

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

Service Provider	Procurement Process	Expense to Date	Total Estimated Expense*	Description of Service
HSG Group, Inc	Competitive bid	\$ 85,000.00	\$ 145,000.00	Revenue requirement calculation, testimony, data responses
Concentric Energy Advisors	Competitive bid	31,341.30	57,000.00	Rate calculations/rate design, testimony, data responses
Concentric Energy Advisors	Competitive bid	71,161.89	89,200.00	Marginal cost study, testimony, data responses
Concentric Energy Advisors	Competitive bid	55,030.78	67,300.00	Decoupling testimony, data responses
Concentric Energy Advisors	Competitive bid	12,843.75	13,000.00	Functional cost study, testimony, data responses
Sussex Economic Advisors	Competitive bid	43,786.69	76,500.00	Cost of capital testimony, data responses
Nixon Peabody	Competitive bid	20,425.00	Unknown	Legal services
Copy Express, LLC	None	1,891.28	2,000.00	Copying services
Union Leader Corp.	None	600.53	1,000.00	Legal Notices
Court Reporter	None	473.00	Unknown	
		\$ 322,554.22		
Ben Johnson Associates (OCA)	Unknown	\$ 9,259.82	Unknown	Unknown

*Assumes a fully litigated case rather than a settled case. Expenses will be lower if the case is settled.