

Attachment A

- 1. Transition Services Monthly Report**
- 2. Supporting Detail**

(per Settlement V.C.1.b. (i-iv))

See attached

Granite State Electric Company
File Date: October 31, 2012
Settlement Agreement, p. 16 C.1.b. & Attachment F

	Transition Service	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	
		(G) through (J)	(A) + (B)				(C) - (D)	(E) / (D)									
		Total Cost				Variance over/(under) Original											
		Actual Billed To Date	Estimated Remaining	Actual & Estimated	Original Estimate	Amount	Percent	(actual) Jul-12	(actual) Aug-12	(actual) Sep-12	(actual) Oct-12	(estimated) Nov-12	(estimated) Dec-12	(estimated) Jan-13	(estimated) Feb-13	(estimated) Mar-13	
	Human Resources																
HR-1	Payroll Services	51,910.97						25,106.71	26,804.26		-						
HR-2	Employee Benefits	262,138.60						69,005.15	53,091.10	105,878.60	34,163.75						
HR-3	Pension Administration	12,150.63							428.82	412.11	11,309.70						
HR-4	Labor Relations Support	13,887.34						4,016.09	1,177.02	3,765.62	4,928.61						
HR-5	Staffing Support	1.77							1.77								
	Estimate	0.00										1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	
		\$ 340,089.31	\$ 8,000.00	\$ 348,089.31	\$ 59,000.00	\$ 289,089.31	490.0%	\$ 98,127.95	\$ 81,502.97	\$ 110,056.33	\$ 50,402.06	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	
	Financial Services																
Fin-1	Financial Reporting	397.87						38.77		13.16	345.94						
Fin-2	Accounting Consulting	30,533.06							4,612.43	19,436.21	6,484.42						
Fin-3	Financial Training Service	0.00									-						
Fin-4	Accounts Payable Processes	0.00									-						
Fin-5	Accounts Payable Consulting	0.00									-						
Fin-6	Cash Management	0.00									-						
Fin-7	Tax Consulting Services	539.62									539.62						
Fin-8	Property Tax Services	8,702.70						2,534.60	767.39	4,426.67	974.04						
Fin-9	Claims Handling/Investigation	36.01								6.34	29.67						
	Estimate	0.00										5,000.00	10,000.00	3,000.00	3,000.00	17,000.00	
		\$ 40,209.26	\$ 84,000.00	\$ 124,209.26	\$ 163,000.00	\$ (38,790.74)	-23.8%	\$ 2,573.37	\$ 5,379.82	\$ 23,882.38	\$ 8,373.69	\$ 5,000.00	\$ 10,000.00	\$ 3,000.00	\$ 3,000.00	\$ 17,000.00	
	Operations																
Elec Ops-1	Planned Major Maintenance & Capital Construction	22,876.14						1,258.72	14,907.00	4,931.50	1,778.92						
Elec Ops-2	Emergency Maintenance Engineering and Technical Services	592.46						592.46									
Elec Ops-3	Field Crew Dispatching and Scheduling	36.19							11.64	12.58	11.97						
Elec Ops-4	Electric Engineering and Design	23,796.30						1,054.25	4,144.74	13,077.12	5,520.19						
Elec Ops-5	Resource and Workload Planning	18,290.19						2,489.79	4,749.70	3,877.01	7,173.69						
Elec Ops-6	Electric Feeder, Sub-Transmission and Substation Asset Planning	29,606.91						3,223.48	10,715.01	8,589.65	7,078.77						
Elec Ops-7	Substation Maintenance Programs/Substation Engineering	69,283.44						2,226.59	845.19	3,164.41	63,047.25						
Elec Ops-8	Vegetation Management	426.12						106.03	15.13	15.50	289.46						
Elec Ops-9	Customer Meter Support	23,403.47						1,531.42	1,464.23	4,328.37	16,079.45						
Elec Ops-10	Electric Meter Shop	3,661.86							2,253.49	647.99	760.38						
Elec Ops-11	Electric Lab (testing & calibration of tools, equipment and PPE)	816.38						272.33	863.89	(351.14)	31.30						
Elec Ops-12	Infrared (IR) Testing	0.00															
Elec Ops-13	Mapping & Records	8,887.63						2,212.03	1,651.04	2,305.51	2,719.05						
Elec Ops-14	Relay and Protection	582.66						444.33			138.33						
Elec Ops-15	Codes and Standards	1,383.35						148.43	358.57	876.35							
Elec Ops-16	Mutual Assistance	64,477.49						57.24	3,090.34	107,910.20	(46,580.29)						
Elec Ops-17	Business Continuity Support and Emergency Logistics	174,987.80						174,561.44		122.40	303.96						
Elec Ops-18	Electric Operations Miscellaneous	245,804.34							88,711.15	38,018.03	119,075.16						
	Estimate	0.00										215,500.00	214,000.00	172,500.00	164,250.00	137,750.00	
		\$ 688,912.73	\$ 1,486,500.00	\$ 2,175,412.73	\$ 3,952,000.00	\$ (1,776,587.27)	-45.0%	\$ 190,178.54	\$ 133,781.12	\$ 187,525.48	\$ 177,427.59	\$ 215,500.00	\$ 214,000.00	\$ 172,500.00	\$ 164,250.00	\$ 137,750.00	
	Energy Solutions Delivery & Efficiency																
ESD&E-1	Energy Efficiency Programs	24,139.44						1,893.21	4,857.87	1,388.24	16,000.12						
ESD&E-2	Sales/Support for Commercial, Industrial and Municipal Customers	1,014.96						38.45	49.91	287.09	639.51						
	Estimate	0.00										-	-	-	-	-	
		\$ 25,154.40	\$ -	\$ 25,154.40	\$ -	\$ 25,154.40	0.0%	\$ 1,931.66	\$ 4,907.78	\$ 1,675.33	\$ 16,639.63	\$ -	\$ -	\$ -	\$ -	\$ -	
	Energy Control & Supply																
Energy Supply-1	Electric Network Control	1,590.88							992.60	120.00	478.28						
Energy Supply-2	Electric Load Forecasting	0.00															
Energy Supply-3	Energy Procurement Services	7,483.14							5,570.17	3,802.68	(1,889.71)						
Energy Supply-4	Energy Procurement Consulting	6,477.63						6,477.63									
Energy Supply-5	Distributed Generation Services	0.00															
	Estimate	0.00										8,000.00	8,000.00	8,000.00	8,000.00	8,000.00	
		\$ 15,551.65	\$ 84,000.00	\$ 99,551.65	\$ 130,000.00	\$ (30,448.35)	-23.4%	\$ 6,477.63	\$ 6,562.77	\$ 3,922.68	\$ (1,411.43)	\$ 8,000.00	\$ 8,000.00	\$ 8,000.00	\$ 8,000.00	\$ 8,000.00	
	Project Management																
Project Mgt-1	Project Management Services	8,516.17						2,240.89	2,852.31	2,081.94	1,341.03						
Project Mgt-2	Cost Management Access	0.00															
	Estimate	0.00										-	-	-	-	-	
		\$ 8,516.17	\$ -	\$ 8,516.17	\$ -	\$ 8,516.17	0.0%	\$ 2,240.89	\$ 2,852.31	\$ 2,081.94	\$ 1,341.03	\$ -	\$ -	\$ -	\$ -	\$ -	

