

**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 September 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 September 2014)*
- A.3 GSE and ENNG Monthly Transition Progress

Attachment A.1 - Transition Services Cost Report

Granite State Electric Company

File Date: October 31, 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)
		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 Estimate	2.55					
		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	101,033.14					
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 Estimate	731.39					
		121,637.27	-	121,637.27	163,000.00	(41,362.73)	-25%
	Operations						
Elec Ops-1	Planned Major Maintenance & Capital Construction	115,818.75					
Elec Ops-2	Emergency Maintenance Engineering and Technical Services	9,751.95					
Elec Ops-3	Field Crew Dispatching and Scheduling	5,105.04					
Elec Ops-4	Electric Engineering and Design	102,240.78					
Elec Ops-5	Resource and Workload Planning	46,537.74					
Elec Ops-6	Electric Feeder, Sub-Transmission and Substation Asset Planning	123,062.17					
Elec Ops-7	Substation Maintenance Programs/Substation Engineering	1,790,239.69					
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	20,290.92					
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 Estimate	1,039,577.00					
		3,706,995.65	-	3,706,995.65	3,952,000.00	(245,004.35)	-6%
	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: October 31, 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	634,719.93					
Customer Svc-2	Meter Reading, Billing and Payment Processing	1,402,201.59					
Customer Svc-3	Collections Process Support	41,042.92					
Customer Svc-4	New Business Administration	220,110.53					
Customer Svc-5	Revenue Protection/Diversion & Investigation	-					
Customer Svc-6	Customer Data Migration	604.74					
Customer Svc-7	Meter Data Services Support	131,710.92					
	Estimate	-					
		2,430,390.62	-	2,430,390.62	3,939,000.00	(1,508,609.38)	-38%
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	1,059,410.70					
IT-2	Collaboration Services (E-Mail)	0.03					
IT-3	Data Centers	113,023.90					
IT-4	Client Services	128,084.46					
IT-5	Contracts and Licenses	547,484.99					
IT-6	Infrastructure Services	379,752.98					
IT-7	Networking Support	156,675.73					
IT-8	IS Energy Management Systems (EMS)	136,859.84					
IT-9	Security Services	459.14					
	Estimate	-					
		\$ 2,521,751.77	-	\$ 2,521,751.77	\$ 1,409,000.00	\$ 1,112,751.77	79%
		\$ 9,702,512.99	\$ -	\$ 9,702,512.99	\$ 9,762,000.00	\$ (59,487.01)	-1%

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: October 31, 2014

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

	Transition Service	(AC)	(AD)	(AE)			
		Cost					
		(actual) May-14	(actual) Jun-14	(actual) Jul-14	(actual) Aug-14	(actual) Sep-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	2,292.12	3,174.83	3,699.04	2,483.13	1,782.76	101,033.14
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	-	-	-	-	-	-
		2,292.12	3,174.83	3,699.04	2,483.13	1,782.76	121,637.27
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	919.24	9,751.95
Elec Ops-3	Field Crew Dispatching and Scheduling	569.41	-	-	-	-	5,105.04
Elec Ops-4	Electric Engineering and Design	-	-	-	1,231.07	14,070.37	102,240.78
Elec Ops-5	Resource and Workload Planning	-	-	-	-	-	46,537.74
Elec Ops-6	Electric Feeder, Sub-Transmission and Substation Asset Planning	418.75	7,049.67	1,974.75	1,975.40	782.34	123,062.17
Elec Ops-7	Substation Maintenance Programs/Substation Engineering	4,048.82	475.54	3,284.22	1,111.77	65.08	1,790,239.69
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	396.99	295.27	-	693.21	17.15	20,290.92
Elec Ops-14	Relay and Protection	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	82,241.10	44,338.38	15,625.49	1,495.79	8,480.98	1,039,577.00
	Estimate	-	-	-	-	-	-
		93,956.99	56,147.43	23,305.11	12,098.01	24,335.16	3,706,995.65
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	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	-	-	-	-	-	-
		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: October 31, 2014

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

	Transition Service	(AC)	(AD)	Cost				(AE)
		(actual)	(actual)	(actual)	(actual)	(actual)	Total	
		May-14	Jun-14	Jul-14	Aug-14	Sep-14	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	26,385.30	24,316.61	26,480.19	3,172.04	5,220.73	634,719.93	
Customer Svc-2	Meter Reading, Billing and Payment Processing	23,266.62	45,975.91	82,910.34	30,520.40	4,448.36	1,402,201.59	
Customer Svc-3	Collections Process Support	-	-	-	-	-	41,042.92	
Customer Svc-4	New Business Administration	2,020.36	10,785.63	(7,806.83)	(200.80)	266.21	220,110.53	
Customer Svc-5	Revenue Protection/Diversion & Investigation	-	-	-	-	-	-	
Customer Svc-6	Customer Data Migration	-	-	-	-	-	604.74	
Customer Svc-7	Meter Data Services Support	5,663.75	2,745.44	3,376.73	3,045.87	2,194.60	131,710.92	
	Estimate	-	-	-	-	-	-	
		57,336.03	83,823.59	104,960.43	36,537.51	12,129.90	2,430,390.62	
Regulatory Support								
Reg-1	Regulatory Support - General	170.99	-	-	140.72	-	54,849.69	
Reg-2	Regulatory Reporting	-	-	-	-	-	22,031.73	
	Estimate	-	-	-	-	-	-	
		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	3,311.41	211,502.75	85,633.18	114,614.97	544.51	1,059,410.70	
IT-2	Collaboration Services (E-Mail)	-	-	-	-	-	0.03	
IT-3	Data Centers	2,437.25	2,440.06	5,150.82	2,297.89	1,343.89	113,023.90	
IT-4	Client Services	4,986.08	1,548.65	3,585.60	6,019.03	-	128,084.46	
IT-5	Contracts and Licenses	17,465.20	35,228.06	39,046.57	11,435.30	4,703.75	547,484.99	
IT-6	Infrastructure Services	37,151.62	28,053.00	(56,094.39)	(5,834.11)	54,972.09	379,752.98	
IT-7	Networking Support	(26.81)	138.57	40,516.63	4,879.02	(4,698.32)	156,675.73	
IT-8	IS Energy Management Systems (EMS)	5,627.01	12,917.58	3,606.05	3,394.17	(2,824.98)	136,859.84	
IT-9	Security Services	-	-	-	-	-	459.14	
	Estimate	-	-	-	-	-	-	
		\$ 70,951.76	\$ 291,828.67	\$ 121,444.46	\$ 136,806.27	\$ 54,040.94	\$ 2,521,751.77	
		\$ 235,722.68	\$ 451,941.32	\$ 264,136.34	\$ 201,438.77	\$ 92,288.76	\$ 9,702,512.99	

