunications infrastructure subsidiaries, NEESCom and GridCom, which provided dark fiber for high-speed voice, data, and Internet. Members of the Project Team also worked with telecommunications subsidiaries of National Grid in the United Kingdom.</p>
<p>Financial Analysis <i>New England Electric System</i></p>	<p>Members of the Project Team managed due diligence and financial analysis related to the acquisition of NEES by a multinational utility company.</p>
<p>AMI Program Design</p> 	<p>Provided advisory services to the National Grid electric utilities to support program design and implementation of AMI programs. Advisory services include system design, investment optimization, procurement and process and change management. Major deliverables included providing the Company with a Current State assessment of their overall readiness for a major AMI system deployment and prepared a plan for the desired future state including; a recommended organizational design, project deployment methodology and change management plan.</p>
<p>Integrated Resource Planning</p> 	<p>Recurring annual effort to develop key inputs for the Southern Company's Integrated Resource Plan ("IRP"). The engagement involved developing the key uncertainties and drivers that would formulate the underlying assumptions for twelve different energy-economy scenarios and modeling those scenarios. Integrated energy-economy models were applied to forecast electric sector capacity and retrofit changes, load growth, and fuel price, supply, and demand changes through 2050. Forecasting changes in fuel commodity supply, demand, and prices was a major focus of this effort. An annual report was developed to document the methodology, assumptions, and results of the twelve modeled scenarios.</p>
<p>Power purchase strategy and risk management</p>	<p>Members of the project team, working under a contract with the Connecticut Department of Energy & Environmental Protection, worked with the two EDCs in Connecticut to design the strategy to purchase power on behalf of retail customers and to develop related risk management strategies. The project involved the design of each utility's "laddered" procurement structure, which is designed to track</p>

	<p>market prices while reducing rate shock; auction design; bid benchmarking; outreach to and negotiations with suppliers; and execution of the strategy. In addition, the project team members develop a risk management scheme for the EDCs, including the design and solicitation of an exotic option to mitigate downside price risk subsequent to contract execution.</p>
<p>Cost Benchmarking</p> 	<p>Undertook cost assessment benchmarking for the State of Guernsey's private water utility to assess areas of the business that required cost cutting measures. The assessment compared the opex and capex performance of Guernsey Water to the 17 water utilities across England and Wales using both unit cost and econometric modeling analysis.</p>
<p>Cost of Capital</p>	
<p>Cost of Capital</p> 	<p>Currently representing Liberty in its ongoing general rate case before the New Hampshire Public Service Commission. Is providing analysis and expert testimony on behalf of the company regarding capital structure, risk profile, return on equity, and related matters.</p>
<p>Cost of Capital</p> 	<p>Provided cost of capital support to Steelriver Infrastructure Partners for the Trans Bay Cable, Trans Bay Cable, an underwater direct current transmission cable connecting San Francisco to Pittsburg (CA), on the reasonableness and methodology of its ROE calculation for the 3-year rate case reset before FERC; provided analysis and expert advice for testimony development.</p>
<p>Cost of Capital</p> 	<p>Prepared a formal report for Ofgem, the Great Britain electricity and gas regulator, to establish a redesigned cost of capital framework across all gas and electricity networks for the upcoming RIIO-2 price controls. The analysis combined and weighted various ROE models and compiled regulatory precedent, academic literature and real market data to arrive at a range of potential cost of equity ranges. Capital structure and the impact on financeability as determined by the credit rating agencies was also and modelled.</p>
<p>Cost of Capital</p> 	<p>Managed ROE expert testimony preparation on behalf of National Grid in all National Grid state jurisdictions, including New Hampshire, Massachusetts, Rhode Island, New York and before FERC.</p>
<p>Cost of Capital</p> 	<p>Advised Atmos Energy in its rate case before the Texas Railroad Commission for Atmos Pipeline Texas. Conducted analyses of the structural and market risks to which APT is exposed, quantified impact on the company's risk profile, and made recommendations regarding ROE estimation to reflect those risks.</p>
<p>Cost of Capital</p>	<p>On behalf of the Omani electricity regulator, developed cost of capital and supply margin framework for distribution and supply companies.</p>

 <p>هيئة تنظيم الكهرباء - عمان AUTHORITY FOR ELECTRICITY REGULATION, OMAN</p>	<p>Responsible for setting the cost of capital initial ranges, responding to company rebuttal submissions and amending framework for final regulatory allowances. Cost of equity calculation was based on mature US market parameters with additional adjusts to account for additional country risk.</p>
<p>Cost of Capital <i>Confidential Infrastructure Investor</i></p>	<p>Advised a private infrastructure investor consortium on economic and regulatory due diligence for the acquisition of a majority stake in National Grid's Gas Distribution business, focusing on the cost of capital analysis workstream; the analysis considered the future path of regulatory cost of capital decisions and the impact this would have on the valuation of the gas distribution assets.</p>
<p>Cost of Capital</p> 	<p>Developed cost of capital report for regulated water company, Irish Water, in response to regulator's initial proposal. The report considered alternative approaches to setting the cost of equity, cost of debt and assessing the optimal capital structure. We also considered alternative arguments for selecting a point within the range of model outputs, balancing value for ratepayers and the ability for the utility to earn a fair, risk-weighted return.</p>
<p>Cost of Capital</p> 	<p>On behalf of Great Britain's water utility regulator, developed a financial model to consider various approaches to ex-post cost of capital regulatory allowances and the extent of resulting mispricing under various states of the world. The model was used to determine whether Ofwat should follow Ofgem's lead in switching to a cost of debt indexation model.</p>
<p>Capital Structure</p> 	<p>Provided advice on capital structure strategy. Analysis includes financial modeling of impact to ratepayers and owners from undertaking various financial interventions.</p>



Appendix I: Project Team CVs

See the following pages.



John Cochrane

Senior Managing Director

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Education

M.B.A., Northeastern
University
B.A. Biology, Harvard
University

Mr. Cochrane is a Senior Managing Director in FTI's Power & Utilities practice within the Economic and Financial Consulting segment, specializing in advising electric and gas utility clients in all economic, regulatory and financial areas of their business. He has more than 30 years of US and international utility sector experience, including over 20 years of experience testifying on financial issues for electric utility rate cases including capital structure and ROE in New Hampshire, Massachusetts, Rhode Island, New York and before FERC. In addition, he has extensive experience in mergers and acquisitions, joint ventures, partnerships, restructurings, regulation and business development, both domestic and international. He has held C-suite and other senior leadership positions at major US utilities and served as a member of the Board of Directors on a variety of energy sector companies including start-ups.

PROFESSIONAL EXPERIENCE

FTI Consulting, Senior Managing Director, Boston, MA, 2017 to present, with responsibility for leading the Economic and Financial Consulting Power & Utilities team based in Boston

- Provided cost of capital testimony supporting Liberty Utilities' (Granite State Electric) ongoing rate case before the New Hampshire Public Utilities Commission, including analysis of return on equity and capital structure.
- Advised Trans Bay Cable, an underwater direct current transmission cable connecting San Francisco to Pittsburg (CA), on the reasonableness and methodology of its ROE calculation for the 3-year rate case reset before FERC; provided analysis and expert advice for testimony development.
- Provided expert testimony pertaining to a purchase price dispute stemming from CCI's acquisition of a portfolio of power plants located in PJM.
- Advised PPL Electric Utilities on financial modeling and rate case strategy on the development of transmission projects in PJM.
- Advised global infrastructure fund on financial modeling and rate case strategy applying to a wholly-owned portfolio company, a water utility covering three separate jurisdictions in the U.S. southwest.

National Grid PLC, Executive Vice President – Global Business Development & Mergers and Acquisitions (most recently, among other senior roles),



US/UK/Europe 2006-2013

- Assisted in the development of the Cap & Floor regime for regulatory return on capital for transmission interconnectors in Great Britain.
- Led all business development, mergers, acquisitions, divestitures and joint ventures globally, including the sale of a wide range of businesses totaling \$10B, the negotiation of a 15 year, \$4.5B power supply agreement with Long Island Power Authority, and commercial and regulatory negotiations for a \$3B joint venture with six New York transmission owners.
- Led joint venture negotiations, feasibility studies, project budgets and timelines, and vendor selections for four £1B sub-sea interconnectors between the United Kingdom, Norway, Belgium, France and the Netherlands.

National Grid USA, 1999 – 2006 Executive Vice President, Chief Financial Officer and Treasurer

- Testified on behalf of National Grid with respect to capital structure in rate cases, in all National Grid state jurisdictions, including New Hampshire, Massachusetts, Rhode Island, New York and before FERC.
- Testified as a witness with respect to ROE for a rate case in New Hampshire on behalf of Granite State.
- Testified on behalf of National Grid with respect to debt and equity financings including first mortgage bonds, bank agreements, private placements, common equity issuances in all National Grid state jurisdictions, including New Hampshire, Massachusetts, Rhode Island, New York and before FERC.
- Managed ROE expert testimony preparation on behalf of National Grid in all National Grid state jurisdictions, including New Hampshire, Massachusetts, Rhode Island, New York and before FERC.
- Managed the preparation of FERC ROE filing for two DC transmission lines from Canada in New Hampshire and Massachusetts.
- Supported regulatory approval filings for several M&A deals completed by National grid including: the sale of New England Electric to National Grid, the purchase of Eastern Utilities by National Grid, the purchase of Niagara Mohawk by National Grid, the purchase of KeySpan Corp by National Grid, The purchase of Rhode Island gas assets of Southern Union Co by National Grid, helping to create the second largest US utility with a total enterprise value of \$27B.
- Ran the sale process on behalf of National Grid for Granite State and EnergyNorth, purchased by Liberty Utilities.
- In addition to mergers & acquisitions, he was responsible for accounting, tax, pensions, insurance/claims, risk management, energy supply, property, investments, cash management, forecasting/budgeting, planning, financial analysis and all third-party financing. In this capacity, he managed a 500-person organization with 13 reporting functions.



- Served as a U.S. board member on US/European companies involved in cross-border tax structures including Luxemburg, Ireland, Jersey, Iceland and Malta.

New England Electric Systems, Treasurer (most recently, among other senior roles), Westborough, MA, 1981-1999

BOARD OF DIRECTORS MEMBERSHIP

EMERA US Subsidiaries, Member, Board of Directors, 2015 – present

PowerOptions, Board of Directors (Audit and Strategic Planning Committees), 2013 – present

GreenerU, Inc., Member, Board of Directors, 2011 – 2013

National Grid USA, Member, Board of Directors, 2000 – 2013



Matthew DeCoursey

Senior Director

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200 State Street
9th Floor
Boston, MA 02109

Education

MBA in Finance,
University of
Massachusetts at
Amherst

B.A. in Political
Science,
University of
Massachusetts at
Boston

Experienced management consultant advising clients in power and gas industries in jurisdictions throughout North America. Core competencies include regulatory strategy, market modeling and price forecasting, financial analysis, and transaction support. Prior to joining FTI, Mr. DeCoursey consulted at Concentric Energy Advisors and Levitan & Associates, Inc.

PROFESSIONAL EXPERIENCE

- *FTI Consulting*, Senior Director, Boston MA, March 2018 – Present
- *Concentric Energy Advisors*, Project Manager and Principal, Marlborough MA, January 2016 – February 2018
- *Levitan & Associates*, Senior Consultant, Boston MA, October 2004 – December 2015

SELECTED PROJECTS

Liberty Utilities. Supported the development of cost of capital testimony for Granite State Electric's current rate case before the New Hampshire Public Utilities Commission. Analyzed return on equity, cost of debt, and capital structure.

Spire Energy. Estimated the net benefits to market participants of Spire Energy's STL pipeline, currently in development. Used GPCM in conjunction with an electric simulation model to estimate price reductions attributable to STL's commercialization. Results were developed into an expert report filed with STL's CPCN application before the Federal Energy Regulatory Commission ("FERC").

Confidential Utility Client. Advised a major gas and electric utility on strategic issues related to the costs and net benefits, and implications for state regulators, of changing Regional Transmission Organization ("RTO") membership.

Eastern Interconnect Planning Collaborative ("EIPC"). EIPC is a consortium of the six Independent System Operators ("ISO") that comprise the North American Eastern Interconnect. As part of a major study on gas-electric interdependence issues funded by the U.S. Department of Energy and administered by EIPC, conducted simulation modeling in each area of the Eastern Interconnect using the GPCM Daily model in conjunction with a production cost model for the electric market to analyze gas deliverability under peak demand conditions and quantify generation at risk arising from gas pipeline constraints.



New Jersey Resources. Conducted a market study to demonstrate the benefits of the proposed Adelphia Gateway expansion project. Managed a team that generated price forecasts using GPCM to quantify the impact on delivered gas prices attributable to the project, estimated related electric market impacts using an econometric energy price forecasting model, and oversaw an analysis to estimate socioeconomic benefits using IMPLAN. Expert report included in the project's application to the FERC.

Municipal Light & Power. Advisory services for the municipal utility serving Anchorage, AK, in its recent rate case before the state regulator regarding matters related to the prudence of its investment in new generation. Managed a consulting team that conducted research of prudence issues and standards in Alaska and other jurisdictions, drafted testimony, managed discovery, and developed analyses related to current and expected operational benefits used to rationalize the investment.

Liberty Utilities ("Liberty"). Provided advisory services and testimony preparation regarding Liberty's proposed Return on Equity ("ROE") in its most recent rate case filed before the New Hampshire Public Utilities Commission.

Maryland of Office of People's Council ("OPC"). Advised OPC regarding a request for a change in rates filed at the FERC by the Exelon companies serving Maryland. Analyzed the companies' proposal regarding rate changes attributable to the Tax Cuts and Jobs Act ("TCJA") and its effect on Accumulated Deferred Income Taxes ("ADIT") and related matters.

ISO New England ("ISO-NE"). Managed a team of internal and external consultants providing market and policy analysis related to ISO-NE's capacity market and its triennial reset of The Net Cost of New Entry and the Offer Review Trigger Price. Oversaw market analysis and price forecasting to generate a 20-year outlook of market conditions, managed engineering subcontractors' commercial evaluation of conventional and renewable generation options, and communicated the consulting team's findings to stakeholders.

Institutional Investor. Provided market analysis and advisory services to an investment bank seeking to purchase a High Voltage, Direct Current ("HVDC") interconnector between RTOs. Analyzed capacity and energy price spreads and conducted financial modeling to estimate project cash flows.

EnergyFairness. On behalf of an advocacy group representing the interests of regulated utilities, provided advisory and advocacy related to a proposed Florida ballot initiative to deregulate the electric market in that state. Conducted analyses, supported outreach, and delivered presentations regarding the risks and costs of the proposed measure to the Florida legislature.

Industrial Power Consumers Association of Alberta. Advised a group of industrial consumers of electricity on matters related to the implementation of a capacity market in Alberta. Analyzed proposed market rules, identified



potential weaknesses, and assisted in the development of an expert report filed with the provincial regulator.

Multinational Energy Company. Advised an Asian conglomerate regarding the purchase of gas utilities in the U.S. Developed a study to compare regulatory environments on a state-by-state basis and estimated the regulatory advantage in each jurisdiction. Participated in negotiations with acquisition targets. Liaison with client's finance team to conduct due diligence on acquisition and to parameterize risks and opportunities related to the regulatory environment.

LNG Project Developer. Provided market analysis and commercial support for the developer of an LNG-to-power project in Central America. Working in partnership with an engineering partner, provided advisory services for the full development cycle including price forecasting and risk management advisory, development of project financials, selection of appropriate gas turbine and Floating Storage and Regasification Unit technologies, marketing of project output, and contract negotiations.

Maryland Public Service Commission. Managed the development of a study for Maryland's state regulator to evaluate long-term options for the state's energy future. Developed long-run economic outlooks of various conventional and renewable generation options as well as demand-side measures to quantify the impact of achieving renewable policy mandates on ratepayers.

PUBLICATIONS AND MEMBERSHIPS

Member, Energy Bar Association

Member, Global Association of Risk Professionals

2008. "Managing Regret Risk." International District Energy Association Annual Conference

2010. "How to Shop for Power." MassBusiness Magazine (with E.G. Cool)

2017. "Overview of Gas-Fired Generation Development." Power-Gen University Course at Power-Gen International (with K. Paul)



Kenneth A. Sosnick

Senior Director

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Atlanta, GA 30309

Education

B.S. in Accounting,
Indiana University
of Pennsylvania

Affiliation

Energy Bar
Association
FERC Practice
Committee
FERC Liquids
Committee
FERC Natural Gas
Pipeline Committee

Mr. Sosnick has over 15 years of experience with electric utility, natural gas pipeline and crude/product pipeline industry matters before the Federal Energy Regulatory Commission ("FERC").

Prior to joining FTI, Mr. Sosnick spent over 5 years as a consultant extensively engaged in the natural gas, crude/product and electricity markets. His work included analysis of natural gas pipeline and crude/product pipeline cost of service rates, levelized rates, market-based rates, discounted and negotiated rates, incremental vs. rolled-in project costs, initial certificate rates, allocation of corporate overhead costs, master-limited partnership income taxes, throughput/system rate design quantities, fuel recovery mechanisms, NGA Section 5 rate complaints, Return on Equity calculations under the DCF/Risk Premium/CAPM/Expected Earnings methods, depreciation rate and negative salvage rate calculations, Asset Retirement Obligations, FERC Form 1 and 2 filing requirements as well as being proficient in the application of FERC's Uniform System of Accounts.

Mr. Sosnick served as a panelist for the Liquid Shippers Group in Docket No. RM15-19-000 seeking revisions to the FERC Form 6 Page 700 as well as addressing FERC's regulation of common carrier liquid pipelines including the review of liquid markets and specifically understanding product pipeline pro-rationing policies.

Mr. Sosnick has prepared expert testimony for proceedings at FERC as well as expert reports assessing and quantifying damages in civil litigation, conducted strategic analysis for a large energy company considering alternatives for its existing pipeline and storage portfolio, written a whitepaper on the impacts of the Tax Cuts and Jobs Act on FERC regulated assets as well as a whitepaper on the impacts of FERC Orders in SFPP, LP Docket No. IS08-390 related to Master Limited Partnerships and other pass-through entities income tax allowance. In addition, he conducted confidential buy-side valuations and assessments of regulated electric and natural gas utilities in the U.S.

Mr. Sosnick spent 10 years at FERC in which he spent two years as an auditor in the Office of Enforcement, and eight years as an expert witness and one of the lead technical staff negotiators on major electric utility proceedings, interstate natural gas pipeline and crude/product pipeline in the Office of



Administrative Litigation. Mr. Sosnick's insights were incorporated into the revision of the FERC Form 2 in Docket No. RM07-9-000, which lead to the FERC-initiated Section 5 natural gas pipeline proceedings from 2009 to today.

Mr. Sosnick currently teaches an executive FERC Natural Gas 101 course for EUCI, and previously taught at the New Mexico State University Center for Public Utilities Practical and Regulatory Training for the Natural Gas Interstate Pipeline Industry specifically addressing FERC requirements for determining "Just and Reasonable" rates.

PROFESSIONAL EXPERIENCE

- *FTI Consulting*, Senior Director, Atlanta GA, 2019 – Present
- *Concentric Energy Advisors*, Senior Project Manager, Marlborough MA, 2015 – 2019
- *MRW & Associates, LLC, Energy Consultants*, Senior Project Manager, Oakland CA, 2013 – 2015
- *Federal Energy Regulatory Commission*, Energy Industry Analyst, Office of Administrative Litigation, Washington, D.C., 2005 – 2013
- *Federal Energy Regulatory Commission*, Auditor, Office of Enforcement, Washington, D.C., 2003 – 2005

SELECTED PROJECTS

Cost of Service. Mr. Sosnick assists clients, state regulatory agencies, and other experts developing and refining cost of service models regarding rate base calculations, appropriate levels of operations and maintenance expenses, appropriate levels of directly assigned or allocated affiliated or parent company overhead costs, the application of cost allocation procedures in the allocation of costs between jurisdictional activities, between non-jurisdictional and jurisdictional activities or amongst separate jurisdictional systems.

Natural Gas Experience

- Paiute Pipeline Company, Docket Nos. RP05-163-000 and RP09-406-000
- El Paso Natural Gas Company, Docket No. RP06-369-000
- Transcontinental Pipeline Company, Docket Nos. RP06-569-000 and RP12-993-000
- Black Marlin Pipeline Company, Docket No. RP07-39-000
- Sea Robin Pipeline Company (Section 4 Rate Case & Hurricane Surcharge), Docket Nos. RP07-513-000 and RP09-995-000



- Portland Natural Gas Transmission System, Inc., Docket No. RP08-306-000: Filed testimony on behalf of FERC Trial Staff on Cost of Service Issues
- UTOS, Docket No. RP10-1393
- Florida Gas Transmission Company, LLC, Docket No. RP10-21-000: Filed testimony on behalf of FERC Trial Staff on Cost of Service Issues
- Northern Natural Gas Company, Docket No. RP10-148-000: Filed testimony on behalf of FERC Trial Staff on Cost of Service Issues under Section 5 of the NGA
- Kinder Morgan Interstate Gas Transmission, Docket No. RP11-1494-000
- Tuscarora Gas Transmission Company, Docket No. RP11-1823-000: Filed testimony on behalf of FERC Trial Staff
- Tennessee Gas Pipeline Company, Docket No. RP11-1566-000
- Trailblazer Pipeline Company, Docket No. RP11-2168-000
- Stingray Pipeline Company, Docket No. RP11-1957-000
- Northern Natural, Docket No. RP11-1781-000
- National Fuel Supply Corporation, Docket No. RP12-88-000
- MIGC, Docket No. RP12-122-000
- Wyoming Interstate Company, Docket No. RP13-184-000
- Southern Star Central Pipeline Company, Docket No. RP13-941-000
- Saltville Gas Storage, Docket No. RP14-251-000
- Sea Robin Pipeline Company, Docket No. RP14-247-000
- Williston Basin Pipeline Company, Docket No. RP14-118-000
- HIOS Pipeline Company, Docket No. RP14-218-000
- Mojave Pipeline Company, Docket No. RP14-1275-000
- Saltville Gas Storage, Docket No. RP14-251-000
- Florida Gas Transmission, Docket No. RP15-101-000
- Alliance Pipeline Company, Docket No. RP15-1022-000
- Gulf South Pipeline Company, Docket No. RP15-65-000: Filed testimony on the behalf of Atmos Energy Corporation on Cost of Service Issues
- Columbia Gas Pipeline, Docket No. RP16-314-000
- KO Transmission Company, Docket No. RP16-1097-000: Filed testimony on behalf of KO Transmission and served as the Rate Case Filing/Settlement Coordinator
- ANR Pipeline Company, Docket No. RP16-440-000
- Columbia Gas Transmission, Docket No. RP16-302-000
- ECA/Greylock Pipeline; Docket No. CP16-35-000: Initial rates for intrastate pipeline becoming FERC regulated interstate pipeline
- Natural Gas Pipeline Company of America, Docket No. RP17-303-000



- Great Lakes Gas Transmission, Docket No. RP17-598-000
- Eastern Shore Pipeline Company, Docket No. RP17-363-000
- Mississippi River Transmission, Docket No. RP18-923-000
- Empire Pipeline Company, Docket No. RP18-940-000
- Transcontinental Gas Pipeline, Docket No. RP18-1126-000
- Texas Eastern Transmission Company, Docket No. RP19-343-000
- Saltville Gas Storage, Docket No. RP18-1115-000
- East Tennessee Natural Gas Company, Docket Nos. RP19-63-000 and RP19-64-000
- Developed Section 7 Initial Rates for facilities to support LNG exporting for a confidential client.
- Confidential Client, FERC Form 501-G Filing Assistance

Electric Experience

- AEP, Docket No. ER05-751-000: Reviewed costs for AEP's Voltage Control from Generation Source Service on behalf of FERC Trial Staff
- Michigan Electric Transmission Company, Docket Nos. ER06-56-000 and ER06-56-002: Filed testimony on behalf of FERC Trial Staff and participated in the development of initial Formula Rates
- Duke Energy Vermillion, LLC, Docket No. ER05-123-000: Reviewed the cost of service study for Duke Vermillion's Reactive Power Voltage Control from Generation Source Service on behalf of FERC Trial Staff
- GenOn Power Midwest, LP (Now NRG), Docket No. ER12-1901-000: Led FERC team that reviewed the cost of service study underlying the Reliability Must Run (RMR) contract as well as ensuring FERC precedent was followed in the determining the RMR rate for the GenOn generating facilities.
- SDG&E, Docket No. ER05-853-000: Reviewed the cost of service and balancing authority to ensure compliance with FERC precedent as well as ensuring that SDG&E and CASIO agreed with the commitments in the filing.
- Southern California Edison Company, Docket No. ER05-763-000: Reviewed the cost of service and balancing authority to ensure compliance with FERC precedent as well as ensuring that SCE and CASIO agreed with the commitments in the filing.
- Berkshire Power Company, LLC, Docket No. ER05-1179-000: Reviewed the cost of service study underlying the RMR contract as well as ensuring FERC precedent was followed in the determining the RMR rate for the Berkshire generating facility.
- Milford Power Company, LLC, Docket No. ER05-163-000: Reviewed the cost of service study underlying the RMR contract as well as ensuring FERC precedent was followed in the determining the RMR rate for the Milford generating facility.



- City of Anaheim, Docket No. ER11-3594-000: Led FERC Trial Staff review of the inputs of the Anaheim cost of service filing for accuracy as well as being in accordance with FERC precedent.
- City of Banning, Docket No. ER11-3962-000: Led FERC Trial Staff review of the inputs of the Anaheim cost of service filing for accuracy as well as being in accordance with FERC precedent.
- Delmarva Power and Light Company, Docket No. ER18-903-000: Reviewed the FERC Formula Rate proposal for pass-through of tax savings of the TCJA as well as historical FAS 109 related costs.
- Potomac Electric Power Company, Docket No. ER18-905-000: Reviewed the FERC Formula Rate proposal for pass-through of tax savings of the TCJA as well as historical FAS 109 related costs.
- Baltimore Gas & Electric Company, Docket No. ER17-528-000; Reviewed the FERC Formula Rate proposal for pass-through of tax savings of the TCJA as well as historical FAS 109 related costs.
- Nebraska Public Power District, Docket No. E18-194-000; Filed an Affidavit supporting NPPD's complaint against Tri-State Generation and Transmission Association, Inc. and SPP's 2018 ATRR filing for Tri-State.
- Confidential Client; Review of multiple entities RTO/ISO Formula Rates to ensure compliance with current FERC precedent

Liquids Experience

- SFPP L.P., Docket No. OR03-5-000: Filed testimony on behalf of FERC Trial Staff addressing directly assigned or allocated affiliated or parent company overhead costs, the application of cost allocation procedures in the allocation of costs between jurisdictional activities, between non-jurisdictional and jurisdictional activities or amongst separate jurisdictional systems.
- SFPP L.P., Docket No. OR03-5-001: Filed testimony on behalf of FERC Trial Staff addressing the appropriate income tax allowance after the Exxon Circuit Court review as well as the levels of directly assigned or allocated affiliated or parent company overhead costs, the application of cost allocation procedures in the allocation of costs between jurisdictional activities, between non-jurisdictional and jurisdictional activities or amongst separate jurisdictional systems.
- SFPP L.P., Docket No. IS08-390-002: Filed testimony on behalf of FERC Trial Staff addressing the appropriate levels of directly assigned or allocated affiliated or parent company overhead costs, the application of cost allocation procedures in the allocation of costs between jurisdictional activities, between non-jurisdictional and jurisdictional activities or amongst separate jurisdictional systems.
- SFPP L.P., Docket No. IS09-437-000: Filed testimony on behalf of FERC Trial Staff addressing the appropriate levels of directly assigned or allocated affiliated or parent company overhead costs, the application



of cost allocation procedures in the allocation of costs between jurisdictional activities, between non-jurisdictional and jurisdictional activities or amongst separate jurisdictional systems.

Cost Allocation and Rate Design. Mr. Sosnick assists clients, regulatory agencies, and other experts developing and refining cost allocation and rate design models.