	Transition Service	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	
		(G) through (J)	(A) + (B)				(C) - (D)	(E) / (D)									
		Total Cost				Variance over/(under) Original		(actual) Jul-12	(actual) Aug-12	(actual) Sep-12	(actual) Oct-12	(estimated) Nov-12	(estimated) Dec-12	(estimated) Jan-13	(estimated) Feb-13	(estimated) Mar-13	
		Actual Billed To Date	Estimated Remaining	Actual & Estimated	Original Estimate	Amount	Percent										
Health, Safety & Environment (HS&E)																	
HS&E-1	HS&E Regulatory Monitoring, Reporting, Compliance, and Training	1,791.49						303.60	1,130.74	184.75	172.40						
HS&E-2	Health and Safety Field Support	0.00															
HS&E-3	Technical Training	0.00						7,307.57	8,996.54	(7,307.57)	(8,996.54)						
HS&E-4	Environmental Compliance	0.00															
HS&E-5	Environmental Field Support	585.27									585.27						
HS&E-6	Spill Control/Response	0.00															
HS&E-7	Environmental Regulatory Support & Consultation	0.00															
HS&E-8	Licenses, Permits and Orders	0.00															
	Estimate	0.00										2,000.00	2,000.00	2,000.00	1,000.00	1,000.00	
		\$ 2,376.76	\$ 8,000.00	\$ 10,376.76	\$ 50,000.00	\$ (39,623.24)	-79.2%	\$ 7,611.17	\$ 10,127.28	\$ (7,122.82)	\$ (8,238.87)	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00	\$ 1,000.00	\$ 1,000.00	
Security																	
Security-1	Site Security Services	5.53									5.53						
Security-2	Security Consulting	0.00															
Security-3	NERC/NPCC- Reliability Compliance	0.00															
	Estimate	0.00										0.00	0.00	0.00	0.00	0.00	
		\$ 5.53	\$ -	\$ 5.53	\$ -	\$ 5.53	0.0%	\$ -	\$ -	\$ -	\$ 5.53	\$ -	\$ -	\$ -	\$ -	\$ -	
Supply Chain and Inventory Management																	
Supply-1	Supply Chain Management	43.75									28.73	15.02					
Supply-2	Materials Management System Support	0.00															
Supply-3	Supplier Contracts	0.00															
Supply-4	Access to Seller Warehouses	0.00															
Supply-5	Fleet Services	49,387.67							3.76	49,383.91							
	Estimate	0.00										2,000.00	-	-	-	-	
		\$ 49,431.42	\$ 2,000.00	\$ 51,431.42	\$ 15,000.00	\$ 36,431.42	242.9%	\$ -	\$ 3.76	\$ 49,412.64	\$ 15.02	\$ 2,000.00	\$ -	\$ -	\$ -	\$ -	
Customer Services Support																	
Customer Svc-1	Call Center Operations	55,971.01						5,865.81	16,309.42	17,651.84	16,143.94						
Customer Svc-2	Meter Reading, Billing and Payment Processing	148,401.47						5,230.70	46,653.89	38,476.97	58,039.91						
Customer Svc-3	Collections Process Support	5,820.74							986.33	2,290.05	2,544.36						
Customer Svc-4	New Business Administration	31,716.24							8,977.22	7,277.96	15,461.06						
Customer Svc-5	Revenue Protection/Diversion & Investigation	0.00															
Customer Svc-6	Customer Data Migration	0.00															
Customer Svc-7	Meter Data Services Support	2,103.02									2,103.02						
	Estimate	0.00										210,000.00	210,000.00	210,000.00	210,000.00	210,000.00	
		\$ 244,012.48	\$ 3,258,000.00	\$ 3,502,012.48	\$ 3,939,000.00	\$ (436,987.52)	-11.1%	\$ 11,096.51	\$ 72,926.86	\$ 65,696.82	\$ 94,292.29	\$ 210,000.00	\$ 210,000.00	\$ 210,000.00	\$ 210,000.00	\$ 210,000.00	
Regulatory Support																	
Reg-1	Regulatory Support - General	21,984.42						2,539.42	(664.53)	5,428.56	14,680.97						
Reg-2	Regulatory Reporting	7,004.97						1,434.23	2,560.77	1,943.50	1,066.47						
	Estimate	0.00										2,926.83	2,926.83	1,463.41	1,463.41	1,463.41	
		\$ 28,989.39	\$ 18,560.98	\$ 47,550.37	\$ 45,000.00	\$ 2,550.37	5.7%	\$ 3,973.65	\$ 1,896.24	\$ 7,372.06	\$ 15,747.44	\$ 2,926.83	\$ 2,926.83	\$ 1,463.41	\$ 1,463.41	\$ 1,463.41	
Records Management																	
Records-1	Identification of Books and Records	0.00															
Records-2	Separation and Transfer of Books and Records	0.00															
	Estimate	0.00										4,000.00	4,000.00	4,000.00	4,000.00	4,000.00	
		\$ -	\$ 32,000.00	\$ 32,000.00	\$ -	\$ 32,000.00	0.0%	\$ -	\$ -	\$ -	\$ -	\$ 4,000.00	\$ 4,000.00	\$ 4,000.00	\$ 4,000.00	\$ 4,000.00	
IT Transition Services																	
IT-1	Business Application Services	36,532.31						6,082.92	5,315.52	19,355.35	5,778.52						
IT-2	Collaboration Services (E-Mail)	0.00															
IT-3	Data Centers	12,814.58								14,683.88	(1,869.30)						
IT-4	Client Services	3,228.33								4,939.93	(1,711.60)						
IT-5	Contracts and Licenses	7,968.44								3,924.42	4,044.02						
IT-6	Infrastructure Services	92,545.16						65,485.32	13,028.18	(20,552.99)	34,584.65						
IT-7	Networking Support	14,468.70								12,839.05	1,629.65						
IT-8	IS Energy Management Systems (EMS)	3,124.99						911.86	267.93	1,531.66	413.54						
IT-9	Security Services	162.95								(120.70)	283.65						
	Estimate	0.00										36,000.00	36,000.00	36,000.00	36,000.00	36,000.00	
		\$ 170,845.46	\$ 454,000.00	\$ 624,845.46	\$ 1,409,000.00	\$ (784,154.54)	-55.7%	\$ 72,480.10	\$ 18,611.63	\$ 36,600.60	\$ 43,153.13	\$ 36,000.00	\$ 36,000.00	\$ 36,000.00	\$ 36,000.00	\$ 36,000.00	
		\$ 1,614,094.56	\$ 5,435,060.98	\$ 7,049,155.54	\$ 9,762,000.00	\$ (2,712,844.46)	-27.8%	\$ 396,691.47	\$ 338,552.54	\$ 481,103.44	\$ 397,747.11	\$ 486,426.83	\$ 487,926.83	\$ 437,963.41	\$ 428,713.41	\$ 416,213.41	

