

# Aquarion Water Company

## **CORPORATE PROCUREMENT AND CONTRACT ADMINISTRATION POLICIES & PROCEDURES**

*As Of May 15, 2020*

<p style="text-align: center;"><b>Aquarion Water Company</b>  <b>CORPORATE PROCUREMENT AND</b>  <b>CONTRACT ADMINISTRATION POLICIES &amp; PROCEDURES</b></p>	<p>5/15/2020</p> <p><b>Approved Policy</b></p>
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## INTRODUCTION

Effective procurement practices are critical to the success of the Aquarion Water Company. Obtaining materials, equipment and services through prudent acquisition practices adds to the ultimate success of Aquarion Water Company by:

- ensuring supply of quality products and services
- that the company receives competitive value for those products and services
- mitigating various supply chain risks.

This manual provides Aquarion Water Company personnel with guidelines and policy pertaining to their authority and responsibilities in regard to the solicitation, receipt, and evaluation of proposals, as well as the subsequent award and administration of the award of business. It also identifies the roles and responsibilities of other Aquarion Water Company groups regarding procurement and contract administration activities. The manual reflects the intent of applicable public laws, statutes, good business practice and to help ensure investor trust.

In some locations, it may be necessary to alter the detailed application of the procedures outlined in this manual to meet local regulations or contractual requirements. Regardless of the location, however, the same principles and ethics govern all procurement and contract administration activities at all Aquarion Water Company properties and operations.

Contract administration representatives at Aquarion Water Company properties, with the concurrence of the Director of Procurement or a designee, are authorized to issue supplementary local project procurement and contract administration procedures to cover such items as workflow procedures, specific site safety requirements, governmental compliance, etc. If site contract administration procedures include any deviations, the Director of Procurement must approve these deviations, including the use of nonstandard contract administration forms. Requests for deviations will be submitted in writing fully explaining the requested change and the reason.

The Director of Procurement is responsible for preparing, distributing, and coordinating all updates to this manual. The Director of Procurement shall routinely review and update the manual and its exhibits as required to convey the latest corporate guidelines regarding policy, guidelines, and procedures. To ensure effective control, successful audits and consistency of application, the Director of Procurement will process and distribute necessary changes and maintain a master record of all changes.



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## ***PROCUREMENT POLICY SYNOPSIS***

- All employees are responsible to comply with these policies and procedures and ensure that expenditures for goods and services provide the best value for Aquarion Water Company (“AWC”)’s businesses, investors and customers in a sustainable manner.
- Award of AWC’s business is to be based upon the evaluated best value supplier and/or contractor considering total cost of ownership, ease of doing business, business situations plus sustainability measures including but not limited to safety, health, environmental performance and social impact on communities AWC serves.
- Employee dealings with suppliers and contractors should be arms length and solely for the benefit of AWC, its businesses, customers and investors as per the Employee Handbook. Acceptance of gifts is discouraged as the value of such increases the cost of doing business with Aquarion.
- Commitments to suppliers and contractors to deliver materials and commence work are not to be made until a Procurement Department approved contract or agreement with/or a Purchase Order have been issued except in the case of Emergency Work or exceptions as defined in this policy.
- If an employee has a conflict of interest with a supplier or contractor, this should be reported to their supervisor and the Procurement Department before entering into any agreement or when the conflict develops.
- Supplier and Contractor proposals, ideas and agreements are to be treated as business confidential and are not to be shared with their competitors as it destroys the integrity of our dealings and thereby discourages competition.
- Inquiries regarding supplier and contractor qualification, relationships and agreements are to be directed to the Procurement Department.
- Failure to follow the above policy may result in disciplinary action up to and including termination.

## **APPROVED PROCUREMENT METHODS**

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Approved procurement methods vary depending on the Value and Risk associated with the goods and services being acquired. The following methods are prioritized by expenditure level to:

- minimize total costs in the procure to pay process
- address risks associated with our dealings with suppliers, contractors, sub-contractors and other associated third parties
- provide fiscal control and accountability for the goods, services and overall value obtained

**Expenditures Materials less than \$1500**

The cost to process small dollar expenditures often exceeds the cost of the material being acquired. The approved methods to handle these small value purchases in order of preference are:

1. Release against a AWC agreement which has consolidated or direct billing (i.e. Office Supplies, Lab Supplies, Office Equipment Service agreements)
2. Procurement Card (P-card) for one off instances where there is not an established relationship with the supplier or where credit card is their only accepted form of payment. Note P-cards are not be used for contractors who work on AWC facilities or systems. See Accounting Policy No. 11.

The P-card level of approval authority for approving P-Card purchases is maintained in SAP HR configuration. P-card holders must attach their transaction receipts to their monthly statement of P-Card purchases and have it reviewed and approved by their supervisor. The P-card Administrator in Procurement will collect and maintain these approved P-card statements.

3. Purchase Requests/Purchase Order in SAP- Payment of invoice based upon material or service receipts processed against a Purchase Order in SAP.

The Procurement department shall maintain the level of approval authority for processing purchase requests in the SAP HR organization configuration. Purchase requests will then be processed by Procurement into purchase orders in SAP. Receipts processed against the purchase order authorize accounts payable to initiate payment to the vendor.

4. Invoice not associated with a Purchase Order or Agreement issued by Procurement:  
Accounts Payable department shall review each invoice to ensure that:
  - a. Purchases are non-recurring in nature and do not involve services requiring a signed contract and insurance.

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- b. Total purchase on invoice does not to exceed \$500.00
- c. It has an approval signature of an authorized department manager or director for the account being charged.

**Expenditures equal or greater than \$500**

The company's general policy is that all purchases for goods and services \$500 and higher must have a purchase order; however, there are exceptions in which the company does not require a purchase order. These exceptions are:

1. Utility bills (electric, telephone, gas)
2. Check Requests for non-recurring disbursements
3. Medical Insurance, LTD/Life Insurance
4. Company Insurance (General liability, worker's comp, umbrella)
5. Trustee fees
6. Loan payments
7. Payroll processing fees
9. Emergency repair costs covered under an approved Master Service Agreement and tracked through the SAP notifications or work order process
10. Meter refunds
11. Hydrant refunds
12. Inspection services covered under an approved Master Service Agreement
13. Office & Operating supplies under an approved Supply Agreement
14. New services which have an assigned SAP jobbing account for a customer
15. Tax payments (local, federal, state)
16. Employee expense reports/reimbursements (Note employees issued personal AWC P-cards must use them for all their company travel and related expenses which reduces the number of expense reports and associated processing costs).
17. Payroll reimbursement/corrections
18. Customer Advocacy board
19. Retiree benefit payments
20. Pledging of Donations/Contributions <\$10,000

Invoices for \$500 or higher that are exempt from requiring a purchase order will be reviewed by the Accounts Payable department for appropriate approval authority. All other expenditures for \$500 or greater should be processed under separate Purchase Orders created from an approved SAP Purchase Request and payment is based upon receipts against the Purchase Order except:

1. Procurement Card (P-card) for one off instances where supplier or a service provider only accepts credit card payment. This shall be reviewed with the

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Procurement Department before executing the P-Card transaction that is greater than \$500 which does not fall into one of the exceptions above.

## BASIS FOR AWARD OF BUSINESS

### Procurement Policy:

Purchases for \$500 but less than \$10,000 shall be done in a manner that maximizes the value to Aquarion Water Company. Checking the market for different supplier prices is encouraged where there has not been a recent (< 1 year) competitive value established upon which to benchmark the current commitment.

Individual and recurring purchases which have a one time or cumulative annual value over \$10,000 but less than \$25,000 shall be awarded based upon at least informal competitive bids or under a known competitive benchmark agreement (i.e. State Laboratory Chemicals Agreement, etc.).

Individual and recurring purchases which have a one time or cumulative annual value of \$25,000 but less than \$50,000 shall be formally bid to at least three qualified competitive suppliers where possible and award based upon criteria that define the evaluated best value or under known competitive benchmark agreement (i.e. State Laboratory Chemicals Agreement). Back-up information on companies, contact names, contact numbers and emails and bid amounts must be provided with the supporting Purchase Request sent to the Procurement Department unless Procurement handled the bidding process.

Individual and recurring purchases which have a one-time or cumulative annual value of \$50,000 or more shall be bid through the Aquarion Procurement Department to at least three qualified competitive suppliers where possible and award based upon the evaluated best value.

### Bidding Exceptions:

Non-competitive bid procurements may include the following:

- A. Purchase Order or Contracts that represent an extension of an Eversource negotiated agreement where terms are extended to AWC as an Eversource subsidiary and provide Aquarion improved value..
- B. Purchase Orders or Contracts issued to federal, state or municipal government entities or organizations;
- C. Purchase Orders or Contracts issued for the primary purpose of making payments to parties other than Suppliers (i.e. – Water conservation rebate programs);
- D. Purchase Orders or Contracts issued pursuant to federal, state or municipal regulation (i.e. – payments into a state fund required by the PURA, DPH or DEEP);
- E. Purchases of upgrades to information technology applications or hardware already

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licensed to Aquarion Water companies and/or annual maintenance contracts for information technology applications or hardware already installed and licensed to Aquarion Water Company;

- F. Purchases valued at more than \$25,000 for which a review of the marketplace reveals that there is only one viable Supplier who is technically and commercially capable of providing the good or service that is being procured by Aquarion Water Company; must document using a SAVR form.
- G. Purchases for which the President & Chief Executive Officer, EVP and Chief Financial Officer, VP of Operations, VP of Administration or a member of the of Trustees has determined that the use of a particular supplier is necessary due to urgent business circumstances for strategic confidential or essential projects.
- H. Purchases of unique Emergency restoration services from suppliers who are not already under Contract with Aquarion Water Company.
- I. Materials which need to be purchased from a particular supplier or manufacturer due to mandates by Aquarion Engineering Standards; Safety or Security Departments; original equipment manufactured replacement parts; multi-year supply agreement already in place.
- J. Purchases necessary to meet the needs of an Emergency as defined in Part I- Administrative Definitions

All bidding exceptions for Purchase Requests greater than \$10,000 shall be noted in the Purchase Request internal view only text field (top text field on Purchase Request Screen).. Bidding exceptions for Purchase Requests \$25,000 or greater shall also be documented also via a Supplier Award & Value Report (SAVR) form and signed by a Director or higher manager.

#### RISK MANAGEMENT

There are a number of supply chain risks associated with the procurement of goods and services AWC requires to our operations. These risks include but are not limited to:

- Supply
- Supplier
- Economic
- Market
- Liability and Casualty
- Legal and Regulatory
- Product liability
- Safety, Health and Environmental
- Operational
- Customer
- Cyber

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- minimize total costs in the procure to pay process
- address risks associated with our dealings with suppliers, contractors, sub-contractors and other associated third parties
- provide fiscal control and accountability for the goods, services and overall value obtained
- certificates of insurance will be obtained for contractors doing work on company property or systems at levels appropriate to the project costs and associated risks.

#### CONTRACTS FOR SERVICES:

Contracted services shall not commence until a Procurement Department approved agreement or Purchase Order has been issued and risks are properly addressed in the related commitment's terms and conditions and appropriate insurances and bonds where applicable are in place for the benefit of Aquarion Water Company. The exception is for Emergency situations as defined in Part I-Administrative Definitions which do not allow time to generate an agreement and the immediate action must be taken to avoid or mitigate impacts to public safety, health, employee safety, the environment and/or operational safety of plant and infrastructure.

## ***PART I – ADMINISTRATION***

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## DEFINITIONS

The following definitions are used in this manual:

### **Acceptance**

The act of an authorized representative of Aquarion Water Company by which Aquarion Water Company for itself or as agent of another assumes ownership of existing identified supplies tendered or approves specific services rendered as partial or complete performance of the contractual agreement.

### **Agreement**

See Contract

### **Bid Bond**

A form of security that accompanies a proposal and assures that the proposer will not withdraw its proposal within the period specified and will execute a written contract and furnish such bonds as may be required within the period specified in the proposal (unless a longer period is allowed) after receipt of the specified forms.

### **Bidder/Offeror**

A vendor or contractor responding to solicitations. This term is interchangeable with such terms as bidder, offeror, and subcontractor.

### **Buyer**

A person who solicits, either orally or by written solicitation, prices for various types of supplies, equipment, or services. The buyer performs all necessary steps to prepare, negotiate, formulate, and issue a purchase order. The buyer may place oral orders followed by a confirming purchase order.

### **Change Order/Modification**

A written or electronic instrument changing or otherwise modifying a contract or purchase order.

### **Consent of Surety**

An acknowledgement by a surety that its bond given in connection with a contract continues to apply to the contract as modified.

### **Contract or Agreement**

In general terms, a contract and/or agreement includes any bilateral agreement (contract or purchase order) issued for supplies, equipment, materials, services, or construction that is a mutually binding legal



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relationship obligating the contractor to furnish items or services and the buyer to pay for them. A contract becomes enforceable when it is formally acknowledged or accepted by a responsible representative of the contractor or work is initiated (which constitutes acceptance).

#### **Contract Administration Lead Time (CALT)**

Is the time between receipt of a Contract Inquiry Package from Project Management by the Contract Administrator and the time a contract is awarded to the successful bidder.

#### **Contractor**

Provider of goods or services. This term is interchangeable with such terms as subcontractor, vendor, seller, and consultant.

#### **Contractor Lead Time (CLT)**

The time between issuing a notice of award with instructions to proceed and completion of the contracted services or delivery of the product to the Property Site.

#### **Ebids System (Ebids)**

The electronic vendor registration, information request and bidding portal that captures supplier qualifications, their contract information, and is the on-line portal to manage the delivery of large value solicitations to suppliers for RFPs, IFBs and RFQs and to manage associated bid clarification questions and their responses. The portal address is: [Aquarion.procureware.com](http://Aquarion.procureware.com).

**Emergency:** An event or situation or critical business need not reasonably foreseeable which may impact or disrupt essential operations or service and/or requiring goods or services necessary for immediate use in work that affects the Public safety, health, employee safety, the environment and/or operational safety of plant and infrastructure.

#### **Field Contracts and Materials Inspections**

Examining and testing of materials, equipment, supplies, and services (including, when appropriate, raw materials, components, and intermediate assemblies) to determine whether they conform to the contractual requirements.

#### **Invitation for Bid (IFB)**

A document or Ebids system used to solicit written and in some cases sealed bids from prospective contractors. The IFB is a method of acquisition that

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employs competitive sealed bids and awards. IFB's are only used when (1) time permits the solicitation, submission, and evaluation of bids; (2) the award will be on the basis of price and other price-related issues; (3) all clarifications are sent to all bidders; and (4) there is a reasonable expectation of receiving more than one bid.

#### **Modification/ PCO/Change Order**

A written or electronic document or instrument changing or otherwise modifying a contract or purchase order.

#### **Notice of Award and Instructions to Proceed**

A notice to the successful offeror that the offer submitted (as is or as modified through discussions) is accepted and award is made. Completion and execution of the contract is required before work can begin unless a supplementary "Instructions to Proceed" is also included. Authorization to proceed with the work before contract execution is only issued when it is otherwise not possible to complete the usual contract forms in time to allow the contractor to commence work within the time required.

#### **Off-the-Shelf-Item**

An item that has been developed and produced to governmental or commercial standards and specifications, is readily available for delivery from an industrial source, and may be acquired without change to satisfy a requirement.

#### **Payment Bond**

A bond which is executed in connection with a contract agreement and which secures the payment of all persons supplying labor and material in the performance of the work provided for in the contract.

#### **Penal Sum or Amount**

The dollar amount shown in a bond, representing the maximum payment for which the surety is obligated.

#### **Performance Bond**

A bond that is executed in connection with a contract to secure the performance and fulfillment of all the undertakings, covenants, terms, conditions, and agreements contained in the contract.

#### **Project Manager**

A person designated by Aquarion Water Company management to manage and be responsible for a capital project and/or property site support. The Project Manager also provides technical assistance to the Contract Administrator assigned to the project.

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### **Request for Contract (RFC)**

A package from the Project Manager or Design Team containing all the documents required to adequately convey to all bidders the scope of work being contracted out. Typically, the following documents are supplied with the RFC:

- Listing of services, materials, and equipment to be supplied by contractor.
- Schedule and work breakdown structure (if applicable)
- Special instructions to bidders
- Technical documents (specifications, drawings, standards, etc.)
- Engineering data need dates
- Field completion dates
- Special certification and testing requirements

### **Request for Proposal (RFP)**

A document or Ebids system used to communicate requirements to and solicit written proposals, both sealed and unsealed, from prospective contractors. The RFP shall be used only when there is a definite intent to award a contract. A proposal received in response to an RFP is an offer that can be accepted to create a binding contract, either following negotiations, or when authorized, without discussions. An RFP shall not be used as a solicitation for information or planning purposes.

### **Request for Qualifications**

A document used to obtain information about a prospective contractor in order to verify that the prospective contractor is fully licensed and qualified to perform the work at hand.

### **Request for Quotation (RFQ)**

A document or Ebids system used to obtain price, delivery, or other market information used for planning purposes only when there is no intent to award a contract based on the request. A quotation received in response to an RFQ is not an offer and cannot be accepted by the Contract Administrator to create a binding contract unless the bidder formally acknowledges that the price is firm.

### **Shipping Lead Time (SLT)**

The time required for delivery from the origination or FOB point to the point of receipt.

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**Solicitation**

A written or Ebids electronic request for proposal, request for quotation, or request for qualification.

**Supplier**

Provider of goods or services. This term is interchangeable with such terms as contractor, vendor, seller, and consultant.

**Supplier Lead Time (SLT)**

The time between the contractor/vendor's notice of award and completion of the contracted services or delivery of the product to the FOB point.

**Testing**

That element of inspection that determines the properties or elements, including functional operation of supplies or their components, by the application of established scientific principles and procedures.

**Warranty**

A promise or affirmation given by a contractor or supplier to a buyer regarding the nature, usefulness, or condition of the supplies, services, or construction furnished under a contract or purchase order. The warranty also certifies that the end product will be "Fully Functional and Operational for the intended Purpose."

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## SIGNATURE AUTHORITY

### **Assigning Signature Authority**

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The Director of Procurement is solely authorized to assign signature authority limits to personnel who have been given the authority to commit Aquarion Water Company funds. The authority is normally based on an individual's job classification. An individual's signature authority may vary depending on specific job requirements and the individual's contract administration experience.

Signature authority is issued on individual basis and is not transferable to other persons.

### **Using the Appropriate Authority Level**

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Contract administration personnel are authorized to make commitments on their assigned projects up to their authorized signature level. When the commitment is greater than that authority level, the appropriate higher level of authority must ultimately approve the commitment.

The Contract Administrator may sign all change orders or modifications as long as the total revised value of the contract order does not exceed their signature authority, otherwise the same process as stated above shall be followed for change orders.

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## **PROJECT CONTRACT ADMINISTRATION PROCEDURES**

### **General**

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Contract Administrators, with the concurrence of the Director of Procurement, are authorized to issue project contract administration procedures to cover such items as workflow procedures, site working hours, specific site hazards, etc. Such contract administration instructions shall not deviate from the policies and procedures in this manual.