Natural Gas Experience

- ANR Pipeline Company, Docket No. RP07-439-000: Filed testimony on behalf of FERC Trial Staff reviewing the appropriateness of ANR's 2.6 Bcf of storage gas sale
- El Paso Natural Gas Company, Docket No. RP08-426-000: Filed testimony on behalf of FERC Trial Staff on El Paso's Cost Allocation and Rate Design
- Sea Robin Pipeline Company, LLC, Docket Nos. RP10-422-000 & RP09-995-000: Filed testimony on behalf of FERC Trial Staff
- Wyoming Interstate Company, Docket No. RP13-184-000
- Southern Star Central Pipeline Company, Docket No. RP13-941-000
- Sea Robin Pipeline Company, Docket No. RP14-247-000
- HIOS Pipeline Company, Docket No. RP14-218-000
- Saltville Gas Storage, Docket No. RP14-251-000
- Mojave Pipeline Company, Docket No. RP14-1275-000
- Florida Gas Transmission, Docket No. RP15-101-000
- Gulf South Pipeline Company, Docket No. RP15-65-000: Filed testimony on the behalf of Atmos Energy Corporation on Cost Allocation and Rate Design Issues
- Columbia Gas Pipeline, Docket No. RP16-314-000
- KO Transmission Company, Docket No. RP16-1097-000: Filed testimony on behalf of KO Transmission and served as the Rate Case Filing/Settlement Coordinator
- ANR Pipeline Company, Docket No. RP16-440-000
- Columbia Gas Transmission, Docket No. RP16-302-000
- ECA/Greylock Pipeline; Docket No. CP16-35-000: Initial rates for intrastate pipeline becoming FERC regulated interstate pipeline
- Natural Gas Pipeline Company of America, Docket No. RP17-303-000
- Great Lakes Gas Transmission, Docket No. RP17-598-000
- Eastern Shore Pipeline Company, Docket No. RP17-363-000
- Mississippi River Transmission, Docket No. RP18-923-000
- Empire Pipeline Company, Docket No. RP18-940-000
- Transcontinental Gas Pipeline, Docket No. RP18-1126-000
- Saltville Gas Storage, Docket No. RP18-1115-000



- East Tennessee Natural Gas Company, Docket Nos. RP19-63-000 and RP19-64-000
- Confidential Client, FERC Form 501-G Filing Assistance
- Developed Section 7 Initial Rates for facilities to support LNG exporting for a confidential client
- Pacific Gas & Electric, Docket No. A.13-12-012: Participated in PG&E's 2015 Gas Accord, reviewing cost allocation and tariff issues related to Core Transport Aggregators

Electric Experience

- Pacific Gas & Electric, Docket No. ER05-116: Reviewed the rate design for wholesale distribution service to ensure compliance with FERC precedent as well as ensuring that PG&E and Western agreed with the commitments in the filing
- Michigan Electric Transmission Company, Docket Nos. ER06-56-000 and ER06-56-002: Filed testimony on behalf of FERC Trial Staff and participated in the development of initial Formula Rates
- City of Anaheim, Docket No. ER11-3594: Led FERC Trial Staff review of the inputs of the Anaheim gross load calculation filing for accuracy as well as being in accordance with FERC precedent
- City of Banning, Docket No. ER11-3962-000: Led FERC Trial Staff review of the inputs of the Anaheim gross load calculation filing for accuracy as well as being in accordance with FERC precedent
- Entergy Arkansas, Inc., Entergy Gulf States, Inc., Entergy Louisiana, Inc., Entergy Mississippi, Inc., and Entergy New Orleans, Inc. (collectively, the "Entergy Operating Companies"), Docket Nos. ER95-112-012, ER95-112-013, ER96-586-007, and ER96-586-008: Reviewed the inputs of the Entergy filing for accuracy as well as being in accordance with FERC formula rate precedent
- Oklahoma Gas and Electric Company, Docket No. ER08-281-000: Led FERC Trial Staff review of the filing for accuracy as well as being in accordance with FERC formula rate precedent
- Midwest Independent Transmission System Operator, Inc., Docket No. ER12-715-003: Filed testimony on behalf of FERC Trial Staff addressing the appropriate Exit Fees to be paid by DEO/DEK and ATSI leaving MISO and joining PJM
- Nebraska Public Power District, Docket No. EI18-194-000; Filed an Affidavit supporting NPPD's complaint against Tri-State Generation and Transmission Association, Inc. and SPP's 2018 ATRR filing for Tri-State.
- Confidential Client; Review of multiple entities RTO/ISO Formula Rates to ensure compliance with current FERC precedent

Regulatory Policy and Strategic Analysis. Utilizing his background in accounting, regulatory affairs, and the nuances of the energy sector, Mr.



Sosnick has helped clients ensure they are charging or paying appropriate rates, under terms and conditions that are just, reasonable and not unduly discriminatory or preferential. In addition, Mr. Sosnick helps clients develop safe, reliable and efficient energy infrastructure that serves the public interest.

Natural Gas Experience

- Strategic analysis for a large energy company considering alternatives for its existing pipeline and storage portfolio
- PG&E, Docket No. A.13-06-011: Participated in their Interstate Pipeline Capacity proceeding, for Core Transport Aggregators
- Confidential buy-side valuation and assessment of a regulated combination electric and natural gas utility in the U.S.
- Prepared expert report assessing and quantifying damages in litigation regarding the
- revenue sharing provisions of an Asset Management Agreement Strategic analysis of FERC's Form 501-G Final Order for a FERC regulated asset

Electric Experience

- Assisted in the formation of the Small Utility Distribution Company tariff language and operating agreement formed by the California Independent System Operator
- Developed GAAP to FERC accounting mapping for a new electric transmission provider
- Wisconsin Public Service Corporation, Led FERC Trial Staff review of the Wind-Up plan, costs, amortization and customers affected by the underlying the sale of the Kewaunee Nuclear Power Plant owned by Wisconsin Public Service Corp. Additionally, he ensured FERC precedent was followed in the determining the accounting for the costs included in the final settlement
- Written a whitepaper on the impacts of the Tax Cuts and Jobs Act on FERC regulated assets
- Assessed impacts of FERC Formula Rate challenge for a Transmission Owner in SPP
- Delmarva Power and Light Company, Docket No. ER18-903-000: Reviewed the FERC Formula Rate proposal for pass-through of tax savings of the TCJA as well as historical FAS 109 related costs
- Potomac Electric Power Company, Docket No. ER18-905-000: Reviewed the FERC Formula Rate proposal for pass-through of tax savings of the TCJA as well as historical FAS 109 related costs
- Baltimore Gas & Electric Company, Docket No. ER17-528-000; Reviewed the FERC Formula Rate proposal for pass-through of tax savings of the TCJA as well as historical FAS 109 related costs



- Nebraska Public Power District, Docket No. EI18-194-000; Filed an Affidavit supporting NPPD's complaint against Tri-State Generation and Transmission Association, Inc. and SPP's 2018 ATRR filing for Tri-State.
- Confidential Client; Review of multiple entities RTO/ISO Formula Rates to ensure compliance with current FERC precedent

Liquids Experience

- Liquids Shippers Group, Airlines for America and the National Propane Gas Association, Docket No. RM15-19-000: Filed an affidavit in the Petition for a Rulemaking
- Colonial Pipeline Company, Docket No. OR16-17-000: Filed an Affidavit regarding Colonial Pipeline's Pro-Rationing Policy
- SFPP, L.P., Opinion No. 511 & 511A: Examined Corporate Overhead Allocation methodologies of. for its compliance with Federal Energy Regulatory Commission policy
- Constructed a whitepaper on the impacts of FERC Orders in SFPP, LP Docket No. IS08-390 related to Master Limited Partnership and other pass-through entities income tax allowance

Tariffs

- Analyzed Open Access Transmission Tariff formula rates to verify conformity to FERC's Uniform System of Accounts and the structure of their formula had FERC's approval
- Participated in the review and refunding of Southern Company's RTO Development Costs that were collected erroneously through their Open Access Transmission Tariff, Unit Power Sales Agreements, and Transmission Service Agreements
- Confidential Client; Review of a SPP Member's ATRR to provide an opinion on the appropriateness of the inclusion of certain costs
- Confidential Client; Review of multiple entities RTO/ISO Formula Rates to ensure compliance with current FERC precedent
- Served the role of advisor to clients to internal FERC Trial Staff on settlements on FERC wholesale electric, liquid pipeline and natural gas pipelines Tariff matters

Negotiations

- Coordinated Pre-filing Settlement negotiations on behalf of a firm storage customer in a state rate proceeding in the western US
- Facilitated the settlement of the refund amounts associated with the sale and related costs of the portion of the Kewaunee Nuclear Power Plant owned by Wisconsin Public Service Corp.
- California Independent System Operator Corporation, ER05-150: Reviewed the Utility Distribution Company Operating Agreement to ensure compliance with FERC precedent and coordinated with all parties to confirm understanding of commitments being filed



- PG&E, ER05-130: Reviewed the CASIO requirements and Western Interconnection Agreement as well as the FERC precedent to assist TPUD and PG&E to reach a settlement resolving the interconnection issue
- KO Transmission Company, Docket No. RP16-1097-000: Filed testimony on behalf of KO Transmission and served as the Rate Case Filing/Settlement Coordinator
- Served the role of lead FERC Trial Staff Technical Witness on settlements on FERC wholesale electric, liquid pipeline and natural gas pipelines related to cost of service and cost allocation and rate design

PRESENTATIONS

- Panelist EBA-Section 5 Perspectives, January 2018
- FC Intelligence-Natural Gas Impact, Transportation Options and Regulatory Oversight, May 2016
- Western States Association of Tax Administrators, four presentations between 2015 to 2017
- Panelist, “Will Fracking Change the Gas Pipeline Flows in Ways that Affect Rate Design and Cost Allocation?” EBA Mid-Year Meeting, November 2014
- Panelist at the FERC Commission Open Meeting for the Revisions to the FERC Form 2, Docket No. RM07-9-000, 2009

COURSES TAUGHT

- FERC Natural Gas 101 for EUCI, Inc., eight presentations between 2013 to present
- New Mexico State University Center for Public Utilities Practical and Regulatory Training for the Natural Gas Interstate Pipeline Industry at the Sheraton Uptown in Albuquerque, NM specifically addressing FERC requirements for determining “Just and Reasonable” rates (Cost of Service Ratemaking), five presentations between 2007 to 2011
- Centra Gas/Manitoba Hydro-On-site in Winnipeg, Canada--Two-day course on FERC Electric and Natural Gas Rates and Regulatory Oversight



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Boston, MA 02109
Tel: (617) 747-1729
Tel: (703) 789-5505

Education

B.A. in Political Science,
University of North
Carolina at Wilmington

MPA in Public
Economics and Policy
Analysis, University of
North Carolina at
Wilmington

Drew Cayton is a Director in the Power and Utilities practice as a regulatory subject matter expert advising clients in power and gas industries in jurisdictions throughout North America. Mr. Cayton has industry expertise in regulatory policy and rate making. He has more than 10 years of investigation, litigation, and negotiation experience in matters set before the Federal Energy Regulatory Commission (FERC or Commission) and various state commissions.

Prior to joining FTI, Mr. Cayton spent 3 years as a consultant advising commercial, industrial, municipal, and utility clients on regulatory impacts at both the state and federal level. His work included investigating and analyzing utility and pipeline cost of service, cost allocation and rate design, depreciation, rate of return, and billing determinates.

Mr. Cayton spent 7 years as an Energy Industry Analyst (Litigation) in FERC's Office of Administrative Litigation. As a technical case team leader, Mr. Cayton managed diverse teams tasked with executing extensive investigations into the propriety of various rate and tariff proposals before the FERC. He developed sound positions incorporating relevant Commission precedents, policies, rules, and regulations and then defended those positions in settlement and litigation proceedings.

Mr. Cayton holds a B.A. in political science and a M.P.A. from the University of North Carolina at Wilmington. He concentrated his graduate studies in public policy and public economics.

TESTIMONY

- Florida Gas Transmission Company, LLC, Docket No. RP10-21-00: Filed on behalf of FERC Trial Staff on cost of service Issues
- Trans-Alaska Pipeline System, Docket No. IS09-348: Filed on behalf of FERC Trial Staff on Throughput, Cost Allocation and Rate Design
- MIGC, LLC, Docket No. RP12-122: Filed on behalf of FERC Trial Staff on Throughput, Cost Allocation and Rate Design issues
- Sierra Pacific Power Company, Docket No. 18-02011: Filed on behalf of Sierra customers on rate making impacts of the Tax Cuts and Jobs Act of 2017



- Liberty CalPeco, Docket No. A17-10-018, Filed on behalf of CalPeco customers on Catastrophic Emergency Memorandum Account cost responsibility

SELECTED PROJECTS

Cost of Service. Mr. Cayton assists clients in the development of complex and extensive cost of service models and is highly skilled in investigation and analysis of pipeline/utility revenue requirements to include rate base calculations, operating expense normalization, corporate overhead and other intercompany transactions, cost allocation, and taxes.

Natural Gas Experience

- ANR Pipeline, Docket No. 16-440
- Columbia Gulf Pipeline, Docket No. 16-302
- East Tennessee Gas Transmission, Docket No. RP19-63
- Empire Pipeline, Docket No. RP16-300
- Florida Gas Transmission, Dockets No. RP10-21 and RP15-101: Filed Testimony on behalf of FERC Trial Staff
- Great Lakes Gas Transmission, Docket No. RP17-598
- Tallgrass Interstate Gas Transmission, Docket No. RP16-137 and 2019 pre-filed settlement
- Maritimes & North East Pipeline, Docket No. RP15-1026
- Kinder Morgan Interstate Transmission, Docket No. RP11-1494
- MoGas, Docket No. RP18-887
- Northern Natural, Docket Nos. RP10-1448 and RP19-59
- National Fuel, Docket No. RP12-88
- Northwest Pipeline, 2016 Pre-Filed Settlement
- Paiute Pipeline, Docket Nos. RP09-406, RP14-540, and RP19-1291
- Southern Natural, Docket No. RP13-886 and 2017 Pre-Filed Settlement
- Southern Star, 2018 Pre-Filed Settlement
- Trailblazer, Docket No. RP13-1031
- Transcontinental, Docket No. RP12-993
- Transwestern, Docket No. RP15-23
- Tuscarora, Docket No. RP16-229
- Viking Gas Transmission, Docket No. RP19-1340
- Williston Basin Pipeline Company, Docket No. RP14-118



Electric Experience

- Peine vs AEP, Docket No. ER07-1069
- Various Formula Rate Cases
- Nevada Energy/Sierra Pacific ON Line, Docket No. ER13-1605
- City of Shelby, OH 2016 and 2019 cost and revenue analysis
- Sierra Pacific, Docket Nos. 16-06006 and 18-0211
- Liberty CalPeco, Docket No. A.17-10-1018

Cost Allocation and Rate Design. Mr. Cayton assists clients in analyzing the impact of various cost allocation methodologies and rate design proposals to include cost causation matching and billing determinates.

Natural Gas Experience

- MIGC, Docket No. RP12-122: Filed affidavit on behalf of FERC Trial Staff
- MoGas, Docket No. RP18-887
- Northwest Pipeline, 2016 Pre-Filed Settlement
- Northern Border, Docket No. RP18-234
- Northern Natural, Docket No. RP19-59
- Ozark, Docket No. RP11-1495
- Southern Star Central Gas Pipeline, 2018 Pre-Filed Settlement
- Trailblazer, Docket No. RP13-1031
- Transcontinental, Docket No. RP12-993
- Transwestern, Docket No. RP15-23
- Tuscarora, Docket No. RP16-229
- Viking Gas Transmission, Docket No. RP19-1340
- Williston Basin Pipeline Company, Docket No. RP14-118

Electric Experience

- Peine vs AEP, Docket No. ER07-1069
- Various Formula Rate Cases
- City of Shelby, OH 2016 and 2019 cost and revenue analysis
- Sierra Pacific Power Company Docket Nos. 16-06006 and 18-0211
- Liberty CalPeco, Docket No. A.17-10-1018

Oil Experience

- Trans-Alaska Pipeline System, Docket No. IS09-348: Filed on behalf of FERC Trial Staff

AWARDS AND RECOGNITION



FERC Merit Award (2012): Mr. Cayton was recognized by the FERC for his leadership in the development, implementation, and management of the Commission's annual FERC Form No. 2 Study (2008 – 2015)

PRESENTATIONS

- “New Tax Law and its Impact of Rates – Cost-of-Service” EBA 2018 Annual Meeting



Maheen Bajwa

Director

Maheen.Bajwa@FTIconsulting.com

200 State Street
9th Floor
Boston, MA 02109

Education

M.S. Economics,
London School of
Economics and
Political Science

B.A. Economics,
Vassar College

Ms. Bajwa is a Director at FTI Consulting, based in Boston, MA. She specializes in economic analysis, the construction of financial models, and large, complex datasets. She has developed FTI's in-house model designed to estimate the cost of capital for various US utilities and a framework for identifying M&A opportunities, as well as worked on projects involving energy policy reform and cost of service modeling. Her economic consulting experience has included matters related to renewable energy such as negative wholesale electricity pricing and retail rates for distributed generation, wholesale electricity market design, and the analysis of utility customer usage and demand data in the context of a rate design dispute. Her work has also included energy development on tribal lands, municipal wholesale water contract disputes and pipeline right-of-way disputes.

PROFESSIONAL EXPERIENCE

FTI Consulting, Director, Boston MA, 2018 – Present

Compass Lexecon, Economist, Boston, MA, 2018

Compass Lexecon, Senior Analyst, Boston, MA/Toronto, ON , 2016 – 2018

Compass Lexecon, Analyst, Boston, MA, 2015 –2016

Centre for Economic Policy Research, Research Officer, London, UK, 2014 – 2015

SELECTED PROJECTS

Cost of capital analysis. Supported the development of cost of capital testimony on behalf of Liberty Utilities (Granite State Electric) including analysis of return on equity, cost of debt and capital structure. Estimation models included single-stage discounted cash flow, multi-stage discounted cash flow, and the capital asset pricing model.

Coal industry merger feasibility analysis. Calculated price, supply, and generation impacts of a proposed merger between two large coal companies in the Powder River Basin.

Rate design antitrust dispute. Analyzed electric utility pricing, cost structures, over 3TB of Salt River Project's 15-minute retail customer electricity usage and demand data, and public policy for integration of distributed generation in dispute related to rate design and allegations of anticompetitive behavior.

Contract and rate design analysis for municipal water utilities. Consulted on a wholesale water agreement dispute and provided analysis of rate design,



conservation incentives and changing water consumption patterns for multiple cities in Texas.

Financial transmission rights analysis. Carried out quantitative analysis to determine historical FTR profitability for two US ISOs.

Wholesale market design. Provided research and analysis supporting day-ahead market and real-time unit commitment design for a North American ISO.

Wholesale market analysis. Examined the California wholesale electricity market's Resource Adequacy framework, its ability to ensure reliable operation of the CAISO system and capacity payments to thermal resources on behalf of CXA La Paloma, LLC (FERC Docket No. EL18-177).

Renewable resource impact analysis. Undertook economic and revenue analysis for a forthcoming white paper concerning wholesale market design and the growth of zero-emission resources in New England.

Renewable resource impact analysis. Analyzed hourly locational marginal price data for several years at multiple ISO hubs to determine the increasing frequency of negative pricing.

PUBLICATIONS

"Growing Evidence of Increased Frequency of Negative Electricity Prices in U.S. Wholesale Electricity Markets," with Joseph Cavicchi, published in International Association for Energy Economics Energy Forum, Fourth Quarter 2017.



Maryanne C. Hatch

Senior Director

Maryanne.Hatch@FTIConsulting.com

555 12th Street, NW
Suite 700
Washington DC 20004
Tel: (307) 760-8092

Education

M.S. Economics and
Finance, University of
Wyoming

B.A. Business Economics,
University of Wyoming

Ms. Hatch is a Senior Director in the Economic and Financial Consulting (EFC) segment within FTI Consulting, specializing in the electric and natural gas sectors with an emphasis on business and regulatory strategies for energy and utility clients. She has more than 10 years of industry experience in areas including state and federal regulation, rate and market design, competition analysis, economic trend forecasting, and settlement and litigation support.

PROFESSIONAL EXPERIENCE

FTI Consulting, Senior Director, Boston, MA, 2018 – present

- Utility regulatory and strategy expert on policy, industry trends, rate reform, and cost of capital.

Edison Electric Institute, Director, Washington, D.C., 2014 - 2018

- Focus on transmission regulatory policies to encourage electric infrastructure investment, including return on equity, incentives, and competition in transmission (FERC Order No. 1000) and ISO/RTO dynamics.
- Promoted regulatory policies to enable full rate recovery, support infrastructure development and meet evolving customer needs.
- Leverage input from diverse stakeholder/client groups (primarily investor owner electric utilities) to develop cohesive policy recommendations and formal written comments to federal agencies.

Federal Energy Regulatory Commission (FERC), Economist, Office of Energy Market Regulation, Washington, D.C., 2012-2014

- Advised on electric market-based rate (MBR) filings, policy and regulatory changes to FERC leadership on FERC's MBR program; applied FERC regulations, pertinent orders, and ratemaking methodologies.
- Identified issues and solutions related to the Commission's delivered price test (DPT); suggested policy and regulatory changes to FERC leadership on FERC's MBR program.

Science Applications International Corporation, Consultant, Denver, CO, 2011-2012

- Advised clients and conducted financial analysis and long-term modeling, market rate studies, power analyses, bond reports, and regulatory research.
- Advised a natural gas storage client on policy, tariff issues, litigation risks, and supported written testimony.



Federal Energy Regulatory Commission (FERC), Economist, Office of Administrative Litigation, Washington, D.C., 2005-2011

- Served as an expert witness in the wholesale electricity, interstate electric transmission, interstate natural gas pipelines, and interstate oil pipelines (crude and refined products) industries; provided oral and written testimony in litigated proceedings.
- Issues included transmission cost allocation and rate design (traditional and incentive), return on equity, demand response, market design, and market power.
- Assisted the Office of Energy Policy & Innovation in analyzing the economic impact of demand response rules (Docket No. RM10-17; Order No. 745).

Public Speaking Engagements: Edison Electric Institute conferences, S&P Platts Transmission Planning, Aon Power Summit, Transforum East, IEEE, and international delegations.



Chelsea Osinchuk

Director

Chelsea.Osinchuk@FTIConsulting.com

200 State Street
9th Floor
Boston, MA 02109

Education

M.A. Economics,
University of British
Columbia (UBC)

B.C. Finance, Sauder
School of Business,
UBC

Ms. Osinchuk is a Director in FTI's Power and Utilities practice within the Economic and Financial Consulting (EFC) segment. She has specialized knowledge in energy regulation, cost of capital analysis and infrastructure transaction advisory. Her relevant project experience includes managing the cost of capital workstream of a full electricity distribution and supply price control review, contributing to the Ofgem RIIO-2 cost of capital methodology framework for future transmission and distribution price controls in Great Britain and undertaking cost of capital analysis for several regulated utilities. Chelsea has undertaken regulatory finance and infrastructure transaction projects for clients in the US, Europe, UK, Middle East and Australia.

Prior to her work in economic and financial consulting, Chelsea worked as an analyst at a leading global investment bank.

PROFESSIONAL EXPERIENCE

- *FTI Consulting*, Senior Consultant, Boston MA, 2018 - Present
- *Cambridge Economic Policy Associates (CEPA)*, Economic Consultant, London UK, 2015 - 2018
- *Clinton Foundation*, Program Intern, Clinton Global Initiative, NY NY, 2014
- *RBC Capital Markets*, Global Markets Analyst, Toronto ON, 2012

SELECT CONSULTING EXPERIENCE

- **Regulatory cost of capital for Ofgem.** Prepared a formal report for Ofgem, the Great Britain electricity and gas regulator, to establish a re-designed cost of capital framework across all gas and electricity networks for the upcoming RIIO-2 price controls. The analysis combined and weighted various ROE models and compiled regulatory precedent, academic literature and real market data to arrive at a range of potential cost of equity ranges. Capital structure and the impact on financeability as determined by the credit rating agencies was also modelled.
- **Regulatory cost of capital for gas distribution transaction.** Advised a private infrastructure investor consortium on economic and regulatory due diligence for the acquisition of a majority stake in National Grid's Gas Distribution business, focusing on the cost of capital analysis workstream; the analysis considered the future path of regulatory cost of capital decisions and the impact this would have on the valuation of the gas distribution assets.

- **Regulatory cost of capital for water utility.** Developed cost of capital report for regulated water company in response to regulator's initial proposal. The report considered alternative approaches to setting the cost of equity, cost of debt and assessing the optimal capital structure. We also considered alternative arguments for selecting a point within the range of model outputs, balancing value for ratepayers and the ability for the utility to earn a fair, risk-weighted return.
- **Regulatory cost of capital for distribution companies.** On behalf of the Omani electricity regulator, developed cost of capital and supply margin framework for distribution and supply companies. Responsible for setting the cost of capital initial ranges, responding to company rebuttal submissions and amending framework for final regulatory allowances. Cost of equity calculation was based on mature US market parameters with additional adjusts to account for additional country risk.
- **Regulatory cost of debt model.** Developed a cost of debt model on behalf of Ofwat, the water utility regulator for England & Wales and the Civil Aviation Authority, the aviation authority for the United Kingdom, to test various approaches to deriving a regulatory cost of debt to feed into the cost of capital allowances. The model considered various macroeconomic states of the world and considered the estimation approach that resulted in the least amount of error.
- **Capital structure analysis.** Modeled the outcome of various financial levers on capital structure for VELCO, the Vermont electric transmission company, in order to determine the optimal regulatory response to the unique Vermont tariff structure.
- **Merchant generation business plan analysis.** On behalf of the Unsecured Creditors Committee, undertook business plan due diligence of the generation portfolio of FirstEnergy Solutions during bankruptcy proceedings.
- **Transmission interconnector analysis.** Undertook analysis to measure the contribution of interconnectors, cross-border HVDC transmission lines, to security of supply in Great Britain in order to assign more accurate de-rating factors for bidding into the capacity market.
- **Buyer due diligence for transmission investor.** Undertook economic energy market forecasting analysis as part of the buyer due diligence process for a US merchant transmission line. Modelled regulatory impact on gross margin.
- **Competitive transmission procurement design.** Consulted on strategic process improvements to government procurement of contestable transmission networks on behalf of the UK energy regulator.
- **Customer service incentive mechanism.** Designed a customer service incentive mechanism for an energy regulator and modeled the potential revenue impact on electricity supply revenue.



- **Offshore wind transmission cost benefit analysis.** Measured the economic benefit of the contestable, privately tendered Offshore Wind Transmission (OFTO) regime in the UK.
- **Offshore wind transmission procurement.** Evaluated private investor bids for five separate OFTOs for financial and commercial viability (valued over £2bn).
- **Retail electricity price cap.** Seconded to Ofgem embedded in the retail price control team focusing on cost assessment methodology design.



Ian R. McGinnis

Consultant

Ian.McGinnis@fticonsulting.com

200 State Street
9th Floor
Boston, MA 02109
Tel: (617) 879-1540

Education

M.S. Environmental
Economics, University
of New Hampshire

B.A. Economics,
Lebanon Valley College

Ian McGinnis is a Consultant on a team of FTI professionals focused on the finance and economics of energy markets. He has three years of experience conducting research related to quantifying the economic impact of environmental changes to landscapes.

PROFESSIONAL EXPERIENCE

- *FTI Consulting*, Consultant, Boston MA, June 2019 – Present
- *University of New Hampshire*, Research Assistant, Durham NH, August 2017 – May 2019

SELECT RESEARCH EXPERIENCE

- Designed survey instruments to collect primary data on households' preferences for improved water quality and availability
- Developed discrete choice models to analyze the consumer welfare impacts of hypothetical programs that improve water quality and availability
- Created simulation models to analyze the ecosystem and landscape impact of agricultural decisions
- Analyzed the spatial, environmental, and economic impact of shale gas development in Pennsylvania



Appendix II: Project Team Contact Reference

Staff Member	Reference 1	Reference 2	Reference 3
John Cochrane	Steven Mullen +1 603 216 3516 steven.mullen@libertyutilities.com	Michele Nelson +1 802 770 6288 mnelson@velco.com	Philip DeCicco +1 929 324 4543 Philip.decicco2@nationalgrid.com
Matthew DeCoursey	Steven Mullen +1 603 216 3516 steven.mullen@libertyutilities.com	Anna Henderson +1 907 263 5889 hendersonac@muni.org	Charles Yarborough +1 214 206 2809 Charles.yarborough@atmosenergy.com
Ken Sosnick	Brian Heslin +1 980 373 0550 brian.heslin@duke-energy.com	Kevin C. Frank +1 972 855 3198 kevin.frank@atmosenergy.com	David P. Abernathy +1 314 342 0536 david.abernathy@spireenergy.com
Maryanne Hatch	Anjali Patel +1 202 261 1184 apatel@opc-dc.gov	Nina Plaushin +1 202 605 2860 nplaushin@itctransco.com	Melissa Lozano +1 202 502 6267 melissa.lozano@ferc.gov
Drew Cayton	Geoff Inge +1 303 442 2758 ginge@kinectenergy.com	Janice Radel +1 202 502 6197 janice.radel@ferc.gov	Andrea Chambers +1 202 799 4130 Andrea.chambers@dlapiper.com
Maheen Bajwa	Dave Simek +1 603 216 3514 david.simek@libertyutilities.com	Eric Henson +1 617 520 0204 ehenson@compasslexecon.com	Joseph Cavicchi +1 617 425 8233 joe.cavicchi@analysisgroup.com
Chelsea Osinchuk	Nick Hodges +44 7791 433796 nick.hodges@cepa.co.uk	Fernando Dominguez +44 7837 664019 fernando.dominguez@cepa.co.uk	Kaylyn Fraser +44 7899 072123 Kfraser@agdevco.com
Ian McGinnis	Eric Henson +1 617 520 0204 ehenson@compasslexecon.com	Shadi Atallah +1 916 601 2207 shadi.atallah@unh.edu	Clayton Mitchell +1 603 608 2521 clayton.mitchell@unh.edu

From: DeCoursey, Matthew <Matthew.DeCoursey@fticonsulting.com>
Sent: Wednesday, August 28, 2019 11:04 AM
To: Richard Foley
Subject: RE: FTI Consulting Proposal to Liberty

Rich:

We just got together here to talk about efficiencies we'd gain in doing all five pieces of the work. We think they'd be significant, so we can reduce our NTE for doing all five tasks to \$310,000.

If you need something more formal from us in terms of an update to our proposal, let me know.

Matt

From: DeCoursey, Matthew
Sent: Tuesday, August 27, 2019 1:37 PM
To: Richard Foley <Richard.Foley@libertyutilities.com>
Subject: RE: FTI Consulting Proposal to Liberty

Sounds good, thanks Rich.

From: Richard Foley <Richard.Foley@libertyutilities.com>
Sent: Tuesday, August 27, 2019 12:57 PM
To: DeCoursey, Matthew <Matthew.DeCoursey@fticonsulting.com>
Subject: [EXTERNAL] RE: FTI Consulting Proposal to Liberty

Hi Matthew

We should have something the end of the week.

Rich

Richard Foley | Liberty Utilities (East Region) | Director, Supply Chain
P: 603-216-3536 | C: 603-475-8023 | E: Richard.Foley@libertyutilities.com
VAT#123456
From: DeCoursey, Matthew [mailto:Matthew.DeCoursey@fticonsulting.com]
Sent: Tuesday, August 27, 2019 12:28 PM
To: Richard Foley <Richard.Foley@libertyutilities.com>
Subject: RE: FTI Consulting Proposal to Liberty

Rich:

Do you have any insight as to when Liberty will be making decisions regarding the EnergyNorth rate case RFP? I know your team has your hands full with Granite State and some other things at the moment, but if an estimate is available, it would be appreciated.