		(P)	(Q)	(R)	(S)	(T)	(U)	(V)	(W)	(X)	(Y)	(Z)	(AA)	(AB)	(AC)	(AD)	(AE)
	Transition Service	Cost															
		(estimated) Apr-13	(estimated) May-13	(estimated) Jun-13	(estimated) Jul-13	(estimated) Aug-13	(estimated) Sep-13	(estimated) Oct-13	(estimated) Nov-13	(estimated) Dec-13	(estimated) Jan-14	(estimated) Feb-14	(estimated) Mar-14	(estimated) Apr-14	(estimated) May-14	(estimated) Jun-14	Total Actual & Est.
	Human Resources																
HR-1	Payroll Services																51,910.97
HR-2	Employee Benefits																262,138.60
HR-3	Pension Administration																12,150.63
HR-4	Labor Relations Support																13,887.34
HR-5	Staffing Support																1.77
	Estimate	1,000.00	1,000.00	1,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8,000.00
		\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 348,089.31
	Financial Services																
Fin-1	Financial Reporting																197.87
Fin-2	Accounting Consulting																30,533.06
Fin-3	Financial Training Service																-
Fin-4	Accounts Payable Processes																-
Fin-5	Accounts Payable Consulting																-
Fin-6	Cash Management																-
Fin-7	Tax Consulting Services																539.62
Fin-8	Property Tax Services																8,702.70
Fin-9	Claims Handling/Investigation																36.01
	Estimate	17,000.00	3,000.00	5,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	-	-	-	-	-	84,000.00
		\$ 17,000.00	\$ 3,000.00	\$ 5,000.00	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 124,209.26
	Operations																
Elec Ops-1	Planned Major Maintenance & Capital Construction																22,876.14
Elec Ops-2	Emergency Maintenance Engineering and Technical Services																592.46
Elec Ops-3	Field Crew Dispatching and Scheduling																36.19
Elec Ops-4	Electric Engineering and Design																23,796.30
Elec Ops-5	Resource and Workload Planning																18,290.19
Elec Ops-6	Electric Feeder, Sub-Transmission and Substation Asset Planning																29,606.91
Elec Ops-7	Substation Maintenance Programs/Substation Engineering																69,283.44
Elec Ops-8	Vegetation Management																426.12
Elec Ops-9	Customer Meter Support																23,403.47
Elec Ops-10	Electric Meter Shop																3,661.86
Elec Ops-11	Electric Lab (testing & calibration of tools, equipment and PPE)																816.38
Elec Ops-12	Infrared (IR) Testing																-
Elec Ops-13	Mapping & Records																8,887.63
Elec Ops-14	Relay and Protection																582.66
Elec Ops-15	Codes and Standards																1,383.35
Elec Ops-16	Mutual Assistance																64,477.49
Elec Ops-17	Business Continuity Support and Emergency Logistics																174,987.80
Elec Ops-18	Electric Operations Miscellaneous																245,804.34
	Estimate	111,250.00	82,500.00	82,500.00	69,250.00	63,750.00	53,250.00	40,000.00	40,000.00	40,000.00	-	-	-	-	-	-	1,486,500.00
		\$ 111,250.00	\$ 82,500.00	\$ 82,500.00	\$ 69,250.00	\$ 63,750.00	\$ 53,250.00	\$ 40,000.00	\$ 40,000.00	\$ 40,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,175,412.73
	Energy Solutions Delivery & Efficiency																
ESD&E-1	Energy Efficiency Programs																24,139.44
ESD&E-2	Sales/Support for Commercial, Industrial and Municipal Customers																1,014.96
	Estimate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 25,154.40
	Energy Control & Supply																
Energy Supply-1	Electric Network Control																1,590.88
Energy Supply-2	Electric Load Forecasting																-
Energy Supply-3	Energy Procurement Services																7,483.14
Energy Supply-4	Energy Procurement Consulting																6,477.63
Energy Supply-5	Distributed Generation Services																-
	Estimate	8,000.00	8,000.00	8,000.00	8,000.00	8,000.00	1,000.00	1,000.00	1,000.00	1,000.00	-	-	-	-	-	-	84,000.00
		\$ 8,000.00	\$ 8,000.00	\$ 8,000.00	\$ 8,000.00	\$ 8,000.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 99,551.65
	Project Management																
Project Mgt-1	Project Management Services																8,516.17
Project Mgt-2	Cost Management Access																-
	Estimate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,516.17

		Cost															
Transition Service		(estimated) Apr-13	(estimated) May-13	(estimated) Jun-13	(estimated) Jul-13	(estimated) Aug-13	(estimated) Sep-13	(estimated) Oct-13	(estimated) Nov-13	(estimated) Dec-13	(estimated) Jan-14	(estimated) Feb-14	(estimated) Mar-14	(estimated) Apr-14	(estimated) May-14	(estimated) Jun-14	Total Actual & Est.
HS&E-1 HS&E-2 HS&E-3 HS&E-4 HS&E-5 HS&E-6 HS&E-7 HS&E-8	Health, Safety & Environment (HS&E)																
	Training																1,791.49
	Health and Safety Field Support																-
	Technical Training																-
	Environmental Compliance																-
	Environmental Field Support																585.27
	Spill Control/Response																-
	Environmental Regulatory Support & Consultation																-
Security-1 Security-2 Security-3	Licenses, Permits and Orders																-
	Estimate	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	8,000.00
	Security																10,376.76
	Site Security Services																-
	Security Consulting																5.53
	NERC/NPCC- Reliability Compliance																-
	Estimate	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	5.53
Supply-1 Supply-2 Supply-3 Supply-4 Supply-5	Supply Chain and Inventory Management																-
	Supply Chain Management																43.75
	Materials Management System Support																-
	Supplier Contracts																-
	Access to Seller Warehouses																-
	Fleet Services																49,387.67
	Estimate	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	2,000.00
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	51,431.42
Customer Svc-1 Customer Svc-2 Customer Svc-3 Customer Svc-4 Customer Svc-5 Customer Svc-6 Customer Svc-7	Customer Services Support																55,971.01
	Call Center Operations																148,401.47
	Meter Reading, Billing and Payment Processing																5,820.74
	Collections Process Support																31,716.24
	New Business Administration																-
	Revenue Protection/Diversion & Investigation																-
	Customer Data Migration																-
	Meter Data Services Support																-
Reg-1 Reg-2	Estimate	210,000.00	210,000.00	210,000.00	210,000.00	210,000.00	210,000.00	210,000.00	210,000.00	210,000.00	53,000.00	53,000.00	53,000.00	53,000.00	53,000.00	53,000.00	2,103.02
		\$ 210,000.00	\$ 210,000.00	\$ 210,000.00	\$ 210,000.00	\$ 210,000.00	\$ 210,000.00	\$ 210,000.00	\$ 210,000.00	\$ 210,000.00	\$ 53,000.00	\$ 53,000.00	\$ 53,000.00	\$ 53,000.00	\$ 53,000.00	\$ 53,000.00	3,758,000.00
	Regulatory Support - General																-
	Regulatory Reporting																-
	Estimate	1,463.41	1,463.41	1,463.41	1,463.41	1,463.41	1,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	21,984.42
		\$ 1,463.41	\$ 1,463.41	\$ 1,463.41	\$ 1,463.41	\$ 1,463.41	\$ 1,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	7,004.97
	Records Management																-
	Identification of Books and Records																-
Records-1 Records-2	Separation and Transfer of Books and Records																-
	Estimate	4,000.00	4,000.00	4,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	32,000.00
		\$ 4,000.00	\$ 4,000.00	\$ 4,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	32,000.00
	IT Transition Services																36,532.31
	Business Application Services																-
	Collaboration Services (E-Mail)																12,814.58
	Data Centers																3,228.33
	Client Services																7,968.44
IT-1 IT-2 IT-3 IT-4 IT-5 IT-6 IT-7 IT-8 IT-9	Contracts and Licenses																92,545.16
	Infrastructure Services																14,468.70
	Networking Support																3,124.99
	IS Energy Management Systems (EMS)																162.95
	Security Services																454,000.00
	Estimate	36,000.00	17,000.00	17,000.00	17,000.00	17,000.00	17,000.00	17,000.00	17,000.00	17,000.00	17,000.00	17,000.00	17,000.00	17,000.00	17,000.00	17,000.00	624,845.46
		\$ 36,000.00	\$ 17,000.00	\$ 17,000.00	\$ 17,000.00	\$ 17,000.00	\$ 17,000.00	\$ 17,000.00	\$ 17,000.00	\$ 17,000.00	\$ 17,000.00	\$ 17,000.00	\$ 17,000.00	\$ 17,000.00	\$ 17,000.00	\$ 17,000.00	624,845.46
		\$ 388,713.41	\$ 326,963.41	\$ 328,963.41	\$ 308,713.41	\$ 303,213.41	\$ 285,250.00	\$ 271,000.00	\$ 271,000.00	\$ 271,000.00	\$ 73,000.00	\$ 70,000.00	\$ 70,000.00	\$ 70,000.00	\$ 70,000.00	\$ 70,000.00	7,049,155.54

