

**Liberty Utilities (Granite State Electric) Corp.
and
Liberty Utilities (EnergyNorth Natural Gas) Corp.
d/b/a Liberty Utilities**

MONTHLY REPORT OF TRANSITION PROGRESS

For the Month of August 2014

ATTACHMENT A

MONTHLY TRANSITION COSTS AND SUPPORTING DETAIL

Please see the following attachments:

- A.1 Transition Services Cost Report - *Please see native format Excel worksheets*
- A.2 Transition Services Cost Report Supporting Detail – *Please see native format Excel worksheets (the most recent invoice provided by National Grid is August 2014)*
- A.3 GSE and ENNG Monthly Transition Progress

Attachment A.1 - Transition Services Cost Report

Granite State Electric Company
 File Date: September 30, 2014
 Settlement Agreement, p. 16 C.1.b. & Attachment F

	Transition Service	(A)	(B)	(C)	(D)	(E)	(F)
		(G) through (P)	(A) + (B)		(C) - (D)		(E) / (D)
		Total Cost				Variance over/(under) Original	
		Actual Billed To Date	Estimated Remaining	Actual & Estimated	Original Estimate	Amount	Percent
	Human Resources						
HR-1	Payroll Services	51,910.97					
HR-2	Employee Benefits	263,142.61					
HR-3	Pension Administration	31,991.66					
HR-4	Labor Relations Support	14,925.31					
HR-5	Staffing Support	2.55					
	Estimate	-					
		361,973.10	-	361,973.10	59,000.00	302,973.10	514%
	Financial Services						
Fin-1	Financial Reporting	397.87					
Fin-2	Accounting Consulting	99,250.38					
Fin-3	Financial Training Service	-					
Fin-4	Accounts Payable Processes	-					
Fin-5	Accounts Payable Consulting	-					
Fin-6	Cash Management	-					
Fin-7	Tax Consulting Services	5,883.68					
Fin-8	Property Tax Services	13,591.19					
Fin-9	Claims Handling/Investigation	731.39					
	Estimate	-					
		119,854.51	-	119,854.51	163,000.00	(43,145.49)	-26%
	Operations						
Elec Ops-1	Planned Major Maintenance & Capital Construction	115,818.75					
Elec Ops-2	Emergency Maintenance Engineering and Technical Services	8,832.71					
Elec Ops-3	Field Crew Dispatching and Scheduling	5,105.04					
Elec Ops-4	Electric Engineering and Design	88,170.41					
Elec Ops-5	Resource and Workload Planning	46,537.74					
Elec Ops-6	Electric Feeder, Sub-Transmission and Substation Asset Planning	122,279.83					
Elec Ops-7	Substation Maintenance Programs/Substation Engineering	1,790,174.61					
Elec Ops-8	Vegetation Management	468.05					
Elec Ops-9	Customer Meter Support	25,197.46					
Elec Ops-10	Electric Meter Shop	10,678.08					
Elec Ops-11	Electric Lab (testing & calibration of tools, equipment and PPE)	3,283.89					
Elec Ops-12	Infrared (IR) Testing	-					
Elec Ops-13	Mapping & Records	20,273.77					
Elec Ops-14	Relay and Protection	79,708.66					
Elec Ops-15	Codes and Standards	1,715.22					
Elec Ops-16	Mutual Assistance	158,266.14					
Elec Ops-17	Business Continuity Support and Emergency Logistics	175,054.11					
Elec Ops-18	Electric Operations Miscellaneous	1,031,096.02					
	Estimate	-					
		3,682,660.49	-	3,682,660.49	3,952,000.00	(269,339.51)	-7%
	Energy Solutions Delivery & Efficiency						
ESD&E-1	Energy Efficiency Programs	49,750.12					
ESD&E-2	Sales/Support for Commercial, Industrial and Municipal Customers	1,015.62					
	Estimate	-					
		50,765.74	-	50,765.74	-	50,765.74	0%
	Energy Control & Supply						
Energy Supply-1	Electric Network Control	314,722.29					
Energy Supply-2	Electric Load Forecasting	5,097.47					
Energy Supply-3	Energy Procurement Services	11,451.86					
Energy Supply-4	Energy Procurement Consulting	6,477.63					
Energy Supply-5	Distributed Generation Services	742.09					
	Estimate	-					
		338,491.34	-	338,491.34	130,000.00	208,491.34	160%
	Project Management						
Project Mgt-1	Project Management Services	9,339.14					
Project Mgt-2	Cost Management Access	-					
	Estimate	-					
		9,339.14	-	9,339.14	-	9,339.14	0%
	Health, Safety & Environment (HS&E)						
HS&E-1	HS&E Regulatory Monitoring, Reporting, Compliance, and Training	2,402.56					
HS&E-2	Health and Safety Field Support	5.22					
HS&E-3	Technical Training	0.00					
HS&E-4	Environmental Compliance	-					
HS&E-5	Environmental Field Support	841.87					
HS&E-6	Spill Control/Response	-					
HS&E-7	Environmental Regulatory Support & Consultation	-					
HS&E-8	Licenses, Permits and Orders	-					
	Estimate	-					
		3,249.65	-	3,249.65	50,000.00	(46,750.35)	-94%

Attachment A.1 - Transition Services Cost Report

Granite State Electric Company
 File Date: September 30, 2014
 Settlement Agreement, p. 16 C.1.b. & Attachment F