Thanks in advance,

Matt

From: DeCoursey, Matthew <Matthew.DeCoursey@fticonsulting.com>

Sent: Thursday, August 15, 2019 4:42 PM
To: Richard Foley <Richard.Foley@libertyutilities.com>
Subject: Re: FTI Consulting Proposal to Liberty

Thanks, Rich, much appreciated.
From: Richard Foley
Sent: Thursday, August 15, 4:39 PM
Subject: [EXTERNAL] RE: FTI Consulting Proposal to Liberty
To: DeCoursey, Matthew
Hi Matthew

Confirming receipt of your proposal

Rich

Richard Foley | Liberty Utilities (East Region) | Director, Supply Chain
P: 603-216-3536 | C: 603-475-8023 | E: Richard.Foley@libertyutilities.com
VAT#123456
From: DeCoursey, Matthew [mailto:Matthew.DeCoursey@fticonsulting.com]
Sent: Thursday, August 15, 2019 4:32 PM
To: Richard Foley <Richard.Foley@libertyutilities.com>
Subject: FTI Consulting Proposal to Liberty

Richard:

Attached, please find the proposal we've prepared in response to Liberty's Request for Proposal # LUNH-8840-19017 as well as our exceptions to the consulting agreement and the bid form cost matrix.

If you could please confirm your successful receipt, I'd be appreciative. Beyond that, don't hesitate to reach out with any questions or if your team requires additional information.

Thank you again for the opportunity, we look forward to hearing from you.

Matt

Matthew DeCoursey
Senior Director

F T I Consulting
1.617.897.1526 direct
1.617.320.0821 mobile
matthew.decoursey@fticonsulting.com

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not the intended recipient, be aware that any disclosure, copying, distribution or use of the e-mail or any attachment is prohibited. If you have received this email in error, please notify us immediately by replying to the sender and then delete this copy and the reply from your system. Thank you for your cooperation.



TO: **David Simek, Liberty Utilities (New Hampshire)**

FROM: **Matthew DeCoursey**

DATE: **April 29, 2020**

RE: **Budget Update**

The purpose of this memorandum is to describe the supplemental budget required to support the re-filing of the Liberty Utilities (EnergyNorth Gas) Corp. ("Liberty") rate case, previously docketed as DG19-161 with the New Hampshire Public Service Commission. That case was filed in October 2019 and subsequently withdrawn in February 2020. Liberty intends to re-file the case on or before July 31, 2020.

FTI had previously contracted to provide expert testimony and other support for DG19-161 for a Not-to-Exceed ("NTE") fee of \$310,000, as described in Purchase Order No. PO000015875. FTI has provided a quote of \$42,000 for the supplemental fee associated with updating the analyses and testimony required to re-file the case, meaning the total NTE price for the engagement will be \$352,000.

Below, we provide an estimate of the allocation of the \$42,000 incremental fee across the five tasks identified in PO000015875.

Task	Estimated Fee
Revenue Requirement	\$7,000
Functional COS	\$9,250
Marginal COS	\$9,000
Rate Design	\$6,750
Cost of Capital	\$10,000

We note that these estimates are indicative and that our actual allocation of work effort across the tasks could change.



Purchase Order

Page 1
Purchase Order No. P0000015875
Revision # 1
Date 5/1/2020

Liberty Energy Utilities (New Hampshire) Corp.

Bill to: nhaccounting@libertyutilities.com
Accounts Payable
15 Buttrick Rd, Londonderry NH 03053

Ship To: Liberty Utilities NH

FTI CONSULTING, INC.
PO BOX 418005
BOSTON MA 02241-8005

Attn:

Buyer: Richard Foley
Phone: 603-216-3536
Email: Richard.Foley@libertyutilities.com

Payment Terms	FOB	Ship Via
NET 30	None	

This Purchase Order Revision #1 is an increase in original PO #15875 from \$310,000 by \$42,000 to a new "Not to Exceed" total of \$352,000 for an increase in consulting services as defined in attached memorandum. The increase is related to updating the analysis and testimony required for re-filing the case

L/N	LU Item Number	Item Description						
	Vendor #	Manufacturer #	UOM	QTY	Req. Date	Unit Price	CUR	Ext. Price
1	TASK 1 REVENUE REQUIREMENT		Job Number 8840-9830-REVREQ19					
			LOT	58,754.00	11/6/2019	US\$1.00	USD	US\$58,754.00
2	TASK 2 FUNCTIONAL COST OF SERV		JOB NUMBER 8840-9830-FCS19					
			LOT	77,545.00	11/6/2019	US\$1.00	USD	US\$77,545.00
3	TASK 3 MARGINAL COST OF SERVIC		Job Number 8840-9830-MCS19					
			LOT	75,604.00	11/6/2019	US\$1.00	USD	US\$75,604.00
4	TASK 4 RATE DESIGN		Job Number 8840-9830-rtdes19					
			LOT	79,717.00	11/6/2019	US\$1.00	USD	US\$79,717.00
5	TASK 5 COST OF CAPITAL		Job Number 8840-9830-ROE19					
			LOT	60,380.00	11/6/2019	US\$1.00	USD	US\$60,380.00

Special Instructions:

Subtotal	US\$352,000.00
Trade Discount	US\$0.00
Freight	US\$0.00
Miscellaneous	US\$0.00
Tax	US\$0.00
Total	US\$352,000.00

Susan Fleck

Digitally signed by Susan Fleck
Date: 2020.05.01 14:39:22 -04'00'

Authorized Signature

Links to the policy that all suppliers are to adhere to are listed below:

Supplier Code of Conduct: <http://investors.algonquinpower.com/Cache/1500116881.PDF?O=PDF&T=&Y=&D=&FID=1500116881&iid=4142273>



Purchase Order

Page 2
 Purchase Order No. P0000015875
 Revision # 1
 Date 5/1/2020

TERMS AND CONDITIONS

1. Purchase Order, Acceptance and the PO Agreement: These terms and condition apply to the sale and delivery of any goods set out on the attached or referenced PO form ("Goods"), to the performance of any work or services associated with such sale and delivery or set out on the PO form ("Work"), and to the supply of any product(s) resulting from work or services set out on the PO form (which supply could consist of delivery, assembly, manufacture or other mode of supply) ("Work Product"). The PO form, these terms and conditions and any other attachments referenced on the PO form together comprise the Purchase Order. In case of conflict or inconsistency, the order of priority is: the PO form, these terms and conditions, the attachments. The earliest of Supplier's acknowledgment or signing of the PO form, Supplier's shipment of Goods under the Purchase Order or Supplier's commencement of Work under the Purchase Order constitutes Supplier's acceptance of the provisions of the Purchase Order. Once accepted, the Purchase Order becomes the whole agreement between the parties with respect to the subject matter hereof, and such agreement is called the "PO". For clarity, the effectiveness of the PO is not conditional on the making of a down payment or any other conditions, unless stated on the PO form. This PO may not be changed or waived, and no substitutions may be made, except by written agreement of authorized representatives of the parties. The Buyer may request change(s) to this PO, and Supplier agrees to promptly make and agree to any such PO change(s), provided: (i) Supplier has the resources to effect the change(s); and (ii) any resulting difference in price or time for performance is equitably adjusted. The PO number on the PO form shall not be repeated for other orders.

2. Representations, Warranties and Standards: Supplier represents that it has good and proper authority to enter into the PO. Supplier warrants that it will have good title to the Goods at the time of delivery and to the Work Product at the time of supply, free and clear of encumbrances except those previously disclosed to Buyer. Supplier agrees to comply with all applicable federal, state, provincial and local laws, rules and regulations applicable to Supplier's performance of its obligations under the PO. Without limiting the applicability of law, Supplier makes those of the following warranties that are appropriate for any Goods delivered or Work Product supplied or Work performed under the PO: (1) the Goods, Work Product and Work will conform to all specifications, standards, drawings, requirements and quotations communicated by Buyer and with applicable law; (2) the Goods and Work Product will be free from defects in design (except to the extent designed by Buyer), material and workmanship; (3) the Goods and Work Product will be fit for their intended purpose(s) as communicated by Buyer or as otherwise ought to be known by Supplier; (4) the Work will be performed, the Goods will be delivered and the Work Product will be supplied in a timely manner and in accordance with good industry standards and applicable law, regulations and codes; and (5) the sale, installation and use of any article in the Goods, the Work or the Work Product will not infringe any intellectual property right. If Supplier has obtained any manufacturer's warranty in respect of the Goods or Work Product or any item thereof, it shall use reasonable commercial efforts to assign such warranty to Buyer, but a failure to do so does not limit the warranties in this section. **If applicable, this contractor and subcontractor shall also abide by the requirements of 41 CFR § 60-300.5(a) and 41 CFR § 60-741.5(a). These regulations prohibit discrimination against qualified protected veterans and qualified individuals on the basis of disability, and require affirmative action by covered prime contractors and subcontractors to employ and advance in employment qualified protected veterans and individuals with disabilities.**

3. Delivery, Title, Inspection, Acceptance: Title and risk of loss to Goods pass to Buyer at the place of, and at the time immediately following, delivery or unloading at the "ship to site" (the "Site"). In respect of Work Product: (i) in the case of delivery or other supply from outside the Site, title and risk of loss pass at the same time and place as described for Goods; and (ii) in the case of assembly or manufacture or other supply at the Site, title and risk of loss pass at the time of payment therefor. In the case of delivery of Goods or Work Product, Supplier shall provide: (i) for insurance while the Goods or Work Product are in transit that is customary in the industry, adequate to cover full loss, and that names Buyer as an additional insured if reasonably requested by Buyer; (ii) adequate packing so that the items are not damaged during delivery and handling except in reasonably unforeseeable circumstances; (iii) such documentation with delivery as reasonably requested by Buyer. In the case of shipments into the United States or into Canada from a different country than the destination country, Supplier shall ensure that the shipment includes any documentation required (including certificates of origin and invoices), and shall take such other actions required, for customs clearance into the United States or Canada, as the case may be. If such actions require involvement of a customs broker or other agent, Supplier shall seek the approval of Buyer to such agent, which approval shall not be unreasonably withheld or delayed. If requested by Buyer, Supplier shall arrange for the issuance of a data report on the Goods or Work Product to be issued and signed by an independent authorized inspection agency. Buyer may at its own cost inspect the Goods, the performance of the Work and the Work Product, and a failure to inspect within a reasonable period of time shall not be considered acceptance. Such inspection may include attendance by Buyer or its representative at the Supplier's, manufacturer's or other persons' site on reasonable notice. Buyer may, with reason, by notice reject or advise of defects in the Goods or Work Product or performance of the Work. Notwithstanding any other provision, if title and risk of loss to Goods or Work Product that are rejected are held by Buyer at the time of rejection, title and risk of loss are deemed to pass back to Supplier at the time of notification of rejection. Buyer has no obligation to pay for rejected Goods or Work Product, and Supplier shall refund Buyer any payment it had received for such Goods or Work Product.

4. Remedies: In the case of a breach of warranty set out in section 2 or the provision of notice of rejection or defects from Buyer to Seller set out in section 3, Supplier shall, at the option of Buyer, promptly replace or repair the affected Goods or Work Product or reperform the Work, all to the reasonable satisfaction of Buyer. If Supplier fails to do so with diligence Buyer may do so or may engage a third party to do so. Supplier shall be liable and pay for all for all costs and expenses associated with the replacement (subject to the next sentence), repair or reperformance, and such costs and expenses may be set off from purchase amounts owing. In the case of replacement of Goods or Work Product that have been rejected by Buyer and for which supplier has refunded any payment, Buyer shall be liable to pay for replacements for the rejected Goods or Work Product, but only up to the amount of the original purchase price.

5. Termination: Buyer may by notice terminate this PO or any order under it at any time for cause or convenience. The causes for termination include: (1) a breach by Supplier of its obligations hereunder, provided Supplier was provided notice of default and did not remedy the default within 3 days of the notice or any such other date as may be reasonably required and indicated in the notice; (2) the financial condition of Supplier appears unsatisfactory to Buyer, acting reasonably; (3) impropriety by someone under the control of Supplier; (4) the continuation of, or the failure to remedy the effects of, an event of force majeure (described in section 7) for a period of more than 30 days. In the event of termination for cause or convenience Buyer will pay Supplier for Goods delivered, or Work Product supplied or Work performed to the date of termination, as the case may be, and such Goods and Work Product shall be the property of Buyer. In addition: (a) in the event of termination for cause, Buyer will be entitled to excess costs incurred by Buyer arising from the termination and all other remedies available at law; (b) in the event of termination for convenience, Buyer shall pay Supplier for any direct and reasonable net out-of-pocket expenses incurred arising from the termination. Except in the case of a default in payment terms that is not disputed, Supplier may not terminate this PO or any order under the PO, but may claim as its exclusive remedy direct damages for contract breach. In the case of default in payment terms that is not disputed, Supplier may on notice terminate this PO or any order, provided Buyer was provided notice of default and did not remedy the payment default within 5 business days of the notice. In the event of termination or completion of the PO, the terms relating to confidentiality, indemnity and warranty shall survive for 18 months thereafter, except that the performance of every warranty remedy shall trigger an additional warranty under section 2 applicable to the remedy that will survive for 18 months again after completion of the remedy.

6. Price, Payment, Charges: Price(s) stated on the PO form shall be described net of taxes, freight, duties, carrying and other charges. To be recoverable such other charges must be actually incurred by Supplier and agreed to by Buyer. If no price is stated because it cannot be determined with certainty, the reasonable estimate of the parties at the time of this PO of the price for the scope of the delivery of the Goods, the supply of the Work Product or the performance of the Work, as the case may be, at the date of this PO (as set out in a quote or otherwise) shall be considered the price for purposes of the PO. If there is a change to the price or to the amounts or types of charges, the change must be agreed to by Buyer, and Buyer shall not otherwise be liable for prices billed and payment in excess of the stated or estimated amounts. Buyer may hold payment until satisfied that Supplier's labour and materials bills associated with the Work have been paid, and may set off amounts owing as elsewhere described in the PO.

7. Force Majeure: Neither party shall be responsible for any delay or failure to perform its obligations hereunder when due to force majeure events of: fire; flood; explosion; act of terror; or any other event beyond its control that renders performance impossible or radically different than what is expected hereunder. The force majeure event must affect the party to this PO directly, as opposed to one of its suppliers, unless the delay or failure of the supplier could not have been anticipated by the party or, if anticipated, could not have been alleviated insofar as it affects the other party using best efforts. If a force majeure event occurs, the party affected shall give prompt notice to the other and use all commercially reasonable steps to eliminate and mitigate the effects on the other party of the force majeure event.

8. Site Presence: If the delivery of Goods, the supply of Work Product or the performance of Work entails the presence of personnel, vehicles or property of Supplier or its contractors on Buyer's site ("Supplier's Site Presence"), Supplier agrees that its personnel and contractors will comply with applicable health, safety and environmental laws, regulations, practices and codes and the applicable policies and procedures of Buyer, and will also use due care in order to ensure that no damages arise from Supplier's Site Presence, including damages to the Site such as releases from vehicles. Buyer may request that any person or property not meeting this requirement be removed from the Site, and Supplier shall promptly cause such removal without liability or recourse to Buyer. Notwithstanding the section "Indemnity", Supplier shall be responsible for, and indemnifies Buyer for any and all damages or claims, injury to persons and damage to property (including Supplier's and its contractors' and their visitors' personnel and property) and other damages arising by virtue of Supplier's Site Presence, including reasonable attorney's fees and costs, except to the extent due to the negligence of Buyer. Supplier warrants that it is fully insured and that the insurance includes worker's compensation insurance for Supplier's personnel and is adequate to provide coverage for any injuries sustained by any person on the Site or for any property damaged during the performance of this PO the Site. Supplier shall ensure that any of its contractors used hereunder have similar insurance. If Buyer requests, Supplier shall provide such certificates of insurance.

9. Indemnity: Each party indemnifies the other for all damages and claims, including those of third parties, arising from its performance or non-performance of the terms of this PO, whether arising in contract, tort, or other form or legal theory, subject to the section "Site Presence". In addition, Supplier indemnifies Buyer for any claim of infringement of intellectual property rights arising from the Goods, Work or Work Product.

10. Other: All documents and information provided from one party to the other relating to performance of the PO are confidential and may not be disclosed except with the consent of the other party. The provincial or state law of the Site (the "Jurisdiction") and federal laws applicable therein shall govern this PO. In the event of conflict or dispute, either party may submit the issue to binding arbitration under the arbitration laws of the Jurisdiction. The PO is not assignable by a party without the consent of the other party, not to be unreasonably withheld. If a party subcontracts all or a portion of its obligations under the PO, it remains liable to Buyer for such obligations.



June 29, 2020

David Simek
Liberty Utilities (EnergyNorth Natural Gas) Corp.

Dear Dave:

Per our discussion, FTI Consulting, Inc ("FTI") proposes to conduct its analysis and prepare a final report for inclusion in the Liberty Utilities (EnergyNorth Natural Gas) Corp. ("Liberty") rate case that will be filed next month. The report will analyze the achievements of Liberty's EE program since decoupling was implemented as well as the experiences at selected, comparable utilities. Our approach to doing so will be comprised of three primary tasks:

Review and analysis of Liberty EE data: FTI will issue data requests to Liberty's EE team to develop an understanding of the program inputs and outcomes in detail with the purpose of identifying changes pre- and post-decoupling (November 2018). Changes could include but are not limited program inputs (design, objectives, etc.), results (customer participation, savings, etc.), or other factors. The key focus will be an analysis of trends and the drivers that create headwinds on EE penetration such as weather, commodity prices and economic growth.

Peer Group Analysis: FTI will identify a group of comparable utilities, analyze their EE programs and compare them to Liberty's EE results. Our initial focus will be the universe of natural gas LDCs in New England with emphasis on those that have implemented revenue decoupling and are comparable in company size and customer composition. This group could be refined or expanded further depending on what we learn through our research. Some items for which we expect to gain insight through the peer group research includes, but is not limited to the following: (1) Demonstration that revenue decoupling supports EE; (2) Analysis of prevailing trends – if other utilities demonstrate slow-downs from weather or commodity costs, it would mitigate any similar slow-down shown in the Liberty EE data; (3) Maturity of programs – it may be the case that EE programs tend to slow down as they mature - if others do but Liberty's has not, the results may point towards support from decoupling; and (4) Decoupling lag time – If utilities have implemented decoupling in the last few years, it may be possible to demonstrate that a reasonable lag between the time in which decoupling is implemented to when a significant EE impact appears is typical - if this is the case, the insight would be useful in explaining the Liberty EE results. FTI recognizes that these approaches may evolve through its discussions with Liberty.

Expert Report: FTI will deliver an expert report that would be based in large part on publicly available information. The report will be a stand-alone document that Liberty can include as part of its testimony in the upcoming rate case. Alternatively, should Liberty choose, FTI can testify to the details of the EE report.

FTI will deliver its draft report by June 30, 2020 for Liberty's review and our budget estimate for the report is \$34,000. We propose to increase the budget already in place for the current rate case by this amount and bill this work under that assignment. Other arrangements are available if preferable.

If you have any questions or concerns about this submission or about FTI, please do not hesitate to contact me at your convenience at either (617) 897-1526 or matthew.decourcey@fticonsulting.com. Thank you for the opportunity to develop this proposal for your consideration.

Sincerely,

A handwritten signature in dark ink, appearing to read 'Matthew DeCoursey'.

Matthew DeCoursey
FTI Consulting, Inc.



Purchase Order

Page 1
Purchase Order No. P0000015875
Revision # 2
Date 7/1/2020

Liberty Energy Utilities (New Hampshire) Corp.

Bill to: nhaccounting@libertyutilities.com
Accounts Payable
15 Buttrick Rd, Londonderry NH 03053

Ship To: Liberty Utilities
Attn: David Simek
15 Buttrick Rd
Londonderry NH 03053

FTI CONSULTING, INC.
PO BOX 418005
BOSTON MA 02241-8005

Attn:
Buyer: Richard Foley
Phone: 603-216-3536
Email: Richard.Foley@libertyutilities.com

Payment Terms	FOB	Ship Via
NET 30	None	

This Purchase Order Revision #2 is an increase in PO #15875 Revision #1 from \$352,000 by \$34,000 to a new "Not to Exceed" total of \$386,000 for an increase in consulting services as defined in attached memorandum. The increase is related to line #6 below EE Study & Report requested to provide achievements in Liberty Utilities' Energy Efficiency programs since decoupling as well as experiences at selected comparable utilities.

L/N	LU Item Number	Item Description	UOM	QTY	Req. Date	Unit Price	CUR	Ext. Price
1	TASK 1 REVENUE REQUIREMENT	Job Number 8840-9830-REVREQ19						
		LOT		58,754.00	11/6/2019	US\$1.00	USD	US\$58,754.00
2	TASK 2 FUNCTIONAL COST OF SERV	JOB NUMBER 8840-9830-FCS19						
		LOT		77,545.00	11/6/2019	US\$1.00	USD	US\$77,545.00
3	TASK 3 MARGINAL COST OF SERVIC	Job Number 8840-9830-MCS19						
		LOT		75,604.00	11/6/2019	US\$1.00	USD	US\$75,604.00
4	TASK 4 RATE DESIGN	Job Number 8840-9830-rtdes19						
		LOT		79,717.00	11/6/2019	US\$1.00	USD	US\$79,717.00
5	TASK 5 COST OF CAPITAL	Job Number 8840-9830-ROE19						
		LOT		60,380.00	11/6/2019	US\$1.00	USD	US\$60,380.00
^6	TASK 6 EE STUDY & REPORT	JOB NUMBER 8840-9830-EERE20						
		LOT		34,000.00	11/6/2019	US\$1.00	USD	US\$34,000.00

Deliver To:

Special Instructions:

Subtotal	US\$386,000.00
Trade Discount	US\$0.00
Freight	US\$0.00
Miscellaneous	US\$0.00
Tax	US\$0.00
Total	US\$386,000.00

Susan Fleck

Digitally signed by Susan
Fleck
Date: 2020.07.02 08:51:48
+0700

Authorized Signature

Links to the policy that all suppliers are to adhere to are listed below:



Purchase Order

Page	2
Purchase Order No.	PO000015875
Revision #	2
Date	7/1/2020

Supplier Code of Conduct: <http://investors.algonquinpower.com/Cache/1500116881.PDF?O=PDF&T=&Y=&D=&FID=1500116881&iid=4142273>



Purchase Order

Page	3
Purchase Order No.	P0000015875
Revision #	2
Date	7/1/2020

TERMS AND CONDITIONS

1. **Purchase Order, Acceptance and the PO Agreement:** These terms and condition apply to the sale and delivery of any goods set out on the attached or referenced PO form ("Goods"), to the performance of any work or services associated with such sale and delivery or set out on the PO form ("Work"), and to the supply of any product(s) resulting from work or services set out on the PO form (which supply could consist of delivery, assembly, manufacture or other mode of supply) ("Work Product"). The PO form, these terms and conditions and any other attachments referenced on the PO form together comprise the Purchase Order. In case of conflict or inconsistency, the order of priority is: the PO form, these terms and conditions, the attachments. The earliest of Supplier's acknowledgment or signing of the PO form, Supplier's shipment of Goods under the Purchase Order or Supplier's commencement of Work under the Purchase Order constitutes Supplier's acceptance of the provisions of the Purchase Order. Once accepted, the Purchase Order becomes the whole agreement between the parties with respect to the subject matter hereof, and such agreement is called the "PO". For clarity, the effectiveness of the PO is not conditional on the making of a down payment or any other conditions, unless stated on the PO form. This PO may not be changed or waived, and no substitutions may be made, except by written agreement of authorized representatives of the parties. The Buyer may request change(s) to this PO, and Supplier agrees to promptly make and agree to any such PO change(s), provided: (i) Supplier has the resources to effect the change(s); and (ii) any resulting difference in price or time for performance is equitably adjusted. The PO number on the PO form shall not be repeated for other orders.

2. **Representations, Warranties and Standards:** Supplier represents that it has good and proper authority to enter into the PO. Supplier warrants that it will have good title to the Goods at the time of delivery and to the Work Product at the time of supply, free and clear of encumbrances except those previously disclosed to Buyer. Supplier agrees to comply with all applicable federal, state, provincial and local laws, rules and regulations applicable to Supplier's performance of its obligations under the PO. Without limiting the applicability of law, Supplier makes those of the following warranties that are appropriate for any Goods delivered or Work Product supplied or Work performed under the PO: (1) the Goods, Work Product and Work will conform to all specifications, standards, drawings, requirements and quotations communicated by Buyer and with applicable law; (2) the Goods and Work Product will be free from defects in design (except to the extent designed by Buyer), material and workmanship; (3) the Goods and Work Product will be fit for their intended purpose(s) as communicated by Buyer or as otherwise ought to be known by Supplier; (4) the Work will be performed, the Goods will be delivered and the Work Product will be supplied in a timely manner and in accordance with good industry standards and applicable law, regulations and codes; and (5) the sale, installation and use of any article in the Goods, the Work or the Work Product will not infringe any intellectual property right. If Supplier has obtained any manufacturer's warranty in respect of the Goods or Work Product or any item thereof, it shall use reasonable commercial efforts to assign such warranty to Buyer, but a failure to do so does not limit the warranties in this section. **If applicable, this contractor and subcontractor shall also abide by the requirements of 41 CFR § 60-300.5(a) and 41 CFR § 60-741.5(a). These regulations prohibit discrimination against qualified protected veterans and qualified individuals on the basis of disability, and require affirmative action by covered prime contractors and subcontractors to employ and advance in employment qualified protected veterans and individuals with disabilities.**

3. **Delivery, Title, Inspection, Acceptance:** Title and risk of loss to Goods pass to Buyer at the place of, and at the time immediately following, delivery or unloading at the "ship to site" (the "Site"). In respect of Work Product: (i) in the case of delivery or other supply from outside the Site, title and risk of loss pass at the same time and place as described for Goods; and (ii) in the case of assembly or manufacture or other supply at the Site, title and risk of loss pass at the time of payment therefor. In the case of delivery of Goods or Work Product, Supplier shall provide: (i) for insurance while the Goods or Work Product are in transit that is customary in the industry, adequate to cover full loss, and that names Buyer as an additional insured if reasonably requested by Buyer; (ii) adequate packing so that the items are not damaged during delivery and handling except in reasonably unforeseeable circumstances; (iii) such documentation with delivery as reasonably requested by Buyer. In the case of shipments into the United States or into Canada from a different country than the destination country, Supplier shall ensure that the shipment includes any documentation required (including certificates of origin and invoices), and shall take such other actions required, for customs clearance into the United States or Canada, as the case may be. If such actions require involvement of a customs broker or other agent, Supplier shall seek the approval of Buyer to such agent, which approval shall not be unreasonably withheld or delayed. If requested by Buyer, Supplier shall arrange for the issuance of a data report on the Goods or Work Product to be issued and signed by an independent authorized inspection agency. Buyer may at its own cost inspect the Goods, the performance of the Work and the Work Product, and a failure to inspect within a reasonable period of time shall not be considered acceptance. Such inspection may include attendance by Buyer or its representative at the Supplier's, manufacturer's or other persons' site on reasonable notice. Buyer may, with reason, by notice reject or advise of defects in the Goods or Work Product or performance of the Work. Notwithstanding any other provision, if title and risk of loss to Goods or Work Product that are rejected are held by Buyer at the time of rejection, title and risk of loss are deemed to pass back to Supplier at the time of notification of rejection. Buyer has no obligation to pay for rejected Goods or Work Product, and Supplier shall refund Buyer any payment it had received for such Goods or Work Product.

4. **Remedies:** In the case of a breach of warranty set out in section 2 or the provision of notice of rejection or defects from Buyer to Seller set out in section 3, Supplier shall, at the option of Buyer, promptly replace or repair the affected Goods or Work Product or reperform the Work, all to the reasonable satisfaction of Buyer. If Supplier fails to do so with diligence Buyer may do so or may engage a third party to do so. Supplier shall be liable and pay for all for all costs and expenses associated with the replacement (subject to the next sentence), repair or reperformance, and such costs and expenses may be set off from purchase amounts owing. In the case of replacement of Goods or Work Product that have been rejected by Buyer and for which supplier has refunded any payment, Buyer shall be liable to pay for replacements for the rejected Goods or Work Product, but only up to the amount of the original purchase price.

5. **Termination:** Buyer may by notice terminate this PO or any order under it at any time for cause or convenience. The causes for termination include: (1) a breach by Supplier of its obligations hereunder, provided Supplier was provided notice of default and did not remedy the default within 3 days of the notice or any such other date as may be reasonably required and indicated in the notice; (2) the financial condition of Supplier appears unsatisfactory to Buyer, acting reasonably; (3) impropriety by someone under the control of Supplier; (4) the continuation of, or the failure to remedy the effects of, an event of force majeure (described in section 7) for a period of more than 30 days. In the event of termination for cause or convenience Buyer will pay Supplier for Goods delivered, or Work Product supplied or Work performed to the date of termination, as the case may be, and such Goods and Work Product shall be the property of Buyer. In addition: (a) in the event of termination for cause, Buyer will be entitled to excess costs incurred by Buyer arising from the termination and all other remedies available at law; (b) in the event of termination for convenience, Buyer shall pay Supplier for any direct and reasonable net out-of-pocket expenses incurred arising from the termination. Except in the case of a default in payment terms that is not disputed, Supplier may not terminate this PO or any order under the PO, but may claim as its exclusive remedy direct damages for contract breach. In the case of default in payment terms that is not disputed, Supplier may on notice terminate this PO or any order, provided Buyer was provided notice of default and did not remedy the payment default within 5 business days of the notice. In the event of termination or completion of the PO, the terms relating to confidentiality, indemnity and warranty shall survive for 18 months thereafter, except that the performance of every warranty remedy shall trigger an additional warranty under section 2 applicable to the remedy that will survive for 18 months again after completion of the remedy.

6. **Price, Payment, Charges:** Price(s) stated on the PO form shall be described net of taxes, freight, duties, carrying and other charges. To be recoverable such other charges must be actually incurred by Supplier and agreed to by Buyer. If no price is stated because it cannot be determined with certainty, the reasonable estimate of the parties at the time of this PO of the price for the scope of the delivery of the Goods, the supply of the Work Product or the performance of the Work, as the case may be, at the date of this PO (as set out in a quote or otherwise) shall be considered the price for purposes of the PO. If there is a change to the price or to the amounts or types of charges, the change must be agreed to by Buyer, and Buyer shall not otherwise be liable for prices billed and payment in excess of the stated or estimated amounts. Buyer may hold payment until satisfied that Supplier's labour and materials bills associated with the Work have been paid, and may set off amounts owing as elsewhere described in the PO.