EnergyNorth Natural Gas, Inc.
File Date: October 31, 2012
Settlement Agreement, p. 16 C.1.b. & Attachment F

	Transition Service	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)
		(G) through (J)		(A) + (B)		(C) - (D)		(E) / (D)								
		Total Cost				Variance over/(under) Original										
		Actual Billed To Date	Estimated Remaining	Actual & Estimated	Original Estimate	Amount	Percent	(actual) Jul-12	(actual) Aug-12	(actual) Sep-12	(actual) Oct-12	(estimated) Nov-12	(estimated) Dec-12	(estimated) Jan-13	(estimated) Feb-13	(estimated) Mar-13
	Human Resources															
HR-1	Payroll Services	14,691.64							4,327.80	4,210.54	6,153					
HR-2	Employee Benefits	95,504.70							60,575.33	30,643.91	4,285					
HR-3	Pension Administration	28,481.16							1,000.60	961.62	26,519					
HR-4	Labor Relations Support	0.00														
HR-5	Staffing Support	0.00														
	Estimate	0.00										1,000.00	1,000.00	1,000.00	1,000.00	1,000.00
		\$ 138,677.50	\$ 8,000.00	\$ 146,677.50	\$ 68,000.00	\$ 78,677.50	115.7%	\$ -	\$ 65,903.73	\$ 35,816.07	\$ 36,957.70	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00
	Financial Services															
Fin-1	Financial Reporting	680.40								351.61	329					
Fin-2	Accounting Consulting	14,999.66							4,562.67	3,820.04	6,617					
Fin-3	Financial Training Service	0.00														
Fin-4	Accounts Payable Processes	0.00														
Fin-5	Accounts Payable Consulting	0.00														
Fin-6	Cash Management	0.00														
Fin-7	Tax Consulting Services	0.00														
Fin-8	Property Tax Services	5,864.75						1,988.77	1,112.43	987.99	1,776					
Fin-9	Claims Handling/Investigation	0.00														
	Estimate	0.00										11,000.00	17,000.00	7,000.00	7,000.00	17,000.00
		\$ 21,544.81	\$ 102,000.00	\$ 123,544.81	\$ 294,000.00	\$ (170,455.19)	-58.0%	\$ 1,988.77	\$ 5,675.10	\$ 5,159.64	\$ 8,721.30	\$ 11,000.00	\$ 17,000.00	\$ 7,000.00	\$ 7,000.00	\$ 17,000.00
	Operations															
Gas Ops-1	Network Strategy Support and Planned Major Maintenance	28,184.04						46,252.25	(11,842.08)	(12,205.98)	5,980					
Gas Ops-2	Operations Regulatory Support	5,516.88							1,635.13	3,881.75						
Gas Ops-3	Emergency Maintenance Engineering & Technical Services	49,661.18						3,448.69	46,278.80	(388.56)	322					
Gas Ops-4	Gas Field Crew Dispatching and Scheduling	8.65							8.65							
Gas Ops-5	Mandated Programs, including Leak Survey Support	13,871.73						1,812.71	1,543.81	10,282.37	233					
Gas Ops-6	Maps & Records	70,787.71						2,323.43	36,066.35	29,725.18	2,673					
Gas Ops-7	LNG Compliance and Training	0.00														
Gas Ops-8	Gas Engineering and Design	62,466.61							30,558.19	26,862.67	5,046					
Gas Ops-9	Quality Assurance/Analysis & Process Improvement	17,922.33							2,121.73	3,768.47	12,032					
Gas Ops-10	Gas Support Services/Workload Planning	12,761.13						755.95	3,280.30	6,368.01	2,357					
Gas Ops-11	Gas Meter Operations/Meter Shop	87,191.48							23,971.96	42,855.02	20,365					
Gas Ops-12	Customer Meter Support	8,149.66							4,281.49	3,868.17						
Gas Ops-13	Gas Reliability Planning	10,417.98								6,998.37	3,420					
Gas Ops-14	System Integrity, Asset Replacement, & Corrosion Control	310,241.45						255,977.37	22,397.71	19,918.10	11,948					
Gas Ops-15	Codes and Standards	11,662.95							4,350.47	5,234.37	2,078					
Gas Ops-16	Ops Misc	(234,230.38)						164,326.34	(229,320.98)	(196,559.50)	27,324					
Gas Ops-17	Mutual Assistance - Gas Emergencies	0.00														
	Estimate	0.00										149,000.00	149,000.00	155,000.00	142,000.00	142,000.00
		\$ 454,613.40	\$ 1,673,250.00	\$ 2,127,863.40	\$ 5,376,000.00	\$ (3,248,136.60)	-60.4%	\$ 474,896.74	\$ (64,668.47)	\$ (49,391.56)	\$ 93,776.69	\$ 149,000.00	\$ 149,000.00	\$ 155,000.00	\$ 142,000.00	\$ 142,000.00
	Energy Solutions Delivery & Efficiency															
ESD&E-1	Energy Efficiency Programs	31,950.06							(52,922.31)	130,716.77	(45,844)					
ESD&E-2	Sales/Support for Commercial, Industrial and Municipal Customers	70,591.88							20,583.96	29,500.43	20,507					
	Estimate	0.00										-	-	-	-	-
		\$ 102,541.94	\$ -	\$ 102,541.94	\$ 77,000.00	\$ 25,541.94	33.2%	\$ -	\$ (32,338.35)	\$ 160,217.20	\$ (25,336.91)	\$ -	\$ -	\$ -	\$ -	\$ -
	Gas Control & Procurement															
Gas Supply-1	Gas Control	111,055.55						10,835.34	32,385.94	39,312.34	28,522					
Gas Supply-2	Gas Procurement Services - General	385,754.84							365,565.56	4,772.11	15,417					
Gas Supply-3	Energy Transactions	(325,499.53)						970.83		(326,470.36)						
Gas Supply-4	Gas Load Forecasting	20,819.92							5,548.63	8,978.45	6,293					
Gas Supply-5	Gas Procurement Consulting	0.00														
Gas Supply-6	Gas Procurement Miscellaneous	0.00														
	Estimate	0.00										7,000.00	7,000.00	7,000.00	7,000.00	7,000.00
		\$ 192,130.78	\$ 49,000.00	\$ 241,130.78	\$ 0.00	\$ 241,130.78	24113077900.0%	\$ 11,806.17	\$ 403,500.13	\$ (273,407.46)	\$ 50,231.94	\$ 7,000.00	\$ 7,000.00	\$ 7,000.00	\$ 7,000.00	\$ 7,000.00
	Project Management															
Project Mgt-1	Project Management Services	3,249.65							(348.58)	1,668.83	1,929					
Project Mgt-2	Cost Management Access	2,979.29							1,567.36	1,411.93						