	Transition Service	(A)	(B)	(C)	(D)	(E)	(F)
		(G) through (P)	(A) + (B)		(C) - (D)		(E) / (D)
		Total Cost				Variance over/(under) Original	
		Actual Billed To Date	Estimated Remaining	Actual & Estimated	Original Estimate	Amount	Percent
	Security						
Security-1	Site Security Services	5.53					
Security-2	Security Consulting	-					
Security-3	NERC/NPCC- Reliability Compliance	-					
	Estimate	-					
		5.53	-	5.53	-	5.53	0%
	Supply Chain and Inventory Management						
Supply-1	Supply Chain Management	62.93					
Supply-2	Materials Management System Support	-					
Supply-3	Supplier Contracts	9,927.84					
Supply-4	Access to Seller Warehouses	-					
Supply-5	Fleet Services	71,040.97					
	Estimate	-					
		81,031.74	-	81,031.74	15,000.00	66,031.74	440%
	Customer Services Support						
Customer Svc-1	Call Center Operations	629,499.20					
Customer Svc-2	Meter Reading, Billing and Payment Processing	1,397,753.23					
Customer Svc-3	Collections Process Support	41,042.92					
Customer Svc-4	New Business Administration	219,844.32					
Customer Svc-5	Revenue Protection/Diversion & Investigation	-					
Customer Svc-6	Customer Data Migration	604.74					
Customer Svc-7	Meter Data Services Support	129,516.32					
	Estimate	-					
		2,418,260.72	-	2,418,260.72	3,939,000.00	(1,520,739.28)	-39%
	Regulatory Support						
Reg-1	Regulatory Support - General	54,849.69					
Reg-2	Regulatory Reporting	22,031.73					
	Estimate	-					
		76,881.42	-	76,881.42	45,000.00	31,881.42	71%
	Records Management						
Records-1	Identification of Books and Records	-					
Records-2	Separation and Transfer of Books and Records	-					
	Estimate	-					
		-	-	-	-	-	0%
	IT Transition Services						
IT-1	Business Application Services	1,058,866.19					
IT-2	Collaboration Services (E-Mail)	0.03					
IT-3	Data Centers	111,680.01					
IT-4	Client Services	128,084.46					
IT-5	Contracts and Licenses	542,781.24					
IT-6	Infrastructure Services	324,780.89					
IT-7	Networking Support	161,374.05					
IT-8	IS Energy Management Systems (EMS)	139,684.82					
IT-9	Security Services	459.14					
	Estimate	-					
		\$ 2,467,710.83	-	\$ 2,467,710.83	\$ 1,409,000.00	\$ 1,058,710.83	75%
		\$ 9,610,224.23	\$ -	\$ 9,610,224.23	\$ 9,762,000.00	\$ (151,775.77)	-2%

Capital Charges Included in above actual bills

Elec Ops-7	Substation Maintenance Programs/Substation Engineering	1,253,160.01	-				
		1,253,160.01	-	\$ 1,253,160.01	\$ -	\$ 1,253,160.01	-

Attachment A.1 - Transition Services Cost Report

Granite State Electric Company
 File Date: September 30, 2014
 Settlement Agreement, p. 16 C.1.b. & Attachment F

	Transition Service	(AB)	(AC)	(AD)	(AE)		
		Cost					
		(actual) Apr-14	(actual) May-14	(actual) Jun-14	(actual) Jul-14	(actual) Aug-14	Total Actual & Est.
	Human Resources						
HR-1	Payroll Services	-	-	-	-	-	51,910.97
HR-2	Employee Benefits	-	-	-	-	-	263,142.61
HR-3	Pension Administration	-	-	-	-	-	31,991.66
HR-4	Labor Relations Support	-	-	-	-	-	14,925.31
HR-5	Staffing Support	-	-	-	-	-	2.55
	Estimate	-	-	-	-	-	-
		-	-	-	-	-	361,973.10
	Financial Services						
Fin-1	Financial Reporting	-	-	-	-	-	397.87
Fin-2	Accounting Consulting	3,820.20	2,292.12	3,174.83	3,699.04	2,483.13	99,250.38
Fin-3	Financial Training Service	-	-	-	-	-	-
Fin-4	Accounts Payable Processes	-	-	-	-	-	-
Fin-5	Accounts Payable Consulting	-	-	-	-	-	-
Fin-6	Cash Management	-	-	-	-	-	-
Fin-7	Tax Consulting Services	-	-	-	-	-	5,883.68
Fin-8	Property Tax Services	-	-	-	-	-	13,591.19
Fin-9	Claims Handling/Investigation	-	-	-	-	-	731.39
	Estimate	-	-	-	-	-	-
		3,820.20	2,292.12	3,174.83	3,699.04	2,483.13	119,854.51
	Operations						
Elec Ops-1	Planned Major Maintenance & Capital Construction	-	-	-	-	-	115,818.75
Elec Ops-2	Emergency Maintenance Engineering and Technical Services	-	1,298.36	-	1,812.48	5,129.41	8,832.71
Elec Ops-3	Field Crew Dispatching and Scheduling	-	569.41	-	-	-	5,105.04
Elec Ops-4	Electric Engineering and Design	280.82	-	-	-	1,231.07	88,170.41
Elec Ops-5	Resource and Workload Planning	-	-	-	-	-	46,537.74
Elec Ops-6	Electric Feeder, Sub-Transmission and Substation Asset Planning	642.55	418.75	7,049.67	1,974.75	1,975.40	122,279.83
Elec Ops-7	Substation Maintenance Programs/Substation Engineering	2,609.49	4,048.82	475.54	3,284.22	1,111.77	1,790,174.61
Elec Ops-8	Vegetation Management	-	-	-	-	-	468.05
Elec Ops-9	Customer Meter Support	-	-	-	-	-	25,197.46
Elec Ops-10	Electric Meter Shop	-	-	-	-	-	10,678.08
Elec Ops-11	Electric Lab (testing & calibration of tools, equipment and PPE)	-	-	-	-	-	3,283.89
Elec Ops-12	Infrared (IR) Testing	-	-	-	-	-	-
Elec Ops-13	Mapping & Records	1,198.69	396.99	295.27	-	693.21	20,273.77
Elec Ops-14	Relay and Protection	7,705.51	4,983.56	3,988.57	608.17	461.36	79,708.66
Elec Ops-15	Codes and Standards	-	-	-	-	-	1,715.22
Elec Ops-16	Mutual Assistance	-	-	-	-	-	158,266.14
Elec Ops-17	Business Continuity Support and Emergency Logistics	-	-	-	-	-	175,054.11
Elec Ops-18	Electric Operations Miscellaneous	52,492.84	82,241.10	44,338.38	15,625.49	1,495.79	1,031,096.02
	Estimate	-	-	-	-	-	-
		64,929.90	93,956.99	56,147.43	23,305.11	12,098.01	3,682,660.49
	Energy Solutions Delivery & Efficiency						
ESD&E-1	Energy Efficiency Programs	-	-	-	-	-	49,750.12
ESD&E-2	Sales/Support for Commercial, Industrial and Municipal Customers	-	-	-	-	-	1,015.62
	Estimate	-	-	-	-	-	-
		-	-	-	-	-	50,765.74
	Energy Control & Supply						
Energy Supply-1	Electric Network Control	13,829.71	11,014.79	16,966.80	10,727.30	13,373.13	314,722.29
Energy Supply-2	Electric Load Forecasting	-	-	-	-	-	5,097.47
Energy Supply-3	Energy Procurement Services	-	-	-	-	-	11,451.86
Energy Supply-4	Energy Procurement Consulting	-	-	-	-	-	6,477.63
Energy Supply-5	Distributed Generation Services	-	-	-	-	-	742.09
	Estimate	-	-	-	-	-	-
		13,829.71	11,014.79	16,966.80	10,727.30	13,373.13	338,491.34
	Project Management						
Project Mgt-1	Project Management Services	-	-	-	-	-	9,339.14
Project Mgt-2	Cost Management Access	-	-	-	-	-	-
	Estimate	-	-	-	-	-	-
		-	-	-	-	-	9,339.14
	Health, Safety & Environment (HS&E)						
HS&E-1	HS&E Regulatory Monitoring, Reporting, Compliance, and Training	-	-	-	-	-	2,402.56
HS&E-2	Health and Safety Field Support	-	-	-	-	-	5.22
HS&E-3	Technical Training	-	-	-	-	-	0.00
HS&E-4	Environmental Compliance	-	-	-	-	-	-
HS&E-5	Environmental Field Support	-	-	-	-	-	841.87
HS&E-6	Spill Control/Response	-	-	-	-	-	-
HS&E-7	Environmental Regulatory Support & Consultation	-	-	-	-	-	-
HS&E-8	Licenses, Permits and Orders	-	-	-	-	-	-
	Estimate	-	-	-	-	-	-
		-	-	-	-	-	3,249.65