7. **Force Majeure:** Neither party shall be responsible for any delay or failure to perform its obligations hereunder when due to force majeure events of: fire; flood; explosion; act of terror; or any other event beyond its control that renders performance impossible or radically different than what is expected hereunder. The force majeure event must affect the party to this PO directly, as opposed to one of its suppliers, unless the delay or failure of the supplier could not have been anticipated by the party or, if anticipated, could not have been alleviated insofar as it affects the other party using best efforts. If a force majeure event occurs, the party affected shall give prompt notice to the other and use all commercially reasonable steps to eliminate and mitigate the effects on the other party of the force majeure event.

8. **Site Presence:** If the delivery of Goods, the supply of Work Product or the performance of Work entails the presence of personnel, vehicles or property of Supplier or its contractors on Buyer's site ("Supplier's Site Presence"), Supplier agrees that its personnel and contractors will comply with applicable health, safety and environmental laws, regulations, practices and codes and the applicable policies and procedures of Buyer, and will also use due care in order to ensure that no damages arise from Supplier's Site Presence, including damages to the Site such as releases from vehicles. Buyer may request that any person or property not meeting this requirement be removed from the Site, and Supplier shall promptly cause such removal without liability or recourse to Buyer. Notwithstanding the section "Indemnity", Supplier shall be responsible for, and indemnifies Buyer for any and all damages or claims, injury to persons and damage to property (including Supplier's and its contractors' and their visitors' personnel and property) and other damages arising by virtue of Supplier's Site Presence, including reasonable attorney's fees and costs, except to the extent due to the negligence of Buyer. Supplier warrants that it is fully insured and that the insurance includes worker's compensation insurance for Supplier's personnel and is adequate to provide coverage for any injuries sustained by any person on the Site or for any property damaged during the performance of this PO the Site. Supplier shall ensure that any of its contractors used hereunder have similar insurance. If Buyer requests, Supplier shall provide such certificates of insurance.

9. **Indemnity:** Each party indemnifies the other for all damages and claims, including those of third parties, arising from its performance or non-performance of the terms of this PO, whether arising in contract, tort, or other form or legal theory, subject to the section "Site Presence". In addition, Supplier indemnifies Buyer for any claim of infringement of intellectual property rights arising from the Goods, Work or Work Product.

10. **Other:** All documents and information provided from one party to the other relating to performance of the PO are confidential and may not be disclosed except with the consent of the other party. The provincial or state law of the Site (the "Jurisdiction") and federal laws applicable therein shall govern this PO. In the event of conflict or dispute, either party may submit the issue to binding arbitration under the arbitration laws of the Jurisdiction. The PO is not assignable by a party without the consent of the other party, not to be unreasonably withheld. If a party subcontracts all or a portion of its obligations under the PO, it remains liable to Buyer for such obligations.



Request for Proposal # LUNH-8840 -19017

LEGAL SERVICES RELATED TO AN APPLICATION FOR AN INCREASE IN GENERAL DISTRIBUTION
RATES FOR LIBERTY UTILITIES (ENERGYNORTH NATURAL GAS) CORP.

January 14, 2020

By Electronic Mail

January 14, 2020

Cheryl Kimball
Keegan, Werlin, LP
99 High Street
Boston, MA 02110

Dear Ms. Kimball:

Liberty Utilities (EnergyNorth Natural Gas) Corp. ("Liberty Utilities" or the "Company") is seeking proposals from qualified vendors to provide the Company with legal services to assist in the Company's request for an increase in general distribution rates that was filed with the New Hampshire Public Utilities Commission on October 1, 2019 (Docket No. DG 19-161). Your company has been invited to provide a proposal to provide these services according to the attached specifications and conditions outlined in this Request for Proposal (RFP).

The proposed schedule for this process is as follows:

- RFP Issue Date: January 14, 2020
- RFP Proposals Due: January 22, 2020
- Supplier Award : January 27, 2020

All questions regarding any and all elements of this Request for Proposal should be submitted via email to Richard.Foley@libertyutilities.com. Please Reference RFQ LUNH-8840-19017 in the email subject line. All questions and clarifying responses will be provided to all parties who will be submitting proposals. Questions on this Request for Proposal can be submitted at any time during the proposal period. To ensure fairness, no direct communication regarding this RFP with Liberty Utilities (EnergyNorth Natural Gas) Corp. personnel is permissible.

Please respond to Richard.Foley@libertyutilities.com by January 17, 2020 as to whether your company will be responding to this Request for Proposal.

If there are further questions, please do not hesitate to contact me.



Richard P. Foley
Director, Supply Chain

I. Background:

Liberty Utilities (EnergyNorth Natural Gas) Corp. is a New Hampshire corporation and public utility that provides gas distribution service to approximately 95,000 customers in 32 communities in New Hampshire. The Company is an indirect subsidiary of Algonquin Power & Utilities Corp. (Algonquin). Algonquin is a publicly traded corporation based in Oakville, Ontario, with a power generation unit that includes renewable power generating facilities and high-efficiency thermal generating facilities located in the United States and Canada, and a utility services unit that owns and operates electric, water and natural gas utilities throughout the United States.

The Company previously filed for a rate increase in 2017 and filed for an increase in its distribution rates on October 1, 2019.

2. Scope of Work:

Liberty Utilities (EnergyNorth Natural Gas) Corp. seeks assistance from qualified law firms to provide assistance in the presentation of the Company's case. While the case is currently on file with the Commission, the Company may seek assistance with the following from the successful bidder(s): (1) preparation of motions for rehearing based on any Commission orders that may be issued in the docket; (2) assistance in the development of the utility's rebuttal testimony and exhibits; (2) participation in responding to discovery requests from Staff and parties in the case; (3) reviewing testimony of Staff and other witnesses and preparing discovery requests based on that testimony; (4) participating in technical sessions; (5) participating in evidentiary hearings before the Commission; (6) assistance with the development of cross examination of opposing witnesses; (7) assistance with briefing and presentation of the case to the Commission; (8) assistance with the evaluation of any potential settlement of the case and provide any additional assistance where necessary. In addition to these tasks, in the event that the Commission dismisses the Company's current case and the Company refiles its case in 2020, the Company seeks a proposal for all tasks listed above, as well as assistance with the refiling of the case as needed.

In summary, the successful bidder(s) will be expected to provide the range of services in the areas specified which would allow the Company to complete the rate case or to refile the case as needed. The Company seeks from the bidder(s) a firm total not-to-exceed price for complete performance of these tasks, a list of individuals and their qualifications who will be performing the tasks, and an estimate as to the time frame in which the work can be completed.

Please provide a separate price quote for each task and estimated time schedule for the provision of professional consulting assistance.

The successful bidder(s) is expected to use professional expertise in projecting a reasonable work plan for this engagement which will result in the completion of the engagement for the fixed price. Liberty Utilities (EnergyNorth Natural Gas) Corp. recognizes that there are limited circumstances where, for unforeseeable reasons, the scope of work will necessarily expand beyond that reasonably contemplated in the original proposal and, therefore, the Company will consider timely filed requests for supplemental compensation. A timely filed request is one filed with the Company in sufficient time prior to the consultant commencing the work for which the additional payment is

sought as to enable Liberty Utilities (EnergyNorth Natural Gas) Corp. to consider the request (normally not less than two weeks).

ALL BIDDERS ARE HEREBY SPECIFICALLY ADVISED THAT PRIOR TO ANY PAYMENT FOR SUCH ADDITIONAL COST, THE CONSULTANT WILL BE REQUIRED TO PROVIDE DETAILED WRITTEN SUPPORT FOR ANY SUPPLEMENTAL FUNDING DEMONSTRATING THAT THE WORK INVOLVED IN BRINGING THE MATTER TO CONCLUSION WAS NOT AND COULD NOT HAVE BEEN REASONABLY CONTEMPLATED AS BEING WITHIN THE ORIGINAL PROPOSAL.

(The consultant may, in addition, be required to appear before the New Hampshire Public Utilities Commission in open public sessions to explain any such request for compensation over and above the firm price established to complete this engagement and may be required to disclose all underlying work product, except information subject to the attorney client privilege or confidential market information).

3. Proposal Submissions:

Electronic Submissions of Proposals should be sent to Richard.Foley@libertyutilities.com with a subject line LUNH-8840-19017 BID PROPOSAL ENCLOSED.

Proposals received thereafter will not be considered by Liberty Utilities. Alternately, a proposal may be submitted by mail or by delivery at Liberty Utilities' office, 15 Buttrick Rd Londonderry NH 03053 Attn: Richard Foley Proposal LUNH-8840-19017 by the time specified herein above.

Each bidder's proposal must clearly state all plans for the performance of the proposed work, together with a preliminary discussion of each major element of work proposed. The bidder shall also provide a proposed engagement letter for the work.

All proposals and all copies must be signed by an officer or partner authorized to bind the bidder contractually. The name, title, address, and telephone number of the officer or partner (if different from above) who may be contacted during the period of proposal evaluation must also be included.

The following individual is designated as Liberty Utilities' Project Coordinator:

Richard Foley
Director, Supply Chain
Liberty Utilities
15 Buttrick Rd
Londonderry NH 03053
E: Richard.Foley@libertyutilities.com

This party will act as the point of contact and coordinator for the entire project. He will represent Liberty Utilities (EnergyNorth Natural Gas) Corp. in all aspects of this project and will receive all proposals, invoices, reports, and other correspondence relating to the project. Contact with other employees of Liberty Utilities (EnergyNorth Natural Gas) Corp. is not appropriate after the bid and prior to the selection of the Consultant.

The winning bidder will report directly to the Company's Senior Counsel in New Hampshire and to the General Counsel, Liberty Utilities. Periodic updates including work completed, in progress, and

associated costs will be provided to the Project Manager as the review progresses, at least on a bi-weekly basis.

4. Consultant's Personnel Assigned to this Project:

All proposals must include an organizational chart listing each person to be assigned to the project. Please include each person's position, billing rate, experience, specific contribution to be made to the project, and other pertinent information. In addition, list the names of both the partner or officer in charge or the project manager, and give an estimate of their billable time for the project. List the estimated hours to be applied by all other persons to be assigned to this project. No persons other than those listed in the bidder's original proposal will be permitted to work on the project without the prior express approval of Liberty Utilities (EnergyNorth Natural Gas) Corp.'s Project Coordinator.

Provide a résumé or bio for each person who will be assigned to the project indicating the individual's knowledge of the subject areas for this project and the qualifications applicable to the performance of the project. In addition, please list in your proposal three (3) current professional references for each person, along with addresses and current telephone numbers of the reference. These references may be contacted by Company's personnel in the evaluation of the proposals received.

5. Related Projects:

Each proposal must provide projects currently in progress or completed within the last five (5) years, which the bidder considers to be similar to this project, that are/were led by the Partner. Each project should be described in sufficient detail to permit comparison with the subject matter of this RFP. Please place this information in an appendix to your proposal.

6. Conflicting Interests or Employment:

Any individual or firm submitting a proposal is required to review its prior and existing employment, and that of its personnel, to insure that there are no interests that could reasonably be deemed to conflict with the work which is the subject matter of this RFP. Liberty Utilities (EnergyNorth Natural Gas) Corp. is interested in avoiding even the appearance of impropriety and, therefore, any doubts in this regard should be resolved in favor of full disclosure. The successful bidder, and the personnel employed on the project, must have no financial or business interest directly or indirectly with the New Hampshire Public Utilities Commission or the New Hampshire Office of Consumer Advocate which would or could be reasonably thought to affect the exercise of independent professional judgment throughout the proceedings contemplated by this RFP.

7. Firm Offer:

All proposals must contain a statement that the proposal is a firm offer for a period of not less than 90 days from the deadline for proposals. Please provide such a statement **conspicuously** in your proposal.

8. Price:

It is intended that the contract resulting from the formal acceptance of the Proposal will be on a "NOT TO EXCEED" basis. You are requested to submit a proposal which is realistic for the approach you propose and which will enable you to give Liberty Utilities (EnergyNorth Natural Gas) Corp. the full benefit of your best professional judgment and efforts. Using the format provided in Schedule A, provide a breakdown of the price of the proposal by hourly rates for every professional individual for each Task.

Flexibility between classes and among members of the project team is permissible if the maximum bid price is not exceeded. In addition to the above format, each proposal must contain the following statement:

Liberty Utilities (EnergyNorth Natural Gas) Corp. shall pay contractor as full compensation for all authorized work performed and accepted including all costs, fees, and expenses, an amount not to exceed \$_____. All price information shall be placed in your proposal.

Only reasonable expenses shall be charged. Liberty Utilities (EnergyNorth Natural Gas) Corp. reserves the right to disallow expenses charged for the engagement for which the Company's determines are not reasonable. The successful bidder shall make every effort to keep costs of hotels, meals and transportation to a minimum. When considering future proposals from a successful bidder, Liberty Utilities (EnergyNorth Natural Gas) Corp. will consider the successful bidder's record in this regard.

9. Acceptance of Proposal:

Liberty Utilities (EnergyNorth Natural Gas) Corp. reserves the right to accept proposals in their entirety or split proposals amongst suppliers as defined by each task. The original and copies of your proposal may be used as the contract. Therefore, each proposal must include an acceptance paragraph for Liberty Utilities (EnergyNorth Natural Gas) Corp. to sign.

Until a formal notice of acceptance is issued, no communication either written or oral, by any member of the Company or Company's employee, shall constitute or be interpreted as a promise of or actual acceptance of any proposal.

A formal notice of acceptance will be issued in writing to the successful bidder by Liberty Utilities. Such formal notice of acceptance is required prior to the creation of a contractual relationship between the successful bidder and Liberty Utilities. By submitting a proposal, a bidder specifically agrees to perform no services chargeable to Liberty Utilities (EnergyNorth Natural Gas) Corp. under or in connection with this RFP or the subject thereof until receipt of formal notice of acceptance. To facilitate the processing of the proposal of the successful bidder, the following tentative acceptance paragraph should be provided at the end of your proposal:

10. Evaluation Criteria

In its discretion, Liberty Utilities will evaluate the proposals that meet the specifications of this RFP on the basis of its consideration of the following factors:

- 1) Demonstrated ability to understand and perform the assignment in an expeditious and professional manner. Innovative suggestions for making the required review and analysis.

- 2) Description of the work product to be produced.
- 3) Demonstrated knowledge and understanding of and experience with public utility regulatory proceedings of a similar nature.
- 4) The qualifications and past experience of the personnel proposed assigned to work on the project.
- 5) The specific approach proposed for the project, including the time requirements for different phases of the project.
- 6) Prior experience of the bidder with Liberty Utilities (EnergyNorth Natural Gas) Corp., Liberty Utilities (Granite State Electric) Corp. or other Liberty Utilities companies.
- 7) Responses and recommendations of listed references.
- 8) Existence of conflicting or potentially conflicting interest or employment of the appearance of such conflicts.
- 9) Total price of proposal and the components thereof.
- 10) Overall impression of the bidder from the form of the proposal and from services previously performed for the Company.
- 11) Compliance with the New Hampshire Public Utilities Commission's 1900 rules.

11. Assurances:

By submitting a proposal in response to this RFP, the bidder assures Liberty Utilities (EnergyNorth Natural Gas) Corp. that he, she, or it has or will, prior to performing any work to be billed to Liberty Utilities (EnergyNorth Natural Gas) Corp. in connection with the project which is the subject matter of this RFP, secure all necessary licenses or permits required to perform work of the nature contemplated by this RFP.

12. Independent Capacity and Assignability:

The successful bidder and any agents and employees thereof shall, in the performance of work under the proposal and this RFP, act in an independent capacity and not as officers or employees of Liberty Utilities. The successful bidder shall not assign nor transfer any interest under the contract resulting from this RFP without the prior written consent of Liberty Utilities.

13. Indemnification:

The successful bidder agrees to indemnify, defend, and hold harmless Liberty Utilities (EnergyNorth Natural Gas) Corp. and its direct and indirect parents, officers, employees, and agents from any and all claims and/or losses accruing or resulting to persons, firms, or corporations who may be injured or damaged by the successful bidder in the performance of its duties and responsibilities under the proposal accepted by the Company's and also from and against any liability, including costs and expenses, for violation of proprietary rights, copyrights, or rights of privacy or confidentiality arising out of the publication, translation, reproduction, delivery, performance, use or disposition of any data furnished pursuant to this engagement or based on any libelous or otherwise unlawful matter contained in such data.

The successful bidder agrees that it will also provide or cause to be provided, at no further cost to the Company, such additional professional consulting services as may be necessary to rectify or otherwise correct the effects of any errors or omissions resulting from the negligent performance

or non-performance by the successful bidder, its employees, agents, or assigns of its reasonable duties and responsibilities in connection with the subject matter of this RFP.

14. Access to Records and Right to Audit:

The successful bidder agrees that Liberty Utilities, through its duly authorized agents or employees, shall have the right to audit and examine such books, records, time cards, and other material in possession or control of the bidder as may be deemed necessary to verify fees, charges, or expenses billed to Liberty Utilities (EnergyNorth Natural Gas) Corp.in regard to the project which is the subject of this RFP.

15. Confidentiality

Liberty Utilities (EnergyNorth Natural Gas) Corp. and Bidder may disclose confidential information to each other and shall treat such confidential information in accordance with the terms of this provision.

Confidential Information shall mean (i)any and all information provided by Liberty Utilities (EnergyNorth Natural Gas) Corp. or its representatives to Bidder in the course of business or throughout the RFP process including but not limited to all information included in this document, written data of any kind, and any requests for quotation (ii) any notes, memoranda or any other thing derived or prepared from the foregoing by Bidder; (iii) any information that the disclosing party designates in writing as being confidential; and (iv) any information disclosed by Bidder to Liberty Utilities (EnergyNorth Natural Gas) Corp. referring to, discussing, or related to Bidder's business condition, strategies or initiatives, and/or financial results.

Information will not be deemed confidential if such information: (a) is or becomes public information through no wrongful acts of the receiving party or its representatives; (b) is received from a third party who is not under any obligation of confidence with respect to such Confidential Information; (c) is approved for release by disclosing party's written authorization; (d) is already in the possession of the receiving party and is not subject to separate disclosure restrictions; or (e) is developed by the receiving party independently of the Confidential Information disclosed by disclosing party (as evidenced by written documentation).

If receiving party is required or requested by law or a governmental agency to disclose any of the disclosing party's Confidential Information, the receiving party must provide the disclosing party with prompt notice of any such request or requirement, to the extent permitted to do so by applicable law. If disclosing party is unable to obtain a protective order or waives compliance with this provision, receiving party may disclose such Confidential Information which its counsel advises must be disclosed.

The receiving party shall exercise reasonable care to maintain the confidentiality of the Confidential Information disclosed to it by the disclosing party, and shall not divulge such Confidential Information to any third party without the prior written consent of the disclosing party. Receiving party shall use Confidential Information disclosed by the

disclosing party solely in connection with the RFP process. The receiving party may disclose Confidential Information to its employees or representatives provided such employee or representative has a need to know the Confidential Information for the RFP process and agrees to the terms of this provision. All Confidential Information shall remain the property of the disclosing party.

Unauthorized disclosure of Confidential Information by Bidder may lead to cancellation of the contract, loss of future business opportunities and/or the effects of any other remedies which may be available to Liberty Utilities.

The successful bidder agrees that Liberty Utilities (EnergyNorth Natural Gas) Corp. shall own and have unlimited right to all interim and final written testimony, exhibits, or reports, and that the bidder shall not assert any rights or establish any claim under existing copyright, patent, or data law as to such material. Further, the bidder agrees that it will provide to Liberty Utilities (EnergyNorth Natural Gas) Corp. promptly upon request original or legible copies of all work papers and electronic documents, models, and related in native format, created by bidder in support of its testimony, exhibits, or reports during the course of this engagement. The bidder understands that the Company may be required to produce any underlying models on which the Company relies to Staff and parties in any proceeding at the New Hampshire Public Utilities Commission; provided that the Company shall take all reasonable steps to seek protective treatment of such materials that contain proprietary or confidential information of the bidder.

16. Payment:

The successful bidder shall submit a monthly detailed bill for services performed to that point in time. Subject to review and audit by Liberty Utilities, such invoice will be promptly processed and paid.

17. Terms and Conditions:

The RFP does not commit Liberty Utilities (EnergyNorth Natural Gas) Corp. to enter into a contract nor to pay any cost incurred in the preparation of a proposal in response to this request. Liberty Utilities (EnergyNorth Natural Gas) Corp. reserves the right to accept or reject any or all proposals received, to negotiate with all qualified sources, or to cancel or modify this RFP in whole or in part. Liberty Utilities (EnergyNorth Natural Gas) Corp. reserves the right to request additional written data, information, oral discussion, or presentations in support of any written proposal or portion thereof which is deemed necessary to clarify any aspect of the proposal. Liberty Utilities (EnergyNorth Natural Gas) Corp. reserves the right to enter into negotiations with one or more bidders concerning the subject matter of this RFP independent from the proposals which may be submitted in response to the RFP, and Liberty Utilities (EnergyNorth Natural Gas) Corp. may accept any proposal with or without modifications acceptable to the bidder without conducting further written or oral discussions with any bidder, and Liberty Utilities (EnergyNorth Natural Gas) Corp. shall be under no obligation to explain to any bidder whose proposal is not accepted, the reasons for such non-acceptance. By submitting a proposal, the bidder agrees that it will not seek such explanation for non-acceptance of its proposal.

19. Termination of Agreement for Cause:

It is understood and agreed that if, through any cause or for any reason, the successful bidder shall fail to fulfill in a timely and proper professional manner the obligations under the successful proposal, or shall violate any of the terms and conditions of this RFP, Liberty Utilities (EnergyNorth Natural Gas) Corp. shall have the right to terminate the agreement by giving written notice of such termination to the successful bidder specifying the effective date of such termination, which shall be not earlier than the mailing of such notice. In the event of such termination, all finished or unfinished documents, data, studies, testimony, exhibits, or other material prepared or being prepared pursuant to the project shall, at the option of Liberty Utilities, become its property and the successful bidder shall be entitled to receive just and equitable compensation for any reasonably satisfactory work performed.

20. Termination for Convenience:

Liberty Utilities (EnergyNorth Natural Gas) Corp. reserves the right to terminate this project at any time, either before or after acceptance of the proposal. Such termination, when made prior to the issuance of formal notice of acceptance of a proposal, may be accomplished by telephone or mail. Such termination, when made after issuance of formal notice of acceptance of the proposal, shall be accomplished by notice of termination which shall be made in writing and which shall be effective upon receipt by the successful bidder.

21. Effective Date and Time of Performance:

The rights and obligations of the successful bidder and Liberty Utilities (EnergyNorth Natural Gas) Corp. shall not be effective, and performance of services contemplated by this RFP shall not begin prior to the issuance of a formal notice of acceptance by Liberty Utilities (EnergyNorth Natural Gas) Corp. after approval of a validly executed purchase order.

22. Additional Work Not Contemplated in the Proposal:

In the event that it becomes necessary or desirable during the course of the project for the successful bidder to perform additional work not reasonably contemplated within the proposed firm price, it is understood and agreed that NO compensation will be paid for such work commenced or undertaken at the direction of Company's Project Manager without a Purchase Order and prior approval by Richard Foley of Liberty Utilities (EnergyNorth Natural Gas) Corp.



Request for Proposal # LUNH-8840 -19017

LEGAL SERVICES RELATED TO AN APPLICATION FOR AN INCREASE IN GENERAL DISTRIBUTION
RATES FOR LIBERTY UTILITIES (ENERGYNORTH NATURAL GAS) CORP.

January 14, 2020

By Electronic Mail

January 14, 2020

Cheryl Kimball
Keegan, Werlin, LP
99 High Street
Boston, MA 02110

Dear Ms. Kimball:

Liberty Utilities (EnergyNorth Natural Gas) Corp. ("Liberty Utilities" or the "Company") is seeking proposals from qualified vendors to provide the Company with legal services to assist in the Company's request for an increase in general distribution rates that was filed with the New Hampshire Public Utilities Commission on October 1, 2019 (Docket No. DG 19-161). Your company has been invited to provide a proposal to provide these services according to the attached specifications and conditions outlined in this Request for Proposal (RFP).

The proposed schedule for this process is as follows:

- RFP Issue Date: January 14, 2020
- RFP Proposals Due: January 22, 2020
- Supplier Award : January 27, 2020

All questions regarding any and all elements of this Request for Proposal should be submitted via email to Richard.Foley@libertyutilities.com. Please Reference RFQ LUNH-8840-19017 in the email subject line. All questions and clarifying responses will be provided to all parties who will be submitting proposals. Questions on this Request for Proposal can be submitted at any time during the proposal period. To ensure fairness, no direct communication regarding this RFP with Liberty Utilities (EnergyNorth Natural Gas) Corp. personnel is permissible.

Please respond to Richard.Foley@libertyutilities.com by January 17, 2020 as to whether your company will be responding to this Request for Proposal.

If there are further questions, please do not hesitate to contact me.



Richard P. Foley
Director, Supply Chain

I. Background:

Liberty Utilities (EnergyNorth Natural Gas) Corp. is a New Hampshire corporation and public utility that provides gas distribution service to approximately 95,000 customers in 32 communities in New Hampshire. The Company is an indirect subsidiary of Algonquin Power & Utilities Corp. (Algonquin). Algonquin is a publicly traded corporation based in Oakville, Ontario, with a power generation unit that includes renewable power generating facilities and high-efficiency thermal generating facilities located in the United States and Canada, and a utility services unit that owns and operates electric, water and natural gas utilities throughout the United States.

The Company previously filed for a rate increase in 2017 and filed for an increase in its distribution rates on October 1, 2019.

2. Scope of Work:

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sought as to enable Liberty Utilities (EnergyNorth Natural Gas) Corp. to consider the request (normally not less than two weeks).

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(The consultant may, in addition, be required to appear before the New Hampshire Public Utilities Commission in open public sessions to explain any such request for compensation over and above the firm price established to complete this engagement and may be required to disclose all underlying work product, except information subject to the attorney client privilege or confidential market information).

3. Proposal Submissions:

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All proposals must include an organizational chart listing each person to be assigned to the project. Please include each person's position, billing rate, experience, specific contribution to be made to the project, and other pertinent information. In addition, list the names of both the partner or officer in charge or the project manager, and give an estimate of their billable time for the project. List the estimated hours to be applied by all other persons to be assigned to this project. No persons other than those listed in the bidder's original proposal will be permitted to work on the project without the prior express approval of Liberty Utilities (EnergyNorth Natural Gas) Corp.'s Project Coordinator.

Provide a résumé or bio for each person who will be assigned to the project indicating the individual's knowledge of the subject areas for this project and the qualifications applicable to the performance of the project. In addition, please list in your proposal three (3) current professional references for each person, along with addresses and current telephone numbers of the reference. These references may be contacted by Company's personnel in the evaluation of the proposals received.

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- 2) Description of the work product to be produced.
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By submitting a proposal in response to this RFP, the bidder assures Liberty Utilities (EnergyNorth Natural Gas) Corp. that he, she, or it has or will, prior to performing any work to be billed to Liberty Utilities (EnergyNorth Natural Gas) Corp. in connection with the project which is the subject matter of this RFP, secure all necessary licenses or permits required to perform work of the nature contemplated by this RFP.

12. Independent Capacity and Assignability:

The successful bidder and any agents and employees thereof shall, in the performance of work under the proposal and this RFP, act in an independent capacity and not as officers or employees of Liberty Utilities. The successful bidder shall not assign nor transfer any interest under the contract resulting from this RFP without the prior written consent of Liberty Utilities.

13. Indemnification:

The successful bidder agrees to indemnify, defend, and hold harmless Liberty Utilities (EnergyNorth Natural Gas) Corp. and its direct and indirect parents, officers, employees, and agents from any and all claims and/or losses accruing or resulting to persons, firms, or corporations who may be injured or damaged by the successful bidder in the performance of its duties and responsibilities under the proposal accepted by the Company's and also from and against any liability, including costs and expenses, for violation of proprietary rights, copyrights, or rights of privacy or confidentiality arising out of the publication, translation, reproduction, delivery, performance, use or disposition of any data furnished pursuant to this engagement or based on any libelous or otherwise unlawful matter contained in such data.

The successful bidder agrees that it will also provide or cause to be provided, at no further cost to the Company, such additional professional consulting services as may be necessary to rectify or otherwise correct the effects of any errors or omissions resulting from the negligent performance

or non-performance by the successful bidder, its employees, agents, or assigns of its reasonable duties and responsibilities in connection with the subject matter of this RFP.

14. Access to Records and Right to Audit:

The successful bidder agrees that Liberty Utilities, through its duly authorized agents or employees, shall have the right to audit and examine such books, records, time cards, and other material in possession or control of the bidder as may be deemed necessary to verify fees, charges, or expenses billed to Liberty Utilities (EnergyNorth Natural Gas) Corp.in regard to the project which is the subject of this RFP.

15. Confidentiality

Liberty Utilities (EnergyNorth Natural Gas) Corp. and Bidder may disclose confidential information to each other and shall treat such confidential information in accordance with the terms of this provision.

Confidential Information shall mean (i)any and all information provided by Liberty Utilities (EnergyNorth Natural Gas) Corp. or its representatives to Bidder in the course of business or throughout the RFP process including but not limited to all information included in this document, written data of any kind, and any requests for quotation (ii) any notes, memoranda or any other thing derived or prepared from the foregoing by Bidder; (iii) any information that the disclosing party designates in writing as being confidential; and (iv) any information disclosed by Bidder to Liberty Utilities (EnergyNorth Natural Gas) Corp. referring to, discussing, or related to Bidder's business condition, strategies or initiatives, and/or financial results.

Information will not be deemed confidential if such information: (a) is or becomes public information through no wrongful acts of the receiving party or its representatives; (b) is received from a third party who is not under any obligation of confidence with respect to such Confidential Information; (c) is approved for release by disclosing party's written authorization; (d) is already in the possession of the receiving party and is not subject to separate disclosure restrictions; or (e) is developed by the receiving party independently of the Confidential Information disclosed by disclosing party (as evidenced by written documentation).

If receiving party is required or requested by law or a governmental agency to disclose any of the disclosing party's Confidential Information, the receiving party must provide the disclosing party with prompt notice of any such request or requirement, to the extent permitted to do so by applicable law. If disclosing party is unable to obtain a protective order or waives compliance with this provision, receiving party may disclose such Confidential Information which its counsel advises must be disclosed.