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: October 31, 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					
		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	79,179.95					
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	-					
		126,748.64	-	126,748.64	294,000.00	(167,251.36)	-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	40,192.31					
Gas Ops-17	Mutual Assistance - Gas Emergencies	-					
	Estimate	-					
		984,547.44	-	984,547.44	5,376,000.00	(4,391,452.56)	-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	424,832.84					
Gas Supply-2	Gas Procurement Services - General	390,985.82					
Gas Supply-3	Energy Transactions	(264,738.52)					
Gas Supply-4	Gas Load Forecasting	55,112.15					
Gas Supply-5	Gas Procurement Consulting	-					
Gas Supply-6	Gas Procurement Miscellaneous	-					
	Estimate	-					
		606,192.29	-	606,192.29	0.00	606,192.29	60619229137%
	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: October 31, 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					
	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	851,471.18					
Customer Svc-3 Collections Process Support	5,667.94					
Customer Svc-4 New Business Administration	17,146.92					
Customer Svc-5 Revenue Protection/Diversion & Investigation	-					
Customer Svc-6 Customer Data Migration	-					
Estimate	-					
	1,861,229.65	-	1,861,229.65	6,570,000.00	(4,708,770.35)	-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	957,656.58					
IT-2 Collaboration Services (E-Mail)	(3,134.26)					
IT-3 Data Centers	58,437.24					
IT-4 Client Services	43,521.79					
IT-5 Contracts and Licenses	327,456.16					
IT-6 Infrastructure Services	246,156.02					
IT-7 Networking Support	116,701.68					
IT-8 IS Energy Management Systems (EMS)	55,724.98					
IT-9 Security Services	8,891.95					
Estimate	-					
	\$ 1,811,412.13	-	\$ 1,811,412.13	\$ 2,817,000.00	\$ (1,005,587.87)	-36%
	\$ 6,077,586.50	\$ -	\$ 6,077,586.50	\$ 15,696,000.00	\$ (9,618,413.50)	-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: October 31, 2014
 Settlement Agreement, p. 16 C.1.b. & Attachment F

	Transition Service	(AC)	(AD)				(AE)
		Cost					
		(actual) May-14	(actual) Jun-14	(actual) Jul-14	(actual) Aug-14	(actual) Sep-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	2,292.12	3,056.16	3,565.52	2,483.13	1,782.76	79,179.95
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	-	-	-	-	-	-
		2,292.12	3,056.16	3,565.52	2,483.13	1,782.76	126,748.64
	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	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	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	314.68	315.57	(162.91)	315.95	(265.70)	40,192.31
Gas Ops-17	Mutual Assistance - Gas Emergencies	-	-	-	-	-	-
	Estimate	-	-	-	-	-	-
		18,490.05	5,627.95	819.90	315.95	(265.70)	984,547.44
	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	13,930.08	16,183.49	14,385.75	18,550.75	(7,769.87)	424,832.84
Gas Supply-2	Gas Procurement Services - General	-	-	-	-	-	390,985.82
Gas Supply-3	Energy Transactions	-	-	-	-	-	(264,738.52)
Gas Supply-4	Gas Load Forecasting	1,297.67	520.31	3,368.95	3,631.60	2,500.03	55,112.15
Gas Supply-5	Gas Procurement Consulting	-	-	-	-	-	-
Gas Supply-6	Gas Procurement Miscellaneous	-	-	-	-	-	-
	Estimate	-	-	-	-	-	-
		15,227.75	16,703.80	17,754.70	22,182.35	(5,269.84)	606,192.29
	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: October 31, 2014
 Settlement Agreement, p. 16 C.1.b. & Attachment F

	Transition Service	(AC)	(AD)				(AE)
		Cost					
		(actual) May-14	(actual) Jun-14	(actual) Jul-14	(actual) Aug-14	(actual) Sep-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	711.66	691.34	665.16	471.96	395.82	851,471.18
Customer Svc-3	Collections Process Support	-	-	-	-	-	5,667.94
Customer Svc-4	New Business Administration	95.19	82.87	101.03	84.60	82.02	17,146.92
Customer Svc-5	Revenue Protection/Diversion & Investigation	-	-	-	-	-	-
Customer Svc-6	Customer Data Migration	-	-	-	-	-	-
	Estimate	-	-	-	-	-	-
		806.85	774.21	766.19	556.56	477.84	1,861,229.65
	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	(4,776.45)	7,190.90	(179.86)	(2,951.74)	(3,386.39)	957,656.58
IT-2	Collaboration Services (E-Mail)	-	-	-	-	(3,134.34)	(3,134.26)
IT-3	Data Centers	507.95	507.92	591.20	4,043.89	-	58,437.24
IT-4	Client Services	-	-	-	-	-	43,521.79
IT-5	Contracts and Licenses	17,702.22	321.96	620.15	5,683.34	(5,355.12)	327,456.16
IT-6	Infrastructure Services	(4,632.69)	17,795.64	(18,660.59)	(1,340.13)	6,961.85	246,156.02
IT-7	Networking Support	(2,096.28)	-	6,954.59	909.33	(673.76)	116,701.68
IT-8	IS Energy Management Systems (EMS)	3,421.98	2,572.92	(859.36)	(1.61)	(797.81)	55,724.98
IT-9	Security Services	-	-	-	-	-	8,891.95
	Estimate	-	-	-	-	-	-
		\$ 10,126.73	\$ 28,389.34	\$ (11,533.87)	\$ 6,343.08	\$ (6,385.57)	\$ 1,811,412.13
		\$ 46,943.50	\$ 54,551.46	\$ 11,372.44	\$ 31,881.07	\$ (9,660.51)	\$ 6,077,586.50

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: 10/29/2014
Invoice #: 800103412
Terms: Net 20

Initial Billing for Transition Services Activity: September 2014
Final Billing for Transition Services Activity: August 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	-	-	-	1,782.76	1,782.76	3,565.52	3,565.52
Financial Training Service	-	-	-	-	-	-	-
Accounts Payable Processing	-	-	-	-	-	-	-
Accounts Payable Consulting	-	-	-	-	-	-	-
Cash Management	-	-	-	-	-	-	-
Tax Consulting	-	-	-	-	-	-	-
Property Tax Services	-	-	-	-	-	-	-
Claims Handling /Investigation	-	-	-	-	-	-	-
Finance	-	-	-	1,782.76	1,782.76	3,565.52	3,565.52
Planned Major Mtnc	-	-	-	-	-	-	-
Emergency Mtnc & Tech Svcs	-	-	-	919.24	-	919.24	919.24
Field Crew Dispatch & Scheduling	-	-	-	-	-	-	-
Electric Eng & Design	-	-	-	14,070.37	-	14,070.37	14,070.37
Resource & Workload Planning	-	-	-	-	-	-	-
Electric Fdr ,Sub T and Sub Asset Planning	-	-	-	782.34	-	782.34	782.34
Sub Mtnc Programs /Engineering	-	-	-	65.08	-	65.08	65.08
Vegetation Management	-	-	-	-	-	-	-
Customer Meter Support	-	-	-	-	-	-	-
Electric Meter Shop	-	-	-	-	-	-	-
Electric Lab	-	-	-	-	-	-	-
Infrared Testing	-	-	-	-	-	-	-
Mapping & Records	-	-	-	17.15	-	17.15	17.15
Relay & Protection	-	-	-	-	-	-	-
Codes & Standards	-	-	-	-	-	-	-
Mutual Assistance	-	-	-	-	-	-	-
Business Continuity & Emergency Logistics	-	-	-	-	-	-	-
Ops Miscellaneous	-	-	-	8,480.98	-	8,480.98	8,480.98
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	-	-	-	-	(265.70)	(265.70)	(265.70)
Operations	-	-	-	24,335.16	(265.70)	24,069.46	24,069.46
Energy Efficiency	-	-	-	-	-	-	-
C&I Sales/Support	-	-	-	-	-	-	-
Energy Solutions Delivery & Efficiency	-	-	-	-	-	-	-
Network Control	-	-	-	-	-	-	-
Load Forecasting	-	-	-	-	-	-	-
Energy Procurement	-	-	-	-	-	-	-
Energy Procurement Consulting	-	-	-	-	-	-	-
Distributed Generation Svcs	-	-	-	-	-	-	-
Gas Control	-	-	-	-	(7,769.87)	(7,769.87)	(7,769.87)
Procurement Svcs General	-	-	-	-	-	-	-
Energy Transactions	-	-	-	-	-	-	-
Gas Load Forecasting	-	-	-	-	2,500.03	2,500.03	2,500.03
Procurement Consulting	-	-	-	-	-	-	-
Procurement Svcs Misc	-	-	-	-	-	-	-
Energy Control & Supply	-	-	-	-	(5,269.84)	(5,269.84)	(5,269.84)
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	-	-	-	5,220.73	-	5,220.73	5,220.73