### **Project-Specific Procedure**

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When required, site-specific project contract administration procedures will be developed and submitted to the Director of Procurement for approval. If there are any deviations from this manual, then the site-specific project contract administration procedures will be forwarded by the Director of Procurement or their designee for final approval.

## **BONDS**

### **Definition**

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A bond is a written instrument executed by a bidder, contractor, or vendor (the principal), and a second party (the surety or sureties), to ensure fulfillment of the principal's obligations to a third party (the obligee or Aquarion Water Company) identified in the bond. Aquarion Water Company, by choice, will require the bond to ensure that the principal's obligations are met. If the obligations are not met, the bond ensures payment of any loss sustained by the obligee to the extent stipulated in the bond. The types of bonds and related documents are discussed in this section.

### **Types of Bonds**

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#### **Proposal Guarantee/Bid Bond**

A proposal guarantee should not be required unless the solicitation specifies that a performance bond and/or payment bonds support the contract.

When a proposal guarantee is required, it should be adequate to protect Aquarion Water Company and be specified in the solicitation. The penal sum of a proposal bond may be expressed as a specified percentage of the proposal price, but not less than 20 percent of the proposal price.

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When a proposal guarantee is necessary, the solicitation shall contain a statement requiring that a proposal guarantee be submitted with the proposals. The solicitation should contain enough details to enable offerors to determine the proper amount of the proposal guarantee to submit and the applicable solicitation and contractor provisions.

- The proposal may be rejected as non-responsive if the proposal guarantee is not provided

### **Performance Bonds**

If Aquarion Water Company decides to obtain performance bonds, the performance bond should be in a penal amount adequate to protect Aquarion Water Company. Generally, the penal amount of a performance bond is 100 percent of the contract price. Additional performance bond protection may be required if a modification results in an increase in contract. The penal amount should generally be increased to cover 100 percent of the revised contract price.

### **Warranty Insurance**

If Aquarion Water Company decides to obtain warranty insurance or an extended Performance Bond for to cover the warranty period, the warranty insurance or bond shall be in a penal amount adequate to protect Aquarion Water Company. Additional warranty insurance or bond protection may be required if a modifications in the project scope results in an increase in the contract. The penal amount should generally be increased commensurate to the percentage increase of the revised contract amount.

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## INSURANCE

### Requirements

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Aquarion Water Company requires that all contractors who will perform work on any Aquarion Water Company owned facility or site shall have the minimum insurance requirements as determined by Aquarion Water Company Legal in Aquarion Water Company's Contract General Terms and Conditions.

Generally, minimum insurance requirements for all contracts shall be in accordance with the following:

<u><b>Aquarion Water Company.</b></u> <b>MINIMUM INSURANCE LIMITS</b>	<b>EACH PERSON</b>	<b>EACH OCCURRENCE</b>
Worker's Compensation	Statutory	Statutory
Employers Liability	\$500,000	\$1,000,000
Comprehensive General Liability including both Personal Injury and Property Damage (With blanket contractual projects and completed operations liability endorsements, and with XCU exclusion deleted.)	\$500,000	\$1,000,000
Comprehensive Automobile Liability including Hired Automobiles and Non-Ownership Liability Personal Injury and Property Damage	\$500,000	\$1,000,000

### Procedures

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The contractor must provide proof of insurance. The Contract Administrator must review the certificate and verify that the certificate is in compliance before the contractor is



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allowed to perform any on-site work. **It is the Project Manager's responsibility to ensure that neither contractor nor any lower-tier subcontractors or vendors are allowed to mobilize and begin work until certificates of insurance reflecting the above minimum protection for Aquarion Water Company have been received from the Contractor.**

If the insurance certificate submitted does not meet corporate requirements, the following procedure applies:

- Contact the contractor or its insurance agent to try to resolve the matter. For any difficulties evaluating the coverage, contact Aquarion Water Company Risk Manager or Legal.
- If the contractor cannot or will not satisfy minimum requirements and if the work is of minimal risk (for example, janitorial services, furnishing portable toilets, etc.) approval for accepting less than the required insurance coverage may be obtained from Aquarion Water Company Risk Manager.

## UNAUTHORIZED CONTRACT ADMINISTRATION ACTIONS

### Practice

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It is the practice of Aquarion Water Company that the award of contracts and purchase orders for materials, equipment, services, and construction is carefully controlled, both administratively and financially.

Proper commitment of Aquarion Water Company funds must comply with Aquarion Water Company policy and safeguard against fraud, waste, and abuse. Only contract administration and procurement representatives with specific signature authority are authorized to commit the expenditure of Aquarion Water Company funds. Aquarion Water Company managers and employees shall ensure that all contract administration actions are properly authorized.

An ***unauthorized contract administration action*** is any action directed to a contractor that results in a monetary commitment on behalf of Aquarion Water Company by an employee who does not have written delegation of authority to make such a commitment. An unauthorized action may be either verbal or written. Any **unauthorized** contract administration action must be fully documented and submitted for review to the Director of Procurement, who will take appropriate action.

Aquarion Water Company does not consider itself bound by the agreements or contractual commitments made to prospective contractors by employees lacking in delegated contract

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administration signature authority. Aquarion Water Company is opposed to its employees representing the firm through the concept of apparent authority and adheres to the doctrine of actual delegated authority. Aquarion Water Company, however, at its election, may later ratify an otherwise proper legal agreement made by an unauthorized employee.

When Aquarion Water Company does not choose to ratify such an agreement, the employee involved shall be fully responsible for any unauthorized action taken and may be subject to disciplinary action.

### **Procedure**

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It is recognized that occasional emergency situations arise that must be dealt with on an immediate basis. Such emergencies do not justify an unauthorized contract administration action.

In the event of an unauthorized commitment is made by an Aquarion Water Company employee, it is the responsibility the employee and his or her immediate manager to submit a fully documented request for ratification in the form of a memorandum to the Director of Procurement. If the request is approved, the responsible Contract Administrator will prepare the confirming contractual instrument and include all documentation in the contract administration file. In all cases the request for ratification shall include, as a minimum, the following:

- All records and documents pertaining to the agreement
- A written statement setting forth the facts of the situation
- A written statement as to why the normal contract administration process was not used
- A written statement as to how the source selection was made, and what other sources were considered
- An approved material requisition and bill of materials or statement of work
- A written statement of the estimated or agreed price, including the Contract Administrator's analysis of price reasonableness and the source of available funds

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## ***PART II – PLANNING, INQUIRY & EVALUATION ACTIVITIES***

### **CONTRACT ADMINISTRATION PLANNING**

#### **Purpose**

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Aquarion Water Company requires systematic advance planning for forecasted contract administration actions to ensure that proper consideration is provided for efficient, properly executed contract administration to achieve on-time delivery of required services at a fair and reasonable price. Aquarion Water Company shall perform contract administration planning to promote and provide full and open competition to the maximum extent. Planning should also include the coordinating of similar products and services in an effort to group work in order to maximize cost savings and efficiency.

#### **Typical Contract Administration Steps**

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Typical contract administration activities that must be accomplished within the CALT include:

- Identification and qualification of bidders
- Issuance of solicitation (IFB or RFP)
- Receipt of offers/proposals
- Technical evaluation
- Reference review
- Competitive range determination, if applicable
- Documentation or oral discussions as required to clearly identify pricing and scope from each bidder
- Receipt of best and final offers (BAFO), if applicable
- Source selection
- Negotiations and finalization of pricing and scope
- Award Recommendation
- Expediting Award Approval
- Award
- Contract Development
- Contract Execution
- Contract Distribution

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### **Description of the Materials / Scope of Work**

A clear, concise description of the requirement is the most important element of a Request for Proposal. It tells the prospective offeror where and when the item or service is required, and in some instances, how it is to be done. The degree of precision of the description can determine the type of contract to be used, the amount of competition that can be obtained, and the cost of the items or services. The originator may describe the requirement through the use of any one of the following methods or a combination thereof:

### **Material Descriptions**

A material description may be used for supplies or equipment. An adequate description should describe the essential physical and functional characteristics of the items required.

Material descriptions should not specify a product or a feature peculiar to one manufacturer and thereby preclude consideration of other manufacturers' products unless that particular feature is essential and similar products that lack the feature would not meet the minimum requirements. This technique should be used only when an adequate specification or more detailed description cannot feasibly be prepared in time. Descriptions of services should outline to the greatest degree practicable the services the contractor is expected to perform.

### **Statement of Work (SOW)**

A SOW describes the objectives, purpose, nature, and as available, the detailed requirements for the work to be accomplished and the means of determining that the work has been performed. Careful distinction must be drawn between level-of-effort work statements, which essentially require a technical effort and a report on the results thereof, and task-completion work statements, which often require development of tangible end items designed to meet specific performance characteristics.

It is important to consider the following elements when preparing a SOW:

- A general description of the required objectives and desired results
- Background information helpful in developing a clear understanding of the requirements and how they evolved

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- Technical considerations, such as any known specific phenomena or techniques
- A detailed description of the technical requirements and subordinate tasks. The emphasis should be on achieving performance and on operational and support requirements, rather than on specifying detailed procedures or methods of accomplishment.
- A description of the methods to be used to test, inspect, and evaluate the item before Aquarion Water Company acceptance
- A description of reporting requirements and any other deliverable items, such as data, experimental hardware, mock-ups, and prototypes
- Other special considerations

## Specifications

Specifications may be divided into two distinct classifications: performance (or functional) and design.

- A **performance** specification (sometimes referred to as a functional specification) tells the contractor *what* Aquarion Water Company wants but not *how* to do the work. When a performance specification is used, the contractor will be required to perform a service or manufacture an item that meets a specified level of performance. An example of a performance specification would be to design, build, and test a solar powered automobile, providing required cruising speed, payload, range, and operating cost specifications. Successful completion of the work would be judged on the performance of the automobile measured against the specifications. The *how* of meeting the performance specifications is left to the contractor's discretion. In a performance specification, the contractor is able to use its creative and innovative skills to the maximum.
- A **design** specification tells the contractor both *what* is wanted and *how* to do it. Thus, if the customer in the above example chose to express the requirement from a design standpoint, the customer would have told the contractor the dimensions of the automobile, engine types, and so forth.

Most SOWs contain elements of both classifications. However, in drafting a specification, the design elements should not conflict with the performance requirements.

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## DEVELOPMENT OF BIDDERS LIST

### General

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It is Aquarion Water Company practice to solicit bids from firms that are responsible and demonstrate technical expertise and financial stability. The determination of responsibility should be based on available information. Responsible means:

- Having adequate financial resources or the ability to obtain them
- Being able to comply with the completion schedule
- Having a satisfactory performance record
- Having the necessary organization, technical, experience, quality, accounting, and operational controls and skills or the ability to obtain them
- Having the necessary facilities or the ability to obtain them
- Being otherwise qualified and eligible to receive an award

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## SOLICITING BIDS

This section discusses the solicitation concept in broad terms. The solicitation is the instrument by which requirements are presented to contractors to obtain an offer for the acquisition of supplies, equipment, materials, services, and construction.

### **Specific Form and Content of Solicitations**

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Solicitations for all requirements should be comprehensive, detailing the statement of work or specifications, contract provisions, representations and certifications, general conditions, special project conditions and other applicable information and instructions as required to fully describe what is being solicited, how the proposal is to be prepared, and when and to whom it should be submitted.

### **Competitive Bidding Procedures**

Purchase Orders and Contracts expected to exceed \$25,000 shall be awarded through the competitive bidding procedure described below.

1. When a procurement is expected to exceed \$50,000.00, the requisitioner shall seek competitive bids through the Procurement Department and encouraged over \$25,000.
2. Clear written specifications shall be developed in accordance with industry standards and Aquarion Water Company requirements for the product or services being purchased.
3. A list of qualified suppliers shall be developed by the requisitioner and Procurement. Should qualification of prospective suppliers be required, a Request For Pre-Qualification Information shall be forwarded to the supplier and the information provided shall be reviewed by Procurement and the requisitioner for possible approval.
4. A Request for Proposal shall be issued to a list of not less than three qualified suppliers who have performed comparable work or supplied comparable material to a high quality standard and can be expected to meet the company's requirements.
5. The Request for Proposal shall be in writing and shall:
  - a. Specify the deadline for the receipt of written sealed bids or electronic bids via the on-line Ebids system by Aquarion Water Company.
  - b. Provide sufficient information to ensure that each bid is comparable.
  - c. Specify that each bid is to be sealed or submitted via the Ebids on-line portal.
  - d. Specify the format in which the bid must be submitted if not submitted by the Ebids on-line portal.

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- e. Require separate prices for materials, labor, any bonding required and any other direct costs.
  - f. Include a copy of the Aquarion Water Company's Terms and Conditions.
  - g. If applicable, require three past performance references for comparable work or material, including a brief description of that work or product, the start and end date of the work and a client contact (name, phone number address or e-mail address of a person whom Aquarion may contact).
6. All bids shall remain sealed until opened by the Procurement Department. Details of vendor pricing shall be held confidential within Aquarion Water Company.
  7. Bids shall be reviewed by Procurement Management and Company Management if applicable. The review shall include evaluation of the reasonableness of pricing and ensuring bid is in accordance with the required material or service specifications.
  8. Negotiations may be held with the lowest qualified responsive bidder with regards to pricing or any other details deemed appropriate.

## **Types of Solicitations**

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A solicitation may take one of the four following forms whether written or via the Ebids portal:

### **Request for Qualifications**

A request for qualifications is sent to selected firms to respond to a specific statement of work and schedule or deliverables that will be evaluated for the purpose of developing a source list for subsequent work.

Standard request for qualification packages are prepared to facilitate the contract administration process when appropriate. These solicitation packages will normally include:

- Cover sheet or Ebids request email and portal message
- Qualification requirements
- Request for details of past experience
- Requirement for resumes of contractor's key personnel
- Evaluation factors (if appropriate)
- Instructions for preparation of the response



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### **Request For Proposal (RFP)**

A written request for proposal (RFP) anticipates negotiations and is used when a technical narrative is required from the contractor as well as pricing information for the contractual purchase of materials, supplies, equipment, services, and construction. An RFP typically includes:

- Cover letter or Ebids request email and portal message
- Instructions to Bidders
- Proposal bid form
- Description of what is being purchased, i.e., bill of materials or statement of work
- Special requirements
- Quantity required
- Delivery or performance schedule
- Example contract
- Aquarion Water Company general terms and conditions
- Special project conditions (if applicable)
- Aquarion Water Company standard backcharge procedures and agreement
- Affidavit for contractor
- Daily construction quality and progress reporting requirements
- Exhibits containing Insurance Requirements, Scopes of Work, Specifications, Drawing, etc.

### **An Invitation For Bid (IFB) (competitive sealed bids, no negotiations)**

An IFB is used when price is the determining factor for award. The IFB can be used for materials, supplies, equipment, services, construction, leases, and consulting services and typically includes:

- Cover letter or Ebids request email and portal message
- Instructions to Bidders
- Proposal bid form
- Description of what is being purchased, i.e., bill of materials or statement of work
- Special requirements
- Quantity required
- Delivery or performance schedule
- Example contract
- Aquarion Water Company general terms and conditions
- Special project conditions (if applicable)
- Aquarion Water Company standard backcharge procedures and agreement

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- Affidavit for contractor
- Daily construction quality and progress reporting requirements (if applicable)
- Exhibits containing Insurance Requirements, Scopes of Work, Specifications, Drawing, etc.

### **Pre-Proposal Conference or Pre-Bid Conference**

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(Discuss Project Architect's responsibilities for conducting Bid Meetings and issuing written clarifications.)

In complex IFB's and RFP's, a pre-bid conference is generally used to explain, in detail, complicated specifications and/or statements of work as early as possible after the solicitation has been issued and before the bids are due. It shall never be used as a substitute for amending a defective or ambiguous solicitation. The Contract Administrator, supported by technical and operations personnel as required, conducts the pre-bid conferences. As soon as practical after a pre-bid conference, the Contract Administrator submits an addendum to the IFB or RFP containing written minutes of the pre-bid conference and any other clarifications required to ensure that all bidders have a complete understanding of the requirements.

### **Addendum or Amendment of Solicitation**

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Changes in quantity, specifications, scope of work, delivery schedules, performance time, opening dates, etc. and corrections to a defective or ambiguous solicitation, are made by amending the solicitation. Amendments shall be sent before the due date to all bidders. Any information given to a bidder shall be given in the form of a written addendum or via an Ebids notification.

The Contract Administrator should determine whether the closing date should be changed when amending a solicitation. If the time available before closing is insufficient, prospective bidders should be notified by email, Ebids portal or telephone. Any extension of the closing date shall be made via a written amendment or Ebids portal notification. The Contract Administrator should not award a contract unless amendments made to an IFB or RFP have been issued in sufficient time to be considered by all prospective bidders. Amendments shall be acknowledged in writing by all prospective bidders.

### **Cancellation of Solicitations Before Opening**

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If a solicitation is cancelled before the due date, offers should be returned unopened to the bidders who submitted responses or the Ebids solicitation canceled.

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## **Responses to Solicitation**

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Bidders should be instructed to submit bids or proposals to the office designated in the solicitation or via the Ebids portal no later than the exact time and date specified in the solicitation.

## **Receipt and Handling of Bids or Proposals**

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After receipt, bids or proposals shall be evaluated in accordance with the Bid Evaluation Section of this manual.

## **Late Proposals or Modifications to Proposals**

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Bidders are responsible for submitting proposals and any modifications on time. Late proposals and modifications shall be handled in accordance to the procedures specified in the RFP.

## **Contract Administration Activities under \$25,000**

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Award of contracts valued at less than \$25,000 may be made without securing competitive prices if the Contract Administrator is able to determine that the price is reasonable enough through personal knowledge of the item or by comparing the price with the current catalog price, a previously paid price, or the price of similar items.

## **Justification for other than Full and Open Competition**

It is Aquarion Water Company practice to maximize full and open competition. Sole source or single source contracting is an exception that must be properly justified and approved. The following guidelines apply to any procurement where the award is made to someone other than the low bidder and/or to procurements that restrict competition to one source:

- The originator is responsible for providing to the Procurement Department written justification properly approved by Aquarion Water Company Management for sole source or single source contracts.
- All sole source or single source actions must be documented by memorandum justifying the basis for the sole or single source. The justification must be signed by the originator and supervisor and must be approved at the appropriate level and by the Director of Procurement. The justification must be approved before a proposal is requested from the contractor.

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## **BID EVALUATION AND AWARD RECOMMENDATIONS**

### **General**

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Contracting for materials, equipment, services, and construction shall be made from responsible contractors at fair and reasonable prices calculated to result in the best overall value to Aquarion Water Company. While the lowest price or lowest cost is properly the deciding factor in many instances, award of a contract may be influenced by the bid that demonstrates the greatest value to Aquarion Water Company in terms of performance, deliveries, quality, technical expertise, or other factors. The process for evaluating bids and awarding contracts is similar for activities resulting in both purchase order agreements and contract agreements. The evaluation and award recommendation process for each type of agreement is discussed below.

### **Handling of Bids/Proposals**

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After receipt, proposals shall be safeguarded from unauthorized disclosure, and discussions with any bidders must be controlled. After release of the IFB or RFP, only designated Aquarion Water Company representatives may communicate with potential bidders, and only through formal contact. In the interest of integrity and fairness to all contractors, information concerning submitted offers shall be treated as confidential. Such information shall not be made known to any outside source. Price disclosure is authorized to only Aquarion Water Company personnel who have a need to know.