Attachment A.1 - Transition Services Cost Report

Granite State Electric Company
 File Date: September 30, 2014
 Settlement Agreement, p. 16 C.1.b. & Attachment F

	Transition Service	(AB)	(AC)	(AD)	(AE)		
		Cost					
		(actual) Apr-14	(actual) May-14	(actual) Jun-14	(actual) Jul-14	(actual) Aug-14	Total Actual & Est.
	Security						
Security-1	Site Security Services	-	-	-	-	-	5.53
Security-2	Security Consulting	-	-	-	-	-	-
Security-3	NERC/NPCC- Reliability Compliance	-	-	-	-	-	-
	Estimate	-	-	-	-	-	-
		-	-	-	-	-	5.53
	Supply Chain and Inventory Management						
Supply-1	Supply Chain Management	-	-	-	-	-	62.93
Supply-2	Materials Management System Support	-	-	-	-	-	-
Supply-3	Supplier Contracts	-	-	-	-	-	9,927.84
Supply-4	Access to Seller Warehouses	-	-	-	-	-	-
Supply-5	Fleet Services	-	-	-	-	-	71,040.97
	Estimate	-	-	-	-	-	-
		-	-	-	-	-	81,031.74
	Customer Services Support						
Customer Svc-1	Call Center Operations	30,525.15	26,385.30	24,316.61	26,480.19	3,172.04	629,499.20
Customer Svc-2	Meter Reading, Billing and Payment Processing	51,057.83	23,266.62	45,975.91	82,910.34	30,520.40	1,397,753.23
Customer Svc-3	Collections Process Support	-	-	-	-	-	41,042.92
Customer Svc-4	New Business Administration	3,039.80	2,020.36	10,785.63	(7,806.83)	(200.80)	219,844.32
Customer Svc-5	Revenue Protection/Diversion & Investigation	-	-	-	-	-	-
Customer Svc-6	Customer Data Migration	-	-	-	-	-	604.74
Customer Svc-7	Meter Data Services Support	5,089.88	5,663.75	2,745.44	3,376.73	3,045.87	129,516.32
	Estimate	-	-	-	-	-	-
		89,712.66	57,336.03	83,823.59	104,960.43	36,537.51	2,418,260.72
	Regulatory Support						
Reg-1	Regulatory Support - General	(5,214.35)	170.99	-	-	140.72	54,849.69
Reg-2	Regulatory Reporting	-	-	-	-	-	22,031.73
	Estimate	-	-	-	-	-	-
		(5,214.35)	170.99	-	-	140.72	76,881.42
	Records Management						
Records-1	Identification of Books and Records	-	-	-	-	-	-
Records-2	Separation and Transfer of Books and Records	-	-	-	-	-	-
	Estimate	-	-	-	-	-	-
		-	-	-	-	-	-
	IT Transition Services						
IT-1	Business Application Services	66,631.07	3,311.41	211,502.75	85,633.18	114,614.97	1,058,866.19
IT-2	Collaboration Services (E-Mail)	-	-	-	-	-	0.03
IT-3	Data Centers	1,983.00	2,437.25	2,440.06	5,150.82	2,297.89	111,680.01
IT-4	Client Services	4,363.41	4,986.08	1,548.65	3,585.60	6,019.03	128,084.46
IT-5	Contracts and Licenses	92,867.06	17,465.20	35,228.06	39,046.57	11,435.30	542,781.24
IT-6	Infrastructure Services	308.34	37,151.62	28,053.00	(56,094.39)	(5,834.11)	324,780.89
IT-7	Networking Support	869.83	(26.81)	138.57	40,516.63	4,879.02	161,374.05
IT-8	IS Energy Management Systems (EMS)	3,458.95	5,627.01	12,917.58	3,606.05	3,394.17	139,684.82
IT-9	Security Services	-	-	-	-	-	459.14
	Estimate	-	-	-	-	-	-
		\$ 170,481.66	\$ 70,951.76	\$ 291,828.67	\$ 121,444.46	\$ 136,806.27	\$ 2,467,710.83
		\$ 337,559.78	\$ 235,722.68	\$ 451,941.32	\$ 264,136.34	\$ 201,438.77	\$ 9,610,224.23