Attachment A.2 - Transition Services Cost Report Supporting Detail

Liberty Utilities
11 Northeastern Blvd
Salem, NH

Date: 10/29/2014
Invoice #: 800103412
Terms: Net 20

Initial Billing for Transition Services Activity: September 2014
Final Billing for Transition Services Activity: August 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	-	-	-	4,448.36	395.82	4,844.18	4,844.18
Collections Support	-	-	-	-	-	-	-
New Business Admin	-	-	-	266.21	82.02	348.23	348.23
Revenue Protection	-	-	-	-	-	-	-
Customer Data Migration	-	-	-	-	-	-	-
Meter Data Services - Support	-	-	-	2,194.60	-	2,194.60	2,194.60
Customer Service	-	-	-	12,129.90	477.84	12,607.74	12,607.74
General	-	-	-	-	-	-	-
Regulatory Reporting	-	-	-	-	-	-	-
Regulatory Support	-	-	-	-	-	-	-
Identification of Books & Records	-	-	-	-	-	-	-
Seperation & Transfer of Books & Records	-	-	-	-	-	-	-
Records Management	-	-	-	-	-	-	-
Business Applications	(25.23)	(4,269.12)	(4,294.35)	569.74	882.73	1,452.47	(2,841.88)
Collaboration Services	-	-	-	-	-	-	-
Data Centers	1,343.89	(3,134.34)	(1,790.45)	-	-	-	(1,790.45)
Client services	-	-	-	-	-	-	-
Contracts & Licenses	4,703.75	(5,355.12)	(651.37)	-	-	-	(651.37)
Infrastructure Services	(1,559.60)	(2,201.14)	(3,760.74)	56,531.69	9,162.99	65,694.68	61,933.94
Networking Support	(4,698.32)	(673.76)	(5,372.08)	-	-	-	(5,372.08)
EMS/SCADA	(2,824.98)	(797.81)	(3,622.79)	-	-	-	(3,622.79)
Security Services	-	-	-	-	-	-	-
IT	(3,060.49)	(16,431.29)	(19,491.78)	57,101.43	10,045.72	67,147.15	47,655.37
TOTAL	(3,060.49)	(16,431.29)	(19,491.78)	95,349.25	6,770.78	102,120.03	82,628.25

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

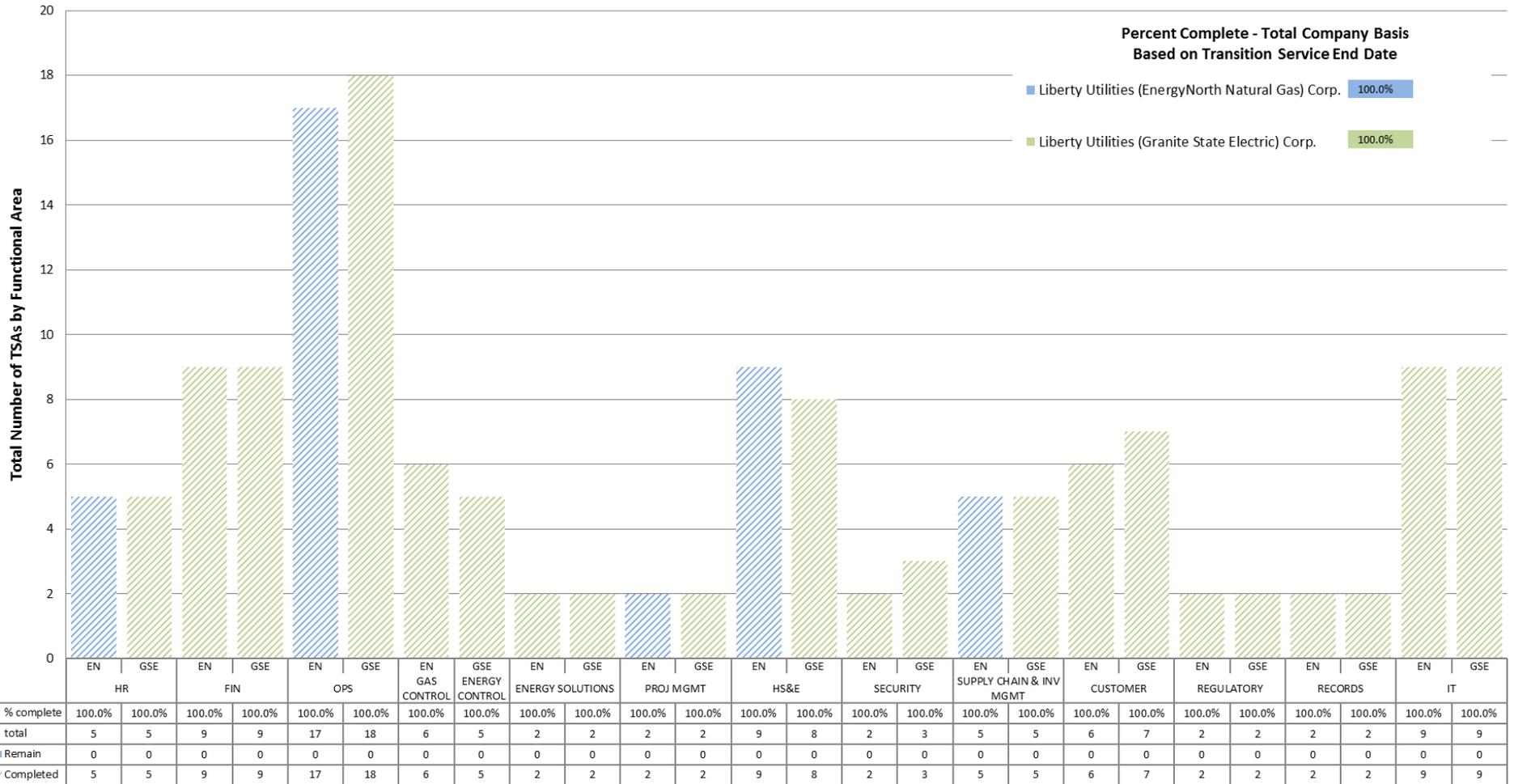
Liberty Utilities (EnergyNorth Natural Gas) Corp.

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.