The receiving party shall exercise reasonable care to maintain the confidentiality of the Confidential Information disclosed to it by the disclosing party, and shall not divulge such Confidential Information to any third party without the prior written consent of the disclosing party. Receiving party shall use Confidential Information disclosed by the

disclosing party solely in connection with the RFP process. The receiving party may disclose Confidential Information to its employees or representatives provided such employee or representative has a need to know the Confidential Information for the RFP process and agrees to the terms of this provision. All Confidential Information shall remain the property of the disclosing party.

Unauthorized disclosure of Confidential Information by Bidder may lead to cancellation of the contract, loss of future business opportunities and/or the effects of any other remedies which may be available to Liberty Utilities.

The successful bidder agrees that Liberty Utilities (EnergyNorth Natural Gas) Corp. shall own and have unlimited right to all interim and final written testimony, exhibits, or reports, and that the bidder shall not assert any rights or establish any claim under existing copyright, patent, or data law as to such material. Further, the bidder agrees that it will provide to Liberty Utilities (EnergyNorth Natural Gas) Corp. promptly upon request original or legible copies of all work papers and electronic documents, models, and related in native format, created by bidder in support of its testimony, exhibits, or reports during the course of this engagement. The bidder understands that the Company may be required to produce any underlying models on which the Company relies to Staff and parties in any proceeding at the New Hampshire Public Utilities Commission; provided that the Company shall take all reasonable steps to seek protective treatment of such materials that contain proprietary or confidential information of the bidder.

16. Payment:

The successful bidder shall submit a monthly detailed bill for services performed to that point in time. Subject to review and audit by Liberty Utilities, such invoice will be promptly processed and paid.

17. Terms and Conditions:

The RFP does not commit Liberty Utilities (EnergyNorth Natural Gas) Corp. to enter into a contract nor to pay any cost incurred in the preparation of a proposal in response to this request. Liberty Utilities (EnergyNorth Natural Gas) Corp. reserves the right to accept or reject any or all proposals received, to negotiate with all qualified sources, or to cancel or modify this RFP in whole or in part. Liberty Utilities (EnergyNorth Natural Gas) Corp. reserves the right to request additional written data, information, oral discussion, or presentations in support of any written proposal or portion thereof which is deemed necessary to clarify any aspect of the proposal. Liberty Utilities (EnergyNorth Natural Gas) Corp. reserves the right to enter into negotiations with one or more bidders concerning the subject matter of this RFP independent from the proposals which may be submitted in response to the RFP, and Liberty Utilities (EnergyNorth Natural Gas) Corp. may accept any proposal with or without modifications acceptable to the bidder without conducting further written or oral discussions with any bidder, and Liberty Utilities (EnergyNorth Natural Gas) Corp. shall be under no obligation to explain to any bidder whose proposal is not accepted, the reasons for such non-acceptance. By submitting a proposal, the bidder agrees that it will not seek such explanation for non-acceptance of its proposal.

19. Termination of Agreement for Cause:

It is understood and agreed that if, through any cause or for any reason, the successful bidder shall fail to fulfill in a timely and proper professional manner the obligations under the successful proposal, or shall violate any of the terms and conditions of this RFP, Liberty Utilities (EnergyNorth Natural Gas) Corp. shall have the right to terminate the agreement by giving written notice of such termination to the successful bidder specifying the effective date of such termination, which shall be not earlier than the mailing of such notice. In the event of such termination, all finished or unfinished documents, data, studies, testimony, exhibits, or other material prepared or being prepared pursuant to the project shall, at the option of Liberty Utilities, become its property and the successful bidder shall be entitled to receive just and equitable compensation for any reasonably satisfactory work performed.

20. Termination for Convenience:

Liberty Utilities (EnergyNorth Natural Gas) Corp. reserves the right to terminate this project at any time, either before or after acceptance of the proposal. Such termination, when made prior to the issuance of formal notice of acceptance of a proposal, may be accomplished by telephone or mail. Such termination, when made after issuance of formal notice of acceptance of the proposal, shall be accomplished by notice of termination which shall be made in writing and which shall be effective upon receipt by the successful bidder.

21. Effective Date and Time of Performance:

The rights and obligations of the successful bidder and Liberty Utilities (EnergyNorth Natural Gas) Corp. shall not be effective, and performance of services contemplated by this RFP shall not begin prior to the issuance of a formal notice of acceptance by Liberty Utilities (EnergyNorth Natural Gas) Corp. after approval of a validly executed purchase order.

22. Additional Work Not Contemplated in the Proposal:

In the event that it becomes necessary or desirable during the course of the project for the successful bidder to perform additional work not reasonably contemplated within the proposed firm price, it is understood and agreed that NO compensation will be paid for such work commenced or undertaken at the direction of Company's Project Manager without a Purchase Order and prior approval by Richard Foley of Liberty Utilities (EnergyNorth Natural Gas) Corp.

KEEGAN WERLIN LLP

ATTORNEYS AT LAW
99 HIGH STREET, SUITE 2900
BOSTON, MASSACHUSETTS 02110

TELECOPIER:
(617) 951-1354

(617) 951-1400

January 22, 2020

Richard Foley
Director, Supply Chain
Liberty Utilities
15 Buttrick Rd
Londonderry NH 03053

Re: Liberty Utilities (EnergyNorth Natural Gas) Corp.

Dear Mr Foley:

Thank you for including Keegan Werlin LLP in the request for proposals issued by Liberty Utilities (EnergyNorth Natural Gas) Corp. (“Liberty Utilities” or the “Company”), relating to legal services for a base-rate proceeding currently on file with the New Hampshire Public Utilities Commission (the “Commission”). We greatly appreciate the opportunity to be considered as a legal service provider for Liberty Utilities. We recognize that, as a regulated utility subject to the jurisdiction of the Commission, the Company has an obligation to contain legal costs and to ensure that regulatory filings provide clear and accurate information in support of the Company’s proposals. With these objectives in mind, this letter is designed to provide the information requested regarding Keegan Werlin and our proposal for legal services.

Keegan Werlin is a mid-sized law firm specializing in energy, public utilities and environmental law. We have represented regulated gas, electric, water and telecommunication utilities on rate and regulatory matters for over 30 years in Massachusetts, Connecticut, Rhode Island and New Hampshire. We have significant experience in handling base-rate proceedings, whether resolved by settlement or litigation, and numerous other proceedings involving recovery of utility costs such as system-infrastructure investment. We have thorough familiarity with the Liberty Utilities operating company in Massachusetts in terms of accounting and ratemaking practices, and personnel and operating standards. Our experience with Liberty Utilities in Massachusetts would enable us to work efficiently and knowledgeably on the Company’s specific issues in Docket No. DG 19-161.

Our Energy Group is currently comprised of 18 attorneys and six paralegals. With only a few exceptions, all of our energy lawyers have worked for public utility commissions and/or regulated utilities at some point during their careers. Three of our senior partners are former commissioners of the Massachusetts Department of Public Utilities. Our legal staff is

Proposal for Legal Services
January 22, 2020
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intellectually engaged in utility law, well-trained in the technical aspects of rate regulation, and well-versed in government relations considerations. We place a high value within the firm on analytical and quantitative ability, as well as writing talent because these are the skills that are critical to the successful outcome of a litigated regulatory proceeding.

I have enclosed for your consideration a listing of base-rate proceedings handled by Keegan Werlin in Massachusetts and Connecticut in recent years. The listing is a sampling of matters in which we have participated on behalf of utility companies. Our work on base-rate proceedings has involved all aspects of case development and litigation strategy, including working closely with subject matter experts on cost-of-service analysis, employee compensation and benefits, return on equity analysis, recovery of capital investments, service company allocations, multi-year rate plans and rate design. We also have significant experience in alternatives to traditional regulation. In 2017 and 2018, we obtained approvals of performance-based regulatory (“PBR”) plans for NSTAR Electric Company and Western Massachusetts Electric Company, and National Grid, respectively. We recently worked with NSTAR Gas Company to develop and present a PBR plan in a base-rate application currently pending before the Massachusetts Department of Public Utilities. We are also experienced in settlement resolutions of base-rate proceedings. Keegan Werlin is also currently handling a base-rate proceeding before the Commission for Public Service Company of New Hampshire.

Scope of Services. In terms of the scope of anticipated work, we are prepared to provide some or all of the following services in relation to the base-rate case planned by Liberty Utilities: assistance in the development of the utility’s rebuttal testimony and exhibits; participation in responding to discovery requests from Staff and parties in the case; reviewing testimony of Staff and other witnesses and preparing discovery requests based on that testimony; participating in technical sessions; participating in evidentiary hearings before the Commission; assistance with the development of cross examination of opposing witnesses; assistance with briefing and presentation of the case to the Commission; assistance with the evaluation of any potential settlement of the case; and provide any additional assistance, including refiling the case as needed.

Billing Proposal. Our fee proposal is informed by several factors: (1) experience gained in base-rate proceedings that we have handled previously in Connecticut, Massachusetts, New Hampshire and Rhode Island; (2) knowledge of the Commission’s strong focus on containment of rate case costs and the evidentiary burden that the Company has in that respect; (3) the relative complexity of the pending rate case; (4) a recognition that the overall legal cost of the proceeding is greatly affected by factors outside of our control such as the level of opposition and amount of discovery and hearings required to see the Company’s case through to completion; and (5) our expectation to coordinate with the Company’s in-house legal staff on the legal work for the rate case. Based on these considerations, we are proposing the following fee structure:

Proposal for Legal Services
January 22, 2020
Page 3

1. Fee Proposal

For the rate case, we propose to utilize a combination of the following staff, at the listed rates:

	<u>2020 Standard Rate</u>	<u>Discounted Rate</u>
Cheryl Kimball, Senior Partner		
Daniel Venora, Partner		
Mathew Stern, Associate		
Paralegals		

For the planned case, the lead attorneys will be Cheryl Kimball and Daniel Venora. They will handle the overall case management, coordination with in-house counsel, review and development of rebuttal testimony, discovery strategy, hearing representation, cross-examination and briefing. Matthew Stern would be the primary support with responsibility for day-to-day coordination with the Company, discovery review and production, assistance in preparing pleadings, testimony and written briefs. Cheryl Kimball will oversee overall strategic planning and case management. Other attorneys are available to assist on specific issues on an as-needed basis. Daniel Venora is admitted to practice in New Hampshire.

2. Cost Containment

To help contain the cost of rate-case assistance provided by outside counsel, Keegan Werlin is proposing to provide services at an hourly rate discounted by 20 percent from our standard billing rates for 2020, as listed above.

Alternatively, Keegan Werlin is willing to set a flat hourly rate of [REDACTED] for partners and [REDACTED] for associates, or to charge a blended rate of [REDACTED] per hour for all attorney work. We have no preference on the hourly rate option selected and will agree to the Company's preference.

The total hours for attorney work required for the rate case proceeding will depend upon a number of variables, not all within the Company's control, such as the scope and nature of participation by other parties. Based on our past experience with similar levels of scale, we would expect total attorney hours in the range of 1,200 hours given the current state of the proceedings.

3. Reimbursable Costs

Keegan Werlin may incur reimbursable expenses in the course of its representation of Liberty Utilities in this matter associated with transcripts, mailings, copying and similar rate-case requirements. We will record, bill and report reimbursable costs separate from legal fees. Given that these types of costs will be recoverable through rates, we will not seek reimbursement for mileage, parking, transportation or meals. Also, Keegan Werlin does not "mark up" any of these costs; these costs are billed as incurred by us.

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January 22, 2020
Page 4

4. Cost Tracking and Reporting

Keegan Werlin will submit monthly invoices with detailed descriptions of the work performed and the number of hours billed by attorney and by task. We will also submit a monthly worksheet comparing actual costs to the budgeted costs and describing the reasons for variations between actual and budgeted costs, as well as the actual and budgeted allocation of attorney resources.

Conflicts of Interest. There are no conflicts of interest that preclude or affect our representation of Liberty Utilities in its rate proceeding. Moreover, our representation of Liberty Utilities in the rate case will not create any conflict of interest for Keegan Werlin.

Professional References. I have enclosed for your review a list of professional references for each person from Keegan Werlin that would be assigned to this project.

Firm Offer. This proposal is a firm offer for a period of not less than 90 days from today.

Keegan Werlin is committed to the task of providing you with cost-effective and quality legal representation because we greatly appreciate the opportunity to work for Liberty Utilities. We sincerely hope that we have a chance to work on this case and to achieve the Company's regulatory objectives in a cost-effective manner.

Thank you very much for the opportunity to present you with this information and please do not hesitate to contact me if you have any questions about this proposal.

Sincerely,



Cheryl M. Kimball

KH/enclosures

KEEGAN WERLIN LLP

ATTORNEYS AT LAW
99 HIGH STREET, SUITE 2900
BOSTON, MASSACHUSETTS 02110

(617) 951-1400

TELECOPIER:
(617) 951-1354

References for Attorneys:

- Cheryl Kimball
- Daniel Venora
- Matthew Stern

Alexandra E. Blackmore
Assistant General Counsel & Director, National Grid
40 Sylvan Road
Waltham, MA 02451
781-907-1849
alexandra.blackmore@nationalgrid.com

Kerry Britland, Government Affairs, Eversource Energy
247 Station Drive,
Westwood, MA 02090
781-441-8219
Kerry.britland@eversource.com

Ronald J. Ritchie
Director, Legal and Regulatory Affairs, Liberty Utilities
774-627-2910
R.J.Ritchie@libertyutilities.com

Project Manager for Keegan Werlin LLP:

Cheryl Kimball
Senior Partner
617-872-7242
ckimball@keeganwerlin.com



ENERGY & REGULATORY LAW PRACTICE



At Keegan Werlin LLP, we specialize in developing creative solutions to the complex challenges faced by our clients. Keegan Werlin's attorneys are industry leaders in matters regarding energy and regulatory issues, administrative law, project siting, licensing and permitting, telecommunications, environmental and land use, governmental and legislative relations, municipal law and real estate. From power plants to pipelines, cellular towers to windmills, and elsewhere, Keegan Werlin has unrivaled experience and knowledge of the project-development landscape.

The firm's central objective is the complete satisfaction of its clients' business and personal strategies, consistent with their financial goals. We take great pride in our ability to understand our clients' businesses, the industries in which they operate and their priorities for achieving success. We are committed to ensuring ongoing communication with our clients at all stages of representation.

Keegan Werlin is able to offer clients a keen awareness of the needs of private industry, as well as the perspectives of administrative agencies and the courts, so that clients receive a seamless, multi-disciplined approach to their issues.

KW is a long-time member of and Massachusetts representative in the State Capital Group (SCG Legal). SCG Legal is a seamless global network of more than 140 of the profession's preeminent independent law firms throughout the world. KW's attorneys have been consistently recognized as outstanding practitioners, strategists and leaders in their respective fields by Forbes Magazine, Chambers, Super Lawyers, their peers and most importantly, the firm's clients. The varied mix of practitioners with experience in both the public and private sectors has uniquely positioned the firm to represent a large and diverse group of clients, including multi-national corporations, small and mid-size companies, industry leaders and private individuals.

The firm's central objective is the complete satisfaction of its clients' business and personal strategies consistent with their financial goals. We take great pride in our ability to implement strategies to assist our clients' businesses, understand the industries in which they operate and to develop ways to achieve and maintain the clients' successes. We are committed to ensuring high quality and cost-effective representation for our clients through dedication, service, communication, respect and teamwork.

KEEGAN WERLIN LLP
Boston • New Britain



KEEGAN WERLIN LLP
ATTORNEYS AT LAW

AREAS of PRACTICE

Energy and Regulatory Law

Electricity
Regulation
Gas
Regulation
Telecommunications
Regulation Siting
and Licensing
Mergers and
Acquisitions
Energy
Procurement
Insurance
Regulation

Governmental and Legislative Relations

State/Legislative
Advocacy
Municipal
Advocacy
State Capital Global Law Firm Group

Environmental, Municipal and Land Use

Regulatory Permitting and
Land Use Resolution of
Contaminated Site
Liabilities
Resolution of Compliance and Enforcement Matters



ENERGY & REGULATORY LAW

Keegan Werlin has a team of attorneys with unmatched experience dealing with complex energy and regulatory issues. The firm combines its legal and regulatory expertise with a thorough understanding of the technical, strategic and financial issues emerging in the industry to provide successful and cost-effective representation of its clients' interests. Members of the firm have extensive backgrounds in regulation and government, including two former chairmen of the Massachusetts Department of Public Utilities, a former commissioner, a former general counsel, as well as several former hearing officers. Other attorneys in the firm have worked as in-house counsel to large utility companies and as staff to members of the Massachusetts Legislature. The diversity and extent of experience among Keegan Werlin's attorneys facilitates high-quality service to a broad array of clients in the regulatory and energy fields.

Electricity Regulation

The Massachusetts Electric Restructuring Act of 1997 (the "Restructuring Act") mandated the restructuring of the electric industry in the state and encouraged both the divestiture of generating assets and the creation of "wires only" electric companies. In recent years, Keegan Werlin has been involved in all aspects of the electric industry restructuring processes before the MDPU and in other states in the region. Active participants in the energy market are confronted with significant opportunities and challenges in planning and providing for the electricity needs of their customers in the restructured marketplace. Retail customer choice, a deregulated power market, the restructuring of the New England Power Pool, and the divestiture of generation by the resident electric utilities present complex issues that must be addressed by successful players in the new market. Moreover, awareness and compliance with the regulatory framework is absolutely necessary to succeed in the region.

Keegan Werlin has participated actively in state proceedings relating to electric industry restructuring, including those proceedings undertaken to establish the regulations applicable to competitive suppliers, energy brokers, aggregators and related terms and conditions of service. Further, our attorneys have represented clients in proceedings before the MDPU regarding mergers, restructuring, facility divestiture, rate levels, and rate design. Keegan Werlin's clients include various electric utilities, generating companies, transmitters of electricity, large energy users such as hospitals and universities, and competitive suppliers. Massachusetts was one of the first states in the country to implement a deregulated electricity market, and the MDPU is among the leaders nationally in implementing a restructured energy industry. In addition to Keegan Werlin's vast experience with Massachusetts' regulation of the electric industry, the firm also closely tracks the development of industry restructuring processes in many other state jurisdictions as well as the Federal Energy Regulatory Commission. As a result, our attorneys are intimately familiar with the competitive issues relating to industry restructuring, the electricity market, power supply issues and transmission at both the state and federal levels.

Gas Regulation

Keegan Werlin has represented various clients in the area of gas regulation, including local gas distribution companies ("LDCs") and natural gas interstate pipelines. The firm has done extensive work regarding the emerging issues that affect LDCs, including rate and service unbundling, exiting the merchant function, and developing terms and conditions of service in order to facilitate competition in the current industry. In addition, Keegan Werlin attorneys have represented clients before state agencies and at the Massachusetts Supreme Judicial Court in cases regarding performance-based ratemaking and the development of service-quality performance standards. The firm has assisted in the preparation and adjudication of long-range planning matters in order to meet regulatory requirements to forecast and plan for the needs of their customers over the long term.

As with the electric industry, the gas industry has undergone significant structural changes at the state and local levels. The increased reliance on competitive market forces has changed the legal and regulatory environment for LDCs, suppliers, marketers and consumers. Keegan Werlin has been at the forefront of the development of regulatory and legislative initiatives, representing LDCs before the MDPU and presenting testimony at hearings considering the appropriate government response to an industry in transition. The firm has led the collaborative effort to prepare tariffs, terms and conditions and rate-design changes needed to implement the expansion of customer choice in the gas industry.

Telecommunications Regulation

Keegan Werlin also has an active practice involving the regulation of the telecommunications industry. For the past 15 years, state and national regulatory policies have supported increased levels of competition for providers of telecommunications services. The Telecommunications Act of 1996 was a culmination of the development of national competitive telecommunications markets. Our attorneys have advised and represented telecommunications clients before the state MDPU in many aspects of the emerging regulatory environment.

Keegan Werlin has appeared in regulatory proceedings relating to such diverse issues as performance-based ratemaking, arbitrations of disputed interconnection agreements under the Telecommunications Act of 1996, the review of a petition to enter the long-distance market and the siting of cellular telecommunications towers. The Telecommunications Act of 1996 has established detailed requirements with regard to the relationship between incumbent local exchange carriers and competitive carriers, which has required regulatory consideration of the rates and terms of service. Keegan Werlin attorneys have appeared in multi-year, litigated adjudications before the MDPU to establish the regulatory rules for local competition.

Siting and Licensing

The Restructuring Act has provided energy project developers new opportunities to site electric generating, transmission and storage facilities in the Commonwealth. Streamlining the review of such facilities, the Restructuring Act requires detailed review of a variety of issues, depending on the proposed facility, including environmental impacts, site selection, need and cost, technology performance standards and alternative technologies. Keegan Werlin's attorneys are extremely well-versed on the technical, regulatory and legal issues associated with securing necessary approvals for meeting state siting requirements, Massachusetts Environmental Policy Act standards, and securing air permits, water-related permits, wetlands approval, site plan and local zoning approval.

Keegan Werlin's energy practice also includes the representation of private energy project developers and public utilities in both the electric and gas industries in their efforts to construct and operate jurisdictional generating, transmission and energy-storage facilities. In navigating clients through these permitting processes, Keegan Werlin has frequently represented developers before the state's Energy Facilities Siting Board, Executive Office of Environmental Affairs and Department of Environmental Protection, as well as at the municipal level before various local permitting authorities.

Mergers and Acquisitions

Keegan Werlin attorneys have extensive experience in mergers and acquisitions involving electric and gas companies in the New England region. The firm both advises clients on regulatory issues associated with mergers and acquisitions and represents clients in agency proceedings to secure the necessary approvals for such transactions. Keegan Werlin attorneys have also been actively involved in the development of rate plans, including the recovery of acquisition premiums and the development of quality-of-service standards, in order to meet requirements necessary to achieve regulatory approval for mergers and acquisitions.

Energy Procurement

Keegan Werlin has represented electric and gas utilities as well as a number of large industrial users of energy services in their efforts to buy or sell electricity and natural gas. When representing these utility companies and energy users, Keegan Werlin brings its unique experience in the regulatory arena, its substantive knowledge of the energy industry and its understanding of the developing competitive markets to serve its clients' interests. The firm has represented: electric companies in their divestiture of generating assets and purchase-power agreements pursuant to the Restructuring Act; energy companies in bidding on electric generation assets being sold through divestiture auctions; and natural gas local distribution companies in their outsourcing of their gas portfolio and in other transactions with large customers. KW's attorneys have also negotiated a variety of energy procurement agreements for electricity or gas on behalf of large commercial and industrial customers. Further, attorneys in the firm have served an array of independent power projects by negotiating numerous power sale agreements, transmission and interconnection agreements.

Insurance Regulation

In addition to energy, gas and environmental regulation, attorneys at KW have expertise with the insurance rate setting process within Massachusetts and with the Massachusetts Division of Insurance. Firm members have represented the State Rating Bureau in rate-setting matters relating to the issues of losses, rate of return and industry-wide cost incurrence. Furthermore, KW attorneys have served as hearing officers in rate-setting proceedings and have participated in judicial appeals regarding insurance rate setting rendered by the Commissioner of the Division of Insurance.



OUR ATTORNEYS



Robert J. Keegan



Robert J. Keegan is a founding partner of Keegan Werlin LLP. He is an industry leader in representing electric generators, developers of energy storage and delivery infrastructure regulated and competitive retail energy providers and large energy users interested in exploring creative procurement strategies.

Mr. Keegan advises clients on matters relating to a broad range of regulatory and administrative compliance matters including regulatory approval of mergers and acquisitions, utility rate plans, energy-supply contracts, renewable resources, and load-management initiatives. He represents clients in adjudicatory and rulemaking proceedings involving rate-setting, pipeline safety, service quality and industry-restructuring issues. Mr. Keegan has also successfully represented several clients in appeals from the administrative record before the Massachusetts Supreme Judicial Court.

Before founding the firm in 1988, Mr. Keegan was appointed by the Governor for two terms as a Commissioner at the Massachusetts Department of Public Utilities from 1983 to 1988. Prior to his appointment as Commissioner, Mr. Keegan was Deputy Regional Counsel at the United States Department of Energy, 1979 to 1982.

He has also served as Special Assistant Attorney General, Massachusetts, 1990-1991; Consultant, Massachusetts Department of Public Utilities and Energy Law Institute, 1982-1983; Senior Trial Counsel, Massachusetts Department of Public Utilities, 1976-1979; and Trial Attorney, Massachusetts Defenders Committee, 1973-1975.

Mr. Keegan shares his knowledge as a faculty member of the National Association of Regulatory Utility Commissioners Annual Regulatory Studies Program, Graduate School of Business Administration, Michigan State University, est. 1984.

AREAS OF PRACTICE

- ❖ Administrative Law
- ❖ Energy Law
- ❖ Public Utilities
- ❖ Telecommunications

BAR ADMISSIONS

- ❖ Rhode Island, 2004
- ❖ U.S. Court of Appeals First Circuit, 1975
- ❖ U.S. District Court District of MA, 1975
- ❖ Massachusetts, 1973

PUBLISHED WORKS

- ❖ *A Market-Based Approach to PURPA* (Co-Author with Paul Levy) *American Bar Association Natural Resources and Environment*, (Spring, 1987)
- ❖ *Institutional Obstacles to ISDN Development* *International Council for Computer Communications*, (September, 1987)
- ❖ *Competitive Bidding: The New England Experience* *Public Utilities Papers*, (1987)
- ❖ *Options for Modifying Rate Base Regulation* (Co-Author with Paul Levy) *Public Utilities Papers*, (1986)

EDUCATION

- ❖ Boston College Law School, Boston, Massachusetts, J.D., 1973
Awards: *Recipient, John F. Cremens Award, 1941*
Student President, Boston College Legal Assistance Bureau, 1972-1973
- ❖ Boston College, Chestnut Hill, Massachusetts, B.S. Finance, *cum laude*, 1968



Robert N. Werlin

Robert N. Werlin is a partner in Keegan Werlin LLP, specializing in energy and regulatory

and telecommunications law. He represents electric, gas and telephone utilities, independent power producers and end users on issues concerning rates, public policy, regulatory matters, planning, contracts and project siting.

Mr. Werlin joined the firm in 1991, after a seven-year career with the Massachusetts Department of Public Utilities, where he served as Chairman, Commissioner and General Counsel. Before joining the Department of Public Utilities, he was a Senior Attorney with the United States Department of Energy.

Mr. Werlin is an expert in the field of utility regulation and has represented major utility companies on a wide range of

matters, including general rate cases, electric, gas and telecommunications industry restructuring, mergers and acquisitions, energy procurement, negotiation and arbitration of telecommunications interconnection agreements, financing approvals, alternative forms of regulation, regulatory accounting and asset divestitures.

On rate issues, Mr. Werlin has successfully represented electric and gas utilities in general rate proceedings, rate-design cases and in the recovering and reconciliation of hundreds of millions of dollars of stranded costs resulting from industry restructuring. He has represented telecommunications companies and electric and gas utilities in winning approval for alternative forms of regulation that have reduced the regulatory burdens placed on those companies. He has also participated in negotiation and arbitration of interconnection agreements for an incumbent local exchange carrier to implement the terms of the federal Telecommunications Act. He has also represented the telecommunications carrier in establishing rates for unbundled wholesale services.

Many of these cases went to trial before the administrative agency, but Mr. Werlin has been able to achieve multi-party settlements in a large number of cases. His expertise and counsel has led to successful and cost-effective outcomes for the client.

AREAS OF PRACTICE

- ❖ Energy Law
- ❖ Telecommunications
- ❖ Public Utilities

BAR ADMISSIONS

- ❖ Massachusetts, 1981
- ❖ U.S. District Court, District of Connecticut, 1981

MEMBERSHIPS AND ASSOCIATIONS

- ❖ Boston Bar Association
- ❖ Member, Energy Law Section
- ❖ Massachusetts Bar Association, Member

EDUCATION

- ❖ Suffolk University Law School, Boston, Massachusetts, J.D., 1980
- ❖ Tufts University, Medford, Massachusetts
- ❖ Northeastern University, Boston, Massachusetts, B.A., Cum Laude, 1972



Cheryl M. Kimball

Cheryl M. Kimball is a partner at Keegan Werlin LLP, specializing in energy and regulatory and public utility law. She represents a number of electric and gas utilities, as well as major project developers.

Ms. Kimball's representation of electric and gas utilities before public utility commissions in Massachusetts, Rhode Island and Connecticut includes advocacy and strategic guidance on issues relating to service-quality metrics and compliance, setting distribution rates, planning and cost recovery proposals for system reliability, infrastructure replacement, pension costs, energy procurement and safety compliance. She has successfully represented several electric and gas utilities in merger proceedings and on administrative appeals before the Massachusetts Supreme Judicial Court.

Ms. Kimball's energy facility siting experience includes experience working for the Massachusetts Energy Facility Siting Board on the siting of gas-fired generation facilities, and work on the private side representing developers in their efforts to obtain state permits and local zoning exemptions relating to the construction of energy infrastructure.

Before joining the firm in 1997, Ms. Kimball served in the position of Counsel for the Massachusetts Department of Public Utilities from 1996 to 1997 and as an Associate for Hiscock & Barclay in Syracuse, NY in 1994.

Areas of Practice

- ❖ Public Utilities
- ❖ Energy Law
- ❖ Regulatory/Administrative Law
- ❖ Administrative Law Appeals

Bar Admissions

- ❖ Rhode Island, 2002
- ❖ Massachusetts, 1995

Representative Cases

- ❖ NSTAR Electric Company v. Department of Public Utilities, 462 Mass. 381, 2011
- ❖ Fitchburg Gas and Electric Light Company d/b/a Unitil, 460 Mass. 800, 2011
- ❖ Southern Union Company d/b/a New England Gas Company v. Department of Public Utilities

Education

- ❖ Syracuse University College of Law, Syracuse, New York, J.D., magna cum laude, 1995
- ❖ Certificate of Environmental Law
- ❖ Law Review: Associate, Syracuse Law Review, 199-3-1995



David S. Rosenzweig

David S. Rosenzweig is a partner in Keegan Werlin LLP's energy and regulatory practice, representing clients before state regulatory agencies, local permitting authorities and the Massachusetts courts. He advises a wide array of electric and gas companies, energy project developers and end users on issues concerning the siting,

permitting and licensing of energy facilities, rates, planning, energy procurement and transmission arrangements.