	Transition Service	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)
		(G) through (J)		(A) + (B)		(C) - (D)		(E) / (D)								
		Total Cost				Variance over/(under) Original										
		Actual Billed To Date	Estimated Remaining	Actual & Estimated	Original Estimate	Amount	Percent	(actual) Jul-12	(actual) Aug-12	(actual) Sep-12	(actual) Oct-12	(estimated) Nov-12	(estimated) Dec-12	(estimated) Jan-13	(estimated) Feb-13	(estimated) Mar-13
	Estimate	0.00														
		\$ 6,228.94	\$ -	\$ 6,228.94	\$ 0.00	\$ 6,228.94	622893900.0%	\$ -	\$ 1,218.78	\$ 3,080.76	\$ 1,929.40	\$ -	\$ -	\$ -	\$ -	\$ -
	Health, Safety & Environment (HS&E)															
	HS&E Regulatory Monitoring, Reporting, Compliance, and Training	1,751.96							381.01	1,370.95						
HS&E-1	Health and Safety Field Support	442.34							5.62		437					
HS&E-2	Technical Training	0.00							19.99		(20)					
HS&E-3	Environmental Compliance	22.50							5.52	12.49	4					
HS&E-4	Site Investigation and Remediation	9,948.67						745.52	5,695.21	1,547.60	1,960					
HS&E-5	Environmental Field Support	0.00							-							
HS&E-6	Spill Control/Response	0.00														
HS&E-7	Environmental Regulatory Support & Consultation	0.00														
HS&E-8	Licenses, Permits and Orders	0.00														
HS&E-9	Estimate	0.00										19,000.00	19,000.00	19,000.00	15,000.00	13,000.00
		\$ 12,165.47	\$ 154,000.00	\$ 166,165.47	\$ 215,000.00	\$ (48,834.53)	-22.7%	\$ 745.52	\$ 6,107.35	\$ 2,931.04	\$ 2,381.56	\$ 19,000.00	\$ 19,000.00	\$ 19,000.00	\$ 15,000.00	\$ 13,000.00
	Security															
	Site Security Services	30,118.71							6,860.12	12,395.22	10,863					
Security-1	Security Consulting	353.84								353.84						
Security-2	Estimate	0.00														
		\$ 30,472.55	\$ -	\$ 30,472.55		\$ 30,472.55	0.0%	\$ -	\$ 6,860.12	\$ 12,749.06	\$ 10,863.37	\$ -	\$ -	\$ -	\$ -	\$ -
	Supply Chain and Inventory Management															
	Supply Chain Management	65.03							8.18		57					
Supply-1	Materials Management System Support	319.78								(30.21)	350					
Supply-2	Supplier Contracts	0.00									0					
Supply-3	Access to Seller Warehouses	173,298.11						25,347.42	68,468.50	44,441.55	35,041					
Supply-4	Fleet Services	5,668.92							5,362.30	305.25	1					
Supply-5	Estimate	0.00										10,000.00	-	-	-	-
		\$ 179,351.84	\$ 10,000.00	\$ 189,351.84	\$ 75,000.00	\$ 114,351.84	152.5%	\$ 25,347.42	\$ 73,838.98	\$ 44,716.59	\$ 35,448.85	\$ 10,000.00	\$ -	\$ -	\$ -	\$ -
	Customer Services Support															
	Call Center Operations	178,655.51							27,129.07	51,537.31	54,767.27	45,222				
Customer Svc-1	Meter Reading, Billing and Payment Processing	250,565.10						191,904.82	50,977.41	(96,897.59)	104,580					
Customer Svc-2	Collections Process Support	3,967.36							957.39	1,747.27	1,263					
Customer Svc-3	New Business Administration	3,780.22						1,484.60			2,296					
Customer Svc-4	Revenue Protection/Diversion & Investigation	0.00														
Customer Svc-5	Customer Data Migration	0.00														
Customer Svc-6	Estimate	0.00										352,000.00	352,000.00	352,000.00	352,000.00	352,000.00
		\$ 436,968.19	\$ 4,400,000.00	\$ 4,836,968.19	\$ 6,570,000.00	\$ (1,733,031.81)	-26.4%	\$ 220,518.49	\$ 103,472.11	\$ (40,383.05)	\$ 153,360.64	\$ 352,000.00	\$ 352,000.00	\$ 352,000.00	\$ 352,000.00	\$ 352,000.00
	Regulatory Support															
	Regulatory Support - General	52,052.90							22,923.92	24,028.23	5,101					
Reg-1	Regulatory Reporting	54,100.27						3,626.21	19,402.02	9,117.13	21,955					
Reg-2	Estimate	0.00										10,000.00	10,000.00	5,000.00	5,000.00	5,000.00
		\$ 106,153.17	\$ 65,000.00	\$ 171,153.17	\$ 156,000.00	\$ 15,153.17	9.7%	\$ 3,626.21	\$ 42,325.94	\$ 33,145.36	\$ 27,055.66	\$ 10,000.00	\$ 10,000.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00
	Records Management															
	Identification of Books and Records	0.00														
Records-1	Separation and Transfer of Books and Records	0.00														
Records-2	Estimate	0.00										4,000	4,000	4,000	4,000	4,000
		\$ -	\$ 32,000.00	\$ 32,000.00	\$ 48,000.00	\$ (16,000.00)	-33.3%	\$ -	\$ -	\$ -	\$ -	\$ 4,000.00	\$ 4,000.00	\$ 4,000.00	\$ 4,000.00	\$ 4,000.00
	IT Transition Services															
	Business Application Services	69,065.77							132.31	16,924.24	27,605.82	24,403				
IT-1	Collaboration Services (E-Mail)	0.07									0.07	0				
IT-2	Data Centers	7,245.28									3,227.63	4,018				
IT-3	Client Services	27,147.94									21,996.34	5,152				
IT-4	Contracts and Licenses	70,786.71									22,546.82	48,240				
IT-5	Infrastructure Services	292,711.50						82,339.87	77,027.49	67,265.39	66,079					
IT-6	Networking Support	60,778.63									44,614.25	16,164				
IT-7	IS Energy Management Systems (EMS)	24,911.58									14,840.42	10,071				
IT-8	Security Services	8,780.69							2,250.09	3,845.06	2,686					
IT-9	Estimate	0.00										73,000.00	73,000.00	73,000.00	73,000.00	73,000.00
		\$ 561,428.17	\$ 914,000.00	\$ 1,475,428.17	\$ 2,817,000.00	\$ (1,341,571.83)	-47.6%	\$ 82,472.18	\$ 96,201.82	\$ 205,941.80	\$ 176,812.37	\$ 73,000.00	\$ 73,000.00	\$ 73,000.00	\$ 73,000.00	\$ 73,000.00
		\$ 2,242,276.76	\$ 7,407,250.00	\$ 9,649,526.76	\$ 15,696,000.00	\$ (6,046,473.24)	-38.5%	\$ 821,401.50	\$ 708,097.24	\$ 140,575.45	\$ 572,202.57	\$ 636,000.00	\$ 632,000.00	\$ 623,000.00	\$ 606,000.00	\$ 614,000.00