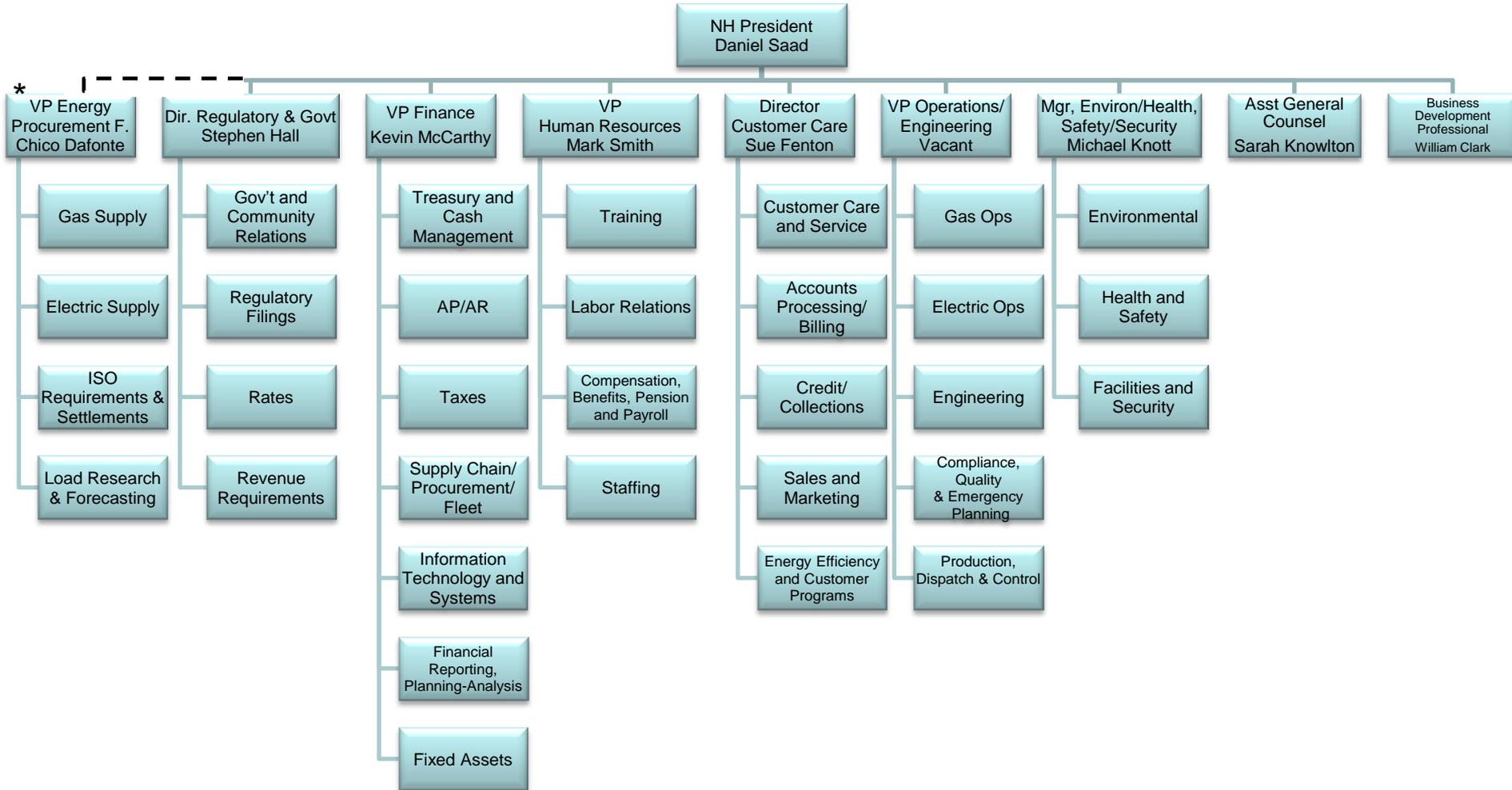
Attachment B.3 – IT Change Requests

Nothing to report.

Attachment C – Updated Structural Organizational Charts

Please see attached.

Attachment C - Updated Structural Organizational Chart

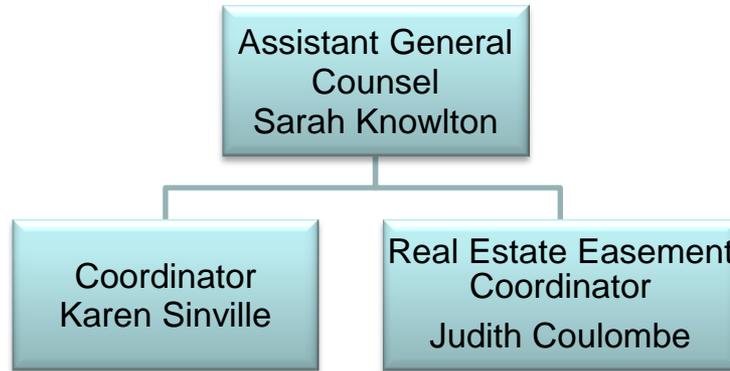


*Given the shared services provided by the Energy Procurement Department to NH and other Liberty organizations, this department now reports to the Sr. VP of Operations, Liberty Utilities, with a dotted line reporting relationship to the NH President. No change in the services provided to NH, however, results from these reporting relationships.

Vacant
Position

Legal

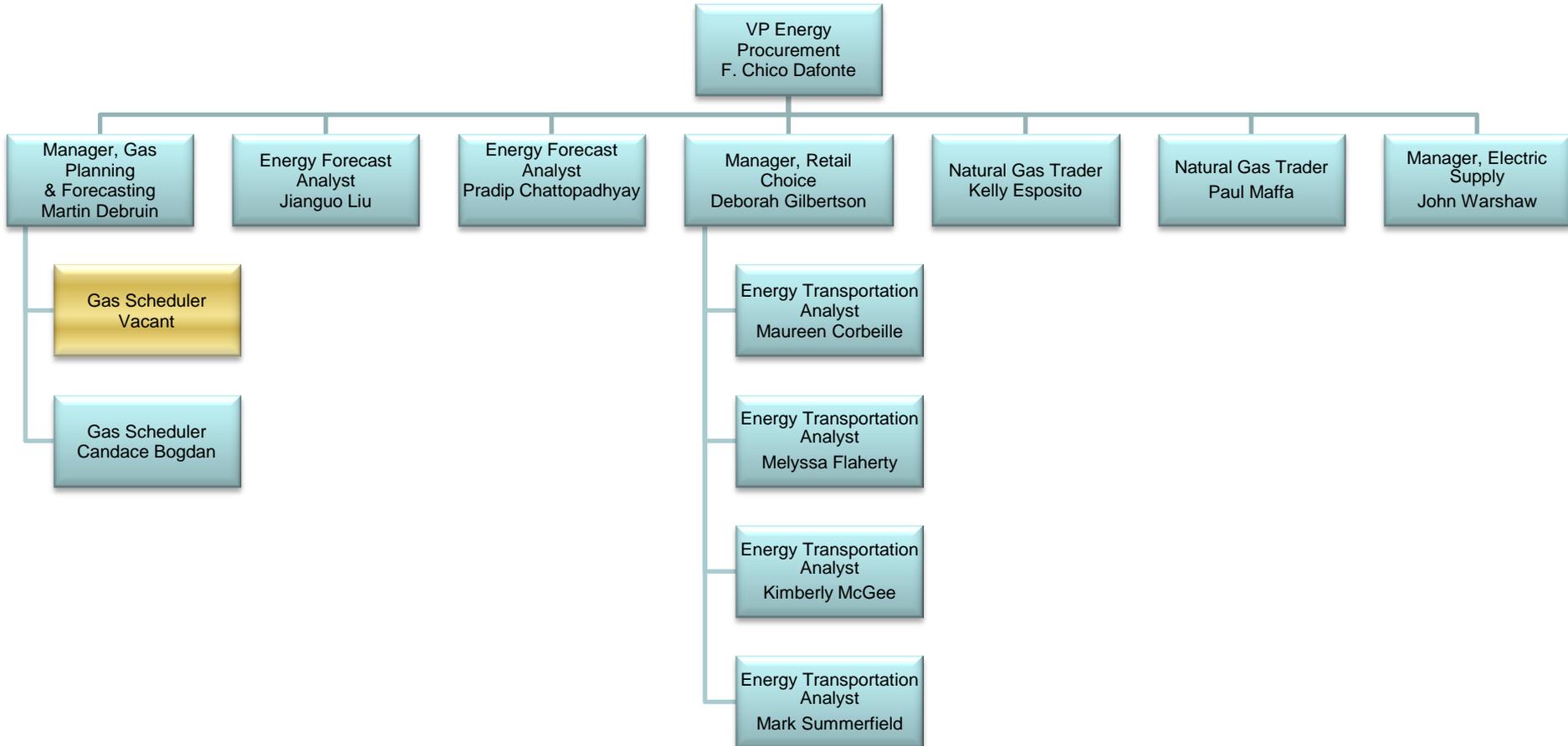
Attachment C - Updated Structural Organizational Chart