Mr. Rosenzweig's siting expertise includes: electric transmission lines (underground, aboveground and underwater); natural gas, oil and coal-fired electric generating facilities; interstate and intrastate natural gas pipelines; and natural gas storage facilities. He has also represented the region's first large-scale, off-shore wind power project in obtaining its state and local permits, licenses and siting approvals for energy infrastructure facilities from the Energy Facilities Siting Board, the Executive Office of Environmental Affairs pursuant to the Massachusetts Environmental Policy Act, the Department of Environmental Protection and various other state and local agencies, boards and governmental authorities.

He has also represented project developers in judicial proceedings in state and federal courts regarding challenges to permits and approvals initiated by project opponents.

Mr. Rosenzweig has also represented the region's electric and natural gas distribution companies on all regulatory matters before the Massachusetts Department of Public Utilities. He has counseled electric distribution companies in industry restructuring proceedings to unbundle their distribution rates and to recover stranded costs, including securing regulatory approvals for the divestiture of their electric generating facilities.

Mr. Rosenzweig has negotiated electric and gas supply agreements for large institutional energy users and power sale agreements for wholesale electric generators. He has advised clients in restructurings, buydowns and buyouts of power sale agreements between competitive wholesale generators and electric distribution companies. In addition, he has counseled clients on transmission, power delivery and project interconnection issues concerning the New England Power Pool and the New England Independent System Operator. Mr. Rosenzweig has also performed regulatory and permitting due diligence reviews for asset acquisitions of natural gas, oil and coal-fired electric generating facilities.

Mr. Rosenzweig has represented numerous clients in appellate proceedings before the Massachusetts Supreme Judicial Court on issues concerning administrative and regulatory law.

Before joining the firm in 1990, Mr. Rosenzweig worked at Boston Edison Company for seven years in a variety of legal, financial, rate and planning areas.

AREAS OF PRACTICE

- ❖ Administrative Law
- ❖ Energy Law
- ❖ Regulatory Law
- ❖ Contract Law

BAR ADMISSIONS

- ❖ U.S. Court of Appeals D.C. Circuit, 2012
- ❖ U.S. Supreme Court, 2011
- ❖ U.S. Court of Appeals First Circuit, 1989
- ❖ U.S. District Court District of MA, 1989
- ❖ Massachusetts, 1988

RECOGNITIONS

- ❖ "The Best Lawyers In America" 2007 - 2017

EDUCATION

- ❖ Suffolk University Law School, Boston, Massachusetts, J.D., cum laude, 1988
- ❖ Rensselaer Polytechnic Institute, Troy, New York, M.B.A., 1982
- ❖ Rensselaer Polytechnic Institute, Troy, New York, B.S. Management, 1981



Daniel P. Venora

Daniel P. Venora is a partner in Keegan Werlin LLP's energy and regulatory practice, specializing in energy, regulatory and public utility law. Mr. Venora represents a number of electric and gas utilities, telecommunications companies and other businesses.

Mr. Venora represents clients in state administrative proceedings in Connecticut and Massachusetts, including court appeals from administrative agency decisions. His representation of utilities and other companies before the state utility commissions includes advocacy and strategic guidance on public utility rates, cost recovery, mergers and acquisitions, strategic business transactions, system operations, renewable energy and infrastructure siting. His infrastructure siting experience includes cases before the state siting boards to obtain approvals for electric generation plants, substations and telecommunications facilities.

Mr. Venora has successfully litigated regulatory proceedings involving significant economic, operational and public policy issues, including a 2014 acquisition of Connecticut's principal incumbent telephone company; a 2012 merger to form New England's largest electric and gas utility holding company; rate recovery of electric system restoration costs due to catastrophic storms in 2011 and 2012; authorization of utility-owned solar generation facilities; generation asset divestitures and related matters to implement Connecticut's electric restructuring law; as well as a number of public utility rate cases. Mr. Venora has also advised clients on state legislative issues and has provided testimony at legislative hearings on issues of energy policy and utility law.

Before joining Keegan Werlin in 2014, Mr. Venora served in the position of Assistant General Counsel with Northeast Utilities from 1989 – 2007.

AREAS OF PRACTICE

- ❖ Public Utilities
- ❖ Energy Law
- ❖ Administrative Law

BAR ADMISSIONS

- ❖ Connecticut
- ❖ Massachusetts
- ❖ New York
- ❖ U.S. District Court, District of Connecticut
- ❖ New Hampshire

MEMBERSHIPS AND ASSOCIATIONS

- ❖ Connecticut Bar Association -
Public Utility Law Section,
Executive Committee Member and
Past Chair, Administrative Law
Section
- ❖ Energy Bar Association - Board
Member, Northeast Chapter

RECOGNITIONS

- ❖ Certified as AV Preeminent®,
Martindale-Hubbell Peer Review
Rated, in the area of Utility Law.
- ❖ Connecticut Super Lawyers, 2013 - 2016
- ❖ Massachusetts Super Lawyers, 2014,
2015
- ❖ *The Best Lawyers in America*, 2015, 2016,
2017

EDUCATION

- ❖ St. John's University School of Law, J.D.,
cum laude St. John's Law Review, 1982-
1984
- ❖ Fordham University, B.A., 1981



John K. Habib

John K. Habib (Jack) is a partner in Keegan Werlin LLP's energy and regulatory and governmental and legislative relations practices, specializing in energy and public utility law, as well as governmental and legislative advocacy. He represents a number of electric and gas utilities in Massachusetts and Rhode Island and an interstate natural gas transmission company on

issues concerning renewable energy, interconnection, rates, energy efficiency, energy procurement, and facility siting.

Specifically, he has represented electric utilities in proceedings before the Massachusetts Department of Public Utilities regarding the Massachusetts Green Communities Act and related legislation, including proceedings governing the procurement of long-term renewable power, storage, smart grid investments, energy efficiency and the interconnection of distributed generation. He has also represented electric utilities in proceedings relating to the implementation of the Electric Restructuring Act of 1997, including proceedings governing the divestiture of generation facilities and purchase power agreements, implementation of default service policy and service quality. Mr. Habib has represented gas utilities in proceedings before the DPU regarding gas procurement and related issues.

Mr. Habib's energy facility siting experience includes representation of generation facility developers and public utilities before the Energy Facilities Siting Board and the DPU in order to obtain state permits and zoning exemptions relating to the construction of energy infrastructure.

He has also represented clients in appellate proceedings before the Massachusetts Supreme Judicial Court on issues concerning administrative and regulatory law.

Before joining Keegan Werlin in 1998, Mr. Habib was an attorney at the Massachusetts Department of Public Utilities. He was also General Counsel to Massachusetts State Senator John D. O'Brien from 1993 to 1997, during which time he authored legislation on behalf of the Joint Special Committee on Electric Utility Restructuring.

AREAS OF PRACTICE

- ❖ Public Utility Law
- ❖ Energy Law
- ❖ Administrative Law
- ❖ Government Relations & Lobbying

BAR ADMISSIONS

- ❖ Massachusetts, 1993
- ❖ Rhode Island, 2006
- ❖ New Hampshire, 2017

REPRESENTATIVE CASES

- ❖ [Massachusetts Electric Company and Nantucket Electric Company](#), D.P.U. 18-77 (2019)
- ❖ [The Narragansett Electric Company](#), RI Dkt. 4929 (2019)
- ❖ [Massachusetts Electric Company and Nantucket Electric Company](#), D.P.U. 17-117 (2018)
- ❖ [NSTAR Electric Company](#), D.P.U. 16-105 (2016)
- ❖ [Massachusetts Electric Company and Nantucket Electric Company](#), D.P.U. 14-01 (2014)
- ❖ [Boston Gas Company and Colonial Gas Company](#), D.P.U. 13-157 (2013)
- ❖ [NSTAR Electric Company](#), D.P.U. 12-110 (2013)
- ❖ [Massachusetts Electric Company and Nantucket Electric Company](#), D.P.U. 11-129 (2012)

MEMBERSHIPS AND ASSOCIATIONS

- ❖ Massachusetts Bar Association
- ❖ Boston Bar Association
- ❖ Co-Chair, Environmental Business Council of New England, Inc.'s Energy Committee, 2007 – 2008
- ❖ Co-Chair, Boston Bar Association's Energy Committee January 2001 – May 2002

EDUCATION

- ❖ Boston University School of Law, Boston, Massachusetts, J.D., 1993
 - ❖ Boston College, Boston, Massachusetts, B.S. Political Science, magna cum laude, 1990
- Awards: Dean's List



Danielle Winter

Danielle Winter is a Partner at Keegan Werlin LLP specializing in

energy and regulatory and public utility law. She represents a number of electric and gas utilities on issues concerning rates, planning, and energy procurement.

Ms. Winter's representation of electric and gas utilities before the Department of Public Utilities includes advocacy on issues relating to distribution rates, energy supply, renewable energy, grid modernization, system reliability, and service quality. Specifically, Ms. Winter has represented electric utilities in proceedings regulating the

procurement of long-term renewable power, time varying rates, their continued modernization of the electric grid and the interconnection of distributed generation. She has represented gas utilities in proceedings before the DPU regarding base distribution rates, cyber security and gas procurement and related issues.

Prior to joining Keegan Werlin, Ms. Winter was an Assistant Attorney General in the Massachusetts Attorney General's Office, Office of Ratepayer Advocacy. She was also an Assistant Counsel at the New York State Department of Public Service.

AREAS OF PRACTICE

- ❖ Energy Law
- ❖ Regulatory Law
- ❖ Public Utilities

BAR ADMISSIONS

- ❖ Massachusetts, 2009
- ❖ New York, 2002

REPRESENTATIVE CASES

- ❖ NSTAR Electric Company and Western Massachusetts Electric Company,
D.P.U. 12-76 (2012 – present)
- ❖ NSTAR Electric Company and Western Massachusetts Electric Company,
D.P.U. 14-04 (2014 – present)
- ❖ NSTAR Gas Company, D.P.U. 14-64 (ongoing)
- ❖ NSTAR Gas Company, D.P.U. 13-159 (2013)



Jon N. Bonsall

Jon N. Bonsall is a partner in Keegan Werlin LLP's governmental and legislative relations practice group, concentrating in the areas of governmental relations, legislative advocacy, and regulatory and public utility law.

A registered lobbyist in the Commonwealth for over thirty years, Mr. Bonsall has represented clients before the Massachusetts Legislature and the

Executive Branch on a broad range of issues including taxes, environmental regulation, utility restructuring, energy policy, procurement and finance.

Mr. Bonsall has represented a significant number of energy project developers at all levels of government, including on projects involving interstate and intrastate natural gas pipelines, natural gas and coal-fired electric generating facilities, and electric transmission lines.

Mr. Bonsall has structured and implemented a governmental relations strategy that is designed to support a project's overall permitting efforts. He has provided representation before such entities as the Massachusetts Legislature, state regulatory and policy bodies, the Congressional Delegation, municipal elected officials and local Conservation Commissions.

In addition, he has performed regulatory and permitting due diligence reviews for asset acquisitions of nuclear, oil and coal-fired electric generating facilities.

Mr. Bonsall was elected Chair of SCG Legal (formally the State Capital Global Law Firm Group) for the 2005-2006 term. As an association of approximately 160 independent law firms, SCG Legal members are located in all 50 U.S. state capitals and in business markets and financial centers around the globe. The legal services provided to clients of member firms range from standard business issues and complex transactions to assistance with regulatory and legislative processes. Member firm attorneys work with leading and growing companies in every industry from software and pharmaceuticals to energy and transportation. SCG Legal provides an effective resource for identifying local counsel worldwide. Keegan Werlin is the exclusive Massachusetts member of SCG Legal.

Before joining the firm in 1989, Mr. Bonsall served as State Director for Government Relations for AT&T. Prior he served as Chairman of the Massachusetts Department of Public Utilities. Mr. Bonsall also worked for the House Leadership in the Massachusetts Legislature for more than nine years before his term at the Department.

AREAS OF PRACTICE

- ❖ Government Relations & Lobbying
- ❖ Public Utilities Regulation

BAR ADMISSIONS

- ❖ U.S. District Court District of MA, 1974
- ❖ Massachusetts, 1973

MEMBERSHIPS AND ASSOCIATIONS

- ❖ Chairman, Energy Committee Associated Industries of MA, 1991 – 2010
- ❖ Member, Board of Directors, Massachusetts Taxpayers Foundation, 1987 – 1993
- ❖ Member, Board of Directors, New England Sports Museum, 1979 – 2004

RECOGNITIONS

- ❖ "The Best Lawyers in America" 1991-1996
- ❖ Who's Who in American Law, 4th and 6th editions
- ❖ Author: *50 State Handbook: Lobbying, PAC's and Campaign Finance, West Publishing Company*, 1994-2015

EDUCATION

- ❖ Boston College Law School, Boston, Massachusetts, J.D., 1973
- ❖ Holy Cross College, Worcester, Massachusetts, B.A., History, 1970



Barry P. Fogel

Barry P. Fogel is a partner at Keegan Werlin LLP and became the initial member of its Environmental, Municipal and Land Use Group.

Mr. Fogel's clients include a wide variety of businesses, institutions, municipalities and individuals engaged in real estate transactions, land use development, and permit and enforcement proceedings

involving compliance with federal, state and local environmental regulations.

A major portion of Mr. Fogel's practice involves working with clients and their consultants to guide proposals for new or modified projects through all levels of environmental impact review and permitting including major energy and infrastructure projects; industrial and commercial facilities; and other land uses and Brownfield developments that require approvals for waste discharges, air emissions, waste-site remediation, and resolution of liability disputes.

Mr. Fogel has extensive experience with construction projects that require permits and licenses for activities in and near inland and coastal wetlands and other protected resource areas. He also regularly manages cases involving administrative appeals, resolution of enforcement notices, and civil disputes involving litigation and mediation.

Previous to joining the firm in 1991, Mr. Fogel worked for six years as a Deputy General Counsel and Regional Director with the Massachusetts Department of Environmental Protection, and before that he served as Counsel to the District of Columbia City Council's Committee on Transportation and Environmental Affairs.

Mr. Fogel is also an active teacher, having instructed the Administrative Agency Advocacy Workshop: MCLE; and Environmental Science for Lawyers, Boston Bar Association.

AREAS OF PRACTICE

- ❖ Environmental Law
- ❖ Administrative Law
- ❖ Litigation & Appeals

BAR ADMISSIONS

- ❖ U.S. District Court, District of MA, 2008
- ❖ U.S. Court of Appeals 1st Circuit, 1986
- ❖ District of Columbia, 1983
- ❖ Massachusetts, 1982

REPRESENTATIVE CASES

- ❖ Verrill Farms, LLC v. Farm Family Casualty Insurance Company, 86 Mass.App.Ct. 577 (2014)
- ❖ Ten Persons of the Commonwealth et al. v. Fellsway Development LLC et als., 460 Mass. 366 (2011)
- ❖ Brockton Power Company LLC vs. City of Brockton & others, Appeals Court Docket No. 2012-P-214, Memorandum and Order Pursuant to Rule 1:28; by the Court (Kantrowitz, Sikora & Sullivan, JJ.), November 21, 2012
- ❖ Conservation Commission of Brockton vs. Department of Environmental Protection & another, Appeals Court Docket No. 2011-P-766 (April 19, 2012)
- ❖ Brockton Power Company, LLC v. Planning Bd. of City of Brockton, 2011 WL 3655178 (Mass.Land Ct.), August 19, 2011 (Mass.Land Ct.), August 19, 2011

MEMBERSHIPS AND ASSOCIATIONS

- ❖ Boston Bar Association
Environmental Law Section, 1984 – Present

PRO BONO ACTIVITIES

- ❖ Massachusetts Environmental Justice Network, 1997 – 1999

EDUCATION

- ❖ American University, Washington College of Law, Washington, D.C., J.D., 1982
- ❖ Wesleyan University, Middletown, Connecticut, B.A., Geology and Earth Sciences, 1976



Catherine J. Keuthen

Catherine J. Keuthen is a partner in Keegan Werlin LLP's energy and regulatory practice. She concentrates in the areas of utility

regulation and energy law, counseling clients and representing them before the Department of Public Utilities and the Energy Facilities Siting Board.

Before joining the firm in 2011, Ms. Keuthen practiced utility law in the private sector and prior to that, she worked as an Assistant General Counsel for NSTAR and Boston Edison Company, successfully representing them on a wide range of matters, including general rate cases, electric industry restructuring, and energy procurement.

Ms. Keuthen's practice currently focuses on representing energy and utility clients before the Department of Public Utilities and the Energy Facilities Siting Board in cases involving electric transmission lines, substations and ancillary equipment, zoning exemptions and other regulatory matters. She advises electric and gas companies on issues concerning the siting, permitting and licensing of energy facilities and transmission arrangements.

AREAS OF PRACTICE

- ❖ Energy Law
- ❖ Administrative Law
- ❖ Contract Law

BAR ADMISSIONS

- ❖ U.S. Supreme Court
- ❖ U.S. District Court District of MA
- ❖ U.S. Court of Appeals First Circuit
- ❖ Supreme Judicial Court of MA

EDUCATION

- ❖ Boston College Law School, Boston, Massachusetts, J.D., cum laude
- ❖ Mount Holyoke College, B.A., cum laude



Cheryl A. Blaine

Cheryl A. Blaine is a partner at Keegan Werlin LLP and has been a member of the Firm's Environmental, Municipal and Land Use Group since 1997.

Ms. Blaine specializes in assisting individuals, corporations and

municipalities in project development. She has significant experience in land use and environmental permitting, real estate transactions involving contaminated properties, insurance claims for environmental damage and litigation, adjudication, negotiation, enforcement and defense involving environmental and land use issues.

Ms. Blaine received her Juris Doctor, *cum laude*, from Suffolk University Law School in 1993 and completed her Bachelor of Science degree from Northeastern University in 1981. Before attending law school, Ms. Blaine was an analytical chemist and environmental consultant providing technical and quality-control/quality-assurance support to the United States Environmental Protection Agency in connection with New England Superfund Sites.

Ms. Blaine is admitted to practice before the bars of Massachusetts and the United States District Court. She is a member of the Massachusetts Bar Association's Property Law and Public Law sections, the Real Estate Bar Association and the Women's Bar Association.

Ms. Blaine has co-authored the following articles:

"Alteration of Nonconforming Structures and Uses Under the Zoning Act: Is there a Difference Between Lawful and Unlawful?" co-author with Barry P. Fogel and H. Theodore Cohen, Massachusetts Bar Association Section Review, summer 2002.

"Standing in Wetland Appeals: How Recent Developments Alter the Right to Challenge State and Local Decisions" co-author with Barry P. Fogel, Massachusetts Bar Association Section Review, fall 2005.

Areas of Practice

- ❖ Environmental Law
- ❖ Land Use & Zoning
- ❖ Municipal Law

Bar Admissions

- ❖ U.S. District Court District of MA, 1994
- ❖ Massachusetts, 1993

Memberships and Associations

- ❖ Massachusetts Bar Association
- ❖ Massachusetts Real Estate Bar Association
- ❖ Massachusetts Women's Bar Association

Education

- ❖ Suffolk University Law School, Boston, Massachusetts, J.D., *cum laude*, 1993
Certificate of Environmental Law
- ❖ Northeastern University, Boston, Massachusetts, B.S., Biology, 1981



Erik J. Hafner

Erika J. Hafner is a partner at Keegan Werlin LLP. Ms. Hafner concentrates in the areas of energy and regulatory, administrative, and environmental, municipal and land use law. She has represented energy and utility clients before the Department of Public Utilities in cases involving service territory disputes, franchise rights, rate issues, energy efficiency programs, zoning

exemptions and other regulatory matters. Ms. Hafner's practice before the Energy Facilities Siting Board has included an array of different energy facilities, including natural gas generating facilities, peaking units, renewable energy projects, natural gas pipelines, electric transmission lines, substations and ancillary equipment. She has also represented the region's first large-scale, off-shore wind power project in obtaining its state and local permits.

Before joining the firm in 2001, Ms. Hafner worked at the Massachusetts Office of Dispute Resolution and interned at the Government Bureau in the Office of the Attorney General of Massachusetts. Prior to receiving her Juris Doctor from Boston College Law School, where she was a member of the Boston College Environmental Affairs Law Review, Ms. Hafner completed her Bachelor of Arts degree in Government, magna cum laude, from Bowdoin College.

Ms. Hafner is admitted to practice before the bars of Massachusetts, the United States District Court and the First Circuit Court of Appeals. She is also a member of the American, Massachusetts and Boston Bar Associations.

AREAS OF PRACTICE

- ❖ Energy Law
- ❖ Environmental Law
- ❖ Administrative Law

BAR ADMISSIONS

- ❖ Massachusetts, 2001

MEMBERSHIPS AND ASSOCIATIONS

- ❖ Boston Bar Association
- ❖ Massachusetts Bar Association

EDUCATION

- ❖ Boston College Law School, Newton, Massachusetts J.D.
- ❖ Law Review: Boston College Environmental Affairs Law Review, 1998 - 2000
- ❖ Bowdoin College, Brunswick, ME, A.B. Government and Legal Studies, Magna Cum Laude
Honors: With Honors



Michael J. Koehler



Michael J. Koehler is a Partner at Keegan Werlin LLP specializing in energy and regulatory, public utility and environmental, municipal and land use law.

He represents energy and utility clients before administrative agencies such as the Department of Public Utilities, the Energy Facilities Siting Board and the Cape Cod Commission, as well as various local authorities.

Representative matters have involved rate issues, long-term power purchase agreements for renewable energy, net metering and the siting and permitting of an array of different energy infrastructure facilities, including natural gas generating facilities, renewable energy projects, natural gas pipelines, electric transmission lines, substations and ancillary equipment.

Before joining the firm in 2008, Mr. Koehler served as a la Court of Massachusetts. Mr. Koehler is admitted to practice in Massachusetts and is an active member of the Boston Bar Association, where he has served as co-chair of the Energy and Telecommunications committee; a member of the BBA's Environmental Sustainability Task Force; and a member of the Education Committee. He is currently participating as a fellow of the BBA's Public Interest Leadership Program.

Mr. Koehler received his Juris Doctor from Suffolk University Law School, cum laude, and his Masters in Public Administration from the Sawyer School of Management. At Suffolk, Mr. Koehler served as the Managing Editor of the Suffolk Journal of Trial and Appellate Advocacy. He also received a Rappaport Fellowship in Law and Public Policy that enabled him to work for the City of Boston's Environmental and Energy Services Cabinet. Prior to law school, Mr. Koehler received his Bachelor of Arts degree in Geography and Environmental Studies from Middlebury College.

In addition to his professional pursuits, Mr. Koehler serves in various capacities as an alumni volunteer for Phillips Academy (Andover) and on the Board of Trustees for Thompson Island Outward Bound Education Center in Boston Harbor.

Areas of Practice

- ❖ Administrative Law
- ❖ Energy Law
- ❖ Environmental Law

Bar Admissions

- ❖ U.S. Court of Appeals D.C. Circuit, 2012
- ❖ U.S. Supreme Court, 2011
- ❖ U.S. Court of Appeals First Circuit, 2011
- ❖ U.S. District Court District of MA, 2010
- ❖ Massachusetts, 2007
- ❖ New Hampshire, 2017

Recognitions

- ❖ Massachusetts Super Lawyers: Rising Star, 2015

Education

- ❖ Suffolk University Law School, Boston, Massachusetts, J.D./MPA, cum laude, 2007
- ❖ Middlebury College, B.A. Geography and Environmental Studies, 1999



Brendan P. Vaughan

Brendan P. Vaughan is an associate at Keegan Werlin LLC specializing in energy, regulatory, and public utility law. He represents energy and utility clients before administrative agencies such as the Department of Public Utilities and the Energy Facilities Siting Board.

Mr. Vaughan received his Juris Doctor from Boston College Law School. While attending Boston College Law School, he worked as a Judicial Intern for The Honorable F. Dennis Saylor, IV, of the United States District Court for the District of Massachusetts. After his first and second years of law school, Mr. Vaughan worked for the Middlesex District Attorney's Office and as a summer associate for Keegan Werlin.

Mr. Vaughan received his Bachelor of Arts in political science, cum laude, from Salve Regina University in Rhode Island. At Salve Regina University he was a member of the Pi Sigma Alpha National Political Science Honor Society and a Chi Alpha Sigma National College Athlete Honor Society Honoree.

He brings a wide berth of experience to the firm; before joining the firm in 2016, Mr. Vaughan practiced law at Campbell Campbell Edwards & Conroy, handling civil litigation matters, and Northern LNG LLC, a small energy start-up.

Areas of Practice

- ❖ Energy Law
- ❖ Administrative Law
- ❖ Public Utilities

Bar Admissions

- ❖ U.S. District Court District of MA, 2015
- ❖ Connecticut, 2015
- ❖ Massachusetts, 2014

Education

- ❖ Boston College Law School, Boston, Massachusetts, J.D., 2014
- ❖ Salve Regina University, Newport, Rhode Island, B.A. Political Science, 2011
- ❖ Member, Pi Sigma Alpha National Political Honor Society; Honoree, Chi Alpha Sigma National College Athlete Honor Society



Steven Frias

Steven Frias is an associate at Keegan Werlin LLP. He specializes in public utility, energy and regulatory, telecommunications, and administrative law.

Prior to joining the firm, Mr. Frias served as Senior Legal Counsel to the Rhode Island

Public Utilities Commission for two years. He then served as Executive Counsel of the Rhode Island Public Utilities Commission and Legal Counsel to the Rhode Island Energy Facility Siting Board for six years. During his employment as Executive Counsel, he authored "Beyond 271 - From an Open Market to a Fully Competitive Market: A Roadmap for State Commissions," for the NRRI Journal of Applied Regulation. Before entering public service, Mr. Frias served as an associate at Zizik, LaSalle & Power, P.C., specializing in litigation.

Since 1999, Mr. Frias has taught Paralegals and the Litigation Team in Rhode Island, a seminar at the Institute for Paralegal Education.

AREAS OF PRACTICE

- ❖ Administrative Law
- ❖ Energy Law
- ❖ Public Utilities
- ❖ Telecommunication

BAR ADMISSIONS

- ❖ Massachusetts, 1998
- ❖ U.S. District Court District of RI, 1998
- ❖ Rhode Island, 1997

REPRESENTATIVE CASES

- ❖ Bay State, D.P.U. 13-75
- ❖ New England Gas Company, D.P.U. 10-114

MEMBERSHIPS AND ASSOCIATIONS

- ❖ Rhode Island Bar Association
- ❖ R.I. Representative and Member of the RNC Budget Committee, Republican National Committee
- ❖ Finance Director, Cranston Historical Society
- ❖ Monthly Opinion Columnist, Providence Journal

PUBLISHED WORKS

- ❖ Cranston and Its Mayors: A History, The History Press, Charleston SC, 2011
- ❖ Beyond 271 - From an Open Market to a Fully Competitive Market, NRRI Journal of Applied Regulation, 1, 2003
- ❖ Flagrant Disregard for Tradition, Suffolk University Law Review, 30, 1997

EDUCATION

- ❖ Suffolk University Law School, Boston, Massachusetts, J.D., cum laude, 1997
- ❖ Law Review: Suffolk University Law Review, 1996 - 1997
- ❖ Awards: Dean's List 1995-97; Best Case Comment, Law Review Staff Competition, 1996; Semi-Finalist, Clark Appellate Advocacy Competition, 1996; Best Brief Writer, First Year Moot Court Section Competition 1995; Best Oral Advocate, First Year Moot Court Section Competition, 1995
- ❖ Brown University, Providence, RI, B.A. Political Science and International Relations, 1993



Matthew Stern

Matthew Stern is an associate in Keegan Werlin LLP's energy regulatory practice, specializing in energy and public utility law, environmental law, and land use.

Before joining the firm, Mr. Stern represented developers and utilities

in Vermont regarding the siting of energy generation and transmission facilities, land use and zoning disputes, and civil litigation. In that role, Mr. Stern successfully obtained state permits for the construction of dozens of solar generation facilities, including one of the largest operating solar facilities in Vermont, and the state's first commercial-scale net metered facility. In addition, he has successfully tried cases concerning civil and land use matters and has represented clients in appellate proceedings before the Vermont Supreme Court. Prior to his work in Vermont, Mr. Stern was a law clerk with the U.S. Environmental Protection Agency, and a staff attorney with an environmental non-profit in Philadelphia.

Mr. Stern is a graduate of Vermont Law School, where he earned his J.D., Master of Environmental Law and Policy, and Certificate of Energy Law. While there, he was a member of the national moot court competition team and a research associate at the law school's Institute for Energy and the Environment (IEE). He is the co-author of *NERC Today and Tomorrow: Living in the New World of Mandatory Reliability Standards*, 148 No. 3 Pub. Util. Fort. 32, (2010) and contributed research regarding the implementation of smart grid technology for a research initiative of the IEE, now published in *A Smarter, Greener Grid: forging environmental progress through smart energy policies and technologies*, Jones, K. and Zoppo, D. (2014).

Areas of Practice

- ❖ Energy Law
- ❖ Public Utilities
- ❖ Environmental Law
- ❖ Litigation

Bar Admissions

- ❖ Pennsylvania, 2011
- ❖ Vermont, 2012
- ❖ U.S. District Court, District of Vermont, 2015
- ❖ Massachusetts, 2017

Memberships and Associations

- ❖ American Bar Association
- ❖ Vermont Bar Association

Education

- ❖ Vermont Law School, J.D., 2011, *magna cum laude*
Certificate of Energy Law
- ❖ Vermont Law School, Master
Environmental Law and Policy,
2011, *magna cum laude*
- ❖ The Pennsylvania State
University, B.S. Energy Business
and Finance, 2008



Matthew C. Campbell

Matthew Campbell is an attorney at Keegan Werlin LLP specializing in energy, regulatory, and public utility law.

Mr. Campbell brings over twenty years of energy and regulatory experience to the firm. Before joining the firm in 2018, Mr. Campbell served as Chief of Staff at the Massachusetts Department of Public Utilities. Prior to his state service, Mr. Campbell was an

associate at Ferriter, Scobbo & Rodophe PC where he represented Massachusetts utilities in the areas of power contracting, tariff development, and the permitting and interconnection of generating assets. Prior to that, Mr. Campbell was a Senior Analyst with Eversource Energy and a Senior Consultant at Navigant Consulting.