Capital Charges Included in above actual bills

Elec Ops-7	Substation Maintenance Programs/Substation Engineering						1,253,160.01
		-	-	-	-	-	-
		-	-	-	-	-	1,253,160.01

Attachment A.1 - Transition Services Cost Report

EnergyNorth Natural Gas, Inc.
File Date: September 30, 2014
Settlement Agreement, p. 16 C.1.b. & Attachment F

	Transition Service	(A)	(B)	(C)	(D)	(E)	(F)
		(G) through (P)	(A) + (B)		(C) - (D)		(E) / (D)
		Total Cost				Variance over/(under) Original	
		Actual Billed To Date	Estimated Remaining	Actual & Estimated	Original Estimate	Amount	Percent
	Human Resources						
HR-1	Payroll Services	14,691.64					
HR-2	Employee Benefits	95,625.38					
HR-3	Pension Administration	34,303.83					
HR-4	Labor Relations Support	3,629.16					
HR-5	Staffing Support	0.46					
	Estimate	-					
		148,250.47	-	148,250.47	68,000.00	80,250.47	118%
	Financial Services						
Fin-1	Financial Reporting	37,909.00					
Fin-2	Accounting Consulting	77,397.19					
Fin-3	Financial Training Service	-					
Fin-4	Accounts Payable Processes	-					
Fin-5	Accounts Payable Consulting	-					
Fin-6	Cash Management	-					
Fin-7	Tax Consulting Services	140.61					
Fin-8	Property Tax Services	9,508.54					
Fin-9	Claims Handling/Investigation	10.55					
	Estimate	-					
		124,965.88	-	124,965.88	294,000.00	(169,034.12)	-57%
	Operations						
Gas Ops-1	Network Strategy Support and Planned Major Maintenance	36,646.72					
Gas Ops-2	Operations Regulatory Support	5,516.88					
Gas Ops-3	Emergency Maintenance Engineering & Technical Services	49,670.61					
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	226,178.75					
Gas Ops-7	LNG Compliance and Training	-					
Gas Ops-8	Gas Engineering and Design	70,944.37					
Gas Ops-9	Quality Assurance/Analysis & Process Improvement	14,272.61					
Gas Ops-10	Gas Support Services/Workload Planning	19,685.14					
Gas Ops-11	Gas Meter Operations/Meter Shop	127,916.68					
Gas Ops-12	Customer Meter Support	15,081.42					
Gas Ops-13	Gas Reliability Planning	16,577.40					
Gas Ops-14	System Integrity, Asset Replacement, & Corrosion Control	336,321.23					
Gas Ops-15	Codes and Standards	11,662.95					
Gas Ops-16	Ops Misc	40,458.01					
Gas Ops-17	Mutual Assistance - Gas Emergencies	-					
	Estimate	-					
		984,813.14	-	984,813.14	5,376,000.00	(4,391,186.86)	-82%
	Energy Solutions Delivery & Efficiency						
ESD&E-1	Energy Efficiency Programs	41,410.52					
ESD&E-2	Sales/Support for Commercial, Industrial and Municipal Customers	70,952.05					
	Estimate	-					
		112,362.56	-	112,362.56	77,000.00	35,362.56	46%
	Gas Control & Procurement						
Gas Supply-1	Gas Control	432,602.71					
Gas Supply-2	Gas Procurement Services - General	390,985.82					
Gas Supply-3	Energy Transactions	(264,738.52)					
Gas Supply-4	Gas Load Forecasting	52,612.12					
Gas Supply-5	Gas Procurement Consulting	-					
Gas Supply-6	Gas Procurement Miscellaneous	-					
	Estimate	-					
		611,462.13	-	611,462.13	0.00	611,462.13	61146213137%
	Project Management						
Project Mgt-1	Project Management Services	5,488.17					
Project Mgt-2	Cost Management Access	2,979.29					
	Estimate	-					
		8,467.46	-	8,467.46	0.00	8,467.45	846745499%
	Health, Safety & Environment (HS&E)						
HS&E-1	HS&E Regulatory Monitoring, Reporting, Compliance, and Training	2,153.73					
HS&E-2	Health and Safety Field Support	495.18					
HS&E-3	Technical Training	-					
HS&E-4	Environmental Compliance	22.50					
HS&E-5	Site Investigation and Remediation	23,540.17					
HS&E-6	Environmental Field Support	152.50					
HS&E-7	Spill Control/Response	-					
HS&E-8	Environmental Regulatory Support & Consultation	-					
HS&E-9	Licenses, Permits and Orders	-					
	Estimate	-					
		26,364.08	-	26,364.08	215,000.00	(188,635.92)	-88%

Attachment A.1 - Transition Services Cost Report

EnergyNorth Natural Gas, Inc.