If an IFB is utilized, bidders shall be considered for award on the basis of their initial bids unless there is obvious evidence of error, i.e., one that is patently observable on the face of a submitted offer or one that amounts to a minor irregularity requiring correction. Discussions and negotiations with the apparent successful bidder may be required to obtain any clarifications needed to write, develop and award a contract with a clearly defined scope of work. However, if specifications or other solicitation conditions change significantly, all bidders should be given the opportunity to submit revised bids.

Bidders who question the status of their offers before award shall be told only that no award has been made and informed of the approximate award date. Discussions with bidders concerning how their offers compared to others are strictly forbidden.

### **Commercial Evaluation**

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The Contract Administrator commercially evaluates all proposals on a Bid Tabulation Form. (See Exhibit 7) When properly prepared, the form enables a Contract

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Administrator to compare and effectively evaluate each response and determine which bidder will receive the award. Normally, the award is made to the lowest bidder. Under unusual circumstances, an award may be made to other than the lowest bidder; in which case, the Contract Administrator explains this action. The Project Manager and others, as defined by these procedures, must approve the Contract Administrator's recommendation under either of the following conditions:

- Other than the lowest bidder is recommended.
- A sole or single source contractor is recommended.

Price is not the only factor considered when evaluating bids. Other factors include:

- Adherence to terms and conditions or general conditions.
- Cash discounts
- Progress payment terms
- Delivery or Completion Dates
- Shipping and Freight costs
- Bid validity date
- Warranties
- Bond and insurance (if applicable)
- Technical acceptability of contractor's offer

### **Terms of Payment**

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The terms of payment must be obtained from the contractor in writing or by the Ebids system. Almost all written quotations show the terms of payment applicable to the transaction. Sometimes different payment discounts are applicable to different items on a single requisition. Therefore, the Contract Administrator must ensure that the terms are clearly understood and recorded. Special care must be exercised in developing contracts that include both equipment, materials, and labor to establish which discounts apply to what.

Payment discounts may appear to be insignificant. However, considering the total annual contract and purchase order awards for Aquarion Water Company operations, discounts represent a significant amount of money. Payment discounts may determine the successful bidder when prices on two or more quotations are very close. Therefore, discounts must be understood and considered before determining the successful bidder and must be properly stated on the contract. In the absence of any other terms, the terms of payment are Net 30 days.

### **Terms of Shipment**

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The terms of shipment, (F. O. B. point, F. A. S. point, and C. I. F. point) are usually specified on the request for proposal and almost universally on a bidder's quotation. The Contract Administrator is responsible for showing the correct and specific terms of shipment for materials and equipment on the bid tabulation for inclusion in the agreement. Typically contracts for services and construction dictate that the contractor is responsible for getting the materials and equipment to the property site before title transfers to Aquarion Water Company. This is one of the important elements in evaluating proposals; thus, the Contract Administrator should exercise extreme care in applying the terms of shipment to the order.

Such designations as "F. O. B. factory or contractor's warehouse" are not sufficient descriptions; a named point must be used.

### **Selections Based Solely on Price**

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Award should be made to the lowest-priced, responsive, responsible bidder when the following requirements are met:

- All bidders offer firm-price quotes.
- The quality and schedule offered by the bidders is satisfactory.
- All other requirements of the MR or RFC were met.

The selection should be based on price and price-related factors including below-the-line costs such as payment terms, taxes, and shipping.

For contractual awards of this nature, technical evaluations are generally limited to assessments of technical capability and capacity in determining the responsibility of the contractor.

### **Selection Not Based Solely on Price**

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At times Aquarion Water Company will consider awarding contracts based on factors other than or in addition to, low price. The following procedure is recommended for instances when the award is not being made solely on low price.

When all requirements are not met, prices are not firm, or potential gradations in quality or schedule preclude selection from a common baseline, source selection should be made on the basis of best overall value, taking into consideration price, quality assurance, schedule, technical expertise, and other factors as appropriate.

The evaluation will be performed in strict conformance with the evaluation criteria set forth in the solicitation and any internal scoring system established by the evaluation participants prior to release of the RFP or RFQ.

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Personnel capable of evaluating the technical aspects of the proposal will evaluate the technical proposal. The Contract Administrator will conduct evaluations of bidder responsibility and cost. All evaluators will be responsible for recording the basis for the ranking, including identification of strengths and weaknesses. Omissions, items requiring clarification, and deficiencies will be documented and serve as the basis for questions during negotiation discussions.

For requests for proposals, a competitive range (i.e., *short list* or bidders who stand a reasonable chance for selection for award) will be determined by the evaluators based upon technical and cost criteria. The process will be documented.

Each proposal will be evaluated to determine responsiveness to the request for proposal requirements, completeness, accuracy, and ranking relative to cost.

Cost or price information will be examined by the Contract Administrator and compared to the Project Manager's independent estimate. The Contract Administrator will perform a price analysis of bids received. If a price analysis alone is not sufficient to determine a fair and reasonable price, the Director of Procurement or their designee will perform a cost analysis based on all facts available.

With respect to a request for proposal, any required negotiations shall be held with *all* bidders within the competitive range, and revised proposals requested. A final evaluation will be performed and, if any changes are made in the ranking of bids, the evaluators will document the results. If the selection requires a trade-off of technical and cost considerations, the Project Manager, with input from the Director of Procurement will make the final recommendation based upon the evaluators' report. Any changes or exceptions in bids that are allowed without penalty to one bidder should also be afforded to the other bidders.

Upon completion of the evaluation process and selection of a contractor, the Contract Administrator shall prepare and sign an Award Recommendation /Commitment Authorization Form that indicates the technical and cost considerations on which the recommendation is based. This statement may include discussions of the relative strengths and weaknesses of the bids under consideration.

Negotiations, if held, shall be documented with a record of negotiations that factually and completely sets forth the relevant features of what was agreed to and how it was accomplished, including documentation that verifies cost or pricing decisions.

- The purpose of the negotiations or reasons for accepting the bid without discussion
- A description of the contract scope, including appropriate identifying numbers (e. g., RFP No.) and the in-house estimate of cost or price if available.



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- A summary of contractors solicited, the extent of competition, and the process used to evaluate bids and select the contractor for negotiation or award.
- The name, title, and organization of each person representing the bidder and representing Aquarion Water Company during negotiations.
- A summary of the proposal, the pricing report recommendations (if a pricing report was prepared), and the reasons for any pertinent variances from the pricing report recommendations.
- The most significant facts or considerations controlling the establishment of the price objective and the negotiated price, including an explanation of any significant differences between the two positions.
- An explanation of the basis for determining reasonableness of the price (e. g., adequacy of price competition, catalog or market price of commercial items sold in substantial quantities to the general public, cost or price analysis).
- The basis for determining the profit or fee estimate and the negotiated profit or fee. (If applicable)
- For an initial award or for a change order or modification changing terms and conditions or containing a nonstandard release, an explanation of any nonstandard terms and conditions, including risk assessment and justification.
- When agreement cannot be reached on a particular provision or contractual term, a detailed explanation of the settlement reached.
- A summary statement justifying the award and the basis for determining that the negotiated price or acceptance of an offer was fair and reasonable

### **Technical Evaluations**

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For most projects involving engineered equipment, construction, and complex services, the Project Design Team and the Project Manager shall perform a technical evaluation of all proposals. The technical evaluation is prepared simultaneously with the Contract Administrator's preparation of the commercial evaluation and is provided to the Contract Administrator for use in preparing the award recommendation.

### **Award Recommendations**

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The award recommendation is the result of technical evaluation of bids, commercial review of bids, and coordination with project personnel. The award recommendation form including the commercial bid tabulation and the technical evaluation shall be sent to the Project Manager for approval. Based on the award value, the Project Manager shall forward as required to obtain management approval.

The award recommendation will include, as a minimum, the following:

- Names of bidders with total evaluated performance cost for each bidder



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- Field need dates for the equipment, materials, services, or construction
- Any disqualifying statements regarding bidders which are not recommended for award
- Brief discussion of the recommended bidder's offer and the basis for the evaluated cost
- An approval section for sign-off, based on value-based approval authority requirements
- General discussion containing supporting statements when award is recommended to other than the low bidder
- Information concerning terms and conditions and the various bidders' exceptions

Solicitation records, including competitive bids and all data to support selection for award, shall be maintained in the file or the Ebids system.

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## ***PART III – TYPES OF AGREEMENTS***

### **TYPES OF PURCHASE ORDERS AND CONTRACTS**

#### **General**

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Contracts (purchase orders, contracts, work releases, and change orders) must reflect the proper allocation of risk, contain prudent pricing considerations, and be fair and reasonable. The Contract Administrator is responsible for determining the contract type and ensuring that the proper documentation is in the contract administration files. If it is determined that the contract type should be a purchase order, the Contract Administrator shall review the package with the Director of Procurement to determine if the Contract Administrator will handle it or if the package is to be sent to the Aquarion Water Company Procurement Group for processing.

There are four basic financial types of contracts and purchase orders: fixed price, cost reimbursement, time and materials, and others. The fifth type of contracts is non-financial. Awards are primarily made on a fixed-price and fixed hourly or unit rate basis. Fixed-price contracts are the preferred method of contract administration. There are situations, however, when the supplies or services cannot be defined in advance, and a cost-reimbursement contract is required.

#### **Selecting an Agreement Type**

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The selection of an appropriate agreement type and the negotiation of prices are related and should be considered together prior to issuing a RFB or RFP. To provide the flexibility needed in the purchase of a large variety and volume of materials, supplies, and services under varying situations, a wide selection of contract types is available. The respective types of agreements vary as to the amount of risk assumed by the contractor for the cost of performance and the amount and type of profit incentive offered the contractor to achieve or exceed specified standards or goals. The various types of agreements may be arranged in order of risk. At one end of the range is the fixed-price agreement under which the contracting parties agree that the contractor assumes full risk. At the other end is the cost-plus-fixed-fee agreement, where profit rather than price is fixed, and the contractor's risk is therefore minimal. In between are the various types of agreements that provide for varying degrees of contractor risk, depending upon the degree of uncertainty involved in the performance of the work. The specific type of agreement selected should be determined by the degree of risk in contractor performance. When risk is minimal or can be predicted with an acceptable degree of certainty, a fixed-price agreement is preferred. However, as the uncertainties become more significant, other types of agreements should be employed to accommodate these uncertainties and to avoid placing too great a risk on the contractor thereby increasing the contingency cost embedded in the contractor's offering.

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In selecting the type of agreement, consideration should be given to factors such as:

- Type, nature, and complexity of materials and services being acquired
- Stability of design, which in turn may influence subordinate considerations such as the adequacy and firmness of the specifications, the availability of relevant historical pricing data, and prior production experience
- Prospective period of performance and estimated length of production run
- Extent and nature of lower-tier contracting contemplated
- Adequacy of contractor's estimating system
- Urgency of the requirement
- Technical capability and financial responsibility of the contractor
- Degree of competition
- Adequacy of contractor's accounting system
- Difficulty in estimating contractor performance costs
- Availability of comparative data
- Assumption by the contractor of total, partial, or no risk
- Prior business experience with the contractor
- Total amount of money involved
- Cost of administering the agreement

### **Fixed-Price Purchase Orders and Contracts**

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There are several types of fixed-price agreements designated to facilitate proper pricing under varying circumstances. The fixed-price agreements provide for a firm price or under appropriate circumstances may provide for an adjustable price. In providing for an adjustable price, the agreement may fix a ceiling price or target price (including target cost). Unless otherwise provided in the agreement, any such ceiling or target price may be adjusted only if specified by a clause that provides for equitable adjustment, economic price adjustment, or other subsequent revision of the agreement price when an event or a contingency occurs.

#### **Fixed Price**

The fixed-price agreement, which is traditionally the preferred type of arrangement, provides for a price that is not subject to any adjustment by reason of the actual cost to the contractor in the performance of the agreement. This type of agreement, when appropriately applied, places maximum risk upon the contractor. The contractor is paid the amount specified in the agreement when the goods have been delivered or services have been performed and accepted as called for in the agreement. The contractor will realize a profit if the actual cost incurred is less than the fixed price or will realize a loss if the actual cost incurred is greater than the fixed

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price. Therefore, the contractor has the greatest incentive for effective cost control and performance under this type of agreement.

The fixed-unit-price (definite quantity) agreement is used to establish fixed unit prices for fixed quantities. However, when the requirement is such that quantities cannot be determined in advance, a fixed-unit-price (indefinite quantity) agreement may be used based on estimated quantities. Because the contractor assumes full responsibility for all costs under or over the fixed-unit-price, the contractor has an incentive for effective cost control and performance. Use of fixed-unit-price agreements imposes a minimum administrative burden on the parties of the agreement.

The fixed-price agreement is suitable for use in contracting when reasonably definitive specifications or scopes of work are available (usually for off-the-shelf supplies, equipment, services, or construction) and whenever fair and reasonable prices can be established at the outset, such as those instances in which:

- Adequate price competition has been obtained via the RFB or RFP process
- Prior purchases of the same or similar supplies or services under competitive conditions, or supported by valid cost or pricing data, providing reasonable price comparisons
- Cost or pricing information is available, and thus realistic estimates of the probable costs of performance can be developed
- The uncertainties involved in performance can be identified and reasonable estimates of their possible impact on costs can be made, and the contractor is willing to accept a fixed price at a level which represents assumption of a reasonable portion of the risks involved
- Any other reasonable basis for pricing can be used consistent with the purpose of this type of agreement

#### **Fixed-Price Agreement with Economic Price Adjustment**

The fixed-price agreement with economic price adjustment may be used when price adjustment provisions are necessary either to protect the Aquarion Water Company or the contractor against significant economic fluctuations in labor or material costs, or to provide for price adjustments in the event of changes in the contractor's established prices. The economic price adjustment provisions provide for the upward and downward revisions of the stated agreement price upon the occurrence of certain contingencies specifically defined in the agreement. In the establishment of the base levels from which the adjustment will operate, contingency allowances can be eliminated from the base established in the agreement to the extent that

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adjustment is provided for any particular contingency. Use of this type of agreement is appropriate when serious doubt exists as to the stability of market or labor conditions during an extended period of contract performance and when contingencies, which would otherwise be included in the agreement price, can be identified and covered separately by a price adjustment clause. Price adjustments based on established prices should normally be restricted to industry-wide contingencies. Price adjustments based on labor or material costs should be limited to contingencies beyond the control of the contractor.

### **Fixed-Price Incentive Agreements**

Incentive agreements are generally appropriate when a fixed-price agreement cannot be used and the required supplies and services can be acquired at lower costs with improved delivery or technical performance by relating the amount of profit payable under the agreement to the contractor's performance. Incentive agreements achieve specific objectives by establishing reasonable and attainable goals and providing incentives to motivate contractor's efforts and discourage contractor inefficiency.

The fixed-price incentive agreement is a fixed-price agreement that provides for adjusting the profit and establishing the final price through use of a formula that is based on the relationship of the final negotiated total costs to the total target costs.

Under this type of incentive agreement, the Contract Administrator and contractor negotiate a target profit, a price ceiling (but not a profit ceiling or floor), and a formula for establishing final profit and price. After performance of the agreement, the final cost is negotiated and the final agreement price is established according to the formula. When the final cost is less than the target cost, application of the formula results in a final profit greater than the target profit. Conversely, when final cost is more than target cost, application of the formula results in a final profit less than the target profit, or even a net loss. Thus, within the price ceiling, the formula provides for sharing the responsibility for costs greater or less than those originally estimated. Because the profit is inversely related to costs, the formula provides the contractor in advance with a calculable profit incentive to control costs.

### **Fixed-Price Agreements with Possible Periodic Price Adjustments**

This type of agreement provides for a firm fixed price for an initial period and for possible price adjustments for subsequent periods of performance. It also may provide for a price ceiling, where appropriate. Once established,

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ceiling prices are subject to adjustment only by reason of the operation of other agreement clauses.

This type of agreement may be used for quantity production or services when it is possible to negotiate fair and reasonable fixed prices for an initial period, but not for subsequent periods of performance. This initial period should be the longest period for which it is possible to establish fair and reasonable fixed prices during the original negotiation. The length of the prospective pricing periods should depend on the circumstances and generally should be at least 12 months. When used, ceiling prices should be based on the uncertainties involved and their possible affect on cost and should be negotiated at a level that represents the contractor's assumption of a reasonable degree of risk.

Fixed-price agreements with possible price adjustments are really a series of fixed-price agreements with the additional burden of negotiating a new price for each successive period of performance. Agreement clauses provide for the contractor's submission of proposed prices and supporting cost information for each of the successive performance periods. Prices are then negotiated to reaffirm fair and reasonable prices for the next performance period. Each negotiated price adjustment is formalized by a change order or modification to the agreement signed by both parties, stating the new prices that apply during for the next specified performance period.

#### **Fixed-Ceiling-Price Agreements with Retroactive Price Adjustments**

This type of agreement provides for a fixed-ceiling price and retroactive price adjustments within the ceiling after completion of the agreement. The adjusted price should be negotiated to give weight to the contractor's management effectiveness and ingenuity during performance. The basis for such negotiation should be fully discussed with the contractor when this type of agreement is negotiated. Because the price is adjusted retroactively, this agreement type (except for the price ceiling) does not provide the contractor with a calculable incentive for effective cost control. Once established, the ceiling price is subject to adjustment only if required by other agreement clauses.

This type of agreement is appropriate when it is established at the time of negotiation that a fair and reasonable fixed price cannot be determined or the amount involved is so small or the time for performance is so short that use of any other type of agreement is impractical. Even in these situations, however, it should be used only after negotiating a fair and reasonable billing price as the circumstances permit. Based on the circumstances and

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their possible impact on costs, the ceiling price should be negotiated so that the contractor assumes a reasonable degree of risk.

### **Cost-Reimbursement Purchase Orders and Contracts**

The cost-reimbursement agreement provides for payment to the contractor of reasonable, allocable, and allowable costs incurred in the performance of the agreement, as prescribed in the agreement. This type of agreement establishes an estimate of total costs for the purpose of obligating funds and establishes a ceiling that the contractor may not exceed (except at its own risk) without prior approval or subsequent ratification by the Contract Administrator.

Unlike the fixed-price agreement in which the contractor is not paid unless the service is performed or the product is delivered and accepted, a cost-reimbursement agreement states that the contractor is required to use their best efforts to perform all work and other obligations under the agreement (within the established ceiling). The risk shifts to Aquarion Water Company under cost-reimbursement agreements because the contractor has little incentive to control costs. To compensate for this risk, Aquarion Water Company must monitor contractor performance to ensure that it receives the product or service for which it is paying.

#### **Use and Features of the Cost-Reimbursement Agreement**

The cost-reimbursement agreement is suitable only when the uncertainties involved are such that the cost cannot be estimated with sufficient reasonableness to permit use of any type of fixed-price agreement. Where a precise specification cannot be prepared or other major uncertainties exist, the difficulty of estimating costs with reasonable accuracy normally would preclude the use of fixed-price agreements. Research and development agreements, which require contractor flexibility and creativity are based on relatively broad statements of work and normally fall into this category.