	Transition Service	(P)	(Q)	(R)	(S)	(T)	(U)	(V)	(W)	(X)	(Y)	(Z)	(AA)	(AB)	(AC)	(AD)	(AE)
		Cost															
		(estimated) Apr-13	(estimated) May-13	(estimated) Jun-13	(estimated) Jul-13	(estimated) Aug-13	(estimated) Sep-13	(estimated) Oct-13	(estimated) Nov-13	(estimated) Dec-13	(estimated) Jan-14	(estimated) Feb-14	(estimated) Mar-14	(estimated) Apr-14	(estimated) May-14	(estimated) Jun-14	Total Actual & Est.
	Human Resources																
HR-1	Payroll Services																14,691.64
HR-2	Employee Benefits																95,504.70
HR-3	Pension Administration																28,481.16
HR-4	Labor Relations Support																-
HR-5	Staffing Support																-
	Estimate	1,000.00	1,000.00	1,000.00	-	-	-	-	-	-	-	-	-	-	-	-	8,000.00
		\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 146,677.50
	Financial Services																
Fin-1	Financial Reporting																680.40
Fin-2	Accounting Consulting																14,999.66
Fin-3	Financial Training Service																-
Fin-4	Accounts Payable Processes																-
Fin-5	Accounts Payable Consulting																-
Fin-6	Cash Management																-
Fin-7	Tax Consulting Services																-
Fin-8	Property Tax Services																5,864.75
Fin-9	Claims Handling/Investigation																-
	Estimate	7,000.00	7,000.00	15,000.00	7,000.00	7,000.00	-	-	-	-	-	-	-	-	-	-	102,000.00
		\$ 7,000.00	\$ 7,000.00	\$ 15,000.00	\$ 7,000.00	\$ 7,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 123,544.81
	Operations																
Gas Ops-1	Network Strategy Support and Planned Major Maintenance																28,184.04
Gas Ops-2	Operations Regulatory Support																5,516.88
Gas Ops-3	Emergency Maintenance Engineering & Technical Services																49,661.18
Gas Ops-4	Gas Field Crew Dispatching and Scheduling																8.65
Gas Ops-5	Mandated Programs, including Leak Survey Support																13,871.73
Gas Ops-6	Maps & Records																70,787.71
Gas Ops-7	LNG Compliance and Training																-
Gas Ops-8	Gas Engineering and Design																62,466.61
Gas Ops-9	Quality Assurance/Analysis & Process Improvement																17,922.33
Gas Ops-10	Gas Support Services/Workload Planning																12,761.13
Gas Ops-11	Gas Meter Operations/Meter Shop																87,191.48
Gas Ops-12	Customer Meter Support																8,149.66
Gas Ops-13	Gas Reliability Planning																10,417.98
Gas Ops-14	System Integrity, Asset Replacement, & Corrosion Control																310,241.45
Gas Ops-15	Codes and Standards																11,662.95
Gas Ops-16	Ops Misc																(234,230.38)
Gas Ops-17	Mutual Assistance - Gas Emergencies																-
	Estimate	133,750.00	124,750.00	124,750.00	108,000.00	89,000.00	89,000.00	89,000.00	89,000.00	89,000.00	-	-	-	-	-	-	1,673,250.00
		\$ 133,750.00	\$ 124,750.00	\$ 124,750.00	\$ 108,000.00	\$ 89,000.00	\$ 89,000.00	\$ 89,000.00	\$ 89,000.00	\$ 89,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,127,863.40
	Energy Solutions Delivery & Efficiency																
ESD&E-1	Energy Efficiency Programs																31,950.06
ESD&E-2	Sales/Support for Commercial, Industrial and Municipal Customers																70,591.88
	Estimate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 102,541.94
	Gas Control & Procurement																
Gas Supply-1	Gas Control																111,055.55
Gas Supply-2	Gas Procurement Services - General																385,754.84
Gas Supply-3	Energy Transactions																(325,499.53)
Gas Supply-4	Gas Load Forecasting																20,819.92
Gas Supply-5	Gas Procurement Consulting																-
Gas Supply-6	Gas Procurement Miscellaneous																-
	Estimate	7,000.00	7,000.00	-	-	-	-	-	-	-	-	-	-	-	-	-	49,000.00
		\$ 7,000.00	\$ 7,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 241,130.78
	Project Management																
Project Mgt-1	Project Management Services																3,249.65
Project Mgt-2	Cost Management Access																2,979.29