File Date: September 30, 2014

Settlement Agreement, p. 16 C.1.b. & Attachment F

	Transition Service	(A)	(B)	(C)	(D)	(E)	(F)	
		(G) through (P)	(A) + (B)				(C) - (D)	(E) / (D)
		Total Cost				Variance over/(under) Original		
		Actual Billed To Date	Estimated Remaining	Actual & Estimated	Original Estimate	Amount	Percent	
	Security							
Security-1	Site Security Services	30,120.42						
Security-2	Security Consulting	353.84						
	Estimate	-						
		30,474.26	-	30,474.26		30,474.26	0%	
	Supply Chain and Inventory Management							
Supply-1	Supply Chain Management	76.43						
Supply-2	Materials Management System Support	319.78						
Supply-3	Supplier Contracts	-						
Supply-4	Access to Seller Warehouses	173,298.11						
Supply-5	Fleet Services	18,537.65						
	Estimate	-						
		192,231.97	-	192,231.97	75,000.00	117,231.97	156%	
	Customer Services Support							
Customer Svc-1	Call Center Operations	986,943.60						
Customer Svc-2	Meter Reading, Billing and Payment Processing	851,075.36						
Customer Svc-3	Collections Process Support	5,667.94						
Customer Svc-4	New Business Administration	17,064.90						
Customer Svc-5	Revenue Protection/Diversion & Investigation	-						
Customer Svc-6	Customer Data Migration	-						
	Estimate	-						
		1,860,751.81	-	1,860,751.81	6,570,000.00	(4,709,248.19)	-72%	
	Regulatory Support							
Reg-1	Regulatory Support - General	94,699.03						
Reg-2	Regulatory Reporting	74,606.51						
	Estimate	-						
		169,305.54	-	169,305.54	156,000.00	13,305.54	9%	
	Records Management							
Records-1	Identification of Books and Records	-						
Records-2	Separation and Transfer of Books and Records	-						
	Estimate	-						
		-	-	-	48,000.00	(48,000.00)	-100%	
	IT Transition Services							
IT-1	Business Application Services	961,042.97						
IT-2	Collaboration Services (E-Mail)	0.08						
IT-3	Data Centers	58,437.24						
IT-4	Client Services	43,521.79						
IT-5	Contracts and Licenses	332,811.28						
IT-6	Infrastructure Services	239,194.17						
IT-7	Networking Support	117,375.44						
IT-8	IS Energy Management Systems (EMS)	56,522.79						
IT-9	Security Services	8,891.95						
	Estimate	-						
		\$ 1,817,797.70	-	\$ 1,817,797.70	\$ 2,817,000.00	\$ (999,202.30)	-35%	
		\$ 6,087,247.01	\$ -	\$ 6,087,247.01	\$ 15,696,000.00	\$ (9,608,752.99)	-61%	

Capital Charges Included in above actual bills

IT-1	Business Application Services	441,110.00			-		
		441,110.00	-	\$ 441,110.00	-	\$ 441,110.00	

Attachment A.1 - Transition Services Cost Report

EnergyNorth Natural Gas, Inc.
File Date: September 30, 2014
Settlement Agreement, p. 16 C.1.b. & Attachment F

	Transition Service	(AB)	(AC)	(AD)	(AE)		
		Cost					
		(actual) Apr-14	(actual) May-14	(actual) Jun-14	(actual) Jul-14	(actual) Aug-14	Total Actual & Est.
	Human Resources						
HR-1	Payroll Services	-	-	-	-	-	14,691.64
HR-2	Employee Benefits	-	-	-	-	-	95,625.38
HR-3	Pension Administration	-	-	-	-	-	34,303.83
HR-4	Labor Relations Support	-	-	-	-	-	3,629.16
HR-5	Staffing Support	-	-	-	-	-	0.46
	Estimate	-	-	-	-	-	-
		-	-	-	-	-	148,250.47
	Financial Services						
Fin-1	Financial Reporting	-	-	-	-	-	37,909.00
Fin-2	Accounting Consulting	3,820.20	2,292.12	3,056.16	3,565.52	2,483.13	77,397.19
Fin-3	Financial Training Service	-	-	-	-	-	-
Fin-4	Accounts Payable Processes	-	-	-	-	-	-
Fin-5	Accounts Payable Consulting	-	-	-	-	-	-
Fin-6	Cash Management	-	-	-	-	-	-
Fin-7	Tax Consulting Services	-	-	-	-	-	140.61
Fin-8	Property Tax Services	-	-	-	-	-	9,508.54
Fin-9	Claims Handling/Investigation	-	-	-	-	-	10.55
	Estimate	-	-	-	-	-	-
		3,820.20	2,292.12	3,056.16	3,565.52	2,483.13	124,965.88
	Operations						
Gas Ops-1	Network Strategy Support and Planned Major Maintenance	-	-	-	-	-	36,646.72
Gas Ops-2	Operations Regulatory Support	-	-	-	-	-	5,516.88
Gas Ops-3	Emergency Maintenance Engineering & Technical Services	-	-	-	-	-	49,670.61
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	7,567.60	18,124.97	4,493.94	982.81	-	226,178.75
Gas Ops-7	LNG Compliance and Training	-	-	-	-	-	-
Gas Ops-8	Gas Engineering and Design	-	-	-	-	-	70,944.37
Gas Ops-9	Quality Assurance/Analysis & Process Improvement	-	-	-	-	-	14,272.61
Gas Ops-10	Gas Support Services/Workload Planning	-	-	-	-	-	19,685.14
Gas Ops-11	Gas Meter Operations/Meter Shop	-	-	-	-	-	127,916.68
Gas Ops-12	Customer Meter Support	-	-	-	-	-	15,081.42
Gas Ops-13	Gas Reliability Planning	2,999.08	50.40	818.44	-	-	16,577.40
Gas Ops-14	System Integrity, Asset Replacement, & Corrosion Control	-	-	-	-	-	336,321.23
Gas Ops-15	Codes and Standards	-	-	-	-	-	11,662.95
Gas Ops-16	Ops Misc	411.46	314.68	315.57	(162.91)	315.95	40,458.01
Gas Ops-17	Mutual Assistance - Gas Emergencies	-	-	-	-	-	-
	Estimate	-	-	-	-	-	-
		10,978.14	18,490.05	5,627.95	819.90	315.95	984,813.14
	Energy Solutions Delivery & Efficiency						
ESD&E-1	Energy Efficiency Programs	-	-	-	-	-	41,410.52
ESD&E-2	Sales/Support for Commercial, Industrial and Municipal Customers	-	-	-	-	-	70,952.05
	Estimate	-	-	-	-	-	-
		-	-	-	-	-	112,362.56
	Gas Control & Procurement						
Gas Supply-1	Gas Control	15,479.48	13,930.08	16,183.49	14,385.75	18,550.75	432,602.71
Gas Supply-2	Gas Procurement Services - General	-	-	-	-	-	390,985.82
Gas Supply-3	Energy Transactions	-	-	-	-	-	(264,738.52)
Gas Supply-4	Gas Load Forecasting	598.93	1,297.67	520.31	3,368.95	3,631.60	52,612.12
Gas Supply-5	Gas Procurement Consulting	-	-	-	-	-	-
Gas Supply-6	Gas Procurement Miscellaneous	-	-	-	-	-	-
	Estimate	-	-	-	-	-	-
		16,078.41	15,227.75	16,703.80	17,754.70	22,182.35	611,462.13
	Project Management						
Project Mgt-1	Project Management Services	-	-	-	-	-	5,488.17
Project Mgt-2	Cost Management Access	-	-	-	-	-	2,979.29
	Estimate	-	-	-	-	-	-
		-	-	-	-	-	8,467.46
	Health, Safety & Environment (HS&E)						
HS&E-1	HS&E Regulatory Monitoring, Reporting, Compliance, and Training	-	-	-	-	-	2,153.73
HS&E-2	Health and Safety Field Support	-	-	-	-	-	495.18
HS&E-3	Technical Training	-	-	-	-	-	-
HS&E-4	Environmental Compliance	-	-	-	-	-	22.50
HS&E-5	Site Investigation and Remediation	-	-	-	-	-	23,540.17
HS&E-6	Environmental Field Support	-	-	-	-	-	152.50
HS&E-7	Spill Control/Response	-	-	-	-	-	-
HS&E-8	Environmental Regulatory Support & Consultation	-	-	-	-	-	-
HS&E-9	Licenses, Permits and Orders	-	-	-	-	-	-
	Estimate	-	-	-	-	-	-
		-	-	-	-	-	26,364.08

