

Abenaki Water Company				
Rate Case Expense as of 10/31/15				
Name of Vendor	Procurement	Date	Amount	Description of Service
Stephen St. Cyr & Associates	Recommendation	May-15	1,218.75	Review e-mails, prepare rate of return schedules, review capital plan, adjustments, conference call
Stephen St. Cyr & Associates	Recommendation	Jun-15	5,453.13	Prepare, review, update schedules and other filing requirements
Stephen St. Cyr & Associates	Recommendation	Jul-15	4,890.63	Prepare, review, revise testimonies, summary, letter to customers, schedules, calculate rates
Stephen St. Cyr & Associates	Recommendation	Aug-15	1,312.50	Prepare, review, revise temporary rate filing requirements
Stephen St. Cyr & Associates	Recommendation	Sep-15	2,531.25	Review e-mails, data requests, prepare for and participate in pre-hearing conference and tech. session
Stephen St. Cyr & Associates	Recommendation	Oct-15	2,015.63	Review e-mails, data requests, prepare Belmont Water schedules for temp. rates, discussions with J. Richardson, D. Carson
			17,421.89	Total as of 10/31/15
Stephen St. Cyr & Associates			8,000.00	Projected additional expense
Upton & Hatfield, LLC	Request for Proposal	Jul-15	2,082.50	Phone conference, review testimonies, prepare and file rate case
Upton & Hatfield, LLC	Request for Proposal	Aug-15	1,120.00	Telephone conferences, e-mails, review, file for temporary rates
Upton & Hatfield, LLC	Request for Proposal	Sep-15	3,237.50	Review affidavit, data request responses, conference with Company, intervenors, prepare for and participate in pre-hearing conference and tech. session
Upton & Hatfield, LLC	Request for Proposal	Oct-15	2,299.10	Review data requests, intervenor petitions, telephone conferences with Company, PUC, OCA
			8,739.10	Total as of 10/31/15
Upton & Hatfield, LLC			8,000.00	Projected additional expense
New England Service Company	Per Affiliate Agreement	May-15	79.67	D. Carson - begin preparation of rate filing

New England Service Company	Per Affiliate Agreement	Jun-15	1737.19	D. Carson and D. Vaughan - prepare, review, revise schedules and testimony, communication with S. St. Cyr
New England Service Company	Per Affiliate Agreement	Jul-15	2053.61	D. Carson, D. Vaughan, A. Crawshaw - prepare, review, revise filing requirements, communication with S. St. Cyr and J. Richardson
New England Service Company	Per Affiliate Agreement	Aug-15	451.22	D. Carson and D. Vaughan - prepare, review, revise temporary rate filing requirements, communication with S. St. Cyr and J. Richardson
New England Service Company	Per Affiliate Agreement	Sep-15	3305.84	D. Carson, D. Vaughan, A. Crawshaw - prepare for and attend pre-hearing conference, respond to data requests, communication with S. St. Cyr and J. Richardson
New England Service Company	Per Affiliate Agreement	Oct-15	1734.83	D. Carson and D. Vaughan - respond to data requests, communication with S. St. Cyr and J. Richardson
			9,362.36	Total as of 10/31/15
New England Service Company			4,000.00	Projected additional expense
TOTAL			\$55,523.35	

Abenaki Water Company
 Breakdown of Rate Case Expenses billed by NESC as of 10/31/15

Date	Employee	Item	Rate*	Hours**	Total
May-15	D. Carson	Labor	40.65	1.96	<u>79.67</u>
Jun-15	D. Vaughan	Labor	121.71	6.35	772.86
Jun-15	D. Carson	Labor	40.65	23.12	939.83
Jun-15		postage			24.50
				Total	<u>1,737.19</u>
Jul-15	D. Vaughan	Labor	121.71	1.84	223.95
Jul-15	D. Carson	Labor	40.65	45.01	<u>1,829.66</u>
					2,053.60
Aug-15	D. Carson	Labor	40.65	11.10	<u>451.22</u>
Sep-15	D. Vaughan	Labor	121.71	6.50	791.12
Sep-15	D. Carson	Labor	40.65	46.18	1,877.22
Sep-15	A. Crawshaw	Labor	75.00	8.50	<u>637.50</u>
				Total	<u>3,305.83</u>
Oct-15	D. Vaughan	Labor	121.71	0.94	114.41
Oct-15	A. Crawshaw	Labor	75.00	7.00	525.00
Oct-15	D. Carson	Labor	40.65	15.60	634.14
Oct-15		DC Hotel			167.86
Oct-15		DC Mileage			193.00
Oct-15		DC dinner			34.30
Oct-15		DC breakfast			8.12
Oct-15		DV,DC,AC lunch			58.00
				Total	<u>1,734.83</u>
				Total through 10/31/15	<u><u>\$ 9,362.34</u></u>

Number of hours billed per employee at cost compared with per Affiliate Agreement:

Employee	Hours billed	At Cost	Total	Per A. A.	Total
D. Vaughan	15.63	121.71	1,902.33	75.00	1,172.25
D. Carson	142.97	40.65	<u>5,811.73</u>	75.00	<u>10,722.75</u>
			\$ 7,714.06		\$ 11,895.00

* Rates for D. Carson and D. Vaughan are a calculation of pay rates plus overhead expenses specifically per employee and are considered to be at cost. The rate for A. Crawshaw is per the Affiliate Agreement.

** Hours are not round numbers because if a salaried employee works over 40 hours, the number of hours worked is divided by 40 as the costs are the same.