#### **Allowable Costs**

Every cost-reimbursement agreement calls for payment to the contractor of allowable costs incurred during performance. Such payments are not open-ended, but are limited by an estimated cost indicated in the schedule and a limitation-of-cost clause. The estimated cost is a negotiated cost that is in the parties' best estimate of what costs will be at the completion of the work. Actual cost, however, cannot be determined until completion of the work. After proper management approval, the Contractor Administrator can increase the estimated cost or budgetary limitation via a written change order. If the contractor exceeds the estimated cost without written authorization, they do so at their own risk.



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A limitation-of-cost clause is used to establish a limitation on the amount of funds the contractor may expend. The contractor may not exceed the estimated cost established in the agreement, and the Contract Administrator is not responsible for any costs incurred in excess of the established not-to-exceed price. Conversely, the contractor is not required to continue performance and incur further costs until the estimated cost specified in the agreement is increased.

## **Fee**

Fee, which is an element of most cost-reimbursement agreements, is negotiable. Once established, the fee on a cost-reimbursement agreement does not change, except for specific fee incentive arrangements. If a change is made to the scope of work, a change in fee and other terms is subject to negotiation.

## **Cost-Plus-Fixed-Fee Agreements**

The cost-plus-fixed-fee agreement (CPFF) is a cost-reimbursement agreement that provides for reimbursement of all allowable costs and for the payment of a negotiated fixed fee to the contractor. The fixed fee, once negotiated, does not vary with actual cost, but may be adjusted as a result of any subsequent changes in the work or services to be performed under the agreement. Because the fixed fee does not vary in relation to the contractor's ability to control costs, the cost-plus-fixed-fee agreement provides the contractor with only a minimum incentive for effective management of efforts that otherwise present too great a risk to contractors.

The cost-plus-fixed-fee agreement is suitable for use when:

- The uncertainties of agreement performance do not permit costs to be estimated with sufficient accuracy to use a fixed-price agreement.
- The agreement is for research, preliminary design, exploration, or study where the effort required is unknown and where measuring achievements in contract performance does not lend itself to the subjective evaluation required in fixed price agreements.
- The agreement is for development and test where the use of a fixed price is not practicable.
- The parties agree that the agreement should be fee-bearing.

The cost-plus-fixed-fee agreement can be drawn in one of two basic forms, completion, or term:



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### **Completion**

The completion form describes the scope of work as a clearly defined task with a definite goal and a specific end product. This form of agreement normally requires the contractor to complete and deliver the specified end-product (or in certain instances a final research report directed toward accomplishing the goal) as a condition for payment of the entire fixed fee. If work cannot be completed within the estimated cost, the Contract Administrator may require more work and effort from the contractor without increase in fee, provided the Contract Administrator increases the estimated cost under the agreement.

### **Term**

The term form describes the scope of work in general terms and obligates the contractor to devote a specified level of effort for a stated period of time. Under this form, the fixed fee is payable at the expiration of the agreed period provided the contractor certifies that the level of effort specified in the agreement has been exerted and the Contract Administrator considers the performance satisfactory. Renewals for further periods are new acquisitions that involve new fee and cost arrangements. The term form of agreement is not appropriate unless the contractor is obligated by the agreement to provide a specific level of effort within a definite period of time.

### **Cost-Plus-Award-Fee Agreements**

The cost-plus-award-fee (CPAF) agreement is a cost-reimbursement agreement with special fee provisions. It provides a means of supplying incentives in agreements that are not susceptible to finite measurement of performance. The fee established in a CPAF agreement consists of two parts: (1) a base amount fixed at inception of the agreement which does not vary with performance, and (2) an award amount that the contractor may earn during performance that is sufficient to provide motivation for excellence in areas such as quality, timeliness, ingenuity, and cost effectiveness. The contractor may earn the award fee in whole or in part. The amount of award is based upon a subjective evaluation by Aquarion Water Company of the quality of the contractor's performance judged in view of pre-established criteria.

The evaluation criteria will differ widely from one agreement to another, both in number and in specific requirements. Therefore, when determining criteria and rating plans, the Contract Administrator should be flexible and select a plan that will motivate the contractor to improve performance. Evaluations are furnished to the contractor so it can comment on the evaluation findings. The decision that the award fee has been earned is based upon the reports of performance made by personnel knowledgeable of

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the agreement's requirements. This decision is a unilateral determination made by the Contract Administrator and is not subject to the disputes clause of the agreement.

### **Cost-Plus-Incentive-Fee Agreements**

The cost-plus-incentive-fee (CPIF) agreement is a cost-reimbursement agreement that provides for a fee that is adjusted by a formula based on the relationship between total allowable costs and target cost. Under this type of agreement, a target cost, a target fee, a minimum and maximum fee, and a fee adjustment formula are negotiated initially. After performance of the agreement, the fee payable to the contractor is determined according to the formula. The formula provides, within limits, for increases in fee above the target fee when the total allowable costs are less than the target costs, and decreases in fee below the target fee when the total allowable costs exceed the target costs. The provision for increase or decrease in the fee provides an incentive for the contractor to manage the agreement effectively.

The cost-plus-incentive-fee agreement is suitable when some type of cost-reimbursement agreement is necessary and a target and a fee adjustment formula can be negotiated which are likely to provide the contractor with a profit incentive for effective management. They are applicable on projects where the risks are such that a cost-reimbursement arrangement is preferable to a fixed-price arrangement, but where the risks are sufficiently foreseeable to allow some contract control. The cost-plus-incentive-fee agreement should be used in conjunction with performance incentives in development of major systems and in other development programs where use of the cost and performance incentive approach is considered administratively practicable.

CPIF agreements provide for an incentive fee arrangement similar to that used in fixed-price-incentive agreements. Their reimbursement-of-costs feature is identical to that of CPFF agreements. CPIF agreements differ from CPFF agreements in that the fee is not fixed at the time of agreement award. Instead, a target fee, a sharing formula, a maximum fee, and a minimum fee are negotiated at the outset of the agreement. After the agreement is completed, actual costs are compared to the agreement's target costs. Overruns and underruns result in an adjustment of the fee according to the predetermined sharing formula, which is similar to that established in fixed-price-incentive agreements. The adjusted amount must fall within the agreed maximum and minimum fee levels.

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## **Time and Materials Agreements**

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The time and materials agreement provides for acquiring supplies or services on the basis of (1) direct labor hour at specified fixed hourly rates which include wages, overhead, general and administrative expenses and profit, (2) materials at cost, and where appropriate (3) material handling costs as a part of material cost. Such material handling costs should include only costs clearly excluded from the labor hour rate. This type of agreement does not afford the contractor any positive profit incentive to control the cost of materials or to manage the labor force effectively.

The time and materials agreement is used only where it is not possible, at the time of placing the agreement, to estimate the extent or duration of the work or to anticipate costs with any reasonable confidence. Since this type of agreement does not encourage effective management control, it should be used only where provision are made for adequate controls which ensure that inefficient or wasteful methods are not being used.

## **Other Types of Agreements**

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### **Labor-Hour Agreements**

The labor-hour agreement is a variant of the time and materials agreement, differing only in that the contractor does not supply materials. The conditions under which this type of agreement is used and its limitations are the same as those under time and materials agreements.

### **Letter Agreements**

A letter agreement is essentially a preliminary contractual instrument that authorizes immediate commencement for manufacture of supplies, or performance of work prior to an agreement on all the provisions of the final agreement.

### **Indefinite-Delivery Agreements**

There are three types of indefinite-delivery agreements: definite-quantity agreements, requirements agreements, and indefinite-quantity agreements. They may be used when the exact times or quantities of future deliveries are not known at the time of agreement award.

These agreements shall be written providing for (1) firm-fixed prices (or fixed unit prices), (2) fixed prices with economic price adjustment, (3) fixed prices with prospective redetermination, or (4) prices based on catalog or market prices.

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### **Definite-Quantity Agreements**

This type of agreement provides for a definite quantity of specified supplies or for the performance of specified services for a fixed period, with deliveries to be scheduled at designated locations upon order.

This type of agreement is particularly suitable for use where it is known in advance that a definitive quantity of supplies or services will be required during the agreement period and that the required quantity will be readily available or available after a short lead time.

### **Requirements Agreements**

This type of agreement provides for filling all actual purchase requirements of specific supplies or services during a specified agreement period. Deliveries are scheduled when Aquarion Water Company places orders with the contractor.

A realistic, estimated total quantity is stated in the solicitation. This estimate, which is finalized in the agreement, does not guarantee that the estimated quantity will be required or ordered. Contract Administrators should write and administer this type of agreement carefully to avoid imposing an impossible burden on the contractor. The agreement should state the maximum limit of the contractor's obligation to deliver and an appropriate provision limiting the Contract Administrator's obligation to order. When larger individual orders from more than one business unit are anticipated, the agreement may specify the maximum quantities that may be ordered under each individual order or during a specified period of time. Similarly, when small orders are anticipated, the agreement may specify the minimum quantities to be ordered.

### **Indefinite-Quantity Agreements**

This type of agreement provides for the furnishing of an indefinite quantity (within stated limits) of specific supplies or services during a specified agreement period. Deliveries are scheduled when Aquarion Water Company places orders with the contractor.

The agreement will provide that during the agreement period the Contract Administrator will order a stated minimum quantity of the supplies or services and that the contractor must furnish that minimum. If more supplies or services are ordered, any additional quantities are not to exceed the maximum amount provided for in the agreement. This maximum quantity should be as realistic as possible. To ensure that the agreement is binding, the minimum must be more than a nominal quantity; yet it should not exceed the amount that the Contract Administrator is fairly certain to

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order. When large individual orders or orders from more than one business unit are anticipated, the agreement may specify the maximum quantities that may be ordered under each individual order or during a specified period of time. Similarly, when small orders are anticipated, the agreement may specify the minimum quantities to be ordered.

### **Master Agreements**

A master agreement (MA) is not an agreement for the immediate delivery of goods or services. It is a written instrument of understanding negotiated between the parties which set forth the agreement clauses that will apply to work releases entered into during the term of the master agreement. The master agreement is used to cover a particular contract by the subsequent execution of work releases that define the scope of the work, price, delivery, and matters unique to the specific requirement with a reference to the master agreement. Master agreements may be used as fixed-price or cost-reimbursement agreements.

Master agreements can be issued as master consulting agreements or master services agreements to support several business units or projects.

Master agreements are appropriate when past experience and future plans indicate that a substantial number of separate requirements may be required from a contractor during the term of the agreement.

Each work release under the master agreement must include a specific scope of work and price. Any supplements or deviations to the original terms and conditions of the master agreement are incorporated into the work release.

**Note:**

Master agreements do not provide for or imply any agreement on the part of the Contract Administrator to place future requirements with the contractor involved; nor may they be used in any manner to restrict or circumvent the requirements for fair and open competition.

Master agreements will typically be issued under the governance of the Capital and Planning Department in accordance with the Selection and Award Process for Capital Delivery.

### **Purchase Agreements**

A purchase agreement (PA) is not a contract for the delivery of goods or services. It is an agreement similar to a master agreement except that it includes a specific description of the supplies to be furnished or services to be performed when ordered and a description of the method for determining

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the prices to be paid for the supplies or services consistent with the agreement type used.

The PA is a simplified method of filling anticipated repetitive needs for small quantities of supplies and services by establishing “charge accounts” with contractors to furnish supplies or services that might be ordered from time to time. Purchase agreements are designed to reduce administrative costs by eliminating the need for issuing individual purchase documents.

Requisitioners and Contract Administrators are cautioned that the PA itself is an advance agreement that does not authorize performance; specific performance requirements are authorized by individual release orders. Under PA, each release order requires discrete requisitions, sole-source justifications, and approvals as per established procedures specified elsewhere in this manual.

The PA lists the personnel authorized to issue release orders under the agreement. Any person listed may issue release orders specifying the supplies or services required. These release orders reference provisions of the PA.

The PA specifies the point at which each release order becomes a binding contract. For example, the agreement may provide (i) that issuance of a release order gives rise to a binding agreement immediately; or (ii) that a binding agreement arises upon the contractor’s failure to reject the release order within a specified number of days; or (iii) that a binding agreement arises when the contractor accepts the release order in a specified manner, such as by mail, telecopy, or by signing and returning a copy of the release order.

<p><b>Note:</b>  A Purchase Agreement shall not state or imply any agreement by Aquarion Water Company to place future release orders with the contractor or be used in any manner to restrict competition.</p>
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Each PA shall be reviewed annually before the anniversary of its effective date and revised as necessary to conform to the requirements of this manual. A PA shall be changed only by modifying the PA itself and not by individual release orders issued under it. Modifying a PA shall not retroactively affect release orders previously issued under it.

Before issuing a release order under a PA, the Contract Administrator shall:

<b>Aquarion Water Company</b> <b>CORPORATE PROCUREMENT AND</b> <b>CONTRACT ADMINISTRATION POLICIES &amp; PROCEDURES</b>		<b>5/15/2020</b> <b>Approved Policy</b>
<b>Part III</b>	<b>Types of Agreements</b> Types of Purchase Orders and Contracts	Page 49

- Obtain competition (unless the PA was initially established through competition)
- Sign or obtain any representations and certifications as if the release order were awarded independently of the purchase agreement.
- The Contract Administrator shall neither make any final commitment nor authorize the contractor to begin work on a release order under a PA until prices have been established.

### **Types of Purchase Agreements**

#### **Project Purchase Agreement (PPA)**

PPAs shall be established in accordance with established procedures and will be based on competition unless single or sole source is justified. If single or sole source is required, the Contract Administrator must perform a price or cost analysis to determine that the price is fair and reasonable. PPAs should be established for periods of no more than one year with pre-priced option years to be exercised at the sole option of Aquarion Water Company.

The PPA can result in administrative cost benefits for future material or service requirements. The quantity of material as well as the duration of PPA may be firm or estimated, depending on the needs. The types of materials normally covered should be repetitively purchased materials such as pipe, valves, fittings, fuels, automotive parts, office supplies, rebar, and construction supplies.

#### **Corporate Purchase Agreement (CPA)**

CPAs are generally established by the Contract Administrator and are based on the needs of Aquarion Water Company and its associated companies.

Release of material from CPAs can be set up to allow for corporate, satellite, or jobsite released orders against the CPA. The release orders must reference the CPA. Those releasing materials from CPAs shall establish and maintain a record of the CPAs and record the release orders in the project file and forward the release log monthly to the originating office for tracking.

The originating office will make all additions, deletions, revisions, and cancellations to CPAs.

<p style="text-align: center;"><b>Aquarion Water Company</b>  CORPORATE PROCUREMENT AND  CONTRACT ADMINISTRATION POLICIES &amp; PROCEDURES</p>	<p>5/15/2020  Approved Policy</p>
<p>Part IV                      MODIFICATIONS</p>	<p>Page 50</p>

## ***PART IV – MODIFICATIONS TO POLICIES***

### **MODIFICATIONS TO POLICIES AND PRACTICES**

The Director of Procurement is responsible for preparing, distributing, and coordinating all updates to this manual. The Director of Procurement shall routinely review and update the manual and its exhibits as required to convey the latest corporate guidelines regarding Contract Administration activities. To ensure effective control, successful audits and consistency of application, the Director of Procurement will process and distribute necessary changes and maintain a master record of all changes.

Distribution of the manual in whole or in part is limited to personnel involved in implementation of the contract administration policies and procedures contained herein.

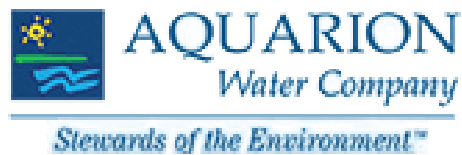
**(END)**



<p style="text-align: center;"><b>Aquarion Water Company</b>  CORPORATE PROCUREMENT AND  CONTRACT ADMINISTRATION POLICIES &amp; PROCEDURES</p>	<p>5/15/2020  Approved Policy</p>
<p>Part IV                      MODIFICATIONS</p>	<p>Page 51</p>

**Document Control Log**

Revision Date	Effective Date	Approver	Approver Signature	Signature Date
7/29/2019	9/15/2019	J. Randy Walker		
5/1/2020	5/15/2020	Michele Mehan		



# **REQUEST FOR PROPOSALS**

**Aquarion Water Company**

**Two Rate Cases in 2020: CT & NH**

**Development and Support for  
Cost of Service and Rate Design Study**

**December 23, 2019  
RFP**

## **1. INTRODUCTION**

### **a. Aquarion - Connecticut**

Aquarion Water Company of Connecticut (“the Aquarion-CT”), is seeking proposals to provide it with a cost of service and rate design study and supporting services for a rate case application that it currently intends to submit to the Connecticut Public Utilities Regulatory Authority in April 2020 for rate relief.

Aquarion-CT, a subsidiary of Eversource Energy, is the public water supply company for approximately 199,000 customer accounts or more than 672,000 people in 52 cities and towns throughout Connecticut's Fairfield, New Haven, Hartford, Litchfield, Middlesex, New London and Tolland Counties. The Company's last rate case before PURA was completed in 2013.

### **b. Aquarion – New Hampshire**

Aquarion Water Company of New Hampshire (“the Aquarion-NH”), is seeking proposals to provide it with a cost of service and rate design study and supporting services services for a rate case application that it currently intends to submit to the New Hampshire Public Utilities Commission in October or November 2020 for rate relief.

Aquarion Water Company of New Hampshire, a subsidiary of Eversource Energy, is the public water supply company for approximately 8,500 homes and businesses, or 25,000 people, in the towns of Hampton, North Hampton and Rye, NH.

Aquarion-CT and Aquarion-NH are collectively, the “Companies” and individually, each “Company”.

## **2. RFP SCHEDULE AND TIMELINE**

### **a. Aquarion - Connecticut**

Based on the current regulatory schedule, we expect that a major phase of the work (all analysis, modeling, case preparation, and final testimony) outlined in the RFP will need to be completed by mid-March, 2020. The deadline may be adjusted to reflect the Company's overall schedule and progress. A timeline for key activities related to this RFP is provided below.

<b>ACTIVITY</b>	<b>DATE</b>
Request for Proposal Issued	Dec. 23, 2019
Acknowledge Intent to Bid	Jan. 3, 2020
Final RFP Submission Due	Jan. 10, 2020
Notification to Potential Selected Vendors	Jan. 17, 2020
Vendor Selection	Jan. 24, 2020
Deadline for Work Product to be Completed	Mar. 15, 2020

ACTIVITY	DATE
Filing of Application & Testimony with PURA	Apr. 1, 2020

b. Aquarion – New Hampshire

Based on the current regulatory schedule, we expect that a major phase of the work (all analysis, modeling, case preparation, and final testimony) outlined in the RFP will need to be completed by September 15, 2020. The deadline may be adjusted to reflect the Company’s overall schedule and progress. A timeline for key activities related to this RFP is provided below.

ACTIVITY	DATE
Request for Proposal Issued	Dec. 23, 2019
Acknowledge Intent to Bid	Jan. 3, 2020
Final RFP Submission Due	Jan. 10, 2020
Notification to Potential Selected Vendors	Jan. 17, 2020
Vendor Selection	Jan. 24, 2020
Deadline for Work Product to be Completed	Sept. 15, 2020
Filing of Application & Testimony with PURA	Oct.-Nov. 2020

### 3. SCOPE OF PROPOSED WORK

The Winning Bidder will be responsible for presenting a cost of service and rate design study; and direct, pre-filed testimony that will support the study.