Vacant
Position

Energy Procurement NH

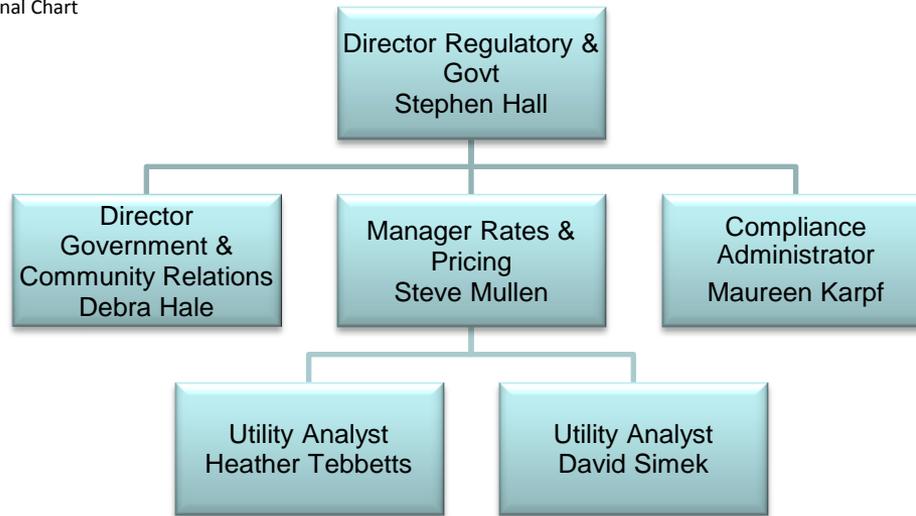
Attachment C - Updated Structural Organizational Chart



Vacant
Position

Regulatory, Government, and Community Relations

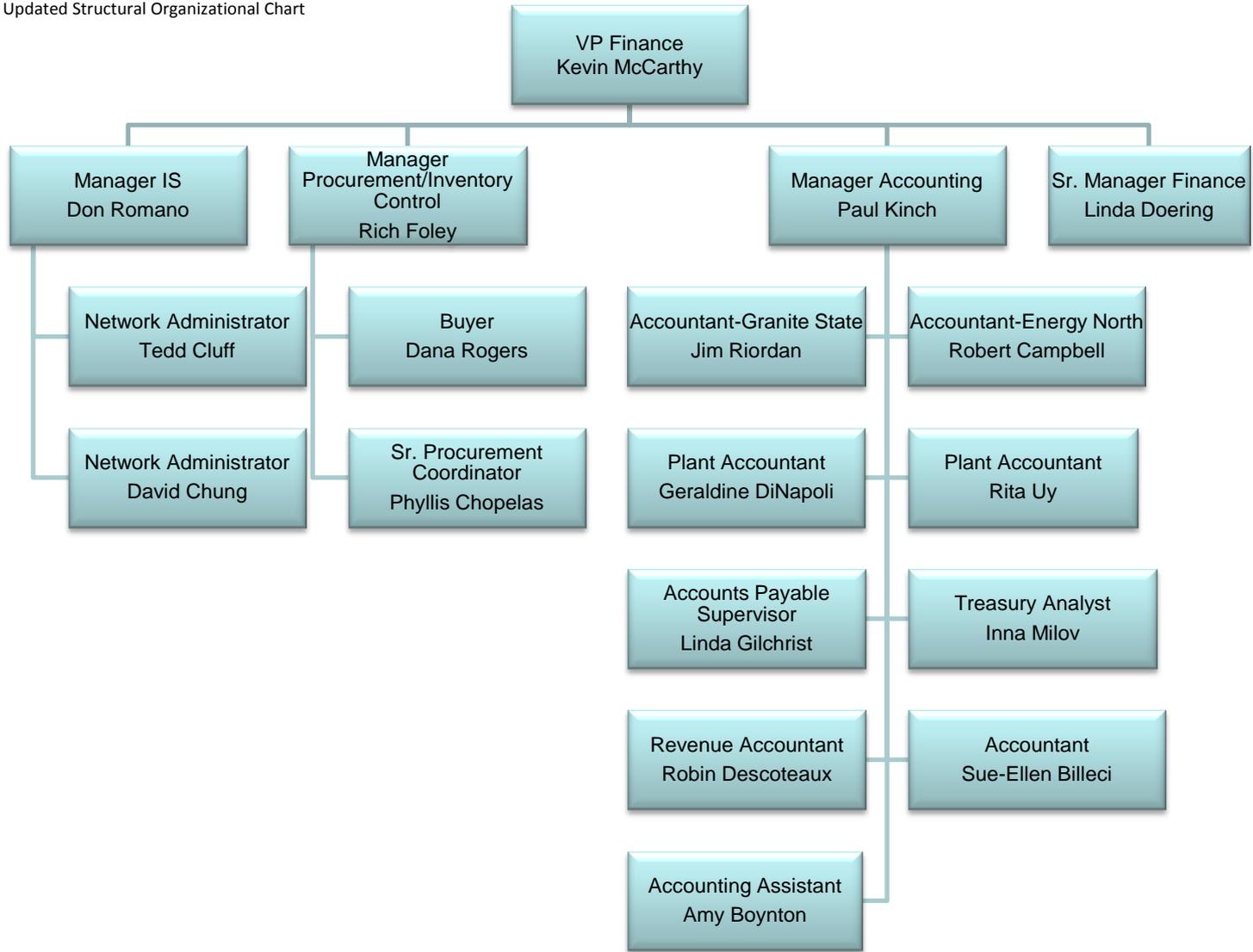
Attachment C - Updated Structural Organizational Chart



Vacant
Position

Finance

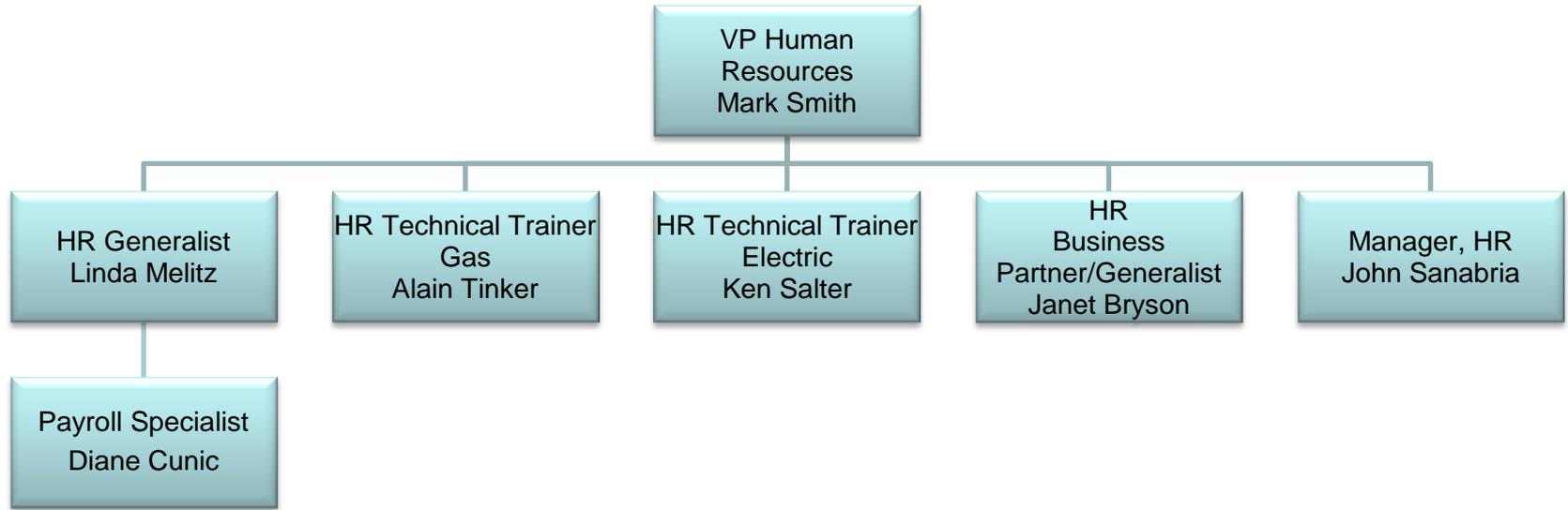
Attachment C - Updated Structural Organizational Chart



