

**NORTHERN UTILITIES, INC.-NEW HAMPSHIRE DIVISION**  
**RATE CASE COST INVOICES**  
**DG 17-070**  
**INVOICE REFERENCE**  
(Actuals Through May 31, 2018)

Legal	Total Amount	Tab
None	\$0.00	1
Accounting Cost Study		
MANAGEMENT APPLICATIONS (MAC)	\$36,375.00	2
Marginal Cost Study		
MANAGEMENT APPLICATIONS (MAC)	\$6,800.00	3
Depreciation Study		
MANAGEMENT APPLICATIONS (MAC)	\$29,262.50	4
Lead Lag		
MANAGEMENT APPLICATIONS (MAC)	\$15,775.00	5
Rate Design		
MANAGEMENT APPLICATIONS (MAC)	\$16,687.50	6
Total MAC	\$104,900.00	
Return on Equity		
SCOTTMADDEN	\$61,032.50	7
Printing		
STAPLES	\$1,006.19	8
Temporary Help		
KBW	\$24,710.97	9
NHPUC Consultant		
	\$25,812.50	10
<b>TOTAL</b>	<b>\$217,462.16</b>	

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CATEGORY	DATE OF INVOICE	DESCRIPTION	AMOUNT	INVOICE PAGE REFERENCE
<b>Legal</b>				
		None		<b>Tab 1</b>
		TOTAL	\$0.00	1
		TOTAL LEGAL	\$0.00	
<b>Accounting Cost Study</b>				
		Mar-17 MANAGEMENT APPLICATIONS (MAC)	\$2,350.00	<b>Tab 2</b>
		Apr-17 MANAGEMENT APPLICATIONS	\$11,275.00	1
		May-17 MANAGEMENT APPLICATIONS	\$17,412.50	6
		Jun-17 MANAGEMENT APPLICATIONS	\$450.00	10
		Sep-17 MANAGEMENT APPLICATIONS	\$1,512.50	16
		Feb-18 MANAGEMENT APPLICATIONS	\$3,375.00	18
				22
		TOTAL MAC ACCOUNTING COST STUDY/RATE DESIGN	\$36,375.00	
<b>Marginal Cost Study</b>				
		Mar-17 MANAGEMENT APPLICATIONS (MAC)	\$387.50	<b>Tab 3</b>
		May-17 MANAGEMENT APPLICATIONS	\$4,800.00	1
		Jun-17 MANAGEMENT APPLICATIONS	\$225.00	4
		Sep-17 MANAGEMENT APPLICATIONS	\$1,387.50	7
				9
		TOTAL MAC MARGINAL COST STUDY	\$6,800.00	
<b>Depreciation Study</b>				
		Mar-17 MANAGEMENT APPLICATIONS (MAC)	\$1,150.00	<b>Tab 4</b>
		Apr-17 MANAGEMENT APPLICATIONS	\$600.00	1
		May-17 MANAGEMENT APPLICATIONS	\$19,112.50	3
		Sep-18 MANAGEMENT APPLICATIONS	\$4,500.00	5
		Dec-17 MANAGEMENT APPLICATIONS	\$1,650.00	9
		Feb-18 MANAGEMENT APPLICATIONS	\$875.00	12
		Mar-18 MANAGEMENT APPLICATIONS	\$1,375.00	15
				17
		TOTAL MAC DEPRECIATION	\$29,262.50	