Attachment A.1 - Transition Services Cost Report

EnergyNorth Natural Gas, Inc.

File Date: September 30, 2014

Settlement Agreement, p. 16 C.1.b. & Attachment F

	Transition Service	(AB)	(AC)	(AD)	(AE)		
		Cost					
		(actual) Apr-14	(actual) May-14	(actual) Jun-14	(actual) Jul-14	(actual) Aug-14	Total Actual & Est.
	Security						
Security-1	Site Security Services	-	-	-	-	-	30,120.42
Security-2	Security Consulting	-	-	-	-	-	353.84
	Estimate	-	-	-	-	-	-
		-	-	-	-	-	30,474.26
	Supply Chain and Inventory Management						
Supply-1	Supply Chain Management	-	-	-	-	-	76.43
Supply-2	Materials Management System Support	-	-	-	-	-	319.78
Supply-3	Supplier Contracts	-	-	-	-	-	-
Supply-4	Access to Seller Warehouses	-	-	-	-	-	173,298.11
Supply-5	Fleet Services	-	-	-	-	-	18,537.65
	Estimate	-	-	-	-	-	-
		-	-	-	-	-	192,231.97
	Customer Services Support						
Customer Svc-1	Call Center Operations	-	-	-	-	-	986,943.60
Customer Svc-2	Meter Reading, Billing and Payment Processing	1,050.48	711.66	691.34	665.16	471.96	851,075.36
Customer Svc-3	Collections Process Support	-	-	-	-	-	5,667.94
Customer Svc-4	New Business Administration	-	95.19	82.87	101.03	84.60	17,064.90
Customer Svc-5	Revenue Protection/Diversion & Investigation	-	-	-	-	-	-
Customer Svc-6	Customer Data Migration	-	-	-	-	-	-
	Estimate	-	-	-	-	-	-
		1,050.48	806.85	774.21	766.19	556.56	1,860,751.81
	Regulatory Support						
Reg-1	Regulatory Support - General	-	-	-	-	-	94,699.03
Reg-2	Regulatory Reporting	-	-	-	-	-	74,606.51
	Estimate	-	-	-	-	-	-
		-	-	-	-	-	169,305.54
	Records Management						
Records-1	Identification of Books and Records	-	-	-	-	-	-
Records-2	Separation and Transfer of Books and Records	-	-	-	-	-	-
	Estimate	-	-	-	-	-	-
		-	-	-	-	-	-
	IT Transition Services						
IT-1	Business Application Services	(715.07)	(4,776.45)	7,190.90	(179.86)	(2,951.74)	961,042.97
IT-2	Collaboration Services (E-Mail)	-	-	-	-	-	0.08
IT-3	Data Centers	507.95	507.95	507.92	591.20	4,043.89	58,437.24
IT-4	Client Services	-	-	-	-	-	43,521.79
IT-5	Contracts and Licenses	(65,859.06)	17,702.22	321.96	620.15	5,683.34	332,811.28
IT-6	Infrastructure Services	(14,249.37)	(4,632.69)	17,795.64	(18,660.59)	(1,340.13)	239,194.17
IT-7	Networking Support	10,465.40	(2,096.28)	-	6,954.59	909.33	117,375.44
IT-8	IS Energy Management Systems (EMS)	(8.57)	3,421.98	2,572.92	(859.36)	(1.61)	56,522.79
IT-9	Security Services	-	-	-	-	-	8,891.95
	Estimate	-	-	-	-	-	-
		\$ (69,858.72)	\$ 10,126.73	\$ 28,389.34	\$ (11,533.87)	\$ 6,343.08	\$ 1,817,797.70
		\$ (37,931.49)	\$ 46,943.50	\$ 54,551.46	\$ 11,372.44	\$ 31,881.07	\$ 6,087,247.01