In Aquarion-CT’s last rate case in 2013, the Connecticut Public Utilities Regulatory Authority stated, “Going forward, the Company should seek rate equalization in its next rate increase application. The Company should perform its next COSS when the average bills of metered customers within the Northern and Western division approach 70% to 75% of metered bills in the Eastern Division. The one COSS should be system-wide and clearly delineate system-wide unit rates, even though proposed rates may deviate from 100% COSS rates.” (Docket No. 13-02-20, Application Of Aquarion Water Company Of Connecticut To Amend Its Rates, September 24, 2013 Decision at Page 49.) Additionally, the Authority stated, “The Company shall perform its next COSS as discussed in Section II.F.5.e” of this final decision. (Id. at Page 135, at Order No. 9.)

In addition, the Winning Bidder will be required to support his or her direct pre-filed testimony with responses to information requests as may be issued by the state public utility commission (“PUC”), and other parties; assist in the interrogation of testimony as may be submitted by other parties to the proceeding (to support or to challenge the Companies’ proposal), which may include the filing of responsive testimony; attendance at hearing for cross examination; response to hearing record requests; and, assistance in the drafting of legal briefs submitted to the PUC.

Each Company is requesting bids to contain a fixed and variable component. There will be a number of

periodic teleconferences required between each Company and the consultant regarding subject testimony. Due to the required discovery period for PUC rate proceedings, the quantity, complexity and timing of information requests and record requests are unknown at this time.

The Aquarion-CT rate case schedule contains these major milestones:

March 1, 2020 – Letter of Intent – notice to PUC regarding future application

April 1, 2020 – Application (including final testimonies)

Late April to early June 2018 – Data Requests

Mid-June to mid-July - Hearings

September 30, 2020 – Final Decision

Consequently, the schedule for Aquarion-CT's pre-application deliverables is:

February 15, 2020 – outline of testimony

March 1, 2020 – first draft of testimony

March 15, 2020 – final draft of testimony

The Aquarion-NH rate case schedule contains these major milestones:

July 15, 2020 – outline of testimony

August 15, 2020 – first draft of testimony

September 15, 2010 – final draft of testimony

#### **4. FEE STRUCTURE AND TIMELINE**

Each fee proposal shall be separated between Aquarion-CT and Aquarion-NH and based on a combination of fees determined on (1) a cost not-to-exceed basis (Lump Sum), and (2) an estimated hourly billing rate and number of hours on a time and material cost basis (Time and Materials) basis.

A bidder can elect to bid on both rate cases, or one rate case only.

Lump Sum cost items will include: initial project planning and administration, a cost of service and rate design study, and preparation of direct pre-filed testimony.

Time and Material cost will include, but not be limited to: support interrogation of intervenor testimony, written responses to information requests and record requests, potential rebuttal testimony, attendance at hearings for cross-examination, assisting legal counsel in the drafting of inserts to legal brief(s), and other direct costs. All other out-of-pocket expenses, including cost of travel or travel-related expenses, and telephone costs (Other Direct Costs) should be listed, defined and designated for separate tracking and billing in the response. The charge rates for Other Direct Costs should be identified, or described if not known, in the proposal.

Hourly rates should include the titles and names (if possible) for all people who will work on this contract. Bills must be sufficiently detailed to determine their reasonableness and submitted within one week of the end of the month. Please state within or attach the details regarding pricing rates at which

the services of partners, associates, clerks etc. and expenses that are not part of the hourly rate would be provided (see table below).

Job Title	Name (if assigned to project)	Hourly Rate

Prices proposed shall not exceed the amount unless mutually agreed to by Parties.

In addition, each firm is encouraged, but not required, to propose any alternative fee structure deemed appropriate as a supplement to the fees requested above, including any potential discounted rate if they are selected to work on both the CT and NH cases. State any special considerations with respect to billing or payment of fees and expenses that your firm offers and that you believe would differentiate it from other respondents and make your firm's services more cost effective for the Companies.

## **5. BILLING**

Each Company requires detailed hourly billing that will withstand the scrutiny of regulators for rate-case cost recovery. Therefore, bills should be sufficiently detailed to justify cost recovery, while not exposing litigation work product, including statement of the number of hours worked, the billing rate, and the specific nature of service performed. Each Company will remit payment on all appropriate invoices within 60 days.

## **6. RESPONSE DUE DATE**

You are the representative from your firm to receive our RFP. Kindly respond by the due date with your response to this RFP. The Company requires one (1) Adobe electronic PDF or Word version (all on one file with bookmarking) of your completed response and pricing.

## **7. EVALUATION CRITERIA**

Each response to this RFP will be evaluated against the following six criteria: (1) corporate capability, including overall corporate capabilities, and corporate experience with similar issues, with Eversource Energy, Aquarion-CT, Aquarion-NH and other affiliates, with other Connecticut or New Hampshire utilities, and with those states' regulators; (2) project team capabilities, including qualifications of the proposed staff, qualifications of the proposed staff in the subject matter described above, and the flexibility to work closely with the staff of each Company; (3) the technical approaches, including the response to the RFP requirements and proposed innovative approaches; (4) proposal quality; (5) pricing, including the proposed price for the work and proposed unit rates, including markup; and (6) a commercial review, including both minor and major commercial impediments (e.g. conflicts of interest, etc.).

The proposal should include the following:

- Corporate capabilities, strengths and experience on similar projects, with Eversource Energy, Aquarion-CT, Aquarion-NH or other affiliates, other Connecticut or New Hampshire utility companies, and those states' regulators;
- A proposed project staff, including a Project Manager;
- The experience of the project team (not the firm) and resumes that indicate the location of each individual;
- A description of the technical basis for your approach to completing the project, including a narrative discussion of any proposed modification to the Scope of Proposed Work;
- A high-level description of information not prepared by you but that would be the responsibility of the Companies; and
- A list of relevant rate case proceedings over the last three years, and a sample of recent testimony relating to cost of service and rate design analysis.

## **8. SUBMISSION OF RESPONSES**

Each Company requests bidders to submit electronic copies of their proposal to the following contacts and addresses:

DEB SZABO DIRECTOR, RATES & REGULATIONS AQUARION WATER COMPANY 600 LINDLEY STREET BRIDGEPORT, CT 06606 (203) 337-5933 E: <a href="mailto:DSZABO@AQUARIONWATER.COM">DSZABO@AQUARIONWATER.COM</a>	VINCENT P. PACE ASSISTANT GENERAL COUNSEL EVERSOURCE ENERGY P.O. BOX 270, HARTFORD, CT 06141-0270 T: 860.665.5426; C: 860.280.5227 E: <a href="mailto:VINCENT.PACE@EVERSOURCE.COM">VINCENT.PACE@EVERSOURCE.COM</a>
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Bidders will not be provided reimbursement for any costs or expenses incurred in preparing and submitting a response, providing any additional information or attending an interview. All material that is submitted in response to this RFP will become the sole property of each Company. Each Company expressly reserves the right to utilize any and all ideas submitted in the proposals received unless covered by legal patent or proprietary rights which must be clearly noted in the proposal submitted in response to the RFP. Interviews of the top-qualifying firms may be conducted at each Company's discretion. All top-qualifying respondents will be notified of the exact interview date(s) in advance.

Any questions about the Company's request for proposals should be directed in writing to Deb Szabo or attorney Vincent Pace using the telephone number or e-mail set above. Substantive responses will be shared with all potential bidders.

Each Company is appreciative of any efforts undertaken to prepare a detailed response to this request and we look forward to reviewing your response as soon as it is received.

Very truly yours,

*Deb Szabo*

Deb Szabo

Director, Rates & Regulations

Aquarion Water Company

600 Lindley Street

Bridgeport, CT 06606

(203) 337-5933

[dszabo@aquarionwater.com](mailto:dszabo@aquarionwater.com)



**Eversource Energy Legal Department**  
**2019 Guidelines and Billing Requirements for Outside Counsel**

The Eversource Energy Legal Department (“Eversource Legal”) desires to engage experienced outside counsel in a collaborative, partnering relationship to ensure the provision of high quality, cost effective legal advice and representation to the Eversource Energy companies (“Eversource”). Eversource Legal has selected your firm (“outside counsel”, “you”, and “your firm”) to serve as one of Eversource’s outside counsel as we believe your firm has the requisite skills, experience, and approach to the practice of law and commitment to serve the best interests of Eversource.

The following Guidelines and Billing Requirements for outside counsel (“Guidelines & Requirements”) represent Eversource Legal’s expectations with respect to the practices and procedures to be followed by your firm when working with Eversource Legal and billing Eversource for legal services. Compliance with these Guidelines & Requirements will help ensure that our work together on behalf of Eversource proceeds smoothly, transparently, and your firm’s invoices for reasonable and necessary legal services will be processed, reviewed and paid promptly. *Fees, costs or disbursements not submitted in compliance with the Guidelines & Requirements will not be considered for payment.*

Eversource Legal uses the Thomson Reuters Legal Tracker (“Serengeti”) electronic billing system to receive, review and process for payment all outside counsel invoices and budgets for individual matters, and the Guidelines & Requirements discussed below should be followed by all of our law firms when submitting invoices and budgets through Serengeti.

Eversource Legal is willing to discuss reasonable alternatives to the specific requirements contained in the Guidelines & Requirements, provided such alternatives are cost-efficient and ensure quality legal representation. Eversource Legal will be flexible in its approach to supervising legal matters and recognizes the potential for instances where it may serve our mutual interests to deviate from these Guidelines & Requirements. In these instances, we expect you to discuss with Eversource Legal any potential issues presented by the Guidelines & Requirements, and any exceptions thereto must be authorized in writing by Eversource Legal management.

These Guidelines & Requirements will remain in effect until notified otherwise. The Guidelines & Requirements are not intended to be all-inclusive and may be modified, revised, or supplemented as needed. By accepting new legal matters on behalf of Eversource, your firm acknowledges its intent and agreement to comply with the Guidelines & Requirements. Please ensure that all personnel within your firm working on Eversource matters receive and become familiar with the contents of these Guidelines & Requirements. These Guidelines & Requirements can also be found on the Eversource Serengeti home page through a link at the bottom, left-hand corner.

Nothing contained in these Guidelines & Requirements should be interpreted to restrict counsel’s exercise of independent and professional judgment in rendering quality legal services to Eversource. All counsel working on Eversource matters are expected to adhere to all ethics rules governing professional conduct and responsibility. If you have any questions about

Eversource's Guidelines and Requirements, please immediately notify the Eversource Attorney with whom you are working.

## **I. GUIDELINES**

### **A. Eversource Legal's "Gatekeeper" Role**

Eversource Legal attorneys are the gatekeepers for and must approve *all* legal services performed by outside counsel for Eversource. If any of our business personnel, including officers, directors or managers of one of the Eversource companies, requests your firm's legal assistance, it is *your* responsibility to discuss the request and scope of the matter with the Executive Vice President & General Counsel, a Deputy or Assistant General Counsel, or if identified the lead Eversource Legal attorney, and obtain Eversource Legal authorization to proceed with the engagement *before* you expend *any* time on the matter. A firm that represents Eversource generally in a certain area of the law should not assume that the request by a member of management to represent the Company in a separate, albeit similar matter not directly connected to the original matter constitutes authorization to represent the Company on such succeeding matter. If there is any uncertainty, outside counsel should contact the applicable Eversource Legal attorney before proceeding. *Failure to timely consult with Eversource Legal may result in some or all of the time billed to Eversource on that matter being rejected.*

### **B. Roles and Responsibilities**

For each matter, the responsible Eversource Legal attorney will define the scope of the assignment and the anticipated objectives to be attained. Outside counsel should not perform any significant work until the scope and objectives of the representation established by Eversource Legal are fully understood and mutually agreed to. In addition, representation should be limited to the practice of law and should not involve tasks that can be performed by Eversource management or a different Eversource service provider. If outside counsel is requested to perform such work, they should contact the applicable Eversource Legal attorney in advance of doing so to discuss.

### **C. Communication**

We typically share active involvement on a matter with outside counsel throughout the entire course of an engagement and seek to achieve an effective partnership with outside counsel to ensure the best results with maximum efficiency. Outside counsel must regularly communicate with their Eversource Legal attorney contact to keep him/her up to date on the matter and to avoid any surprises. We prefer frequent telephone discussions and emails because such regular communication fosters the level of partnership that the proper handling of our assigned matters require. Outside counsel must provide adequate advance notice of any significant events (such as trials, conferences, filing deadlines and anticipated meetings).

As a means of improving overall efficiency and cost-effectiveness, we will not generally pay for the preparation of any formal written correspondence, status reports or memorandums of law, unless they were specifically requested by the lead Eversource Legal attorney on the matter.

#### **D. Matter Management Plans and Budgets**

Within 30 days of being assigned a new matter, outside counsel should consult with their Eversource Legal attorney contact on the matter regarding development and submission of a budget in Serengeti. The proposed budget must be approved by Eversource Legal. We expect that outside counsel will track fees and costs against the budget as the matter progresses and promptly communicate with the lead Eversource Legal attorney for the matter if you expect fees or costs to exceed the estimated budget. Budget preparation and management time *should not* be billed.

In addition to budgets on matters or engagements, outside counsel may also be required to prepare and submit a Matter Management Plan for certain matters or particular engagements. Unless advised otherwise by the Eversource Legal contact attorney, a Matter Management Plan will generally be required for all litigation matters (court, agency, or administrative or regulatory body) involving claims or matters that: (i) are in excess of \$250,000; (ii) may significantly affect the Company's real, personal or intellectual property rights or interests; or (iii) may implicate important regulatory, political, or public relations issues or objectives.

#### **E. Alternative Fee Arrangements**

One of our goals is to significantly enhance our use of alternative fee mechanisms. We strongly encourage you to develop and propose to us mutually beneficial fee arrangements that vary from the traditional practice of billing at regular hourly rates. We welcome your suggestions for such arrangements, either for new matters or matters currently assigned to your firm. Additionally, Eversource Legal may request you to develop proposed arrangements in connection with your role in certain matters or litigation.

#### **F. Staffing**

Eversource Legal expects outside counsel to staff each matter in a competent and efficient manner. Because we retain counsel experienced in the substantive legal issues involved, we do not pay for time spent learning the substantive law, local rules or background information relating to the court or form of action. To ensure staffing levels are within expectations, outside counsel should discuss staffing plans for specific matters with the lead Eversource Legal attorney on the matter at the beginning of the engagement. Outside counsel should consider Eversource goals of Diversity and Inclusion (*see* Section I.M. below) when developing staffing plans. Any changes to approved staffing must be approved in advance by the lead Eversource Legal attorney.

#### **G. Alternative Dispute Resolution**

Eversource Legal recognizes that for many disputes there is a less expensive, more effective method of resolution than the traditional lawsuit. Eversource is a long-standing signatory to the International Institute for Conflict Prevention & Resolution ("CPR") Corporate Policy Statement on Alternatives to Litigation<sup>®</sup>. Alternative dispute resolution ("ADR") procedures involve collaborative techniques that can often spare businesses the high costs of litigation. In recognition of the foregoing, in the event of a business dispute between Eversource and another company that has made or will then make a similar statement, we are prepared to

explore with that other party resolution of the dispute through negotiation or ADR techniques before pursuing full-scale litigation. If either party believes that the dispute is not suitable for ADR techniques, or if such techniques do not produce results satisfactory to the disputants, either party may proceed with litigation. In addition, Eversource is a founding signatory to the CPR 21<sup>st</sup> Century Corporate ADR Pledge to commit its resources to manage and resolve disputes through negotiation, mediation and other ADR processes when appropriate, with a view to establishing and practicing global, sustainable dispute management and resolution processes.

We similarly expect our law firms, like the more than 1,500 that have already signed the CPR Law Firm Policy Statement on Alternatives to Litigation<sup>®</sup>, to sign the pledge and recognize that for many disputes there may be methods more effective for resolution than traditional litigation and to ensure appropriate lawyers in your firm will be knowledgeable about ADR, and, where appropriate, the responsible firm attorney will discuss with the lead Eversource Legal attorney the availability of ADR procedures so Eversource can make an informed choice concerning resolution of the dispute.

## **H. Conflicts**

It is outside counsel's responsibility to ensure that there are no conflicts of interest prior to taking on any matter for Eversource or any other client in a matter potentially involving or affecting Eversource or its legal or business interests. Any request for Eversource to waive conflicts of interest must be submitted in writing to the lead Eversource Legal attorney. In addition to a standard conflicts check, please inform the lead Eversource Legal attorney if your firm is performing legal work for any of our direct competitors. We may choose to discontinue work with your firm should you represent a competitor, depending on the nature of such representation. You should also advise Eversource Legal of any positions your firm has taken in the recent past or is presently taking on issues that to your knowledge may be contradictory, adverse or otherwise prejudicial to the interests of Eversource in the particular matter in which you are engaged or any other matter that may have the same issues or considerations.

## **I. Business Conduct**

We have adopted a Code of Business Conduct ("CBC") that requires employees and representatives, including outside counsel, to conduct their activities on Eversource's behalf with honesty and integrity, and in accordance with high moral and ethical standards. Please review our CBC located on Eversource's website at [https://www.eversource.com/content/docs/default-source/Investors/code\\_of\\_business\\_conduct.pdf](https://www.eversource.com/content/docs/default-source/Investors/code_of_business_conduct.pdf).

## **J. Confidentiality**

In addition to the privileges and confidentiality accorded to attorney client communications and written legal work prepared by or at the request of counsel, a number of state and federal laws require the security and protection, management, control and disclosure of certain types of Confidential Information. Outside counsel must comply with all applicable federal and state laws applicable to such Confidential Information, including, without limitation, state personal information laws and laws and regulations applicable to persons or entities that store or maintain personal information in the states in which the Eversource companies' customers are located (Connecticut, Massachusetts and New Hampshire). Eversource defines

“Confidential Information” as data or information in any form that: is subject to the attorney client privilege or legal work product privilege protections; contains proprietary information; contains critical infrastructure information (including without limitation Critical Energy Infrastructure Information (“CEII”), as defined by Federal Energy Regulatory Commission, and Critical Infrastructure Protection (“CIP”) information, as defined by North American Electric Reliability Corporation); contains personal and/or personnel information of employees or customers, particularly personal information capable of being associated with a particular person through one or more identifiers; and is otherwise designated by Eversource as confidential.

You and your firm may periodically come into possession of Confidential Information during the course of your representation of Eversource. We expect that you will keep all Confidential Information confidential and will take, and ensure that your agents, employees, and representatives will take, appropriate measures to protect such Confidential Information. Such steps should include at a minimum those steps that you take to protect your firm’s own confidential information that is of similar value or importance to the Confidential Information disclosed in the course of your representation of Eversource. Outside counsel should not distribute, copy, or otherwise communicate any of the Confidential Information to any other person or entity except as is necessary to perform the scope of legal services on behalf of Eversource for which you were engaged. Outside counsel must maintain records of who has access to such Confidential Information, and must inform all such persons of their obligations respecting such Confidential Information, including the proper treatment of such information in accordance with this Agreement. Your firm must exercise such precautions or measures as may be commercially reasonable in the circumstances to prevent the improper or unauthorized use or disclosure of, or access to, Eversource Confidential Information.