	Transition Service	(P)	(Q)	(R)	(S)	(T)	(U)	(V)	(W)	(X)	(Y)	(Z)	(AA)	(AB)	(AC)	(AD)	(AE)
		Cost															
		(estimated) Apr-13	(estimated) May-13	(estimated) Jun-13	(estimated) Jul-13	(estimated) Aug-13	(estimated) Sep-13	(estimated) Oct-13	(estimated) Nov-13	(estimated) Dec-13	(estimated) Jan-14	(estimated) Feb-14	(estimated) Mar-14	(estimated) Apr-14	(estimated) May-14	(estimated) Jun-14	Total Actual & Est.
	Estimate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,228.94
	Health, Safety & Environment (HS&E)																
	HS&E Regulatory Monitoring, Reporting, Compliance, and Training																1,751.96
HS&E-1																	442.34
HS&E-2	Health and Safety Field Support																-
HS&E-3	Technical Training																22.50
HS&E-4	Environmental Compliance																9,948.67
HS&E-5	Site Investigation and Remediation																-
HS&E-6	Environmental Field Support																-
HS&E-7	Spill Control/Response																-
HS&E-8	Environmental Regulatory Support & Consultation																-
HS&E-9	Licenses, Permits and Orders																-
	Estimate	11,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	154,000.00
		\$ 11,000.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00	\$ 166,165.47
	Security																
	Site Security Services																30,118.71
Security-1																	353.84
Security-2	Security Consulting																-
	Estimate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 30,472.55
	Supply Chain and Inventory Management																
	Supply Chain Management																65.03
Supply-1																	319.78
Supply-2	Materials Management System Support																-
Supply-3	Supplier Contracts																173,298.11
Supply-4	Access to Seller Warehouses																5,668.92
Supply-5	Fleet Services																10,000.00
	Estimate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 189,351.84
	Customer Services Support																
	Call Center Operations																178,655.51
Customer Svc-1																	250,565.10
Customer Svc-2	Meter Reading, Billing and Payment Processing																3,967.36
Customer Svc-3	Collections Process Support																3,780.22
Customer Svc-4	New Business Administration																-
Customer Svc-5	Revenue Protection/Diversion & Investigation																-
Customer Svc-6	Customer Data Migration																-
	Estimate	352,000.00	352,000.00	352,000.00	352,000.00	352,000.00	88,000.00	88,000.00	88,000.00	88,000.00	88,000.00	88,000.00	88,000.00	88,000.00	88,000.00	88,000.00	4,400,000.00
		\$ 352,000.00	\$ 352,000.00	\$ 352,000.00	\$ 352,000.00	\$ 352,000.00	\$ 88,000.00	\$ 88,000.00	\$ 88,000.00	\$ 88,000.00	\$ 88,000.00	\$ 88,000.00	\$ 88,000.00	\$ 88,000.00	\$ 88,000.00	\$ 88,000.00	\$ 4,836,968.19
	Regulatory Support																
	Regulatory Support - General																52,052.90
Reg-1																	54,100.27
Reg-2	Regulatory Reporting																-
	Estimate	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	-	-	-	-	-	-	-	-	-	65,000.00
		\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 171,153.17
	Records Management																
	Identification of Books and Records																-
Records-1																	-
Records-2	Separation and Transfer of Books and Records																-
	Estimate	4,000	4,000	4,000	0	0	0	0	0	0	0	0	0	0	0	0	32,000.00
		\$ 4,000.00	\$ 4,000.00	\$ 4,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 32,000.00
	IT Transition Services																
	Business Application Services																69,065.77
IT-1																	0.07
IT-2	Collaboration Services (E-Mail)																7,245.28
IT-3	Data Centers																27,147.94
IT-4	Client Services																70,786.71
IT-5	Contracts and Licenses																292,711.50
IT-6	Infrastructure Services																60,778.63
IT-7	Networking Support																24,911.58
IT-8	IS Energy Management Systems (EMS)																8,780.69
IT-9	Security Services																-
	Estimate	73,000.00	34,000.00	34,000.00	34,000.00	34,000.00	34,000.00	34,000.00	34,000.00	34,000.00	34,000.00	34,000.00	34,000.00	34,000.00	34,000.00	34,000.00	914,000.00
		\$ 73,000.00	\$ 34,000.00	\$ 34,000.00	\$ 34,000.00	\$ 34,000.00	\$ 34,000.00	\$ 34,000.00	\$ 34,000.00	\$ 34,000.00	\$ 34,000.00	\$ 34,000.00	\$ 34,000.00	\$ 34,000.00	\$ 34,000.00	\$ 34,000.00	\$ 1,475,428.17
		\$ 593,750.00	\$ 539,750.00	\$ 540,750.00	\$ 511,000.00	\$ 492,000.00	\$ 221,000.00	\$ 216,000.00	\$ 216,000.00	\$ 216,000.00	\$ 125,000.00	\$ 125,000.00	\$ 125,000.00	\$ 125,000.00	\$ 125,000.00	\$ 125,000.00	\$ 9,649,526.76

Liberty Utilities
11 Northeastern Blvd
Salem, NH

Date: 11/16/2012
Invoice #: 800000628
Terms: Net 20

Initial Billing for Transition Services Activity:
Final Billing for Transition Services Activity:

October 2012
August 2012

Attachment A.2

TSA Name	Prior Month Adjustment			Initial Billing			Invoice Total
	Granite State	Energy North	Total	Granite State	Energy North	Total	
Payroll	-	-	-	-	6,153.30	6,153.30	6,153.30
Employee Benefits	-	-	-	34,163.75	4,285.46	38,449.21	38,449.21
Pension Administration	-	-	-	11,309.70	26,518.94	37,828.64	37,828.64
Labor Relations	-	-	-	4,928.61	-	4,928.61	4,928.61
Staffing Support	-	-	-	-	-	-	-
Human Resources	-	-	-	50,402.06	36,957.70	87,359.76	87,359.76
Financial Reporting	-	-	-	345.94	328.79	674.73	674.73
Accounting Consulting	-	-	-	6,484.42	6,616.95	13,101.37	13,101.37
Financial Training Service	-	-	-	-	-	-	-
Accounts Payable Processing	-	-	-	-	-	-	-
Accounts Payable Consulting	-	-	-	-	-	-	-
Cash Management	-	-	-	-	-	-	-
Tax Consulting	-	-	-	539.62	1,775.56	2,315.18	2,315.18
Property Tax Services	-	-	-	974.04	-	974.04	974.04
Claims Handling /Investigation	-	-	-	29.67	-	29.67	29.67
Finance	-	-	-	8,373.69	8,721.30	17,094.99	17,094.99
Planned Major Mtn	-	-	-	1,778.92	-	1,778.92	1,778.92
Emergency Mtn & Tech Svcs	-	-	-	-	-	-	-
Field Crew Dispatch & Scheduling	-	-	-	11.97	-	11.97	11.97
Electric Eng & Design	-	-	-	5,520.19	-	5,520.19	5,520.19
Resource & Workload Planning	-	-	-	7,173.69	-	7,173.69	7,173.69
Electric Fdr ,Sub T and Sub Asset Planning	-	-	-	7,078.77	-	7,078.77	7,078.77
Sub Mtn Programs /Engineering	-	-	-	63,047.25	-	63,047.25	63,047.25
Vegetation Management	-	-	-	289.46	-	289.46	289.46
Customer Meter Support	-	-	-	16,079.45	-	16,079.45	16,079.45
Electric Meter Shop	-	-	-	760.38	-	760.38	760.38
Electric Lab	-	-	-	31.30	-	31.30	31.30
Infrared Testing	-	-	-	-	-	-	-
Mapping & Records	-	-	-	2,719.05	2,672.75	5,391.80	5,391.80
Relay & Protection	-	-	-	138.33	-	138.33	138.33
Codes & Standards	-	-	-	-	2,078.11	2,078.11	2,078.11
Mutual Assistance	-	-	-	(46,580.29)	-	(46,580.29)	(46,580.29)
Business Continuity & Emergency Logistics	-	-	-	303.96	-	303.96	303.96
Ops Miscellaneous	-	-	-	130,756.80	-	130,756.80	130,756.80
Network Strategy & Planned Major Mtn	-	-	-	-	5,979.85	5,979.85	5,979.85
Operations Regulatory Support	-	-	-	-	-	-	-
Emergency Mtn Engineering & Technical Svcs	-	-	-	-	322.25	322.25	322.25
Mandated Programs, inc Leak Surveys	-	-	-	-	232.84	232.84	232.84
LNG Compliance & Training	-	-	-	-	-	-	-
Gas Engineering & Design	-	-	-	-	5,045.75	5,045.75	5,045.75
QA/Analysis & Process Improvement	-	-	-	-	12,032.13	12,032.13	12,032.13
Gas Support/Workload Planning	-	-	-	-	2,356.87	2,356.87	2,356.87
Meter Ops/Meter Shop	-	-	-	-	20,364.50	20,364.50	20,364.50
Reliability Planning	-	-	-	-	3,419.61	3,419.61	3,419.61
System Integrity, Asset Replacement, & Corrosion Control	-	-	-	-	11,948.27	11,948.27	11,948.27
Ops Misc	(11,681.64)	-	(11,681.64)	-	27,323.76	27,323.76	15,642.12
Operations	(11,681.64)	-	(11,681.64)	189,109.23	93,776.69	282,885.92	271,204.28
Energy Efficiency	-	-	-	16,000.12	(45,844.40)	(29,844.28)	(29,844.28)
CR&I Sales/Support	-	-	-	639.51	20,507.49	21,147.00	21,147.00
Energy Solutions Delivery & Efficiency	-	-	-	16,639.63	(25,336.91)	(8,697.28)	(8,697.28)
Network / Gas Control	-	-	-	478.28	28,521.93	29,000.21	29,000.21
Load Forecasting	-	-	-	-	6,292.84	6,292.84	6,292.84
Energy Procurement / Transactions	-	-	-	(1,889.71)	15,417.17	13,527.46	13,527.46
Energy Procurement Consulting	-	-	-	-	-	-	-
Distributed Generation Svcs	-	-	-	-	-	-	-
Gas Control	-	-	-	-	-	-	-
Procurement Svcs General	-	-	-	-	-	-	-
Energy Transactions	-	-	-	-	-	-	-
Gas Load Forecasting	-	-	-	-	-	-	-
Procurement Consulting	-	-	-	-	-	-	-
Procurement Svcs Misc	-	-	-	-	-	-	-
Energy Control & Supply	-	-	-	(1,411.43)	50,231.94	48,820.51	48,820.51
Project Mgmt Svcs	-	-	-	1,341.03	1,929.40	3,270.43	3,270.43
Cost Mgmt	-	-	-	-	-	-	-
Project Management	-	-	-	1,341.03	1,929.40	3,270.43	3,270.43
HS&E Monitoring-Reporting Compliance & Training	-	-	-	-	-	-	-
Health & Safety Flt Support	-	-	-	172.40	436.72	609.12	609.12
Technical Training	(8,996.54)	(19.99)	(9,016.53)	-	-	-	(9,016.53)
Environmental Compliance	-	-	-	-	4.49	4.49	4.49
Environmental Field Support	-	-	-	585.27	-	585.27	585.27
SIR	-	-	-	-	1,960.34	1,960.34	1,960.34
Spill Control Response	-	-	-	-	-	-	-
Environmental Reg Support & Consultation	-	-	-	-	-	-	-
Licenses, Permits & Orders	-	-	-	-	-	-	-
Health, Safety & Environment	(8,996.54)	(19.99)	(9,016.53)	757.67	2,401.55	3,159.22	(5,857.31)
Site Services	-	-	-	5.53	10,863.37	10,868.90	10,868.90
Security Consulting	-	-	-	-	-	-	-
NERC/NPCC Reg Compliance	-	-	-	-	-	-	-
Security	-	-	-	5.53	10,863.37	10,868.90	10,868.90
Supply Chain Mgmt	-	-	-	15.02	56.85	71.87	71.87
Mat Mgmt System Support	-	-	-	-	349.99	349.99	349.99
Supplier Contracts	-	-	-	-	-	-	-
Warehouse Access	-	-	-	-	35,040.64	35,040.64	35,040.64
Fleet Services	-	-	-	-	1.37	1.37	1.37
Supply Chain & Inventory	-	-	-	15.02	35,448.85	35,463.87	35,463.87
Call Center Ops	-	-	-	16,143.94	45,221.86	61,365.80	61,365.80
Meter Rdg, Billing & Payment Processing	-	-	-	58,039.91	104,580.46	162,620.37	162,620.37
Collections Support	-	-	-	2,544.36	1,262.70	3,807.06	3,807.06
New Business Admin	-	-	-	15,461.06	2,295.62	17,756.68	17,756.68
Revenue Protection	-	-	-	-	-	-	-
Customer Data Migration	-	-	-	-	-	-	-
Meter Data Services - Support	-	-	-	2,103.02	-	2,103.02	2,103.02
Customer Service	-	-	-	94,292.29	153,360.64	247,652.93	247,652.93
General	(0.00)	-	(0.00)	14,680.97	5,100.75	19,781.72	19,781.72
Regulatory Reporting	-	-	-	1,066.47	21,954.91	23,021.38	23,021.38

Liberty Utilities
11 Northeastern Blvd
Salem, NH

Date: 11/16/2012
Invoice #: 800000628
Terms: Net 20

Initial Billing for Transition Services Activity: October 2012
Final Billing for Transition Services Activity: August 2012

TSA Name	Prior Month Adjustment			Initial Billing			Invoice Total
	Granite State	Energy North	Total	Granite State	Energy North	Total	
Regulatory Support	(0.00)	-	(0.00)	15,747.44	27,055.66	42,803.10	42,803.10
Identification of Books & Records	-	-	-	-	-	-	-
Seperation & Transfer of Books & Records	-	-	-	-	-	-	-
Records Management	-	-	-	-	-	-	-
Business Applications	1,794.60	216.32	2,010.92	3,983.92	24,187.08	28,171.00	30,181.92
Collaboration Services	-	-	-	-	-	-	-
Data Centers	(1,869.30)	4,017.65	2,148.35	-	-	-	2,148.35
Client services	(1,711.60)	5,151.60	3,440.00	-	-	-	3,440.00
Contracts & Licenses	-	36,237.71	36,237.71	4,044.02	12,002.18	16,046.20	52,283.91
Infrastructure Services	(6,733.75)	(72,510.80)	(79,244.55)	41,318.40	138,589.55	179,907.95	100,663.40
Networking Support	1,629.65	16,164.38	17,794.03	-	-	-	17,794.03
EMS/SCADA	413.54	10,071.16	10,484.70	-	-	-	10,484.70
Security Services	(2.70)	-	(2.70)	286.35	2,685.54	2,971.89	2,969.19
IT	(6,479.56)	(651.98)	(7,131.54)	49,632.69	177,464.35	227,097.04	219,965.50
TOTAL	(27,157.74)	(671.97)	(27,829.71)	424,904.85	572,874.54	997,779.39	969,949.68

Please remit payments to the following:

U.S. Mail
National Grid USA Misc Accounts Receivable 300 Erie Boulevard West Syracuse, NY 13202

Wire
National Grid USA Bank: Bank of America ABA: 026009593 Acct# 000050020915

Attachment B

IT Status Reports

(per Settlement V.C.1.b. (v))

Liberty Utilities and National Grid are in the process of reviewing all projects and are planning to update the plans as needed in December.

Attachment C

Updated Structural Organizational Charts

(per Settlement V.C.1.b. (vi))

Nothing to report