Vacant
Position

Human Resources

Attachment C - Updated Structural Organizational Chart



Vacant
Position

Environment, Health & Safety

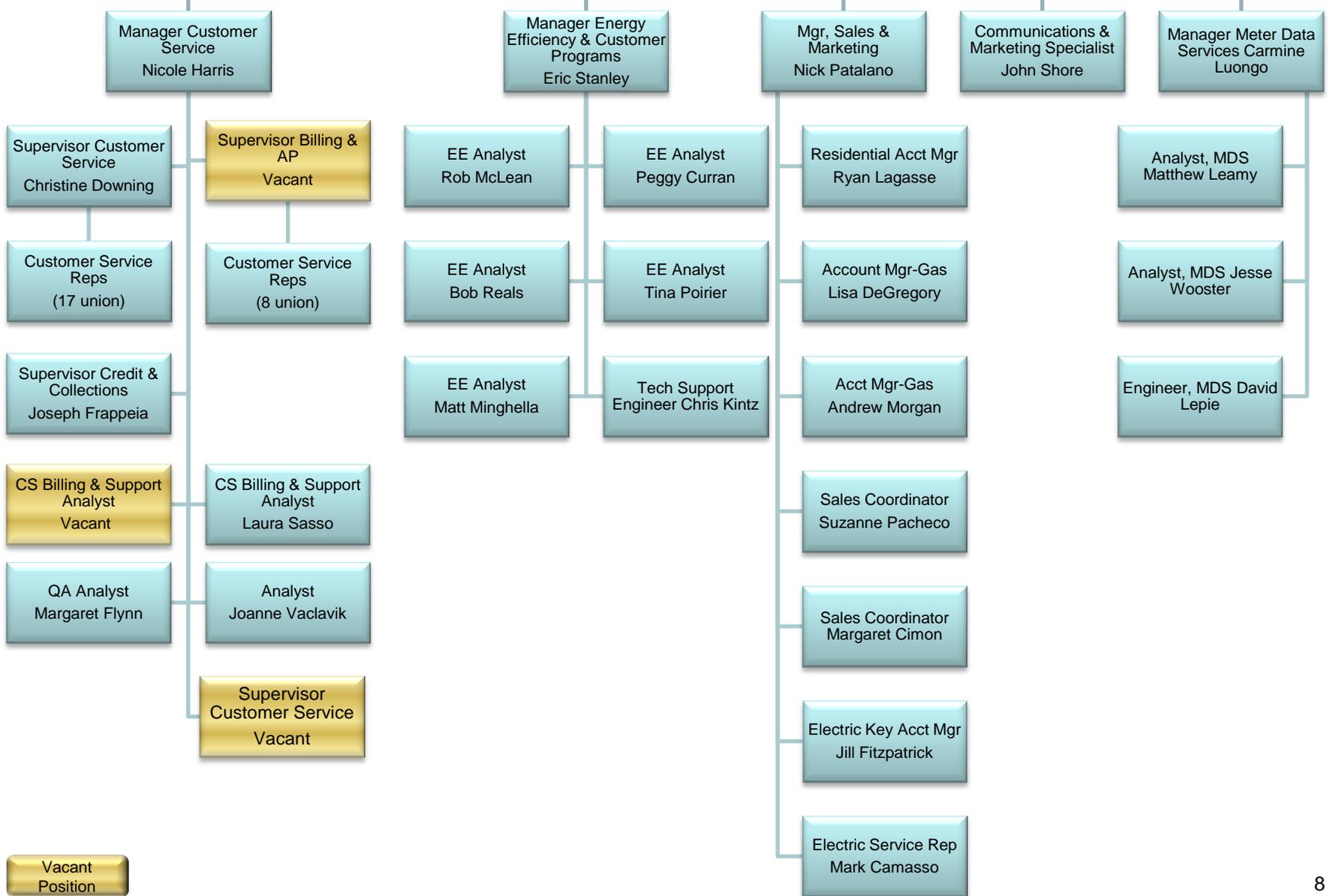
Attachment C - Updated Structural Organizational Chart



Vacant
Position

Director Customer Care
Sue Fenton

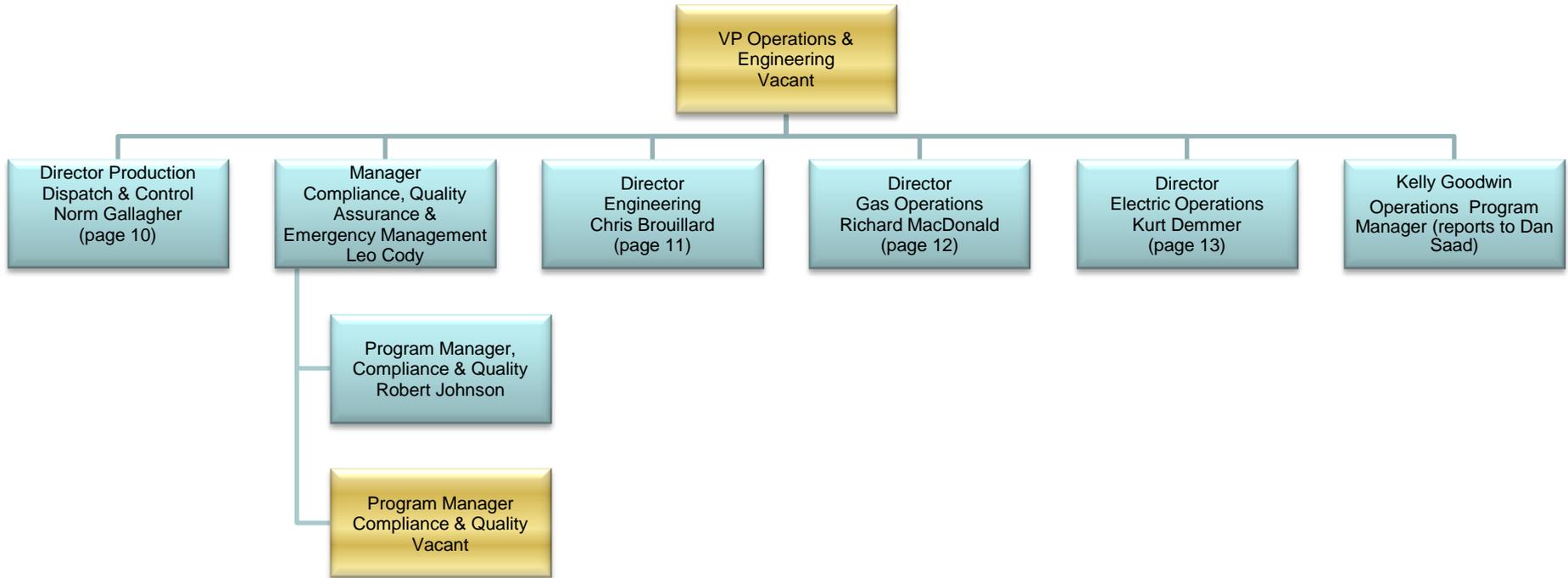
Attachment C - Updated Structural Organizational Chart