Mr. Campbell received his Juris Doctor from New England Law Boston, magna cum laude, and his Bachelor of Arts degree in English from the University of Massachusetts, Amherst.

Areas of Practice

- ❖ Energy Law
- ❖ Public Utilities
- ❖ Regulatory Law

Bar Admissions

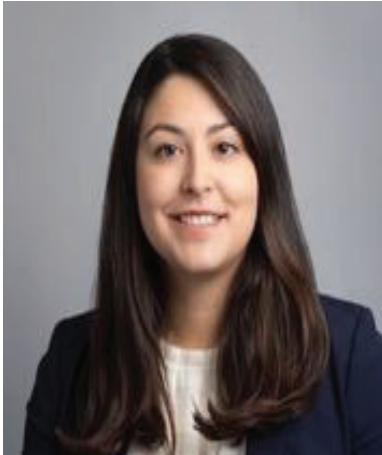
- ❖ Massachusetts, 2013
- ❖ Washington, D.C., 2014
- ❖ U.S. District Court, District of Massachusetts

Memberships and Associations

- ❖ Massachusetts Bar Association
- ❖ Boston Bar Association
- ❖ Energy Bar Association

Education

- ❖ New England Law Boston, Boston, Massachusetts, J.D., magna cum laude, 2013
- ❖ University of Massachusetts, Amherst, Massachusetts, B.A., 1995



Ashley Wagner

Ashley Wagner is an associate in Keegan Werlin LLP's energy regulatory practice, specializing in energy and public utility law.

Ms. Wagner received her Juris Doctor from Boston University School of Law. After completing her first year of law school, Ms.

Wagner worked at the Irish International Immigrant Center in Boston, Massachusetts. While attending law school, Ms. Wagner worked as a law clerk for Keegan Werlin.

Ms. Wagner served as Articles Editor for the International Law Journal at Boston University School of Law. Ms. Wagner's note, The Failure of Corporate Social Responsibility Provisions within International Trade Agreements and Export Credit Agencies as a Solution, 35 B.U. INT'L L.J. (2017), was published by the International Law Journal.

Ms. Wagner received her Bachelor of Arts in International Studies and Latin American Studies from the University of San Francisco.

AREAS OF PRACTICE

- ❖ Energy Law
- ❖ Public Utilities

BAR ADMISSIONS

- ❖ Massachusetts, 2017

EDUCATION

- ❖ Boston University Law School, Boston, Massachusetts, J.D., 2017
- ❖ University of San Francisco, San Francisco, California, B.A., 2013



Kerri A. Mahoney

Kerri A. Mahoney received her Juris Doctor from Suffolk University Law School. After her second year of law school, she worked as a summer intern for Natural Justice, a non-government organization in South Africa, protecting the environmental rights of indigenous peoples. In her third year of law school, she worked in the Norfolk County District Attorney's as a student

prosecutor and assisted with trial preparation and litigation.

Ms. Mahoney received her Bachelor of Arts in Political Science and Philosophy from Saint Michael's College.

AREAS OF PRACTICE

- ❖ Energy Law
- ❖ Public Utilities

BAR ADMISSIONS

- ❖ Massachusetts, 2018

EDUCATION

- ❖ Saint Michael's College, Colchester, Vermont, B.A. May 2013
- ❖ Suffolk University Law School, Boston, Massachusetts, J.D., May 2016



Jameson Calitri

Jameson Calitri is an associate in Keegan Werlin LLP's energy regulatory practice, specializing in energy and public utility law.

Mr. Calitri received his Juris Doctor from Northeastern University School of Law and his M.B.A. from Northeastern

University's D'Amore-McKim School of Business as part of a dual-degree program. While in school, Mr. Calitri interned with the in-house counsel of John Hancock Financial Services, participated in the U.S. Securities and Exchange Commission's Student Honors Program, worked as a legal intern at an e-commerce company within the alcohol industry and was a judicial intern to the Hon. Frank J. Bailey of the U.S. Bankruptcy Court for the District of Massachusetts.

Additionally, Mr. Calitri was also a student attorney at Northeastern University's Community Business Clinic, the Legal Officer for Northeastern University's venture accelerator, and a financial analyst and the Chief Compliance Officer for the 360 Huntington Fund, a student run investment fund. Mr. Calitri also served as an Articles Editor to the Northeastern University Law Review and as a research assistant. His research focused on the development of cryptocurrency technology and its regulation, as well as public company S.E.C. disclosures regarding cybersecurity policy and information security breaches.

Prior to law school, Mr. Calitri worked as a fund accountant at State Street Bank and Trust and as a private banker at the Bank of New York Mellon. He received his Bachelor of Arts in History from Gettysburg College.

Areas of Practice

- ❖ Energy Law
- ❖ Public Utilities

Bar Admissions

- ❖ Massachusetts, 2018

Memberships and Associations

- ❖ American Bar Association
- ❖ Boston Bar Association

Education

- ❖ Northeastern University Law School, J.D., 2018
- ❖ Northeastern University, M.B.A., 2018
- ❖ Gettysburg College, B.A. History, 2007



KEEGAN WERLIN LLP

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**BASE-RATE PROCEEDINGS
MASSACHUSETTS DEPARTMENT OF PUBLIC UTILITIES
AND CONNECTICUT PUBLIC UTILITIES REGULATORY AUTHORITY**

**CT PUBLIC UTILITIES REGULATORY AUTHORITY
Base-Rate Proceedings**

CLIENT	DOCKET NO.	DESCRIPTION	COMMENTS
Eversource – CL&P	14-05-06 (2014)	Base-rate application including multi-year rate plan	Approved an increase in revenue of \$134.076 million, representing an increase of 13.9% to distribution rates and approximately 3.3% to total rates.
Eversource – CL&P	14-05-06RE01 (2015)	Rate case reopener	PURA approval of settlement agreement allowing ADIT adjustments, resulting in new total distribution revenue increases of \$18.390 million and \$18.611 million for the 2015 and 2016 rate years, respectively.
UIL Holdings – United Illuminating	16-06-04 (2016)	Base-rate application including multi-year rate plan	Approved increases of \$42.996 million for 2017, \$11.495 million for 2018 and \$2.918 million for 2019.
UIL Holdings – Southern Connecticut Gas Company	17-05-42 (2017)	Base-rate application including multi-year rate plan	Approved settlement agreement allowing total rate increase of \$11.193 million over three rate years.



**BASE-RATE PROCEEDINGS
MASSACHUSETTS DEPARTMENT OF PUBLIC UTILITIES
AND CONNECTICUT PUBLIC UTILITIES REGULATORY AUTHORITY**

CLIENT	DOCKET NO.	DESCRIPTION	COMMENTS
Eversource – CL&P	17-10-46 (2018)	Base-rate application including multi-year rate plan	Approved settlement agreement allowing total rate increase of \$124.661 million over three-year rate plan.
Eversource – Yankee Gas	18-05-10 (2018)	Base-rate application including multi-year rate plan	Approved settlement agreement allowing total rate increase of \$30.2 million over three rate years.
UIL Holdings – Connecticut Natural Gas Corporation	18-05-16 (2018)	Base-rate application including multi-year rate plan	Approved settlement agreement allowing total rate increase of \$19.747 million over three rate years.



**BASE-RATE PROCEEDINGS
MASSACHUSETTS DEPARTMENT OF PUBLIC UTILITIES
AND CONNECTICUT PUBLIC UTILITIES REGULATORY AUTHORITY**

**MA DEPARTMENT OF PUBLIC UTILITIES
Base-Rate, PBR and Rate Design Proceedings**

CLIENT	DOCKET NO.	DESCRIPTION	COMMENTS
Boston Gas Company	Annual docket	Request for approval of annual PBR compliance filing.	Approved by the DTE, allowing for rate adjustments in each year of PBR Plan.
New England Gas Company	D.P.U. 08-35 (2009)	Petition for approval of an increase in annual base revenues of \$5.6 million.	Rate increase of approximately \$4M approved February 2, 2009.
Bay State Gas Company	D.P.U. 09-30 (2009)	Petition for approval for an increase in base rates of \$34 million , with revenue decoupling and targeted infrastructure replacement trackers.	Order approved increase annual rate revenues by \$19 million. Trackers for RDM and TIRF approved.
Bay State Gas Company	D.P.U. 10-52 (2012)	Petition for approval of 2009 Targeted Infrastructure Reinvestment Factor	Order approving increased annual rate revenues by \$2.1 million.
Columbia Gas of Massachusetts	D.P.U. 12-25 (2012)	Petition for approval of an increase in annual base revenues with modifications to revenue decoupling and targeted infrastructure reinvestment trackers.	Order approving increased annual rate revenues by \$8 million with expanded TIRF trackers.
New England Gas Company	D.P.U. 10-114 (2011)	Petition for approval of an increase in annual base revenues of \$5.6 million, with revenue decoupling and targeted infrastructure replacement trackers.	Order approved increase annual revenues by \$5 million and trackers for RDM and TIRF.
Fitchburg Gas and Electric Light Company d/b/a Unitil	D.P.U. 09-31 (2010)	Approval of Smart Grid pilot program.	Approved by the Department.
NSTAR Electric Company	D.P.U. 09-33 (2010)	Approval of Smart Grid pilot program.	Approved by the Department.



**BASE-RATE PROCEEDINGS
MASSACHUSETTS DEPARTMENT OF PUBLIC UTILITIES
AND CONNECTICUT PUBLIC UTILITIES REGULATORY AUTHORITY**

CLIENT	DOCKET NO.	DESCRIPTION	COMMENTS
NSTAR Electric Company	D.P.U. 10-161	Petition for approval of NSTAR Green reconciliation filings	Approved by the Department.
NSTAR Electric Company	D.P.U. 10-163	Petition for approval of NSTAR Electric's smart grid adder	Approved by the Department.
National Grid Gas	D.P.U. 10-55	Petition for approval for an increase in base rates of \$62 million , with revenue decoupling and targeted infrastructure replacement trackers.	Order approved increase annual rate revenues by \$58 million. Trackers for RDM and TIRF approved.
Milford Water Company	D.P.U. 10-78	Settlement for an increase in base revenues of \$1.2 million, as well as resolution of quality of service and water quality issues from D.P.U. 09-70.	Settlement approved by Department.
Fitchburg Gas and Electric Light Company d/b/a Unitil	D.P.U. 11-01/11-02	Petitions for approval of an increase in annual base revenues of \$11.5 million on a combined basis, with revenue decoupling for both its gas and electric operations.	Order approved increase in annual revenues by \$7 million for gas and electric divisions with revenue decoupling for electric operations.
NSTAR Electric Company	D.P.U. 11-94 / D.P.U. 10-169 (2013)	Petition for approval of net metering recovery surcharges	Approved by the Department.
WMECO	D.P.U. 11-104 (2013)	Petition for approval of net metering recovery surcharges	Approved by the Department.
Milford Water Company	D.P.U. 12-86 (2013)	Petition for approval of an increase in annual base revenues of \$3.8 million.	Order approved increase in annual revenues by \$2.4 million.
NSTAR Electric	D.P.U. 12-87 (2013)	Petition for approval of standby rate tariffs.	Approved by the Department.
WMECO	D.P.U. 12-97 (2013)	Petition for revenue neutral rate design proposal and a proposed transmission rate design for Rate T-5.	Approved by the Department.



**BASE-RATE PROCEEDINGS
MASSACHUSETTS DEPARTMENT OF PUBLIC UTILITIES
AND CONNECTICUT PUBLIC UTILITIES REGULATORY AUTHORITY**

CLIENT	DOCKET NO.	DESCRIPTION	COMMENTS
Bay State Gas Company	D.P.U. 13-75 (2014)	Investigation by the Department on its own motion as to propriety of rates and charges and petition for approval of an increase in base distribution rates for gas service	Order approved \$19.3 increase in base rates.
NSTAR Gas Company d/b/a Eversource Energy	D.P.U. 14-150	Petition for approval of an increase in annual base revenues of \$45.9 million with modifications to implement revenue decoupling.	Approved by the Department.
Bay State Gas Company d/b/a Columbia Gas of Massachusetts	D.P.U. 15-50	Investigation by the Department on its own motion as to propriety of rates and charges and petition for approval of an increase in base distribution rates for gas service	Department approved Settlement filed by CMA and the Office of the Attorney General
Cambridge Electric Light Company	D.P.U. 94-101/95-36 (1995)	Petition for Customer Transition Charge, designed to collect stranded costs from MIT.	DTE approved Customer Transition Charge
Cambridge Electric Light Company	D.P.U. 05-89-A (2010)	2005 Transition Cost Reconciliation Filing	D.P.U. approved Settlement Agreement.
NSTAR Electric & Gas	D.T.E. 03-28 (2003)	Operating electric and gas utilities file revised tariffs to standardize language, format and numbering.	Approved by the DTE without modification.



**BASE-RATE PROCEEDINGS
MASSACHUSETTS DEPARTMENT OF PUBLIC UTILITIES
AND CONNECTICUT PUBLIC UTILITIES REGULATORY AUTHORITY**

Boston Gas Company, d/b/a KeySpan Energy Delivery	D.T.E. 03-40 (2003)	Petition for \$62 million base-rate increase, PBR plan and pension-reconciliation mechanism. Included request for \$90M in service company allocations, \$7M in costs to support affiliate companies and 50/50 imputed capital structure.	DTE approved \$35 million increase, 10-year PBR Plan (annual adjustment of inflation less 0.41 percent); accepted all service company charges, affiliate allocations and 50/50 capital structure.
Bay State Gas Company	D.T.E. 05-27 (2005)	KeySpan Energy Delivery intervention in base-rate increase proceeding supporting change in bad-debt policies	DTE approved change in bad-debt policy to allow for full recovery of cost of gas-related bad debt
NSTAR	D.P.U. 10-42	Revised low-income discount rate design.	Approved by the Department.
New England Gas Company	D.P.U. 10-47	Revised low-income discount rate design.	Approved by the Department.
NSTAR Electric/NSTAR Gas Company	D.T.E. 05-85	Petition for approval of settlement of issues relating to company request for increase in base rates of \$89 million and approval of a PBR mechanism.	Approved by the DTE within 30 days providing base revenue increase of \$30 million in base rates and the implementation of a performance-based Simplified Incentive Plan.
Liberty Utilities (New England Natural Gas Company) Cor. d/b/a Liberty Utilities	D.P.U. 15-75 (2016)	Petition for a base rate revenue increase of \$11.8 million.	The Department approved a Settlement Agreement between Liberty Utilities, the Attorney General, the Low Income Network and the Department of Energy Resources.



**BASE-RATE PROCEEDINGS
MASSACHUSETTS DEPARTMENT OF PUBLIC UTILITIES
AND CONNECTICUT PUBLIC UTILITIES REGULATORY AUTHORITY**

National Grid – Massachusetts Electric & Nantucket Electric	D.P.U. 15-155 (2016)	Petition for a base distribution rate increase, including continuation of capital investment recovery mechanism, storm contingency fund, and rate design proposals.	Approved by Department order.
NSTAR Electric Company and Western Massachusetts Electric Company each d/b/a Eversource Energy	D.P.U. 17-05 (2017)	Petition for a base distribution rate increase, including a Performance Based Ratemaking mechanism, a Grid Modernization proposal and a rate consolidation proposal.	Approved by Department order.
Aquarion Water Company of Massachusetts	D.P.U. 17-90 (2018)	Petition for a base distribution rate increase, including an amended filing to update the cost of service following the Eversource acquisition; to address changes resulting from the 2017 Tax Act; and to propose a capital investment cost recovery mechanism.	Approved by Department order, including a Mains Replacement Adjustment Mechanism.
National Grid – Boston Gas & Colonial Gas	D.P.U. 17-170 (2018)	Petition for a base distribution rate increase, including gas business enablement program for capital investment and O&M cost recovery in work management, asset management and customer-related systems.	Approved by Department order.



**BASE-RATE PROCEEDINGS
MASSACHUSETTS DEPARTMENT OF PUBLIC UTILITIES
AND CONNECTICUT PUBLIC UTILITIES REGULATORY AUTHORITY**

National Grid – Massachusetts Electric & Nantucket Electric	D.P.U. 18-150 (2019)	Petition for a base distribution rate increase, including a Performance Based Ratemaking plan.	Approved by Department order.
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KEEGAN WERLIN LLP

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January 22, 2020

Richard Foley
Director, Supply Chain
Liberty Utilities
15 Buttrick Rd
Londonderry NH 03053

Re: Liberty Utilities (EnergyNorth Natural Gas) Corp.

Dear Mr Foley:

Thank you for including Keegan Werlin LLP in the request for proposals issued by Liberty Utilities (EnergyNorth Natural Gas) Corp. (“Liberty Utilities” or the “Company”), relating to legal services for a base-rate proceeding currently on file with the New Hampshire Public Utilities Commission (the “Commission”). We greatly appreciate the opportunity to be considered as a legal service provider for Liberty Utilities. We recognize that, as a regulated utility subject to the jurisdiction of the Commission, the Company has an obligation to contain legal costs and to ensure that regulatory filings provide clear and accurate information in support of the Company’s proposals. With these objectives in mind, this letter is designed to provide the information requested regarding Keegan Werlin and our proposal for legal services.

Keegan Werlin is a mid-sized law firm specializing in energy, public utilities and environmental law. We have represented regulated gas, electric, water and telecommunication utilities on rate and regulatory matters for over 30 years in Massachusetts, Connecticut, Rhode Island and New Hampshire. We have significant experience in handling base-rate proceedings, whether resolved by settlement or litigation, and numerous other proceedings involving recovery of utility costs such as system-infrastructure investment. We have thorough familiarity with the Liberty Utilities operating company in Massachusetts in terms of accounting and ratemaking practices, and personnel and operating standards. Our experience with Liberty Utilities in Massachusetts would enable us to work efficiently and knowledgeably on the Company’s specific issues in Docket No. DG 19-161.

Our Energy Group is currently comprised of 18 attorneys and six paralegals. With only a few exceptions, all of our energy lawyers have worked for public utility commissions and/or regulated utilities at some point during their careers. Three of our senior partners are former commissioners of the Massachusetts Department of Public Utilities. Our legal staff is

Proposal for Legal Services
January 22, 2020
Page 2

intellectually engaged in utility law, well-trained in the technical aspects of rate regulation, and well-versed in government relations considerations. We place a high value within the firm on analytical and quantitative ability, as well as writing talent because these are the skills that are critical to the successful outcome of a litigated regulatory proceeding.

I have enclosed for your consideration a listing of base-rate proceedings handled by Keegan Werlin in Massachusetts and Connecticut in recent years. The listing is a sampling of matters in which we have participated on behalf of utility companies. Our work on base-rate proceedings has involved all aspects of case development and litigation strategy, including working closely with subject matter experts on cost-of-service analysis, employee compensation and benefits, return on equity analysis, recovery of capital investments, service company allocations, multi-year rate plans and rate design. We also have significant experience in alternatives to traditional regulation. In 2017 and 2018, we obtained approvals of performance-based regulatory (“PBR”) plans for NSTAR Electric Company and Western Massachusetts Electric Company, and National Grid, respectively. We recently worked with NSTAR Gas Company to develop and present a PBR plan in a base-rate application currently pending before the Massachusetts Department of Public Utilities. We are also experienced in settlement resolutions of base-rate proceedings. Keegan Werlin is also currently handling a base-rate proceeding before the Commission for Public Service Company of New Hampshire.

Scope of Services. In terms of the scope of anticipated work, we are prepared to provide some or all of the following services in relation to the base-rate case planned by Liberty Utilities: assistance in the development of the utility’s rebuttal testimony and exhibits; participation in responding to discovery requests from Staff and parties in the case; reviewing testimony of Staff and other witnesses and preparing discovery requests based on that testimony; participating in technical sessions; participating in evidentiary hearings before the Commission; assistance with the development of cross examination of opposing witnesses; assistance with briefing and presentation of the case to the Commission; assistance with the evaluation of any potential settlement of the case; and provide any additional assistance, including refiling the case as needed.

Billing Proposal. Our fee proposal is informed by several factors: (1) experience gained in base-rate proceedings that we have handled previously in Connecticut, Massachusetts, New Hampshire and Rhode Island; (2) knowledge of the Commission’s strong focus on containment of rate case costs and the evidentiary burden that the Company has in that respect; (3) the relative complexity of the pending rate case; (4) a recognition that the overall legal cost of the proceeding is greatly affected by factors outside of our control such as the level of opposition and amount of discovery and hearings required to see the Company’s case through to completion; and (5) our expectation to coordinate with the Company’s in-house legal staff on the legal work for the rate case. Based on these considerations, we are proposing the following fee structure:

Proposal for Legal Services
January 22, 2020
Page 3

1. Fee Proposal

For the rate case, we propose to utilize a combination of the following staff, at the listed rates:

	<u>2020 Standard Rate</u>	<u>Discounted Rate</u>
Cheryl Kimball, Senior Partner		
Daniel Venora, Partner		
Mathew Stern, Associate		
Paralegals		

For the planned case, the lead attorneys will be Cheryl Kimball and Daniel Venora. They will handle the overall case management, coordination with in-house counsel, review and development of rebuttal testimony, discovery strategy, hearing representation, cross-examination and briefing. Matthew Stern would be the primary support with responsibility for day-to-day coordination with the Company, discovery review and production, assistance in preparing pleadings, testimony and written briefs. Cheryl Kimball will oversee overall strategic planning and case management. Other attorneys are available to assist on specific issues on an as-needed basis. Daniel Venora is admitted to practice in New Hampshire.

2. Cost Containment

To help contain the cost of rate-case assistance provided by outside counsel, Keegan Werlin is proposing to provide services at an hourly rate discounted by 20 percent from our standard billing rates for 2020, as listed above.

Alternatively, Keegan Werlin is willing to set a flat hourly rate of [REDACTED] for partners and [REDACTED] for associates, or to charge a blended rate of [REDACTED] per hour for all attorney work. We have no preference on the hourly rate option selected and will agree to the Company's preference.

The total hours for attorney work required for the rate case proceeding will depend upon a number of variables, not all within the Company's control, such as the scope and nature of participation by other parties. Based on our past experience with similar levels of scale, we would expect total attorney hours in the range of 1,200 hours given the current state of the proceedings.

3. Reimbursable Costs

Keegan Werlin may incur reimbursable expenses in the course of its representation of Liberty Utilities in this matter associated with transcripts, mailings, copying and similar rate-case requirements. We will record, bill and report reimbursable costs separate from legal fees. Given that these types of costs will be recoverable through rates, we will not seek reimbursement for mileage, parking, transportation or meals. Also, Keegan Werlin does not "mark up" any of these costs; these costs are billed as incurred by us.

Proposal for Legal Services
January 22, 2020
Page 4

4. Cost Tracking and Reporting

Keegan Werlin will submit monthly invoices with detailed descriptions of the work performed and the number of hours billed by attorney and by task. We will also submit a monthly worksheet comparing actual costs to the budgeted costs and describing the reasons for variations between actual and budgeted costs, as well as the actual and budgeted allocation of attorney resources.

Conflicts of Interest. There are no conflicts of interest that preclude or affect our representation of Liberty Utilities in its rate proceeding. Moreover, our representation of Liberty Utilities in the rate case will not create any conflict of interest for Keegan Werlin.

Professional References. I have enclosed for your review a list of professional references for each person from Keegan Werlin that would be assigned to this project.

Firm Offer. This proposal is a firm offer for a period of not less than 90 days from today.

Keegan Werlin is committed to the task of providing you with cost-effective and quality legal representation because we greatly appreciate the opportunity to work for Liberty Utilities. We sincerely hope that we have a chance to work on this case and to achieve the Company's regulatory objectives in a cost-effective manner.

Thank you very much for the opportunity to present you with this information and please do not hesitate to contact me if you have any questions about this proposal.

Sincerely,



Cheryl M. Kimball

KH/enclosures



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January 30, 2014

Mr. F. Chico DaFonte
Direct, Energy Procurement
Liberty Utilities-East
11 Northeastern Blvd.
Salem, NH 03079

Dear Mr. DaFonte:

Sussex Economic Advisors, LLC ("Sussex") is pleased to provide this proposal to Liberty Utilities ("Liberty" or the "Company"). Based on our recent discussion, we understand that Liberty has certain near-term forecast requirements in at least two operating jurisdictions. We further understand that the Company has longer-term forecast requirements, and currently is in the process of recruiting individuals to assume responsibility for those needs. In the meantime, the Company requires assistance to address its immediate forecast requirements, and to assist in documenting the forecast processes such that there will be an efficient transfer of responsibility to the new internal resource(s), once hired. Lastly, it is our understanding that the Company's longer-term requirements may or may not require external assistance, depending on the timing of the recruiting process.

As discussed in more detail below, we believe that Sussex is uniquely positioned to assist Liberty with your near and long-term forecasting needs. Our team's familiarity with Liberty's forecasting processes and methods, together with our understanding of the services provided under the Transition Service Agreement with National Grid ("NGrid") will enable us to immediately begin addressing the near-term requirements. Moreover, our team of highly experienced consultants and our collaborative to client engagements ensures that we will complete the assignments in a highly efficient and cost-effective manner.

The remainder of this letter provides a brief introduction to Sussex, summarizes our proposed scope of work, introduces the proposed project team, and provides our proposed commercial terms for this engagement.

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INTRODUCTION TO SUSSEX ECONOMIC ADVISORS, LLC

Sussex Economic Advisors, LLC is a management and economic advisory firm providing consulting services to regulated industries such as natural gas, electricity, water, and thermal energy distribution. The firm's Partners have held senior positions in utility companies, competitive energy suppliers, management consulting firms and business focused academic institutions. Our Consulting Staff, Executive Advisors, and Affiliated Experts have substantial experience and training in matters relating to regulatory strategy and policy development, gas supply planning and capacity portfolio optimizing, energy market analysis and assessments, financial and economic analysis, rate proceedings and regulatory compliance, due diligence and valuation, and management reviews and audits. Sussex has a long list of clients including natural gas distribution companies, electric utilities, combination utilities, electric transmission providers, natural gas pipeline companies, state agencies, and non-regulated energy market participants. As discussed later in this letter, many of our engagements with those clients involve providing demand forecasts for regulatory and internal planning purposes.

PROPOSED SCOPE OF WORK AND PROJECT CONSIDERATIONS

As a preliminary matter, we understand that the Company has relied on EViews as the statistical software package to produce its forecasts (both internal and external). Given the time-sensitive nature of this engagement, we believe that the most efficient approach would be to continuing using EViews, rather than migrating data to an alternative software package such as SPSS. As such, Sussex would acquire an EViews license for this project, and would use that software throughout the engagement. Please note that we would acquire the EViews license at our cost.

Based on our meeting, Sussex understands that the Company faces both immediate and longer-term forecasting requirements. As noted earlier, we understand that Liberty currently is in the process recruiting qualified individuals to take on that role. Consequently, our proposal first addresses what we understand to be the five near-term forecasting needs (along with the associated deadlines):

- Task 1. EnergyNorth Cost of Gas Adjustment ("CGA") filing (3/14)
- Task 2. EnergyNorth sales forecast (billed + unbilled) (3/14)
- Task 3. Granite State peak electric load (3/14)
- Task 4. Georgia design day forecast (6/1)

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Task 5. Georgia Annual gas supply plan (7/1)

Task 1 relates to the forecast to be submitted in the EnergyNorth CGA filing due on March 14, 2014. We understand this task to involve a review of the annual forecast submitted with the September, 2013 CGA filing, and a comparison of the actual results for the November, 2013-January 2014 period to the forecast.

Tasks 2 through 5 relate to developing, producing and documenting long-term demand forecasts. We believe that the general process below is common to each of those four tasks:

Stage 1 - Collect and Validate Data

- Collect required data from Liberty
- Review data for consistency
- Discuss any anomalies in data with Liberty
- Record any assumptions or adjustments made to data
- Obtain economic and demographic data from Moody's Economy.com

Stage 2 - Develop Updated Planning Standards Analyses

- Review and update weather data
- Review and update Planning Standards

Stage 3 - Prepare Econometric Forecasts

- Develop econometric forecasts by customer class
- Develop Daily Planning Load models
- Weather Scenarios
- Growth Scenarios

Stage 4 - Prepare Report

- Draft Report and Appendices

We also recognize that there remain other data and input considerations to be addressed within the forecast process including:

- Availability of NGrid Data through August 2013;

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- Inaccuracies in the Liberty billing reports from September 2013 on and timing of the resolution - may require a workaround until the issue is resolved. In any event, the data won't be consistent and the Liberty data won't contain weather normalized data as the NGrid data does;
- Must develop a weather normalization calculation for billed volumes;
- After May 2014 (the date the Transitional Service Agreement with NGrid expires) - need access to Moody's economy.com (or other source) historical and forecast economic/demographic data; and
- Sept. 2012 billing error and the "Found Error". Source of the errors and possible corrections should be observable by analyzing the data from the ActNor Reports and the Zero Capacity/Transportation Migration Reports.

Given our team's familiarity with those issues, we believe that Sussex will be able to work through the data and input considerations within the time and budget discussed below.

PROPOSED TEAM AND PROJECT ORGANIZATION

Generally speaking, our approach to this project is based on the following main themes: (i) technical knowledge and subject matter expertise; (ii) detailed understanding of the energy market data availability and limitations; (iii) collaborative process with our clients; (iv) the development of work product, as necessary, to support the immediate and longer-term forecast requirements; and (v) providing a project team that is experienced in the subject matter and the work process. With those themes in mind, we propose a team of individuals with extensive experience in the development of energy market assessments, expertise in modeling and research, experience communicating technical issues and analysis and, quite importantly, a firm understanding of the Company's current forecasting models, process, and data (including data limitations).

Robert Hevert will serve as the Responsible Officer and Project Manager and will have responsibility for overall project direction, client work product, and schedule management. Albert Leo Silvestrini will provide day-to-day consulting services during the engagement, and will be assisted by Adam Perry, Kim Nguyen and Jennifer Nelson. Mr. Perry, Ms. Nguyen and Ms. Nelson have significant experience in demand forecasting, data analysis, regulatory research, modeling, and risk identification/assessment. Timothy Lyons, a Partner at Sussex would provide technical support, and would be available for on-site or telephonic meetings regarding

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technical issues and project updates. In addition, James Stephens, also a Partner at Sussex, will be available as needed to provide analytical support. Biographical summaries for the proposed team members are provided below.

