

Liberty Utilities (Granite State Electric) Corp. d/b/a Liberty  
Docket No. DE 23-039 Rate Case Expense  
As of January 28, 2024

Service Provider (A)	Procurement Process (C)	Expense to Date (D)	Total Estimated Expense (E)	Description of Service (B)
<b><u>Liberty Consultants</u></b>				
Concentric Energy Advisors, Inc.	Competitive Bid	\$ 329,215.14	\$ 335,910.00	Revenue Requirements
Concentric Energy Advisors, Inc.	Competitive Bid	143,444.25	144,804.00	Marginal Cost of Service Study
Concentric Energy Advisors, Inc.	Competitive Bid	61,330.50	73,308.00	Rate Design
Concentric Energy Advisors, Inc.	Competitive Bid	87,394.50	134,762.00	Advanced Rate Design
Concentric Energy Advisors, Inc.	Competitive Bid	13,487.50	134,762.00	MYRP
Gannett Fleming, Inc.	Competitive Bid	52,295.96	63,470.00	Depreciation Study
Keegan Werlin LLP	Competitive Bid	81,213.00	400,000.00	Legal Services
The Brattle Group	Competitive Bid	148,927.50	290,000.00	Performance Based Ratemaking Design
The Brattle Group	Competitive Bid	64,818.75	125,000.00	ROE Testimony
Lakeside Environmental Consultants, LLC (ECI)	Existing Contract	20,212.50	54,850.00	Vegetation Management Program Support
Eagle Tribune	Required	-	1,800.00	Legal Notices
Valley News	Required	-	-	Legal Notices
Steven E. Patnaude, LCR	Existing Contract	1,437.75	1,800.00	Court Reporter
Customer Notice	Existing Contract	35,911.48	35,911.48	Customer Notice
<b>Total Rate Case Expense Incurred by Liberty to Date</b>		<b><u>\$ 1,039,688.83</u></b>	<b><u>\$ 1,796,377.48</u></b>	Subtotal
<b><u>DOE/OCA Consultants</u></b>				
River Consulting Group	Existing Contract	53,927.50	\$ 81,475.00	System Planning and Engineering (NHDOE)
Blue Ridge Consulting Services	Competitive Bid	38,550.00	76,240.00	Revenue Requirement (NHDOE)
C.H. Guernsey and Company	Competitive Bid	39,103.00	41,304.00	Cost of Capital (NHDOE)
Christensen Associates	Competitive Bid	40,963.00	110,000.00	Performance Based Ratemaking (NHDOE)
Christensen Associates	Competitive Bid	80,147.00	121,500.00	Cost of Service/Rate Design (NHDOE)
Larkin & Associates	Competitive Bid	43,912.50	320,000.00	Performance Based Ratemaking (OCA)
Synapse	Competitive Bid	-	309,680.00	Performance Based Ratemaking (OCA)
<b>Subtotal DOE/OCA Consultants</b>		<b><u>\$ 296,603.00</u></b>	<b><u>\$ 1,060,199.00</u></b>	
<b>Grand Total</b>		<b><u>\$ 1,336,291.83</u></b>	<b><u>\$ 2,856,576.48</u></b>	Total Estimated Amount

NOTE: Numbers may not add due to rounding