Outside counsel must secure all Eversource Confidential Information during the course of their representation of Eversource, and may not use the Confidential Information in any manner whatsoever outside of the scope of that representation. Outside counsel is required to retain and store all Confidential Information furnished to you in a secure and confidential manner, return such Confidential Information upon request, and not erase, destroy or otherwise dispose of such information without advance written approval by Eversource Legal. If outside counsel is requested or authorized in writing by Eversource Legal to dispose of any Confidential Information, you must take appropriate measures to make sure that such Confidential Information is shredded, destroyed or rendered unreadable prior to disposal in compliance with the standards of the National Association for Information Destruction for the media on which the Confidential Information is stored, and you must provide Eversource Legal with written certification of the return and/or disposal of such Confidential Information promptly following its return or disposal.

Outside counsel must comply with all applicable laws in the performance of its services and in the protection of Eversource Confidential Information. In the event that disclosure of Eversource Confidential Information is mandated by law or judicial action, to the extent permitted by law, your firm will promptly notify the lead Eversource Legal attorney and provide reasonable assistance, at Eversource Legal’s request and expense, in contesting such disclosure within the timeframe allotted by the governing rules. To the extent applicable to your firm’s services, you will have established policies and procedures to identify indications of possible identity theft risks to Eversource employees or customers that may arise in your representation of

Eversource; and when you identify any possible identity theft risks to Eversource's employees or customers, you will take appropriate steps to prevent and mitigate identity theft.

Outside counsel must review and comply with Eversource's Corporate Information Security Requirements, included as Attachment A.

#### **K. Ownership of Work Product**

All memoranda, correspondence, and other attorney work product created for or on behalf of Eversource remains the property of Eversource to use as it deems appropriate. Further, unless otherwise agreed to by your Eversource Legal contact, you should provide an electronic copy (in native format if possible) of any such memoranda and work product prepared by your firm on behalf of Eversource to your Eversource Legal contact *before* billing Eversource for the preparation and/or development thereof. Eversource may not approve for payment any charges for the preparation of any such memoranda and work product not provided to Eversource.

#### **L. Sarbanes-Oxley Obligations**

A strong Corporate Governance program is essential to earning and retaining the trust of our customers, employees, investors, and regulators. Ethics and integrity are the very heart of our business, and Eversource Legal is proud of the way our Corporate Compliance and Corporate Governance programs enhance the Company's day-to-day activities and strengthen its performance. Our reputation and credibility depend on it. An important part of the programs is the Attorney Conduct Rule established under Section 307 of the Sarbanes Oxley Act. The Rule requires all attorneys to report evidence of any material violation of federal or state securities, fiduciary or similar laws "up the ladder" to their supervisor, or in the case of outside counsel, to Eversource's General Counsel.

#### **M. Diversity and Inclusion**

Eversource Legal recognizes that developing a culture of diversity and inclusion is vital to Eversource's success in achieving its business goals and objectives. Toward that end, Eversource Legal seeks to continuously demonstrate a commitment to diversity, and value and respect individual differences. In selecting your firm to provide legal services to Eversource, we expect your firm to demonstrate its commitment to the principles of diversity and inclusion through:

- Firm demographics, including firm management demographics
- Providing bios and photos of the firm's diverse attorneys
- Maintaining a diversity plan or other evidence of the firm's commitment to diversity
- Maintaining membership in and active support of organizations committed to increasing the recruitment, retention and promotion of diverse lawyers in your geographic area; i/e Lawyers Collaborative for Diversity (<https://www.lcd-ne.org/>)
- Provide the firm's plan to increase diversity within the firm and upon request, provide the firm's tracked progress in achieving the goals of the firm's diversity plan, specifically with respect to Eversource related work

- Engaging diverse attorneys and paraprofessionals on Eversource related work
- Engaging diverse suppliers, specifically with respect to Eversource related work

## **II. BILLING REQUIREMENTS**

### **A. Prompt Billing and Payment**

It is important that bills be rendered promptly *every thirty (30) days*, unless otherwise requested and agreed to by Eversource Legal. Invoices submitted with charges reflecting time/work performed more than 90 days prior to the date the invoice is presented may be subject to non-payment for failure to comply with the prompt billing requirements. We may not accept or pay any additional charges, interest or penalties for delayed payment of invoices that are questioned by Eversource Legal or are submitted without compliance to these billing requirements. We will make every effort to render payment within 60 days of receipt of an invoice that complies with these requirements.

Because our budgeting is on a calendar year basis, please do not submit bills for periods that overlap the end of the year and beginning of the year.

Consistent with Eversource Legal's continuing efforts to promptly review, approve and pay invoices for legal services, we are offering a prompt pay discount option for our outside counsel, which is based on industry best practices. Your firm has the option to implement a prompt pay discount of 2% on your Fee Offer in Serengeti, which will be applied to your invoice if payment of the invoice is approved for payment in the Serengeti system within ten (10) days of invoice receipt in the Serengeti system. You should contact the Legal Department Administrator or the lead Eversource Legal attorney on your matter to implement this feature or to discuss this option further.

### **B. Form and Content of Invoices**

It is important that invoices from outside counsel contain information sufficient to permit Eversource Legal to determine the nature and extent of services for which invoices are rendered and to permit us to review the cost effectiveness of those services. Invoices should be prepared on a monthly basis using Serengeti and must include the following items:

- Date of invoice
- Unique invoice number
- Serengeti Tracker File # (Matter #)
- Eversource Matter Name
- Charge date (fees and disbursements)
- Timekeeper name or ID
- Timekeeper category or level
- Detailed description of task performed (no narrative or "block" billing)
- Time entries in tenths of an hour
- Timekeeper hourly rate
- Total for each charge
- Detailed description and itemization of each disbursement

### **C. Billing Rates**

Eversource expects to be charged the lowest hourly billing rate provided by outside counsel to its most valued clients. Consistent with our expectation of efficient staffing, we will not pay an hourly rate higher than that of the attorney to whom the matter is originally assigned, without prior approval. With respect to a specific matter, we will only pay the hourly rate(s) we agree upon at the time of the initial engagement.

- **Initial Fees Schedule:** Upon the initial engagement of your firm, you must provide Eversource Legal with a schedule of billing rates for all timekeepers expected to provide services in the matter over the balance of the calendar year. These rates will be submitted via a Timekeeper Rate Sheet in the Serengeti system. Eversource Legal will only consider reasonable and customary billing rates for similar services provided by other counsel in the geographic location in which your firm is located. Eversource Legal must approve the rates submitted for each timekeeper before such timekeeper performs any services on an Eversource matter. The approved rates will apply to all matters unless an alternative fee arrangement is approved for a specific matter. In that case, a separate Timekeeper Rate Sheet will be submitted for approval for that matter.
- **Rate Increases:** Eversource Legal typically will entertain rate increases on an annual basis for an effective date of January 1. Any request for an increase to a timekeeper's rate must be submitted in writing, e-mail is acceptable, on or before December 15 to the Eversource Legal Administrator, Pamela Tyrol at [pamela.tyrol@eversource.com](mailto:pamela.tyrol@eversource.com) for review and approval by Eversource Legal, in order to be effective January 1 of the following year. Once Eversource Legal has reviewed proposed rate increases, we will advise outside counsel if the increases are approved.
- **Timekeeper Rate Sheets:** Are required to be submitted prior to January 1 of each year to include current rates for all timekeepers at your firm. New rate sheets are to be submitted annually even if no increases are proposed. If your firm has proposed any increases, your firm should wait until approval is received from Eversource Legal so all rates can be submitted in the Timekeeper Rate Sheet.

### **D. Acceptable Timekeeping Practices and Guidelines**

- **Actual Time:** Eversource will pay only for the *actual*, reasonable and necessary time spent completing a task, or series of related tasks.
- **Block Billing:** Eversource will not pay for time that is "block billed," e.g., a line item with a single time and charge covering multiple activities. Each individual task must contain an individual and separate billing entry.
- **Telephone Calls:** Billing for telephone conversations must specifically describe the parties and purpose of the call (*Note:* Eversource will not pay for telephone charges, such as long-distance, roaming, etc.).



- Minimum Billing: Eversource will not accept “minimum billings” that do not accurately reflect the actual time spent to complete a specific task or activity, e.g., billing a 1 hour minimum charge for any court appearance regardless of the actual time spent in court, or billing minimum quarter hours for any task. Eversource will not accept “task minimum billings” that do not accurately reflect the time spent to complete the specific task or activity, e.g., billing a 2 hour minimum charge for any motion preparation. Eversource will not accept minimum billings for forms (i.e. standard interrogatories or motion to compel responses to discovery) other than time actually spent in the drafting of changes to the form.
- Duplicate Time: Eversource will not pay for work which is duplicative in nature. Absent prior approval from Eversource Legal, no more than one lawyer should attend meetings, witness interviews, telephone conferences, depositions, hearings or other proceedings. Similarly, Eversource will generally not pay for multiple reviews of documents, and will not pay for work already performed by another member of the firm. File reviews occasioned by a transfer of responsibility will not be reimbursed absent an explanation for the transfer or review which is approved in advance by Eversource Legal.
- Billing for Travel Time: Eversource should not be billed and will not pay for time expended travelling to an Eversource business destination within a 50 mile radius from any office of your law firm (excluding any time spent on Eversource business while travelling, such as participation on a cell phone call (hands-free mode) which would be billed at the timekeeper’s approved hourly rate). For any travel time to an Eversource business destination greater than a 50 mile radius from any office of your law firm, Eversource should be billed and will pay for time spent traveling beyond the 50 mile radius (or greater than one hour travel time whichever is greater) on Eversource business during which you are not engaged in work for any clients (such time spent on other client matters must be deducted from the travel time billed to Eversource) at a travel rate equal to 50% of the timekeeper’s approved hourly rate, unless a different rate has been approved in advance by the lead Eversource Legal Attorney.
- Intra-Firm Conferences: Eversource expects your firm to limit intra-office conferencing among attorneys to specific value-added benefit to the particular matter. Eversource will generally only pay for charges by one timekeeper for internal conferences involving substantive legal or procedural issues, absent compelling reasons for such conferences. We do not expect to be charged for conferences that involve work distribution, instruction, education or status updates. Although intra-office conferences between attorneys are typically not compensable, where timekeepers consult to discuss substantive or strategic procedural aspects of the matter that result in more effective representation, such intra-office conferences are billable so long as there is a sufficient description of the nature of the communication and its relevance and value to the matter discussed. Intra-office conferences that appear excessive, unreasonable, unnecessary or contrary to these Billing Requirements will not be reimbursed.

- **Legal Research:** No individual research project in excess of two (2) hours should be undertaken without Eversource Legal's prior approval. All legal research in excess of two (2) hours must be coordinated with and approved by the Eversource Attorney, keeping in mind that your firm was selected because of its expertise, Eversource will not pay for research on matters such as local rules of practice, basic issues of law, or core legal principles within your firm's specialty (or legal research aimed at educating junior lawyers in the substantive law applicable to a matter). Any approved research that is reduced to written or printed form should be promptly forwarded to Eversource Legal but should not be in memorandum form unless expressly requested by the lead Eversource Legal attorney. Copies of any requested and approved legal memoranda should be provided to Eversource Legal in the same form in which they were prepared for your firm's internal use. To the extent legal research on an Eversource matter is applicable to other clients of your firm, Eversource should be billed only its proportionate share of the related fees.
- **Paralegal Work:** Eversource will pay for the following tasks at the Default Paralegal Rate, which your firm will provide, when performed by an associate or partner, unless otherwise agreed to in advance, due to the non-routine nature of the matter:
  - Responding to form interrogatories
  - Digesting depositions
  - Requesting records or reports
  - Preparing deposition notices
  - Preparing subpoenas
  - Performing title searches or preparing title abstracts

## **E. Costs and Expenses**

Eversource Legal has significant resources that can be made available to defray the overall costs of services, such as copying, collating, word processing. Depending on the particular project, it may be preferable and more cost effective for some of these services to be performed in-house. Please consult the lead Eversource Attorney on your matter on this issue.

1. **Reimbursable Costs and Expenses:** Only standard expense items should be billed as expenses or disbursements, at actual cost and without markup, and identified by an actual itemization of expenses. For example:
  - Long distance telephone calls to third parties (long distance calls to Eversource will generally not be reimbursed)
  - Large scale, non-routine internal photocopying projects done at Eversource Legal's request with prior consent (not to exceed \$0.10 per page for standard copies and \$0.25 per page for color copies)
  - Actual invoice cost for outside photocopies or printing at Eversource Legal's request with prior consent
  - Certified, registered and express mail (only when necessary)
  - Courier and overnight delivery services (only when necessary)
  - Court costs and sheriff's fees

- Actual and reasonable travel expenses
  - Costs of court reporters and similar costs
2. Prohibited Costs and Expenses: Eversource presumes that hourly billable rates are calculated to include all overhead and internal charges associated with the firm's practice. Unless prior written consent is obtained, Eversource will not pay for overhead or other firm costs such as:
- Mark-up or profit on any otherwise approved expense items. Allocable case-related fees or expenses including, but not limited to, filing fees, witness and service fees, and court reporting services, will be reimbursed at actual cost only
  - Internal routine photocopying
  - Imaging or scanning service costs
  - Office supplies
  - Document/ File storage and retrieval costs
  - Meals (unless related to approved travel)
  - Local telephone charges
  - Cellular telephone charges
  - Internet connectivity
  - Accounting or bookkeeping fees
  - Rental or purchase of office equipment
  - Computer software or hardware
  - Subscriptions, publications or periodicals
  - Receiving, reviewing or forwarding mail
  - Invoice preparation
  - Budget preparation or review
  - Staff supervision or instructions regarding work assignments
  - Negotiation or discussion of billing arrangements, in general, or for a particular matter
  - Internal messengers or couriers
  - Interacting with vendors and vendor invoice processing
  - Attendance at seminars, continued legal education, or conferences unless specifically requested and approved in advance by Eversource Legal
  - Costs associated with general "for your information" memos, if sent to multiple clients
  - Electronic legal research (e.g. Westlaw, Lexis or other cost-based providers)
  - Rent or depreciation
  - Utilities
  - Regular first class postage charges
  - Billing-related time (i.e. time spent preparing, revising, or negotiating invoices or time related to firm accounting or bookkeeping)
  - Clerical or administrative tasks including, but not limited to:
    - Photocopying
    - Calendaring

- Assigning work to administrative staff
- File organization
- Bates stamping
- Word processing
- Scheduling travel
- Filing
- Proofreading
- Document indexing
- Interacting with third-party vendors
- Cite Checking
- Abstracting of deposition and/or hearing transcripts
- Eversource Legal will not pay for services performed by secretaries; librarians; billing, filing or document clerks; law clerks (interns or law students); data processors; or summer associates or overtime for these services unless advanced approval is given by the lead Eversource Legal attorney

The lists above are not intended to be all-inclusive and should another expense be charged, Eversource Legal reserves the right to determine whether it is a covered reimbursable expense or not.

3. Large Disbursements/Third-Party Vendors/Expert Witness/Consultant Costs:

Any large purchases from any third-party vendors, consultants or experts, and/or any single disbursement in excess of \$500, including volume copying, must be approved in advance by Eversource Legal. These disbursements shall be paid by your firm and submitted on your invoice to Eversource Legal unless otherwise agreed to by Eversource Legal.

Expert witnesses and/or consultants should only be hired after consulting with and attaining approval from the lead Eversource Legal attorney. Eversource Legal should be provided with the reason that an expert and/or consultant are necessary, their qualifications and areas of expertise, and his/her rate information. Eversource Legal should be provided with a proposal of the work to be performed by the expert/consultant, and an estimated budget for their services.

4. Reimbursable Travel Expenses - Local:

Travel within a 50 mile radius of the firm's office is considered local travel. Eversource will not reimburse for local travel or parking expenses incurred during the normal course of business, including late nights or weekends. Eversource will reimburse the cost of local meals if the meal takes place during a meeting with third parties or Eversource Legal representatives while working on an Eversource matter. After business hours or weekend expenses for meals, taxis or car service for outside counsel or its staff will not be reimbursed.

## 5. Reimbursable Travel Expenses – Out of Town:

All out-of-town travel must be approved, in advance, by Eversource Legal. Eversource Legal expects that the firm, in all events, will seek the lowest fares available, moderately priced hotels, and reasonably priced ground transportation. Further, travel expenses will be reimbursed only as follows:

- Business travel expenses must be supported by detailed receipts which sufficiently identify date and place of the expense, nature of the expense and the name of the individual incurring the expense. Copies of receipts must be provided upon request
- Except in unusual cases, travel should be undertaken by only one representative of the firm
- Airline, railroad or other fares will be reimbursed in an amount not to exceed the coach fare
- All modes of ground transportation will be by the most economical means available. For example, your firm must seek to use taxis and/or public transportation where such are reasonable alternatives to vehicle rental. For automobile rental we will reimburse up to the mid-size level. If a personal automobile is used for non-local travel, we will reimburse your mileage at the current IRS rate
- We expect you to stay at reasonably priced hotels and eat reasonably priced meals. We do not authorize and will not reimburse for, luxury hotel accommodations, lavish meals, or alcohol or tobacco purchases. Accommodations that exceed \$250.00 per night will be closely scrutinized. Travel meals should not exceed \$100.00 per day unless authorized by the lead Eversource Legal Attorney

**These Outside Counsel Guidelines and Billing Requirements contain proprietary information. These guidelines and requirements are provided to our counsel to clarify Eversource Legal billing processes and procedures only, and may not be distributed or published in any way without written permission from Eversource Legal.**

## Attachment A

### CORPORATE INFORMATION SECURITY REQUIREMENTS

1. The following security requirements and terms and conditions (“Requirements”) apply to any third party, vendor or contractor (“Contractor”) that electronically transmits, receives, hosts, stores, maintains, processes, or otherwise has access to confidential information belonging to Eversource Energy and subsidiaries and their affiliates (collectively “Eversource”) in mission critical company applications, including the following:
  - a. Critical Infrastructure Information (“CII”), which includes without limitation, Critical Energy Infrastructure Information (“CEII”), as defined by the Federal Energy Regulatory Commission, and information subject to Critical Infrastructure Protection (“CIP”), as defined by the North American Energy Reliability Corporation;
  - b. Personal Identifiable Information (“PII”) shall mean first name and last name or first initial and last name of an individual in combination with any one or more of the following data elements that relate to such individual: (a) Social Security number; (b) driver's license number or state-issued identification card number; (c) financial account number, or credit or debit card number, with or without any required security code, access code, personal identification number or password, that would permit access to a resident's financial account;
  - c. Protected Health Information (“PHI”) shall mean any information relating to the past, present and future physical or mental condition of an individual, including any information about their participation or coverage in our health plan; or
  - d. Any information deemed by Eversource to be confidential and proprietary such as confidential or proprietary business or technical information including, but not limited to, technical, financial, commercial, marketing, customer or other business information that the Company desires to protect against unrestricted disclosure or competitive use.

The foregoing information shall be collectively referred to as (“Confidential Information”).