Robert B. Hevert, CFA, Managing Partner

Mr. Hevert is a financial and economic consultant with broad experience in the energy and utility industries. He has an extensive background in the areas of corporate finance, mergers and acquisitions, project finance, asset and business unit valuation, rate and regulatory matters, energy market assessment, and corporate strategic planning. Mr. Hevert has provided expert testimony on a wide range of financial, strategic and economic matters on over 100 occasions at both the state and federal levels. He previously served as President of Concentric Energy Advisors, Inc., Managing Director of Navigant Consulting, Inc., Vice President of Reed Consulting Group, Vice President and Assistant Treasurer at Bay State Gas Company, and in the revenue requirements area at General Telephone Company of the South. Mr. Hevert is a Chartered Financial Analyst, a graduate of the University of Delaware, and holds an M.B.A. from the University of Massachusetts, Amherst.

Timothy S. Lyons, Partner

Tim Lyons has 28 years of experience in the energy industry and has held a number of senior positions at several natural gas utilities and energy consulting firms. Mr. Lyons utility experience includes managing marketing and sales, rates and regulatory affairs, and customer service departments. His consulting experience includes rate and regulatory support, marketing and competitive intelligence for utilities and energy companies. He has assisted on numerous marketing and regulatory initiatives, including: LDC distribution expansion, natural gas marketing and sales programs; customer service programs; new rate structures and designs; retail access programs; and creative gas purchase strategies. Mr. Lyons has testified before public utilities commissions in Massachusetts, Rhode Island and Vermont. He is published in American Gas Association, Public Utilities Fortnightly and Power and Gas Marketing and has presented before a number of industry groups. Mr. Lyons has served as Vice President of Sales and Marketing for Vermont Gas, Vice President of Marketing and Regulatory Affairs for Providence Gas (now part of National Grid), Director of Rates at Boston Gas (also part of National Grid), and Project Director at Quantec Management Consulting. Mr. Lyons received a BA in Mathematics and Economics from St. Anselm College, an MA in Economics from the Pennsylvania State University, and an MBA in Finance from Babson College.

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James M. Stephens, Partner

Mr. Stephens has twenty-five years of experience in the energy industry and he has held senior management positions at consulting firms, energy marketing companies and natural gas utilities. Most recently, Mr. Stephens served as Senior Vice President for Concentric Energy Advisors, Inc. He has assisted numerous clients with regulatory policy strategy/tactics and energy market analyses/assessments including: the analysis of regional energy market dynamics and the associated drivers for new natural gas infrastructure (e.g., pipeline expansions); the evaluation of new markets/opportunities (e.g., distributed LNG); market entry/exit strategies (e.g., service territory or product/service expansions); market implications of new energy infrastructure (e.g., LNG facilities and pipelines); integrated resource plans (e.g., natural gas demand forecasting and resource portfolio analysis); natural gas supply portfolio evaluation and optimization (e.g., asset management agreements); and management prudence (e.g., implementation of risk management/portfolio strategies). In addition to his consulting experience, Mr. Stephens served as the President of a retail energy marketing firm where he was responsible for all aspects of business unit management including front, mid and back office functions. Mr. Stephens was also responsible for Gas Supply Procurement and Portfolio Optimization for a local distribution company. Mr. Stephens holds a B.S. in Management and an M.B.A. with a concentration in Operations Management from Bentley College.

Albert Leo Silvestrini, Executive Advisor

Mr. Silvestrini has thirty-five years of experience as an energy economist working for a New England gas distribution company. During that time he held positions in rates and regulatory affairs, sales and load forecasting, corporate strategic planning and market planning. In those positions he was responsible for managing: gas demand, customer count and revenue forecasts for 3.5 million customers in nine service territories in four states; marginal cost studies and rate design; cost of service allocation studies; executive level strategic planning, coordination and documentation; market research and financial analysis on marketing initiatives; contract negotiations with large-scale cogeneration customers; and financial analyses on gas growth initiatives. Mr. Silvestrini also served on merger/acquisition integration teams and led a team that designed and implemented a post-merger, enterprise-wide forecasting and planning process. In addition, Mr. Silvestrini represented the company as an expert witness before state regulators in rate case proceedings, integrated resource and supply plans, generic and specific

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cost of gas recovery proceedings, and contract approval hearings. Mr. Silvestrini has a Master of Arts degree in economics from Tufts University.

Adam Perry, Managing Consultant

Mr. Perry's experience in the energy industry is wide-ranging, including work related to regulatory proceedings, benchmarking analyses, cost of service, cost of capital and financial valuations. His regulatory work has involved development of demand forecasts, return on equity analyses, class cost of service and allocation factor analyses, minimum filing requirements, and market-based rates evaluations. In addition, Mr. Perry has assisted in developing expert testimony, prepared financial models for valuation purposes, and performed regulatory and market research. Mr. Perry holds a B.S. in Economics from Northeastern University, where he graduated magna cum laude and was a member of the Omicron Delta Epsilon Society.

Kim Nguyen, Consultant

Ms. Nguyen has experience in providing economic and strategic advisory services to clients in the energy and utility industries. She has contributed to engagements involving regulatory support, energy market assessments, and benchmarking analysis. Ms. Nguyen also has extensive experience in database development, researching regulatory and energy market issues, performing statistical analysis, and modeling and analyzing financial data. Ms. Nguyen holds a B.A. in Economics from Clark University, where she graduated summa cum laude and was a member of the Omicron Delta Epsilon Society.

Jennifer Nelson, Consultant

Ms. Nelson is an experienced energy economist spanning the oil, gas, electric and renewable energy industries. Prior to joining Sussex Economic Advisors, she worked for the Massachusetts Department of Public Utilities where she provided regulatory analysis on a variety of cases including utility ratemaking and cost recovery, energy efficiency, electric grid modernization, renewable power contracts, and wholesale and retail electric market issues. She also previously worked as a petroleum economist for the State of Alaska where she managed the state's oil and gas revenue forecast, performed tax revenue analysis, and provided policy recommendations. Ms. Nelson holds a B.S. in Business Economics from Bentley College, where she graduated magna cum laude, and an M.S. in Resource and Applied Economics from the University of Alaska.

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COMMERCIAL TERMS

Regarding Task 1, we understand that the filing requires a review, rather than a new or incremental analysis. As such, we propose a budget of \$4,600 (see Table 1, below).

Table 1: EnergyNorth CGA Filing Proposed Budget (Task 1)

Position	Hourly Rate	Hours	Cost
Partner, Managing Partner			\$ 2,400.00
Executive Advisor			\$ 2,200.00
Managing Consultant		-	\$ -
Total		16.00	\$ 4,600.00
Average Hourly Rate			\$

Based on the issues noted above, we estimate that each forecast will require approximately 171 hours of time. Table 2 provides the break-down of those hours, together with the corresponding consultant and billing rate. Please also see Attachment 1, which provides a more detailed estimate of hours by project stage, and by individual.

Table 2: Individual Forecast Budget (Tasks 2 – 5)

Position	Hourly Rate	Hours	Cost
Partner, Managing Partner			\$ 3,600.00
Executive Advisor			\$ 12,375.00
Managing Consultant			\$ 15,300.00
Consultant			\$ 9,200.00
Total		171.00	\$ 40,475.00
Average Hourly Rate			\$

Please note that the amounts provided in Table 2 relate to the respective Tasks 2 – 5. As noted earlier, our estimated hours contemplate the data issues noted above, and reflect the efficiency associated with multiple projects. As also noted earlier, the budgeted amounts assume that the forecasts will be completed, together with the required documentation, in keeping with their respective deadlines. We recognize, however, that the scope of the projects could change, depending on the Company's needs. As such, we would be pleased to discuss our budget with you, and make adjustments as necessary.

Lastly, Sussex will bill Liberty for any out-of-pocket expenses at our direct cost, with no additional mark-up. Those expenses will not include the cost of acquiring EViews.

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Again, we greatly appreciate the opportunity to have met with you, and to provide you with this proposal. Please do not hesitate to call with any questions or concerns that you may have; I can be reached at 508-202-7923 (direct), 508-241-1175 (mobile), or at bhevert@sussex-advisors.com, at your convenience.

Thank you again for your time and consideration.

Kind regards,

A handwritten signature in black ink, appearing to read "Robert B. Hevert", with a stylized flourish at the end.

Robert B. Hevert
Managing Partner
Sussex Economic Advisors, LLC

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ATTACHMENT 1 – PROPOSED BUDGET DETAIL

Description	Total Dollars	Total Hours	Partner, Managing Partner	Executive Advisor	Managing Consultant	Consultant
			Project Lead - Demand Forecast	Subject Matter Witness	Demand Forecasting	Demand Forecasting
Task 1 - Demand Forecast	\$ 40,475					
Stage 1 - Collect and Validate Data	\$ 6,275					
Collect required data from Liberty	\$ 1,200					
Review data for consistency	\$ 4,225					
Discuss any anomalies in data with Liberty	\$ 450					
Record any assumptions or adjustments made to data	\$ 200					
Obtain economic and demographic data from Moody's Economy.com	\$ 200					
Stage 2 - Develop Updated Planning Standards Analyses	\$ 5,500					
Review and update weather data	\$ 5,500					
Review and update Planning Standards	\$ -					
Stage 3 - Prepare Econometric Forecasts	\$ 16,400					
Develop econometric forecasts by customer class	\$ 12,800					
Develop Daily Planning Load models	\$ 1,200					
Weather Scenarios	\$ 1,200					
Growth Scenarios	\$ 1,200					
Stage 4 - Prepare Report	\$ 12,300					
Draft Report and Appendices	\$ 12,300					
Stage 5 - Provide Regulatory Support	\$ -					
Responses to Information Requests	\$ -					
Participate in Witness preparation	\$ -					
Provide Oral Testimony at DPU Hearings	\$ -					
Assist with preparation of motions and briefs, as requested	\$ -					
Budget Totals						
Total Estimated Hours						
Hourly Billing Rate						
Total Estimated Fees	\$ 40,475					
Average Hourly Rate	\$					

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FORM OF CONSULTING AGREEMENT

This CONSULTING AGREEMENT (the "Agreement") is made and entered into this ____ day of _____ (the "Effective Date"), between **LIBERTY UTILITIES (ENERGYNORTH NATURAL GAS)** Corp., a Delaware corporation ("Company"), and **MANAGEMENT APPLICATIONS CONSULTING, INC.** a Pennsylvania corporation ("Contractor"). Company and Contractor are individually referred to as a "Party" and collectively as the "Parties."

WHEREAS, Company desires that Contractor provide the Company with certain professional services relating to expert assistance in reviewing depreciation parameters approved in the Company's most recent Rate Case DG 17-048. All services set forth in either Section 1 of the Agreement are known collectively as the "Services"; and

WHEREAS, Contractor is willing to provide Company with such Services on the terms and conditions set forth in this Agreement.

NOW THEREFORE, in consideration of the premises, mutual covenants and promises and the benefit to be derived therefrom, and other valuable consideration, the receipt of which the Parties hereby acknowledge, Company and Contractor agree as follows.

1. **Scope of Services.** Contractor agrees to perform the following services:

Contractor shall review the approved depreciation parameters in the Company's most recent approved Rate Case DG-17-048 to ascertain the appropriateness of cost recovery and tracking of expenses with plant account data through 6-30-2019 for the Company's Operations.

2. **Term.** The term of this Agreement (as may be extended, the "Term") shall begin as of the Effective Date and shall continue for a period of one (1), and upon the expiration of the Term, shall automatically be extended for an equivalent period of time, unless earlier terminated in accordance with the provisions of this Agreement.

3. **Compensation.** Contractor will invoice Company for actual time expended in the performance of the Services, price and payment shall be in accordance with Exhibit A "Rates" attached and payment terms are net 45 days. Expenses incurred by Contractor will be reimbursed in accordance with Company's Travel Policy for those reasonable expenses covered by such policy.

4. **Payment.** Each invoice delivered pursuant to Section 3, above shall be due and payable within forty-five (45) days after the date such invoice was delivered to Company. If Company disputes in good faith any portion of an invoice, Company shall pay the undisputed amount of such invoice when due and may, at its option, withhold the disputed portion pending resolution of the dispute.

5. **Performance Standards.** Contractor agrees to perform the Services with the level of accuracy, quality, completeness, timeliness and responsiveness exercised by professional service companies providing services similar to the Services, using prompt and diligent efforts in a professional and workmanlike manner and using qualified individuals. Contractor will perform its Services under this Agreement in a manner that does not infringe, or constitute an infringement or misappropriation of, any patent, copyright, trademark, trade secret or other proprietary rights of any third party.

6. **Confidential Information.** Contractor shall keep confidential any information that it obtains from Company which Company identifies as confidential or which Contractor knows to be

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confidential by employing procedures and practices no less restrictive than the strictest procedure used by it to protect its own confidential and proprietary information, but in no event less than reasonable security measures. "Confidential Information" includes (a) non-public financial information concerning the Company; (b) information about the Company's product (both current and planned), research, development, customer data, and pricing and marketing plans, unless and until publicly announced; (c) customer's billing information; (d) any information designated as confidential in writing at or prior to disclosure; and (e) any information otherwise disclosed in a manner consistent with its confidential nature; and specifically excludes information that (i) was previously in the public domain; (ii) was already in Contractor's possession free from any obligation or confidence; or (iii) was rightfully communicated by a third party to Contractor free from any obligation of confidence after disclosure. Confidential Information disclosed to Contractor remains the property of Company. All Confidential Information and any copies shall be promptly destroyed or returned to the Company upon completion of the Services or upon Company's written request. Contractor shall provide written certification of compliance with this section within 30 days after request. Notwithstanding any limitation herein to the contrary, Company shall be entitled to all remedies of law or in equity for any breach or threatened breach by Contractor of its duty to keep confidential any Confidential Information it obtains from Company.

7. **Intellectual Property.** All work product resulting from this Agreement, including but not limited to, data, technical and/or business information, specifications, drawings, records, computer programs and documentation, and all intellectual property originated or prepared by Contractor in the course of providing the Services, shall be the sole property of Company. Except for any proprietary Confidential Information of Contractor, Contractor assigns to Company all right, title and interest to, in and under any copyright or other proprietary right to any such work product and agrees to execute any documents reasonably necessary to create, record or evidence such transfer of ownership. Work product excludes all of Contractor's proprietary software models utilized in preparation of the Depreciation Study

8. **Insurance Requirements.** Throughout the Term, Contractor shall maintain in force, at minimum; (i) Commercial General Liability Insurance coverage, with minimum limits of \$1,000,000 per occurrence and minimum general aggregate limit of \$2,000,000; (ii) Professional Liability Insurance covering the liability for financial loss due to error, omission or negligence of Contractor with a minimum amount of \$1,000,000 per occurrence; (iii) Worker's Compensation Insurance - statutory limits for the state or states in which the Services are to be performed, including Employer's Liability with minimum limits of \$1,000,000 with minimum limits of \$1,000,000 each accident and \$1,000,000 per disease/employee; and (iv) Comprehensive Automotive Liability Insurance covering use of all non-owned and hired automobiles with a minimum combined single limit of \$1,000,000 per occurrence for bodily injury and property damage liability; (v) Umbrella Liability Insurance with a minimum combined single limited of \$1,000,000. If for any reason Contractor's insurer cancels or fails to renew such policy, Contractor shall immediately purchase a replacement policy containing substantially the same terms as such policy. All insurance policies Contractor is required to carry pursuant to this Section shall: (i) be primary as to Contractor's negligence or intentional acts or omissions; (ii) name Company as additional insured (except for Worker's Compensation and Professional Liability insurance); (iii) include a waiver of subrogation, and (iv) be provided by reputable and financially responsible insurance carriers. Contractor shall cause its insurers to issue policies to Company on or before the Effective Date and periodically provide renewal certificates. Contractor's liability is limited to the dollar amount of the project Purchase Order.

9. **Indemnification.** CONTRACTOR AGREES TO INDEMNIFY, DEFEND AND HOLD COMPANY HARMLESS FROM AND AGAINST ANY AND ALL LIABILITY, LOSSES, CLAIMS, DAMAGES, COSTS AND EXPENSES FOR ANY CAUSE OR KIND WHATEVER (INCLUDING, BUT NOT LIMITED TO, ANY AMOUNT PAID IN SETTLEMENT AND ATTORNEY'S FEES AND EXPENSES) WHICH COMPANY MAY HEREAFTER SUFFER OR MAY PAY OUT BY REASON OF ANY CLAIM, ACTION AND RIGHTS OF ACTION, IN LAW OR IN EQUITY, ARISING OUT

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OF OR OCCURRING IN CONNECTION WITH THIS AGREEMENT, ANY INTELLECTUAL PROPERTY INFRINGEMENT, OR RESULTING FROM BODILY INJURY (INCLUDING DEATH) TO ANY PERSON (INCLUDING EMPLOYEES OF CONTRACTOR) OR DAMAGE TO PROPERTY, CAUSED IN WHOLE OR IN PART BY, CONTRACTOR OR ANY PERSON, FIRM OR CORPORATION DIRECTLY OR INDIRECTLY EMPLOYED BY CONTRACTOR. CONTRACTOR LIMITS INDEMNIFICATION TO THE LIMITS OF ITS INSURANCE COVERAGE OR THE TOTAL AMOUNT OF PROFESSIONAL SERVICES, WHICHEVER AMOUNT IS GREATER. CONTRACTOR'S INDEMNITY IS LIMITED TO THE DOLLAR AMOUNT OF THE PROJECT PURCHASE ORDER.

10. **Damages Limitation.** NEITHER PARTY SHALL BE LIABLE FOR ANY INDIRECT, CONSEQUENTIAL, EXEMPLARY OR PUNITIVE DAMAGES, OR LOSS OF PROFIT, REGARDLESS OF THE FORM OF ACTION, WHETHER IN CONTRACT, TORT OR OTHERWISE, EVEN IF SUCH PARTY HAS BEEN ADVISED OF THE POSSIBILITY OF SUCH DAMAGES OR LOSSES, EXCEPT TO THE EXTENT SUCH DAMAGES RESULT FROM (A) A PARTY'S INDEMNIFICATION OBLIGATION UNDER THIS AGREEMENT; (B) DAMAGES ARISING FROM WILLFUL MISCONDUCT OF CONTRACTOR; (C) NEGLIGENCE OF THE CONTRACTOR.

11. **Force Majeure.** Neither Party shall be liable for any failure or delay in the performance of its obligations under this Agreement to the extent such failure or delay or both is caused, directly or indirectly, without fault by such Party, by fire, flood, earthquake, elements of nature or acts of God, acts of state, labor disruptions or strikes, acts of war, terrorism, riots, civil disorders, rebellions or revolutions; quarantines, embargoes and other similar governmental action; or any other similar cause beyond the reasonable control of such Party.

12. **Termination.** Company and Contractor shall each have the option, but not the obligation, to terminate this Agreement by written notice to the other: (i) for a material breach that is not cured by the other Party within five (5) days of the date on which a written notice of such breach is provided; or (ii) immediately for breach of intellectual property rights or confidentiality. In addition, Company may terminate for convenience by delivering to Contractor fifteen (15) days written notice of such termination. In such event, Company shall pay Contractor for all Services rendered through the date of termination.

13. **Compliance with Law and Company Policies.** Contractor agrees to comply with all applicable local, state and federal laws, regulations, and orders relating to the Services.

Each Party warrants that it is an Equal Employment Opportunity employer and that if this Agreement is placed as a contract or subcontract under a United States Government prime contract, those clauses required by federal law to be included are herein incorporated by reference. During the performance of this Agreement, Contractor agrees to comply with all federal, state and local laws respecting discrimination in employment and non-segregation of facilities including, but not limited to, requirements set out at 41 C.F.R. §§ 60-1.4, 60-250.5 and 60-741.5, which equal opportunity clauses are hereby incorporated by reference. Notification is hereby given that compliance with these clauses may require Contractor to annually file certain reports (e.g. EEO-1 Report and VETS-100 Report) with the federal government and may require Contractor to develop written Affirmative Action Programs for women and minorities, covered veterans and/or persons with disabilities.

Contractor acknowledges that it is aware of, and agrees to comply with Company's policies and procedures, including, but not limited to its policies regarding (i) harassment, (ii) workplace violence, (iii) use of alcohol and drugs, and (iv) computer and telecommunications procurement and use.

To the extent Contractor has access to or uses personally identifying information in the performance of its Services for Company and such personally identifying information contains

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personal information of residents of the New Hampshire, Consultant shall comply with Paragraph 6 above and the requirements of the definition of "individual customer data" set forth in New Hampshire Revised Statutes Annotated 363:37.

14. **Governing Law.** All questions concerning the validity, interpretation and performance of this Agreement shall be governed by and decided in accordance with the laws of the State of New Hampshire, without reference to its conflict of laws. The Parties agree that the state and federal courts situated in Rockingham County, New Hampshire shall have personal jurisdiction over and shall constitute proper and exclusive venue for the Parties to hear all disputes arising under this Agreement.

15. **Equitable Remedies.** The Parties agree that in the event of any breach or threatened breach of any provision of this Agreement concerning (i) Confidential Information; (ii) intellectual property rights; or (iii) other matters for which equitable rights may be granted and money damages would be an inadequate remedy; such provisions may be enforced by the preliminary or permanent, mandatory or prohibitory injunction or other order of a court of competent jurisdiction.

16. **Miscellaneous**

(a) **Assignment and Subcontracting.** Contractor shall not assign, voluntarily or by operation of law, any of its rights or obligations under this Agreement nor shall it subcontract any of the Services without the prior written consent of Company.

(b) **Amendment and Waiver.** No supplement, modification, amendment or waiver of this Agreement shall be binding unless executed in writing by the Party against whom enforcement of such supplement, modification, amendment or waiver is sought. No waiver of any of the provisions of this Agreement shall constitute a waiver of any other provision (whether or not similar) nor shall such waiver constitute a continuing waiver unless otherwise expressly provided.

(c) **Publicity.** Both Parties agree that they will not make any public announcements concerning the Services or otherwise about the other without the prior written agreement of the other.

(d) **Severability.** Any provision in this Agreement which is prohibited or unenforceable in any jurisdiction shall, as to such jurisdiction, be ineffective to the extent of such prohibition or unenforceability without invalidating the remaining provisions or affecting the validity or enforceability of such provision in any other jurisdiction.

(e) **Entire Agreement.** This Agreement constitutes the entire agreement between the Parties pertaining to the subject matter hereof and supersedes all prior and contemporaneous agreements, understandings, negotiations and discussions, whether oral or written, of the Parties pertaining to the subject matter hereof.

(f) **Notices.** Any notice, demand or other communication required or permitted to be given under this Agreement shall be in writing and shall be deemed delivered to a Party (i) when delivered by hand or courier; (ii) when sent by confirmed facsimile with a copy sent by another means specified in this Section; or (iii) five (5) days after the date of mailing if mailed by United States certified mail, return receipt requested, postage prepaid, in each case to the address of such Party set forth below (or at such other address as the Party may from time to time specify by notice delivered in the foregoing manner):

If to Contractor: Paul M. Normand, President
Management Applications Consulting, Inc.
2203 Rocky Drive, Suite 201
Reading, PA 19609-1157
610-670-9199

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If to Company: pnormand@manapp.com
Steven Mullen, Director, Rates and Regulatory Affairs
Liberty Utilities
15 Buttrick Road
Londonderry, NH 03053
603-216-3516
Steven.Mullen@libertyutilities.com

Copy to: Richard Foley, Director, Procurement
15 Buttrick Road
Londonderry, NH 03053
603-216-3536
Richard.Foley@Libertyutilities.com

(g) **Survival.** Any provision of this Agreement which contemplates performance or observance subsequent to any termination or expiration of this Agreement shall survive expiration or termination of this Agreement.

(h) **Independent Contractor.** Contractor shall perform its obligations under this Agreement as an independent contractor of Company. Nothing herein shall be deemed to constitute Contractor and Company as partners, joint venturers, or principal and agent. Neither the Company nor the Contractor has any authority to represent the other Party as to any matters, except as expressly authorized in this Agreement.

IN WITNESS WHEREOF the Parties have executed this Agreement as of the day and year first above written.

"Company"
LIBERTY UTILITIES
(EnergyNorth Natural Gas Company) Corp.

"Contractor"
MANAGEMENT APPLICATIONS CONSULTING, INC.

By: Susan Fleck Digitally signed by Susan Fleck
Date: 2019.09.25 11:34:53 -04'00'

By: 

Printed: _____

Printed: PAUL M. NORMAND

Title: _____

Title: PRINCIPAL



MANAGEMENT APPLICATIONS CONSULTING, INC.

1103 Rocky Drive • Suite 201 • Reading, PA 19609-1157 • 610/670-9199 • fax 610/670-9199 • www.manapp.com

MEMO

DATE: 8/7/19
TO: Steve Mullen, Liberty Utilities
FROM: Paul Normand, pnormand@manapp.com, (610) 670-9199
SUBJECT: Review of Depreciation Parameters for New Hampshire Gas Operations (EnergyNorth)

We look forward to renewing the approved depreciation parameters in the Company's most recent case to ascertain the appropriateness of cost recovery and tracking of expenses with plant account data through 6/30/2019.

As discussed, a cost estimate is particularly difficult given the nature of the review. However, attached are our billing terms and hourly rates for your consideration.

We anticipate issuing a data request of the data that we will require to review in order to reach an understanding of the currently approved depreciation parameters as reasonable on a forward-looking basis.

To: Steve Mullen, Liberty Utilities
Subject: Review of Depreciation Parameters for NH Gas Operations (EnergyNorth) 8/7/19

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MANAGEMENT APPLICATIONS CONSULTING, INC.

BILLING RATES

<u>CLASSIFICATION</u>	<u>HOURLY BILLING RATE</u>
Managing Consultant	\$250
Senior Consultant	\$225
Consultant	\$150
Analyst	\$125
Junior Analyst	\$100
Technical Assistant	\$ 75
Word Processing	\$ 50

To: Steve Mullen, Liberty Utilities
Subject: Review of Depreciation Parameters for NH Gas Operations (EnergyNorth) 8/7/19

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MANAGEMENT APPLICATIONS CONSULTING, INC.
BILLING TERMS AND CONDITIONS

Professional Services:

Charges for professional services will be at the standard hourly rates as shown on the attached schedule. Time charges will be made only while actually at work on the assignment and for the travel time during normal working hours, where applicable.

Out-of-Pocket Expenses:

In addition to the cost of professional services, travel and living expenses while engaged on a project away from the home office, such as commercial travel fares, meals, lodging, telephone and rented automobiles, will be billed at cost. Use of a personal car to make a trip in your interest will be billed at the currently allowed IRS rate. Outside services or extraordinary expenses, when specifically authorized and incurred on your behalf, will be billed at cost. Other expenses such as telephone, reproduction, postage, freight, and data processing will be billed at 5% of professional service revenues. Where applicable, local, state and other taxes will be charged in addition to Professional Services and out-of-pocket expenses.

Method of Billing:


Billings will be rendered monthly for the preceding month's services performed and expense incurred on your behalf. Invoices will be due and payable ten days after receipt. Our assignment may be interrupted or terminated at any time without further liability other than for the charges and expenses incurred up to the date of such interruption or termination.

Software Rights:

Any software developed in the course of this assignment will be considered confidential trade secrets and will become the property of MAC. If requested, a copy of this software will be provided to you for your exclusive use in conducting your own business. This software is not to be copied, except for archival purposes, nor is it to be distributed to any third party without the expressed written consent of MAC. MAC retains the sole rights to reproduce, copy, distribute, and license this software.

Confidentiality:

In the course of the assignment, MAC may be provided confidential, proprietary and/or secret materials of the client that are not known publicly. MAC will maintain all confidences and shall restrict such information to its personnel with a need to know. MAC will not copy or record any confidential information except as reasonably necessary for the performance of its assignment. MAC will not remove any such information from client's premises unless specifically provided by the client. MAC will dispose of any and all confidential materials in any manner as may be directed by client.

 PURCHASE REQUISITION (Job # <i>and</i> Cost Code <i>MUST</i> be included with requisition in order to be processed)						PLEASE DO NOT WRITE IN THIS AREA		
Requisition Date: 8/9/2019 Need By Date: 8/9/2019 Requestor Name: Steven Mullen Requestor Phone: Approver Name: Ship To Attn:			Suggested Supplier: Management Applications Consulting, Inc. Supplier Address: 2203 Rocky Drive, Suite 201 Supplier City, State, Zip: Reading, PA 19609-1157 Supplier Phone: 610-670-9199 Supplier email: rpeters@manapp.com Ship to Location:			For Office Use Only ENTRY DATE P.O. # ENTERED BY VENDOR # ORDER# CONFIRMATION #		
JOB 8840-9830-DPRS19 PHOTO			COST CODE: 92100-0000-0004-0000					
ADDITIONAL INFORMATION: (Provide details, Quotations or Scope of Work received from supplier if applicable)								
#	Supplier Item#	DESCRIPTION	SIZE	UNIT	UNIT PRICE	QUANTITY	TOTAL PRICE	
EX	123-456	Product Details		EA	\$ 1.00	9	\$ 9.00	
1		Contract for Providing Review of Depreciation Parameters for EnergyNorth Rate Case (estimated)			\$ 8,000.00		\$ 8,000.00	
2							\$ -	
3							\$ -	
4							\$ -	
5							\$ -	
6							\$ -	
7							\$ -	
8							\$ -	
9							\$ -	
10							\$ -	
11							\$ -	
12							\$ -	
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15							\$ -	
16							\$ -	
17							\$ -	
18							\$ -	
19							\$ -	
20							\$ -	
21							\$ -	
22							\$ -	
23							\$ -	
24							\$ -	
SPECIAL INSTRUCTIONS:					SUB TOTAL		\$ 8,000.00	
					UPCHARGE		\$ -	
					AUTHORIZED DEPT SIGNATURE		DISCOUNT	\$ -
							SHIPPING/ HANDLING	\$ -
					PRINTED NAME		TOTAL	\$ 8,000.00
					Steven E. Mullen		FOB Source	TERMS Net 30