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CATEGORY	DATE OF INVOICE	DESCRIPTION	AMOUNT	INVOICE PAGE REFERENCE
<b>Lead Lag</b>				<b>Tab 5</b>
	Mar-17	MANAGEMENT APPLICATIONS (MAC)	\$5,400.00	1
	Apr-17	MANAGEMENT APPLICATIONS	\$3,150.00	3
	May-17	MANAGEMENT APPLICATIONS	\$7,225.00	5
		TOTAL MAC LEAD LAG	\$15,775.00	
<b>Rate Design</b>				<b>Tab 6</b>
	May-17	MANAGEMENT APPLICATIONS (MAC)	\$7,400.00	1
	Jun-17	MANAGEMENT APPLICATIONS	\$225.00	4
	Aug-17	MANAGEMENT APPLICATIONS	\$3,500.00	6
	Sep-17	MANAGEMENT APPLICATIONS	\$1,712.50	10
	Oct-17	MANAGEMENT APPLICATIONS	\$150.00	13
	Dec-17	MANAGEMENT APPLICATIONS	\$1,300.00	15
	Jan-18	MANAGEMENT APPLICATIONS	\$225.00	18
	Feb-18	MANAGEMENT APPLICATIONS	\$2,175.00	20
		TOTAL MAC RATE DESIGN	\$16,687.50	
<b>Return on Equity</b>				<b>Tab 7</b>
	Apr-17	SCOTTMADDEN	\$12,877.50	1
	May-17	SCOTTMADDEN	\$2,790.00	4
	Aug-17	SCOTTMADDEN	\$2,945.00	6
	Sep-17	SCOTTMADDEN	\$9,305.00	8
	Nov-17	SCOTTMADDEN	\$620.00	10
	Dec-17	SCOTTMADDEN	\$5,810.00	12
	Jan-18	SCOTTMADDEN	\$12,500.00	15
	Feb-18	SCOTTMADDEN	\$14,185.00	17
		TOTAL SCOTTMADDEN ROE	\$61,032.50	
<b>Printing</b>				<b>Tab 8</b>
	May-17	STAPLES	\$1,006.19	1
		TOTAL PRINTING	\$1,006.19	

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CATEGORY	DATE OF INVOICE	DESCRIPTION	AMOUNT	INVOICE PAGE REFERENCE
Temporary Help				<b>Tab 9</b>
		Feb-17 KBW	\$895.37	1
		Feb-17 KBW	\$679.92	6
		Mar-17 KBW	\$836.48	9
		Mar-17 KBW	\$697.54	11
		Mar-17 KBW	\$823.77	13
		Mar-17 KBW	\$763.78	15
		Apr-17 KBW	\$885.45	18
		Apr-17 KBW	\$875.59	21
		Apr-17 KBW	\$873.05	24
		Apr-17 KBW	\$881.51	28
		May-17 KBW	\$777.01	30
		May-17 KBW	\$828.56	35
		May-17 KBW	\$737.02	38
		May-17 KBW	\$722.94	42
		Jun-17 KBW	\$593.25	45
		Jun-17 KBW	\$159.61	49
		Jun-17 KBW	\$887.14	52
		Jun-17 KBW	\$880.10	55
		Jul-17 KBW	\$875.59	60
		Jul-17 KBW	\$868.55	65
		Jul-17 KBW	\$788.56	69
		Jul-17 KBW	\$889.67	73
		Aug-17 KBW	\$800.39	76
		Aug-17 KBW	\$887.14	80
		Aug-17 KBW	\$675.99	84
		Aug-17 KBW	\$884.88	87
		Sep-17 KBW	\$830.81	90
		Sep-17 KBW	\$622.85	94
		Sep-17 KBW	\$877.84	98
		Oct-17 KBW	\$877.84	102

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CATEGORY	DATE OF INVOICE	DESCRIPTION	AMOUNT	INVOICE PAGE REFERENCE
		Oct-17 KBW	\$619.66	106
		Oct-17 KBW	\$413.11	110
		TOTAL TEMPORARY HELP	\$24,710.97	
<b>NHPUC Consultant</b>				<b>Tab 10</b>
		Mar-18 Blue Ridge	\$3,510.00	1
		Apr-18 Blue Ridge	\$3,062.50	3
		May-18 Dr. Woolridge	\$19,240.00	11
		TOTAL NHPUC CONSULTANT	\$25,812.50	
		<b>TOTAL RATE CASE SURCHARGE COSTS</b>	<b>\$217,462.16</b>	