Capital Charges Included in above actual bills

IT-1	Business Application Services						441,110.00
							-
		-	-	-			441,110.00

Attachment A.2 - Transition Services Cost Report Supporting Detail

Liberty Utilities
11 Northeastern Blvd
Salem, NH

Date: 9/30/2014
Invoice #: 800097996
Terms: Net 20

Initial Billing for Transition Services Activity:

August 2014

Final Billing for Transition Services Activity:

July 2014

TSA Name	Prior Month Adjustment			Initial Billing			Invoice Total
	Granite State	Energy North	Total	Granite State	Energy North	Total	
Payroll	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-
Pension Administration	-	-	-	-	-	-	-
Labor Relations	-	-	-	-	-	-	-
Staffing Support	-	-	-	-	-	-	-
Human Resources	-	-	-	-	-	-	-
Financial Reporting	-	-	-	-	-	-	-
Accounting Consulting	-	-	-	2,483.13	2,483.13	4,966.26	4,966.26
Financial Training Service	-	-	-	-	-	-	-
Accounts Payable Processing	-	-	-	-	-	-	-
Accounts Payable Consulting	-	-	-	-	-	-	-
Cash Management	-	-	-	-	-	-	-
Tax Consulting	-	-	-	-	-	-	-
Property Tax Services	-	-	-	-	-	-	-
Claims Handling /Investigation	-	-	-	-	-	-	-
Finance	-	-	-	2,483.13	2,483.13	4,966.26	4,966.26
Planned Major Mtnc	-	-	-	-	-	-	-
Emergency Mtnc & Tech Svcs	-	-	-	5,129.41	-	5,129.41	5,129.41
Field Crew Dispatch & Scheduling	-	-	-	-	-	-	-
Electric Eng & Design	-	-	-	1,231.07	-	1,231.07	1,231.07
Resource & Workload Planning	-	-	-	-	-	-	-
Electric Fdr ,Sub T and Sub Asset Planning	-	-	-	1,975.40	-	1,975.40	1,975.40
Sub Mtnc Programs /Engineering	-	-	-	1,111.77	-	1,111.77	1,111.77
Vegetation Management	-	-	-	-	-	-	-
Customer Meter Support	-	-	-	-	-	-	-
Electric Meter Shop	-	-	-	-	-	-	-
Electric Lab	-	-	-	-	-	-	-
Infrared Testing	-	-	-	-	-	-	-
Mapping & Records	-	-	-	693.21	-	693.21	693.21
Relay & Protection	-	-	-	461.36	-	461.36	461.36
Codes & Standards	-	-	-	-	-	-	-
Mutual Assistance	-	-	-	-	-	-	-
Business Continuity & Emergency Logistics	-	-	-	-	-	-	-
Ops Miscellaneous	-	-	-	1,495.79	-	1,495.79	1,495.79
Network Strategy & Planned Major Mtnc	-	-	-	-	-	-	-
Operations Regulatory Support	-	-	-	-	-	-	-
Emergency Mtnc Engineering & Technical Svcs	-	-	-	-	-	-	-
Mandated Programs, inc Leak Surveys	-	-	-	-	-	-	-
LNG Compliance & Training	-	-	-	-	-	-	-
Gas Engineering & Design	-	-	-	-	-	-	-
QA/Analysis & Process Improvement	-	-	-	-	-	-	-
Gas Support/Workload Planning	-	-	-	-	-	-	-
Meter Ops/Meter Shop	-	-	-	-	-	-	-
Reliability Planning	-	-	-	-	-	-	-
System Integrity, Asset Replacement, & Corrosion Control	-	-	-	-	-	-	-
Ops Misc	-	-	-	-	315.95	315.95	315.95
Operations	-	-	-	12,098.01	315.95	12,413.96	12,413.96
Energy Efficiency	-	-	-	-	-	-	-
C&I Sales/Support	-	-	-	-	-	-	-
Energy Solutions Delivery & Efficiency	-	-	-	-	-	-	-
Network Control	-	-	-	13,373.13	-	13,373.13	13,373.13
Load Forecasting	-	-	-	-	-	-	-
Energy Procurement	-	-	-	-	-	-	-
Energy Procurement Consulting	-	-	-	-	-	-	-
Distributed Generation Svcs	-	-	-	-	-	-	-
Gas Control	-	-	-	-	18,550.75	18,550.75	18,550.75
Procurement Svcs General	-	-	-	-	-	-	-
Energy Transactions	-	-	-	-	-	-	-
Gas Load Forecasting	-	-	-	-	3,631.60	3,631.60	3,631.60
Procurement Consulting	-	-	-	-	-	-	-
Procurement Svcs Misc	-	-	-	-	-	-	-
Energy Control & Supply	-	-	-	13,373.13	22,182.35	35,555.48	35,555.48
Project Mgmt Svcs	-	-	-	-	-	-	-
Cost Mgmt	-	-	-	-	-	-	-
Project Management	-	-	-	-	-	-	-
HS&E Monitoring,Reporting Compliance & Training	-	-	-	-	-	-	-
Health & Safety Fld Support	-	-	-	-	-	-	-
Technical Training	-	-	-	-	-	-	-
Environmental Compliance	-	-	-	-	-	-	-
Environmetal Field Support	-	-	-	-	-	-	-
SIR	-	-	-	-	-	-	-
Spill Control Response	-	-	-	-	-	-	-
Environmental Reg Support & Consultation	-	-	-	-	-	-	-
Licenses, Permits & Orders	-	-	-	-	-	-	-
Health, Safety & Environment	-	-	-	-	-	-	-
Site Services	-	-	-	-	-	-	-
Security Consulting	-	-	-	-	-	-	-
NERC/NPCC Reg Compliance	-	-	-	-	-	-	-
Security	-	-	-	-	-	-	-
Supply Chain Mgmt	-	-	-	-	-	-	-
Mat Mgmt System Support	-	-	-	-	-	-	-
Supplier Contracts	-	-	-	-	-	-	-
Warehouse Access	-	-	-	-	-	-	-
Fleet Services	-	-	-	-	-	-	-
Supply Chain & Inventory	-	-	-	-	-	-	-
Call Center Ops	-	-	-	3,172.04	-	3,172.04	3,172.04