Vacant
Position

Operations

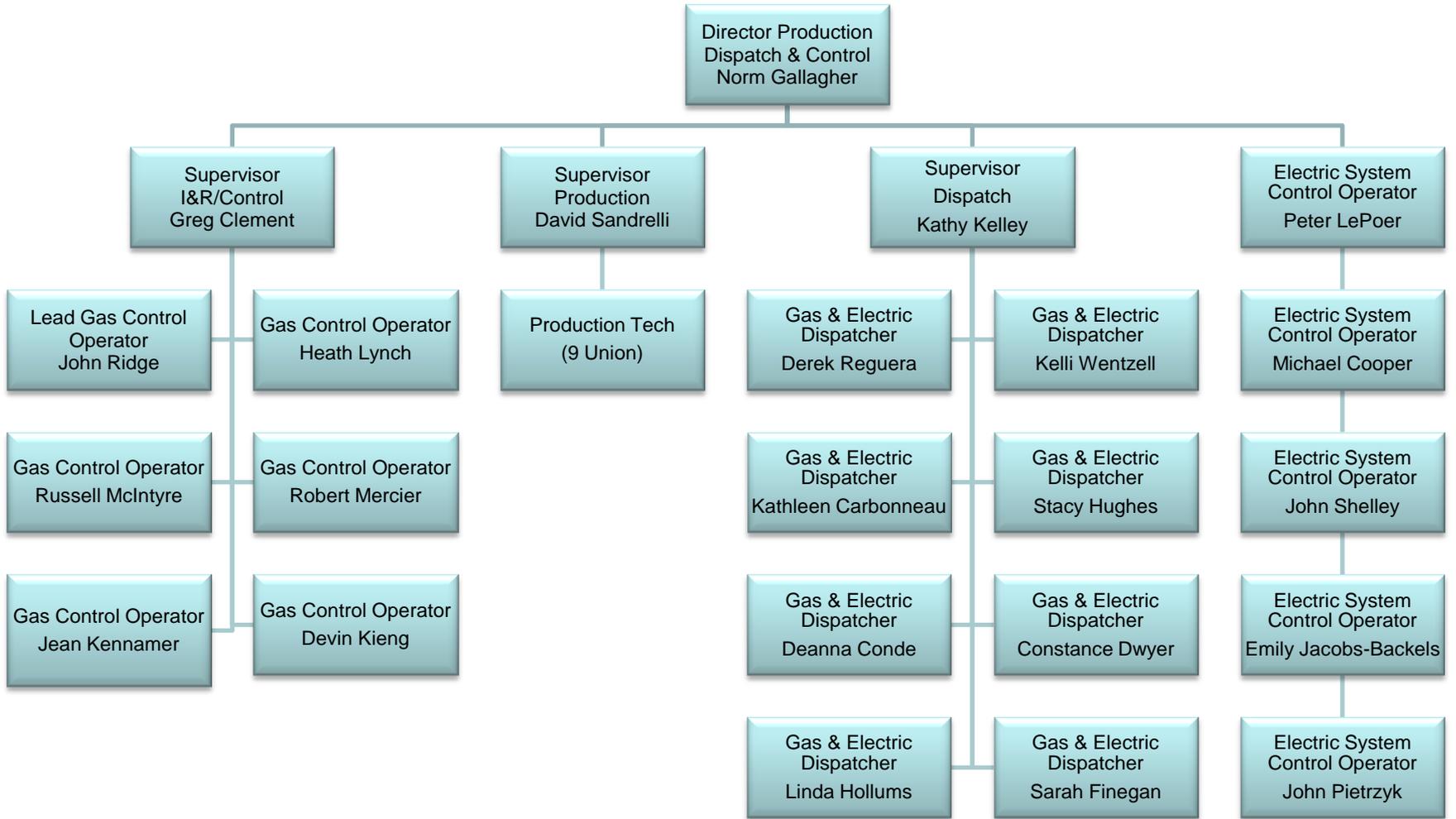
Attachment C - Updated Structural Organizational Chart



Vacant Position

Operations/Production, Dispatch & Control

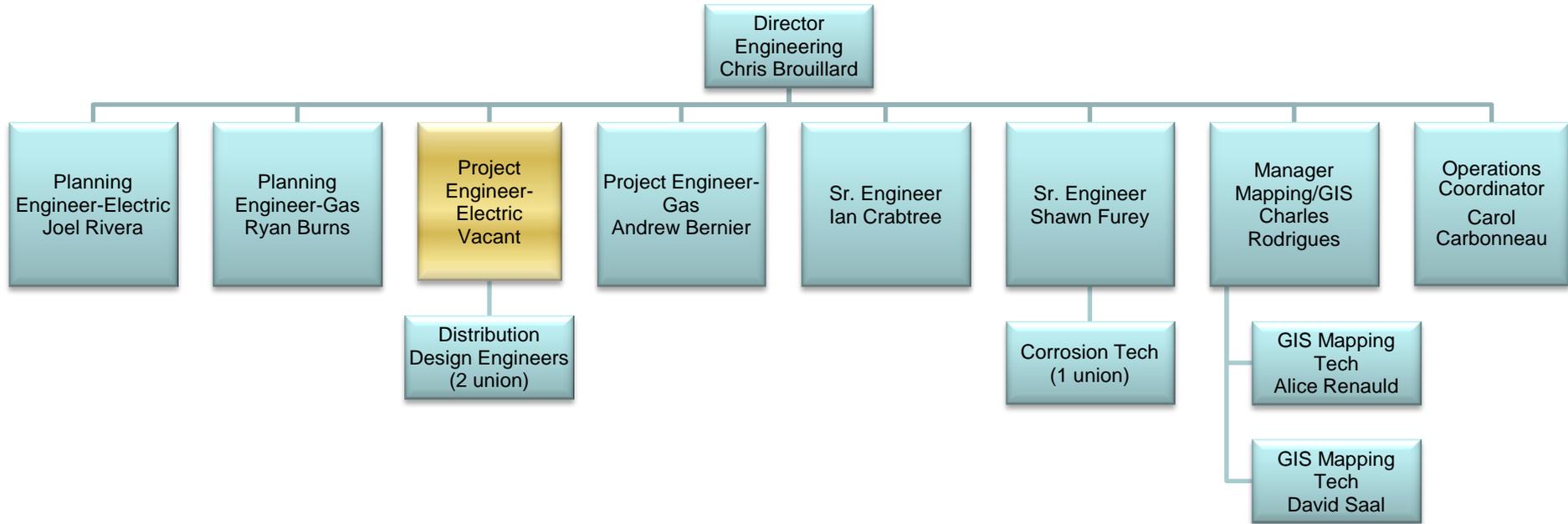
Attachment C - Updated Structural Organizational Chart



