

Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty  
 Docket No. DG 23-067 Rate Case Expense  
 As of April 29, 2024

Service Provider (A)	Procurement Process (C)	Expense to Date (D)	Total Estimated Expense (D)	Description of Work (B)
<b><u>Liberty Consultants</u></b>				
Black & Veatch	Competitive Bid	\$ 105,954.93	\$ 115,238.00	Revenue Requirements/Lead-Lag Study
Black & Veatch	Competitive Bid	54,297.17	60,863.00	Functional Cost of Service Study
Black & Veatch	Competitive Bid	65,835.82	75,638.00	Marginal Cost of Service
Black & Veatch	Competitive Bid	69,809.54	77,843.00	Rate Design and Rate Calculations
Management Applications Consulting, Inc.	Existing Contract	3,937.50	63,470.00	Depreciation Study Update
Keegan Werlin LLP	Competitive Bid	67,214.00	400,000.00	Legal Services
The Brattle Group	Competitive Bid	63,843.75	125,000.00	ROE Testimony
Union Leader	Required	2,567.40	2,567.40	Legal Notices
Steven E. Patnaude, LCR	Existing Contract	2,635.25	2,635.25	Court Reporter
Customer Notice	Existing Contract	48,090.17	75,000.00	Customer Notice
<b>Total Estimated Rate Case Expense</b>		<b><u>\$ 484,185.53</u></b>	<b><u>\$ 998,254.65</u></b>	
<b><u>DOE/OCA Consultants</u></b>				
Blue Ridge Consulting Services		37,990.00	\$ 81,475.00	Revenue Requirement (NHDOE)
Woolridge		-	40,850.00	Cost of Capital (NHDOE)
Rothschild Financial Consulting		40,880.00	40,880.00	Performance Based Ratemaking (NHOCA)
Larkin & Associates, PLLC		45,012.50	320,000.00	Cost of Service/Rate Design (NHOCA)
<b>Total Estimated Rate Case Expense Incurred by DOE/OCA</b>		<b><u>\$ 123,882.50</u></b>	<b><u>\$ 483,205.00</u></b>	
<b>Grand Total</b>		<b><u>\$ 608,068.03</u></b>	<b><u>\$ 1,481,459.65</u></b>	

NOTE: Numbers may not add due to rounding