2. Contractor shall make commercially best efforts consistent with industry standards as stipulated in ISO/IEC 17799 Code of Practice for Information Security Management or its equivalent to ensure the confidentiality, integrity and availability of the Confidential Information within its control.
3. Contractor shall provide Eversource with documentation to certify that it satisfies the following **minimum security requirements** which must be included with any purchase order issued or any agreement with any Contractor prior to execution by Eversource:
  - a. Contractor has a written Confidential Information management program and a published set of comprehensive security policies that stipulate user responsibilities, meet all business, legal and regulatory requirements for protecting the Contractor's

cyber assets and Eversource's Confidential Information accessed or stored by Contractor that ensures the confidentiality, integrity and availability of the Confidential Information accessed or stored by Contractor;

- b. Contractor has established written policies and procedures for data security that prohibit activities that jeopardize security such as sharing user passwords, running hacking tools, performing unauthorized system changes. Such policies and procedures should have identifiable associated consequences. Contractor shall have communicated these policies and procedures to all users of the Contractor's computer resources with user acknowledgement retained on file;
- c. the Contractor's cyber asset level of protection has been defined using a risk assessment process factoring in business impact and the probability of occurrence;
- d. each user shall be uniquely identified to ensure accountability and Contractor has processes in place to ensure only authorized and appropriate level of access is granted to computer resources;
- e. user activity is logged and Contractor has a process in place for reporting suspected unauthorized activity to facilitate investigations;
- f. attempted unauthorized activity is monitored by Contractor 7x24 for identified critical cyber assets (i.e., the Internet gateway, dial-in, or a high risk application) and Contractor has associated incident handling procedures in place to ensure timely and appropriate response in compliance with all applicable laws;
- g. Contractor has change control processes and associated security in place to ensure that only authorized hardware and software is installed on the company's network;
- h. Contractor has security services such as anti-virus, anti-spyware, firewalls, patch update processes, intrusion detection, third party vulnerability assessments, and vulnerability scanning of critical cyber assets, in place and up to date with the latest versions and technology, and Contractor shall keep such security services current and up to date with the latest versions, patches, new virus definitions, etc., and periodically test these services to ensure effective on-going operation;
- i. where wireless technology is used, Contractor has sufficient controls (e.g., encryption, device identification, vulnerability assessment) in place to ensure only authorized use and data privacy;
- j. all laptops used by Contractor to access or store CEII, CIP, PHI or PII shall be encrypted.
- k. all records and files containing PII, PHI, CEII or CIP information that will travel across public networks or will be transmitted wirelessly, shall be encrypted.
- l. Contractor has business continuity plans in place that address common events including heavy absenteeism for an extended duration (i.e., a pandemic) and

disaster recovery plans and Contractor periodically tests these plans to ensure their effectiveness.

- m. Eversource has the right to audit Contractor's computer systems to ensure all such systems and Eversource information stored on such systems are managed by Contractor in accordance with the requirements set forth in these Requirements.
4. The following provisions related to information security are hereby added to the General Terms and Conditions or agreement to which these Requirements are attached:
- a. Contractor shall comply with "best industry practices" relating to electronic information security for the Information within Contractor's control and shall be liable for any Eversource Confidential Information that is lost, stolen or disclosed without authorization while in Contractor's control;
  - b. Contractor shall comply with all federal and state laws and regulations applicable to the type of Confidential Information that Contractor electronically transmits, receives, hosts, stores, maintains, processes, or otherwise has access to. In the event that several laws or regulations apply to any of the Confidential Information being managed by Contractor, the more stringent law and requirement shall apply to all such Confidential Information (e.g. if a Contractor manages PII information applicable to any Eversource customer or employee, the more stringent standards of any applicable state or federal laws regarding such PII information shall apply to all customer or employee information being managed by Contractor);
  - c. Contractor shall obtain written authorization from Eversource prior to sending, communicating, delivering or transmitting Confidential information to a subcontractor or an affiliate;
  - d. Insurance: Contractor warrants that it will maintain sufficient insurance coverage to enable it to meet its obligations created by this Agreement and by law. Without limiting the foregoing, and in addition to any other insurance requirements set forth in the Agreement with Contractor, Contractor will maintain (and shall cause each of its agents, independent contractors and subcontractors performing any services hereunder to maintain) at its sole cost and expense at least the following insurance covering its obligations under this Agreement:
    - i. Professional Liability Insurance with a combined single limit of not less than Five Million Dollars (\$5,000,000) per occurrence. Such insurance shall cover any and all errors, omissions or negligent acts in the delivery of products and services under this Agreement. Such errors and omissions insurance shall include coverage for claims and losses with respect to network risks (such as data breaches, unauthorized access/use, ID theft, invasion of privacy, damage/loss/theft of data, degradation, downtime, etc.) and intellectual property infringement, such as copyrights, trademarks, service marks and trade dress.
    - ii. The Professional Liability Insurance retroactive coverage date shall be no later than the Effective Date. Contractor shall maintain an extended reporting period



providing that claims first made and reported to the insurance company within two (2) years after termination of the Agreement will be deemed to have been made during the policy period.

- iii. Contractor shall ensure that (i) the insurance policy listed above contain a waiver of subrogation against Eversource and its affiliates, (ii) the Professional Liability policy names Eversource and its affiliates and assignees as additional insureds, and (iii) all policies contain a provision requiring at least thirty (30) days' prior written notice to Eversource of any cancellation, modification or non-renewal. Within thirty (30) days following the Effective Date, and upon the renewal date of each policy, Contractor will furnish to Eversource certificates of insurance and such other documentation relating to such policies as Eversource may reasonably request. In the event that Eversource reasonably determines the coverage obtained by Contractor to be less than that required to meet Contractor's obligations created by this Agreement, then Contractor agrees that it shall promptly acquire such coverage and notify Eversource in writing that such coverage has been acquired. All insurance must be issued by one or more insurance carriers Best rated A- or better. Contractor's insurance will be deemed primary with respect to all obligations assumed by Contractor under the Agreement.
- e. To the extent applicable, Contractor shall comply with Eversource's Customer Service and/or Human Resources privacy policies and Corporate Information Security procedures, as such policies and procedures may be amended from time to time;

#### 5. Security Incident Management:

- a. Eversource's Corporate Information Security (CIS) assists in responding to and investigating incidents related to misuse or abuse of Eversource or customer information technology resources. This includes computer and network security breaches and unauthorized disclosure or modification of electronic utility or personal information. In the event of a security incident concerning a computer hosting sensitive Eversource or personal data, Contractor must take immediate action to report the incident to CIS *as soon as the incident is suspected*. Examples of incidents to be reported include, but are not limited to, suspected network breaches or theft/loss of a computer.
- b. Contractor should **IMMEDIATELY CALL**, regardless of the day or time the Corporate Information Security at (860) 665 - 4357 (24x7); Please **ALSO** email **sharcis@eversource.com** and Eversource's Chief Compliance Officer, Duncan MacKay, [duncan.mackay@eversource.com](mailto:duncan.mackay@eversource.com) with details of the suspected exposure. Please **DO NOT** simply leave voicemail or send email - please ensure you reach an employee, because it is **CRITICAL** that Eversource begins response procedures immediately.
- c. **DO NOT** take any other action until advised by the CIS provided however Contractor shall not be restricted from taking commercially reasonable efforts to

avoid or limit the damage to Eversource information or systems caused by an incident if CIS is advised of such efforts at the time of or before they are undertaken.

- d. **DO NOT** talk about the incident with any other parties until you are authorized as part of the process outlined in this document.
- e. When CIS is notified, it will advise and assist in containing and limiting the exposure, in investigating the breach or attack, in obtaining the appropriate approvals, and in handling notification to the affected individuals and agencies. The incident still is the responsibility of the Contractor experiencing the exposure; CIS' mission is to provide assistance and guidance to the Contractor to appropriately and timely resolve any incident.

January 10, 2020

**BY EMAIL**

Ms. Debra Szabo  
Director, Rates & Regulation  
Aquarion Water Company  
600 Lindley Street  
Bridgeport, CT 06606  
and  
Vincent P. Pace, Esq.  
Assistant General Counsel  
Eversource Energy  
P.O. Box 270  
Hartford CT 06141-0270

RE: Proposal for Consulting Services – Cost of Service Studies

Dear Ms. Szabo and Mr. Pace Dixon:

In response to your Request For Proposal (“RFP”) dated December 23, 2019, Guastella Associates, LLC (“GA”) proposes to provide consulting services on behalf of Aquarion Water Company of Connecticut (“Aquarion-CT” or “Company”) and also Aquarion Water Company of New Hampshire (“Aquarion-NH” or “Company”), collectively as (“Companies”), for the preparation of a Cost of Service Study (“COSS”) for each of the Companies, in anticipation of applications for a rate increase to be filed with their respective regulatory agencies on April 1, 2020 for Aquarion-CT and October-November, 2020 for Aquarion-NH.

**Methodology and Scope of Work**

We will prepare a COSS for each of the Companies along with testimony and summary exhibits that meet the requirements of each regulatory agency, to be submitted with the Companies’ rate applications. Similar to the COSS and consulting services we recently performed on behalf of Aquarion Water Company of Massachusetts, D.P.U. 17-90, our approach will be to submit requests to the Companies for the data necessary to perform the studies, review of issues and policies that the Companies want to be addressed, and review preliminary results with the Companies prior to completing the COSS and related testimony. Subsequent to the filing of the rate applications, we will respond to sets of

discovery by all parties, participate in case strategy, examine testimony and exhibits by opposing consultants, if any, prepared an outline of rebuttal issues, and participated in all aspects of the rate proceedings, as well as follow up work. Essentially, we will provide each of the consulting services as requested in the Companies' RFP.

Our COSS will use the Base-Extra Capacity Method in which costs are identified by category, functionalized according to design and operational criteria of the water systems, and allocated among customer classes on the basis of similar factors and judgment that has been accepted by regulatory agencies throughout the country, including jurisdictions in New England. The allocated costs will then be the basis for designing rates for each class of customer. We will take into account the Companies' policies regarding rate design, conservation and any other related issues or concerns. If necessary, we would assist the Companies in recommending as well as calculating a phase in of rates if it is decided to deviate from 100% COSS rates.

We anticipate that all of the source data, including the final proforma revenue requirement components, will be provided by the Companies in a reasonable period of time in advance of the targeted filing dates. The source data will include the general categories of utility plant and related accumulated depreciation and depreciation expense, by primary plant account, revenues and expenses by line item accounts, billing analyses by customers classes, water consumption and demand data for average, maximum day and peak hour, and fire flow test results. We will also discuss the operations of the Companies' systems with its operators or engineers to confirm our understanding of the design criteria and any particular functional issues. Using our computer model that we recently used to prepare a COSS on behalf of Aquarian's Massachusetts water system, we will facilitate the Companies' and our compilation of source data necessary for this COSS. We would devote as much time as necessary to meet every deadline reasonably established by the Companies, and we would certainly meet every deadline established by the respective regulatory agencies.

### **Qualifications and Experience**

Attached is a statement of qualifications and experience of GA, specifically including resumes of John Guastella, President, who will oversee all aspects of this project and testify, and Gary White, Vice President, who will perform most calculations and input data into the COSS model. The statement of our qualifications includes cases in which we provided testimony; all involved rate cases and the subject matter of our testimony included either COSS, revenue requirements or depreciation studies. To respond to the RFP request for a sample of recent testimony relating to cost of service, a separate file is included with this email submission containing the COSS testimony by John Guastella on behalf of Aquarion Water Company of Massachusetts and, for your convenience, also the related COSS exhibit. John Guastella has also provided on multiple occasions over the years, COSS testimony and exhibits for Artesian

## REDACTED

Water Company, Connecticut Water Company, Milford Water Company, Middlesex Water Company, Elizabethtown Water Company, and others.

Out of the last nine times John Guastella has testified from 2016 to date (see the list of testimony provided in his resume), in six of those occasions his testimony was accepted without the need for him to attend the hearing for cross-examination. In addition to accepting the reasonableness of his opinions, it is conceivable that among the 8,000 students attending the NARUC Water Rate Seminar that John Guastella helped found and has been teaching at twice a year, were the staff of most regulatory agencies who are aware of his expertise and reputation.

### **Cost Proposal**

The last page of our statement of qualifications and experience contains GA's routine fee schedule for 2020. Except for minor administrative time billed at the hourly rate of [REDACTED] the majority of time will be billed at Gary White's hourly rate of \$[REDACTED]. Although John Guastella's hourly rate is \$[REDACTED] it will be billed at \$[REDACTED] for all work up to the filing of the rate applications whether GA is awarded one or both jobs.

We propose that for each Company, the charges will have an upset limit of \$[REDACTED], plus a one-time travel charge of \$[REDACTED] for all work up to the filing of the rate applications. If GA is awarded both jobs, the total combined upset limit of \$[REDACTED] will be reduced to \$[REDACTED] or \$[REDACTED] for each Company, plus the one-time travel charge of \$[REDACTED].

All work subsequent to the filing of the applications will be billed at GA's usual hourly rates. On the basis of previous work performed on behalf of Aquarion, we estimate that review and responses to discovery, including interactions with the Company and its attorney, will require about 30 hours for each company (15 hours each for White and Guastella). If opposing testimony is submitted, an estimated 20 hours would be required for review and rebuttal testimony for each Company (10 each for White and Guastella). If attendance at hearings is necessary, an estimated 10 hours will be required for Guastella for each hearing, and approximately 5 hours of his time to assist in preparation of briefs for each Company and 5 hours of White's time is estimated for follow up compliance filing work for each Company. If all of the above post-filing work is necessary, it is estimated that about \$[REDACTED] should be added to the cost for each Company. Accordingly, the total cost for GA would amount to an estimated \$[REDACTED] for all work for each Company, assuming GA is awarded both jobs. Although the actual costs could be less if our COSS is accepted without opposition, for rate application purposes, it is suggested that an allowance be included in rate case expenses for the COSS at \$[REDACTED] for each Company to allow for the possibility of an expanded investigation and proceeding.

If the above is satisfactory, please sign and return to me a copy of this proposal, which will serve as a letter-agreement for our consulting service. We are willing to

enter into any other form of agreement typically used by the Companies for consulting services.

We very much appreciate this opportunity to submit a proposal and again look forward to working with the Companies on this project.

Respectfully submitted,

GUASTELLA ASSOCIATES, LLC

A handwritten signature in black ink, appearing to read "John F. Guastella". The signature is fluid and cursive, with the first name "John" and last name "Guastella" clearly distinguishable.

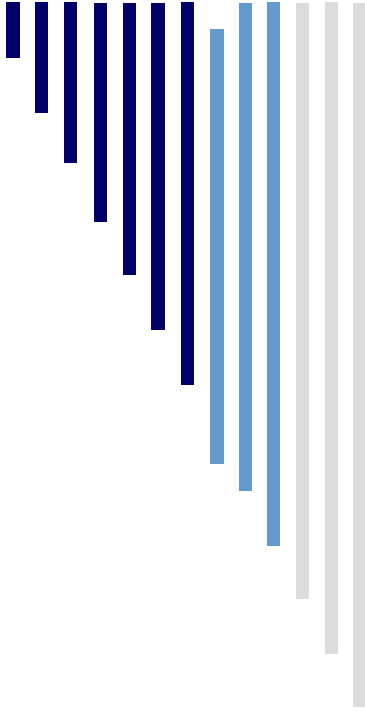
John F. Guastella  
President

Confirmed and agreed to on behalf of Company

---

Name and Title

## Qualifications & Experience



**Rate Setting  
Valuation  
Management  
Consulting**

*...SERVING REGULATED AND UNREGULATED WATER AND WASTEWATER UTILITIES SINCE 1978*

# INTRODUCTION

## GUASTELLA ASSOCIATES, LLC

Guastella Associates, LLC (“formerly John F. Guastella Associates, Inc.”) is a consulting firm that specializes in providing utility rate setting, valuation and management services for public and privately-owned water and wastewater utilities.

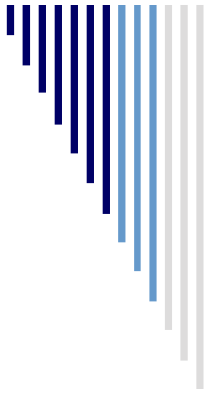
John F. Guastella established Guastella Associates in 1978. Previously, Mr. Guastella was Director of the Water Division of the New York Public Service Commission. The Water Division provided the New York Commission with technical assistance in regulating the rates and service provided by approximately 450 privately-owned utilities. During the period from 1987 through 1991, Mr. Guastella also managed a 5,500 customer water utility in New York State. In 1989, Guastella Associates acquired the rates and valuation section of Coffin & Richardson, Inc., a general consulting firm that also provided a full range of services to water and wastewater utilities. Since 2009, Guastella Associates has served as the general manager of Daufuskie Island Utility Company, Inc. (“DIUC”), responsible for its day-to-day operations, billing, bookkeeping, financing, capital improvement projects and regulatory relations. DIUC provides water and wastewater service to some 550 connected customers and 600 availability customers located on Daufuskie Island, South Carolina.

As can be seen from the following qualifications and experience, key staff members have many years of combined experience in virtually every aspect of utility rate setting and valuation. The technical expertise of key staff, combined with their former employment by real estate and utility companies, a regulatory agency, and the management of water utilities, provides a total perspective towards addressing the rates and valuation needs of today’s water and wastewater utilities.

Guastella Associates has assisted the largest privately-owned utilities with respect to the most challenging issues, performing complex studies and providing expert testimony in administrative hearings as well as court proceedings. In addition, our client base has included hundreds of small water and wastewater utilities - - obtaining rate increases that turn operating losses into profits, posturing them for financing, correcting record keeping errors and, for some, negotiating their sale at multiples of their original cost net investment rate base. Some of our most successful assignments have been to help establish new developer-related water and wastewater utilities, applying the correct principles at the outset in order to develop fully compensatory initial rates, record keeping procedures and asset management, so they are structured to become self-sustaining utilities that will achieve the highest possible profit and ultimate market value.

Our wide-range of experience and expertise has enabled us to successfully address the special needs of large investor-owned utilities in rate cases and condemnation proceedings.





# OUTLINE OF SERVICES

## GUASTELLA ASSOCIATES, LLC

Guastella Associates, LLC (“formerly John F. Guastella Associates, Inc.”) is a consulting firm specializing in utility management, valuation, appraisals and rate determinations. Guastella Associates has been providing professional services to regulated and unregulated utilities since 1978.

Specific areas of expertise includes:

I. RATE ANALYSIS

A. Revenue Requirements

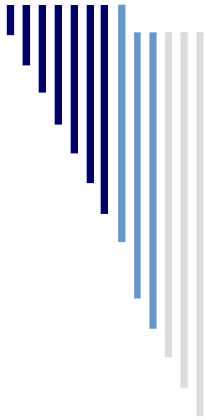
1. Examination of books and records -- revenues, expenses and capital investment.
2. Determination of the cost of providing service (revenue requirement) -- normalize historical data, establish known changes and perform projections.

B. Rate Design

1. Perform cost allocation studies to establish cost of service for residential, commercial, industrial, wholesale and fire protection customers, and for other special users.
2. Develop rate structures -- combine billing analyses and cost allocations to form usage rates, flat rates, minimum service and facilities charges, and such other special charges as connection fees, availability rates, etc.