Vacant Position

Operations/Engineering

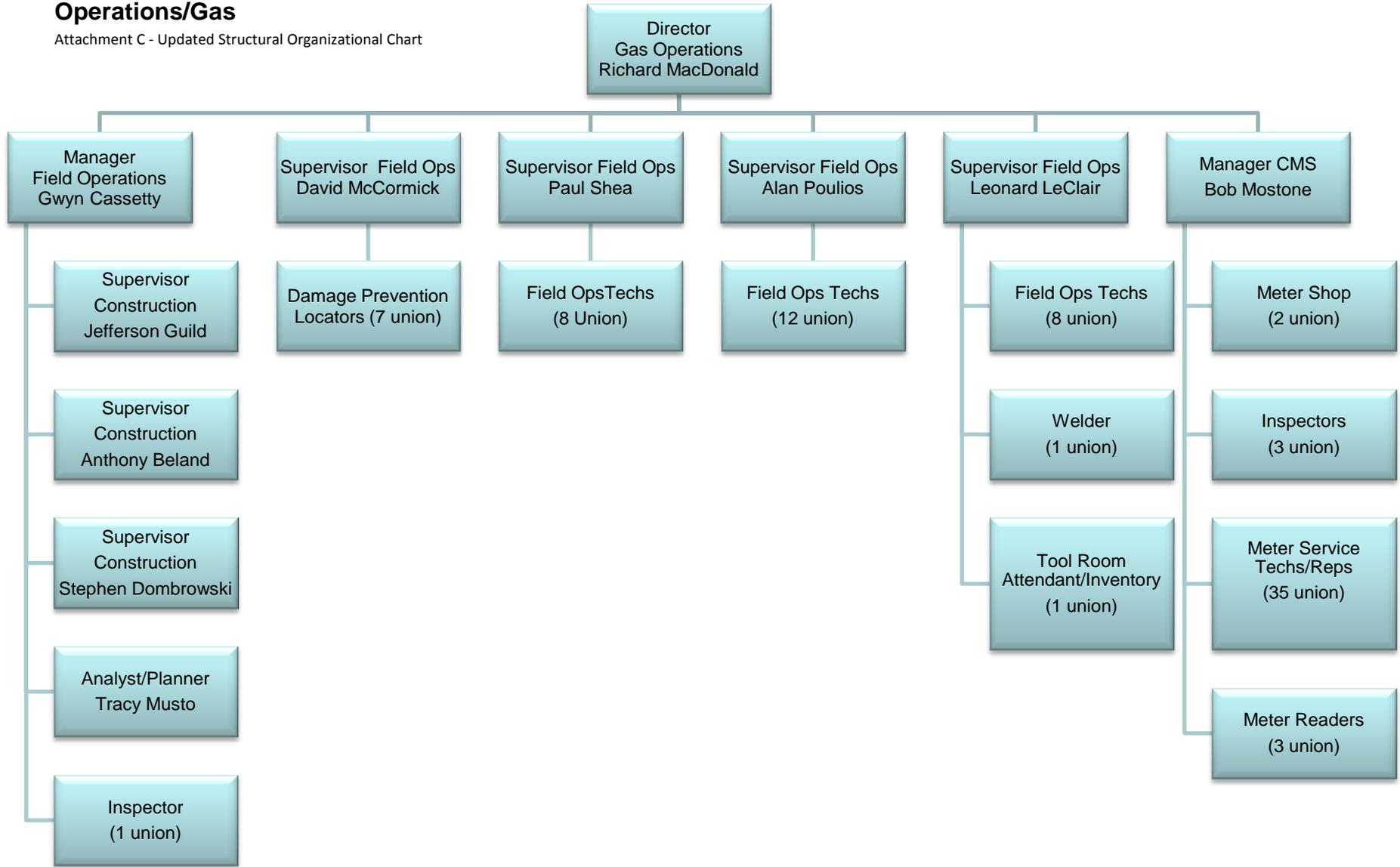
Attachment C - Updated Structural Organizational Chart



Vacant
Position

Operations/Gas

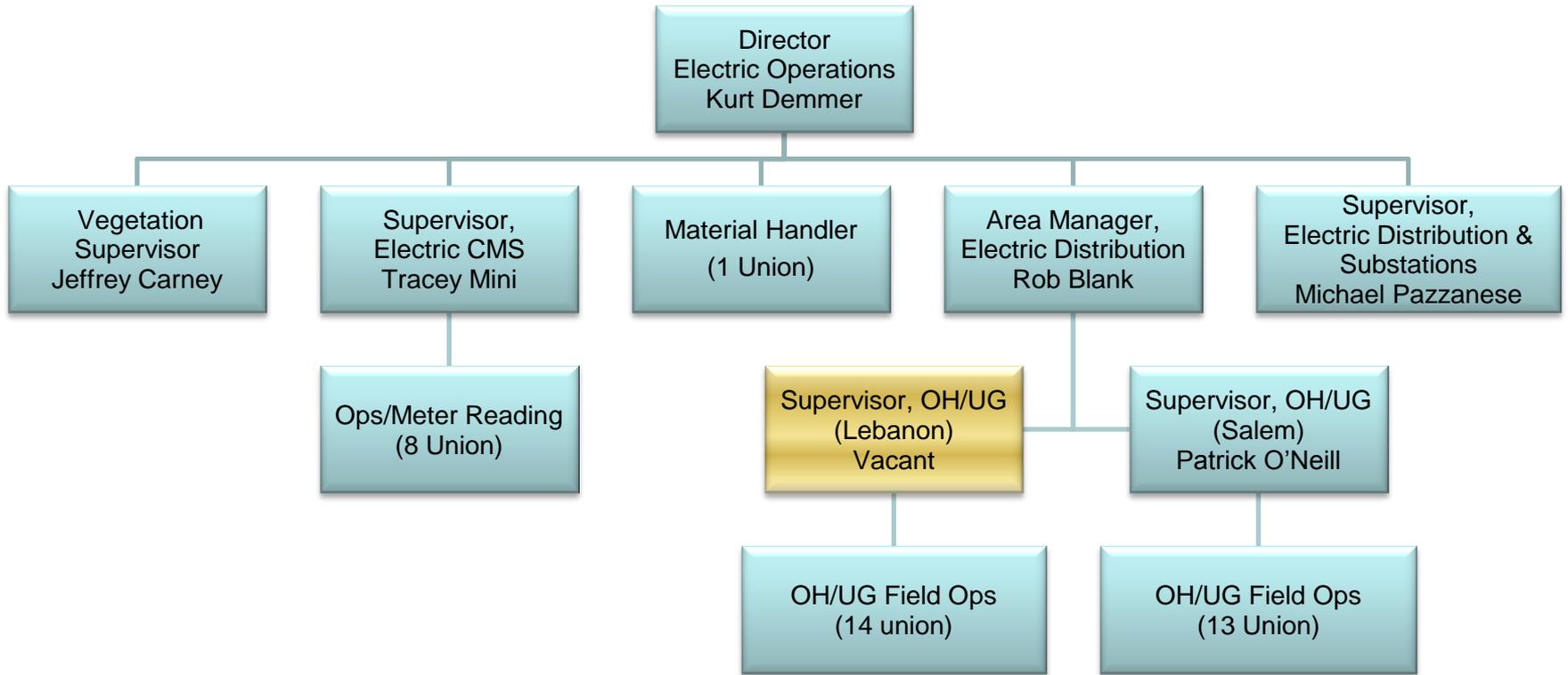
Attachment C - Updated Structural Organizational Chart



Vacant
Position

Operations/Electric

Attachment C - Updated Structural Organizational Chart



Vacant Position