Attachment A.2 - Transition Services Cost Report Supporting Detail

Liberty Utilities
11 Northeastern Blvd
Salem, NH

Date: 9/30/2014
Invoice #: 800097996
Terms: Net 20

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

August 2014
July 2014

TSA Name	Prior Month Adjustment			Initial Billing			Invoice Total
	Granite State	Energy North	Total	Granite State	Energy North	Total	
Meter Rdg, Billing & Payment Processing	-	-	-	30,520.40	471.96	30,992.36	30,992.36
Collections Support	-	-	-	-	-	-	-
New Business Admin	-	-	-	(200.80)	84.60	(116.20)	(116.20)
Revenue Protection	-	-	-	-	-	-	-
Customer Data Migration	-	-	-	-	-	-	-
Meter Data Services - Support	-	-	-	3,045.87	-	3,045.87	3,045.87
Customer Service	-	-	-	36,537.51	556.56	37,094.07	37,094.07
General	-	-	-	140.72	-	140.72	140.72
Regulatory Reporting	-	-	-	-	-	-	-
Regulatory Support	-	-	-	140.72	-	140.72	140.72
Identification of Books & Records	-	-	-	-	-	-	-
Seperation & Transfer of Books & Records	-	-	-	-	-	-	-
Records Management	-	-	-	-	-	-	-
Business Applications	3,409.71	(7,220.86)	(3,811.15)	111,205.26	4,269.12	115,474.38	111,663.23
Collaboration Services	-	-	-	-	-	-	-
Data Centers	(354.05)	201.29	(152.76)	2,651.94	3,842.60	6,494.54	6,341.78
Client services	2,884.31	-	2,884.31	3,134.72	-	3,134.72	6,019.03
Contracts & Licenses	1,585.90	261.54	1,847.44	9,849.40	5,421.80	15,271.20	17,118.64
Infrastructure Services	(13,561.00)	(3,541.27)	(17,102.27)	7,726.89	2,201.14	9,928.03	(7,174.24)
Networking Support	120.41	235.57	355.98	4,758.61	673.76	5,432.37	5,788.35
EMS/SCADA	569.19	(799.42)	(230.23)	2,824.98	797.81	3,622.79	3,392.56
Security Services	-	-	-	-	-	-	-
IT	(5,345.53)	(10,863.15)	(16,208.68)	142,151.80	17,206.23	159,358.03	143,149.35
TOTAL	(5,345.53)	(10,863.15)	(16,208.68)	206,784.30	42,744.22	249,528.52	233,319.84

CHECK

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 A.3 – Monthly Transition Progress
Liberty Utilities (Granite State Electric) Corp.

Liberty Utilities (Granite State Electric) Corp.				
	25%	50%	75%	100%
<i>Transition Service Group</i>	<i>MMYY</i>	<i>MMYY</i>	<i>MMYY</i>	<i>MMYY</i>
Human Resources			11/12	05/13
Financial Services	02/13		11/13	09/14
Operations	06/13	11/13		09/14
Energy Solutions Delivery and Efficiency				09/14
Energy Control and Supply	03/13 ¹ 06/13 ²	11/13 ²	01/14 ²	09/14 ¹ 07/14 ²
Project Management		4/13		11/13
Health Safety and Environment				11/12
Security		05/13		04/14
Supply Chain and Inventory Management		12/12	8/13	11/13
Customer Services Support				09/14
Regulatory Support				03/14
Records Management				07/13
IT Transition Services				09/14

¹Energy Procurement

²Operations

Attachment A.3 – Monthly Transition Progress

Liberty Utilities (EnergyNorth Natural Gas) Corp.

Liberty Utilities (EnergyNorth Natural Gas) Corp.				
	25%	50%	75%	100%
<i>Transition Service Group</i>	<i>MMYY</i>	<i>MMYY</i>	<i>MMYY</i>	<i>MMYY</i>
Human Resources			11/12	05/13
Financial Services	02/13		11/13	09/14
Operations	03/13	07/13	01/14	09/14
Energy Solutions Delivery and Efficiency		12/13		05/14
Energy Control and Supply	03/13 ²	07/13 ¹ 07/13 ²	09/13 ¹ 01/14 ²	09/14 ¹ 07/14 ²
Project Management		12/12		11/13
Health Safety and Environment			11/12	12/13
Security				04/14
Supply Chain and Inventory Management		12/12	8/13	11/13
Customer Services Support			12/13	05/14
Regulatory Support				03/14
Records Management				07/13
IT Transition Services				09/14

¹Energy Procurement

²Operations

Attachment A.3 – Monthly Transition Progress
Percent TSAs Completed by Function



ATTACHMENT B

IT STATUS REPORTS

Please see the following attachments:

Attachment B.1 – IT Monthly Overall Status Information

Attachment B.2 – IT Monthly Reporting of Project and Application Status

Attachment B.3 – IT Change Request (*as needed*)

Attachment B.1 - IT Monthly Overall Status Information

Nothing to report.

Attachment B.2 – IT Monthly Reporting of Project and Application Status

Nothing to report.

Attachment B.3 – IT Change Requests

Nothing to report.

Attachment C – Updated Structural Organizational Charts

Nothing to report.