

Liberty Utilities (Granite State Electric) Corp. d/b/a Liberty  
Docket No. DE 23-039 Rate Case Expense  
As of April 29, 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	\$ 331,827.39	\$ 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	57,925.96	63,470.00	Depreciation Study
Keegan Werlin LLP	Competitive Bid	126,771.50	400,000.00	Legal Services
The Brattle Group	Competitive Bid	151,327.50	290,000.00	Performance Based Ratemaking Design
The Brattle Group	Competitive Bid	99,881.25	125,000.00	ROE Testimony
Lakeside Environmental Consultants, LLC (ECI)	Existing Contract	27,772.50	54,850.00	Vegetation Management Program Support
Eagle Tribune	Required	3,741.00	3,741.00	Legal Notices
Steven E. Patnaude, LCR	Existing Contract	5,243.75	5,243.75	Court Reporter
Spectrum Marketing	Existing Contract	35,911.48	35,911.48	Customer Notice
<b>Total Rate Case Expense Incurred by Liberty to Date</b>		<b>\$ 1,146,059.08</b>	<b>\$ 1,801,762.23</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	55,637.50	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	53,702.00	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	57,637.50	320,000.00	Performance Based Ratemaking (NHOCA)
Synapse	Competitive Bid	-	309,680.00	Performance Based Ratemaking (NHOCA)
Rothschild Financial Consulting	Competitive Bid	57,680.00	140,000.00	Performance Based Ratemaking (NHOCA)
<b>Subtotal DOE/OCA Consultants</b>		<b>\$ 397,834.50</b>	<b>\$ 1,200,199.00</b>	
<b>Grand Total</b>		<b>\$ 1,543,893.58</b>	<b>\$ 3,001,961.23</b>	Total Estimated Amount

NOTE: Numbers may not add due to rounding