C. Reports

1. Investor-owned utilities -- prepare complete rate filings for submission to regulatory agencies; prepare testimony, exhibits, and assist in all aspects of adjudication process.
2. Municipal utilities -- prepare detailed rate reports in support of rate increases for use by municipal officials and presentation at municipal hearings.



# OUTLINE OF SERVICES

## GUASTELLA ASSOCIATES, LLC

### II. VALUATIONS

#### A. Appraisals

1. Eminent domain condemnation proceedings, negotiations for sale of utilities, damage claims for insurance and ad valorem tax and management purposes.
2. Determinations of original cost, replacement cost, reproduction cost and market value, including going concern value.
3. Calculation of the present value of cash flow under the income approach to market value determinations.
4. Analyses of market data under the sales comparison approach.

#### B. Depreciation

1. Actuarial studies using retirement rate or simulated plant balances methods to determine average service lives of physical property, theoretical depreciation reserve requirements and depreciation rates.
2. Establish affordable depreciation rates on the basis of comparative analyses of similar property of other utilities and practices of regulatory agencies and association

#### C. Feasibility Studies

1. Utility acquisitions by investors and municipalities.
2. Economic studies to establish extension of service costs and policy -- inside and outside service area.
3. Main extension agreements, guaranteed revenue contracts, refund provisions.

#### D. Financial Planning

1. Establish financing requirements for capital improvements.
2. Determine revenue and rate needs for various combinations of debt and equity financing.
3. Assist certain utilities in securing financing.
4. Establish financing needs, initial rates and regulatory approval of proposed new utilities.

### III. MANAGEMENT

#### A. Operations

1. Provides general management of water and wastewater utilities.
2. Assist in day-to-day decisions as to utility accounting and related impact on rates.
3. Solve problems as to record keeping in accordance with regulatory requirements and prescribed systems of accounts.
4. Establish general policy and tariff provisions for customer service, billing, collecting, meter testing, complaint handling, and customer and regulatory relations.

#### B. Administrative

1. Coordinate activities with regulatory agencies to assure compliance with rules, regulations and orders.
2. Negotiations for purchase or sale of utility property and special contracts.

#### C. Training

1. On-the-job training for employees while working on various projects.
2. Special educational seminars on all aspects of utility rate settings, financing, valuation and rules.

**PROFESSIONAL QUALIFICATIONS AND EXPERIENCE**  
**of**  
**JOHN F. GUASTELLA**

B.S., Mechanical Engineering, Stevens Institute of Technology, 1962

Member:

American Water Works Association, Lifetime Member  
National Association of Water Companies  
New England Water Works Association, Lifetime Member

Committees:

AWWA, Water Rates Committee (Water Rates Manual M-1, 1983 Edition)  
National Association of Regulatory Utility Commissioners (NARUC) and NAWC, Joint-Committee on Rate Design  
NAWC, Rates and Revenues Committee  
NAWC, Small Water Company Committee

Mr. Guastella is President of Guastella Associates, LLC ("formerly John F. Guastella Associates, Inc.") which provides management, valuation and rate consulting services for municipal and investor-owned utilities, as well as regulatory agencies. His clients include utilities in the states of Alaska, Arizona, Arkansas, California, Connecticut, Delaware, Florida, Georgia, Idaho, Illinois, Indiana, Kentucky, Maine, Maryland, Massachusetts, Missouri, Michigan, Montana, Nevada, New Hampshire, New Jersey, New Mexico, New York, North Dakota, Ohio, Pennsylvania, Rhode Island, South Carolina, Texas, and Virginia. He has provided consulting services that include all aspects of utility regulation and rate setting, encompassing revenue requirements, revenues, operation and maintenance expenses, depreciation, taxes, return on investment, cost allocation and rate design. He has performed depreciation studies for the establishment of average service lives and depreciation rates of utility property. He has performed appraisals of utility companies for management purposes and in connection with condemnation proceedings. He has also negotiated the sale of utility companies. He directs the general management of a water and wastewater utility in South Carolina.

Mr. Guastella served for more than four years as President of Country Knolls Water Works, Inc., a water utility that served some 5,500 customers in Saratoga County, New York. He also served as a member of the Board of Directors of the National Association of Water Companies.

Mr. Guastella has qualified and testified as an expert witness before regulatory agencies and municipal jurisdictions in the states of Alaska, Arizona, California, Connecticut, Delaware, Florida, Georgia, Illinois, Kentucky, Indiana, Maryland, Massachusetts, Missouri, Montana, Nevada, New Hampshire, New Mexico, New Jersey, New York, North Dakota, Ohio, Pennsylvania, Rhode Island, South Carolina, Texas and Virginia.

Prior to establishing his own firm, Mr. Guastella was employed by the New York State Public Service Commission for sixteen years. For two years he was involved in the regulation of electric and gas utilities, with the remaining years devoted to the regulation of water utilities. In 1970, he was promoted to Chief of Rates and Finance in the Commission's Water Division. In 1972, he was made Assistant Director of the Water Division. In 1974, he was appointed by Alfred E. Kahn, then Chairman of the Commission, to be Director of the Water Division, a position he held until he resigned from the Commission in August 1978.

At the Commission, his duties included the performance and supervision of engineering and economic studies concerning rates and service of many public utilities. As Director of the Water Division, he was responsible for the regulation of more than 450 water companies in New York State and headed a professional staff of 32 engineers and three technicians. A primary duty was to attend Commission sessions and advise the Commission during its decision making process. In the course of that process, an average of about fifty applications per year would be reviewed and analyzed. The applications included testimony, exhibits and briefs

involving all aspects of utility valuation and rate setting. He also made legislative proposals and participated in drafting Bills that were enacted into law: one expanded the N.Y. Public Service Commission's jurisdiction over small water companies and another dealt specifically with rate regulation and financing of developer-related water systems.

In addition to his employment and client experience, Mr. Guastella served as Vice-Chairman of the Staff-Committee on Water of the National Association of Regulatory Utility Commissioners (NARUC). This activity included the preparation of the "Model Record-Keeping Manual for Small Water Companies," which was published by the NARUC. This manual provides detailed instruction on the kinds of operation and accounting records that should be kept by small water utilities, and on how to use those records.

Each year since 1974 he has prepared study material, assisted in program coordination and served as an instructor at the Eastern Annual Seminar on Water Rate Regulation sponsored over the years by the NARUC in conjunction with the University of South Florida, Florida Atlantic University, the University of Utah, Florida State University, the University of Florida and currently Michigan State University. In 1980 he was instrumental in the establishment of the Western NARUC Rate Seminar and has annually served as an instructor since that time. This course is recognized as one of the best available for teaching rate-setting principles and methodology. More than 8,000 students have attended this course, including regulatory staff, utility personnel and members of accounting, engineering, legal and consulting firms throughout the country.

Mr. Guastella served as an instructor and panelist in a seminar on water and wastewater regulation conducted by the Independent Water and Sewer Companies of Texas. In 1998, he prepared and conducted a seminar on basic rate regulation on behalf of the New England Chapter of the National Association of Water Companies. In 2000 and 2001, Mr. Guastella developed and conducted a special seminar for developer related water and wastewater utilities in conjunction with Florida State University, and again in 2003 in conjunction with the University of Florida. It provided essential training for the financial structuring of small water and wastewater utilities, rate setting, financing and the establishment of their market value in the event of a negotiated sale or condemnation. In 2004, he prepared and conducted a special workshop seminar on behalf of the Office of Regulatory Staff of South Carolina, covering rate setting, valuation and general regulation of water and wastewater utilities. In 2006, he participated in an expert workshop on full cost pricing conducted by the U. S. Environmental Protection Agency in coordination with the Institute of Public Utilities, Michigan State University. In 2006 and again in 2013, he prepared and conducted a special seminar on rate setting and valuation on behalf of the New York Chapter of the NAWC. In 2007 and again in 2015, he prepared and conducted a special seminar on rate setting and valuation on behalf of the New England Chapter of NAWC.

Mr. Guastella has made presentations on a wide variety of rate, valuation and regulatory issues at meetings of the National Association of Regulatory Utility Commissioners, the American Water Works Association, the New England Water Works Association, the National Association of Water Companies, the New England Conference of Public Utilities Commissioners, the Florida, New England, New Jersey and New York Chapters of NAWC, the Mid-America Regulatory Conference, the Southeastern Association of Regulatory Utility Commissioners, the Pennsylvania Environmental Conference, the Public Utility Law Section of the New Jersey Bar Association, and the NAWC Water Utility Executive Council.

**John F. Guastella**  
**List of Proceedings in which**  
**Expert Testimony**  
**was Presented**

<b>Year</b>	<b>Client</b>	<b>State</b>	<b>Regulatory Docket/Case Number</b>
1966	Sunhill Water Corporation	New York	23968
1967	Amagansett Water Company	New York	24210
1967	Worley Homes, Inc.	New York	24466
1968	Amagansett Water Company	New York	24718
1968	Amagansett Water Company	New York	24883
1968	Sunhill Water Corporation	New York	23968
1968	Worley Homes, Inc.	New York	Supreme Court
1969	Amagansett Water Supply	New York	24883
1969	Citizens Water Supply Co.	New York	25049
1969	Worley Homes, Inc.	New York	24466/24992
1970	Brooklyn Union Gas Company	New York	25448
1970	Consolidated Edison of New York	New York	25185
1971	Hudson Valley Water Companies	New York	26093
1971	Jamaica Water Supply Company	New York	26094
1971	Port Chester Water Works, Inc.	New York	25797
1971	U & I Corp. - Merrick District	New York	26143
1971	Wanakah Water Company	New York	25873
1972	Spring Valley Water Company	New York	26226
1972	U & I Corp. - Woodhaven District	New York	26232
1973	Citizens Water Supply Company	New York	26366
1978	Rhode Island DPU&C (Bristol County)	Rhode Island	1367A
1979	Candlewick Lake Utilities Co.	Illinois	76-0218
1979	Candlewick Lake Utilities Co.	Illinois	76-0347
1979	Candlewick Lake Utilities Co.	Illinois	78-0151
1979	Jacksonville Suburban Utilities	Florida	770316-WS
1979	New York Water Service Corporation	New York	27594
1979	Salem Hills Sewerage Disposal Corp. v. V. of Voorheesville	New York	Supreme Court

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1979	Seabrook Water Corporation	New Jersey	7910-846
1979	Southern Utilities Corporation	Florida	770317-WS
1979	Township of South Brunswick	New Jersey	Municipal
1979	Westchester Joint Water Works	New York	Municipal
1979	Woodhaven Utilities Corporation	Illinois	77-0109
1980	Crestwood Village Sewer Company	New Jersey	BPU 802-78
1980	Crestwood Village Water Company	New Jersey	BPU 802-77
1980	Gateway Water Supply Corporation	Texas	Municipal
1980	GWW-Central Florida District	Florida	800004-WS
1980	Jamaica Water Supply Company	New York	27587
1980	Rhode Island DPU&C (Newport Water)	Rhode Island	1480
1981	Briarcliff Utilities, Inc.	Texas	3620
1981	Candlewick Lake Utilities Co.	Illinois	81-0011
1981	Caroline Water Company, Inc.	Virginia	810065
1981	GDU, Inc. - Northport	Florida	Municipal
1981	GDU, Inc. - Port Charlotte	Florida	Municipal
1981	GDU, Inc. - Port Malabar	Florida	80-2192
1981	Hobe Sound Water Company	Florida	8000776
1981	Lake Buckhorn Utilities, Inc.	Ohio	80-999
1981	Lake Kiowa Utilities, Inc.	Texas	3621
1981	Lakengren Utilities, Inc.	Ohio	80-1001
1981	Lorelei Utilities, Inc.	Ohio	80-1000
1981	New York Water Service Corporation	New York	28042
1981	Rhode Island DPU&C (Newport Water)	Rhode Island	1581
1981	Shawnee Hills Utility Company	Ohio	80-1002
1981	Smithville Water Company, Inc.	New Jersey	808-541
1981	Spring Valley Water Company, Inc.	New York	27936
1981	Spring Valley Water Company, Inc.	New York	27936
1981	Sunhill Water Corporation	New York	27903

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1981	Swan Lake Water Corporation	New York	27904
1982	Chesterfield Commons Sewer Company	New Jersey	822-84
1982	Chesterfield Commons Water Company	New Jersey	822-83
1982	Crescent Waste Treatment Corp.	New York	Municipal
1982	Crestwood Village Sewer Company	New Jersey	821-33
1982	Crestwood Village Water Company	New Jersey	821-38
1982	Salem Hills Sewerage Disposal Corp.	New York	Municipal
1982	Township of South Brunswick	New Jersey	Municipal
1982	Woodhaven Utilities Corporation	Illinois	82-0167
1983	Country Knolls Water Works, Inc.	New York	28194
1983	Heritage Hills Water Works Corp.	New York	28453
1984	Crestwood Village Sewer Company	New Jersey	8310-861
1984	Crestwood Village Water Company	New Jersey	8310-860
1984	Environmental Disposal Corp.	New Jersey	816-552
1984	GDU, Inc. - Port St. Lucie	Florida	830421
1984	Heritage Village Water (water/sewer)	Connecticut	84-08-03
1984	Hurley Water Company, Inc.	New York	28820
1984	New York Water Service Corporation	New York	28901
1985	Deltona Utilities (water/sewer)	Florida	830281
1985	J. Filiberto Sanitation, Inc.	New Jersey	8411-1213
1985	Sterling Forest Pollution Control	New York	Municipal
1985	Water Works Enterprise, Grand Forks	North Dakota	Municipal
1986	GDU, Inc. - Port Charlotte	Florida	Municipal
1986	GDU, Inc. - Sebastian Highlands	Florida	Municipal
1986	Kings Grant Water/Sewer Companies (settled)	New Jersey	WR8508-868
1986	Mt. Ebo Sewage Works, Inc.	New York	Municipal
1986	Sterling Forest Pollution Control	New York	Municipal
1987	Country Knolls Water Works, Inc.	New York	29443
1987	Crestwood Village Sewer Co. (settled)	New Jersey	WR8701-38

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1987	Deltona Utilities – Marco Island	Florida	85151-WS
1987	Deltona Utilities, Inc. - Citrus Springs (settled)	Florida	870092-WS
1987	First Brewster Water Corp. v. Town of Southeast (settled)	New York	Supreme Court
1987	GDU, Inc. - Silver Springs Shores	Florida	870239-WS
1987	Ocean County Landfill Corporation	New Jersey	SR-8703117
1987	Palm Coast Utility Corporation	Florida	870166-WS
1987	Sanlando Utilities Corp. (settled)	Florida	860683-WS
1987	Township of South Brunswick	New Jersey	Municipal
1987	Woodhaven Utilities Corp. (settled)	Illinois	87-0047
1988	Crescent Estates Water Co., Inc.	New York	88-W-035
1988	Elizabethtown Water Co.	New Jersey	OAL PUC3464-88
1988	Heritage Village Water Company	Connecticut	87-10-02
1988	Instant Disposal Service, Inc.	New Jersey	SR-87080864
1988	J. Filiberto Sanitation v. Morris County Transfer Station	New Jersey	01487-88
1988	Ohio Water Service Co.	Ohio	86-1887-WW-CO1
1988	St. Augustine Shores Utilities	Florida	870980-WS
1989	Elizabethtown Water Co.	New Jersey	BPU WR89020132J
1989	GDU (FPSC generic proceeding as to rate setting procedures)	Florida	880883-WS
1989	Gordon's Corner Water Co.	New Jersey	OAL PUC479-89
1989	Heritage Hills Sewage Works	Connecticut	Municipal
1989	Heritage Village Water Company	Connecticut	87-10-02
1989	Palm Coast Utility Corporation	Florida	890277-WS
1989	Southbridge Water Supply Co.	Massachusetts	DPU 89-25
1989	Sterling Forest Water Co.	New York	PSC 88-W-263
1990	American Utilities, Inc. - United States Bankruptcy Court	New Jersey	85-00316
1990	City of Carson City	Nevada	Municipal
1990	Country Knolls Water Works, Inc.	New York	90-W-0458
1990	Elizabethtown Water Company	New Jersey	WR900050497J



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1990	Kent County Water Authority	Rhode Island	1952
1990	Palm Coast Utility Corporation	Florida	871395-WS
1990	Southern States Utilities, Inc.	Florida	Workshop
1990	Trenton Water Works	New Jersey	WR90020077J
1990	Waste Management of New Jersey	New Jersey	SE 87070552
1990	Waste Management of New Jersey	New Jersey	SE 87070566
1991	City of Grand Forks	North Dakota	Municipal
1991	Gordon's Corner Water Co.	New Jersey	OAL PUC8329-90
1991	Southern States Utilities, Inc.	Florida	900329-WS
1992	Elizabethtown Water Co.	New Jersey	WR 91081293J
1992	General Development Utilities, Inc. - Port Malabar Division	Florida	911030-WS
1992	General Development Utilities, Inc. - West Coast Division	Florida	911067-WS
1992	Heritage Hills Water Works, Inc.	New York	92-2-0576
1993	General Development Utilities, Inc. - Port LaBelle Division	Florida	911737-WS
1993	General Development Utilities, Inc. - Silver Springs Shores	Florida	911733-WS
1993	General Waterworks of Pennsylvania - Dauphin Cons. Water Supply	Pennsylvania	R-00932604
1993	Kent County Water Authority	Rhode Island	2098
1993	Southern States Utilities - FPSC Rulemaking	Florida	911082-WS
1993	Southern States Utilities - Marco Island	Florida	920655-WS
1994	Capital City Water Company	Missouri	WR-94-297
1994	Capital City Water Company	Missouri	WR-94-297
1994	Elizabethtown Water Company	New Jersey	WR94080346
1994	Elizabethtown Water Company	New Jersey	WR94080346
1994	Environmental Disposal Corp.	New Jersey	WR94070319
1994	General Development Utilities - Port Charlotte	Florida	940000-WS
1994	General Waterworks of Pennsylvania	Pennsylvania	R-00943152

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1994	Hoosier Water Company - Mooresville Division	Indiana	39839
1994	Hoosier Water Company - Warsaw Division	Indiana	39838
1994	Hoosier Water Company - Winchester Division	Indiana	39840
1994	West Lafayette Water Company	Indiana	39841
1994	Wilmington Suburban Water Corporation	Delaware	94-149 (stld)
1995	Butte Water Company	Montana	Cause 90-C-90
1995	Heritage Hills Sewage Works Corporation	New York	Municipal
1996	Consumers Illinois Water Company	Illinois	95-0342
1996	Elizabethtown Water Company	New Jersey	WR95110557
1996	Palm Coast Utility Corporation	Florida	951056-WS
1996	PenPac, Inc.	New Jersey	OAL-00788-93N
1996	Southern States Utilities, Marco Island	Florida	950495-WS
1997	Crestwood Village Water Company	New Jersey	BPU 96100739
1997	Indiana American Water Co., Inc.	Indiana	IURC 40703
1997	Missouri-American Water Company	Missouri	WR-97-237
1997	South County Water Corp	New York	97-W-0667
1997	United Water Florida	Florida	960451-WS
1998	Consumer Illinois Water Company	Illinois	98-0632
1998	Consumers Illinois Water Company	Illinois	97-0351
1998	Heritage Hills Water Company	New York	97-W-1561
1998	Missouri-American Wastewater Company	Missouri	SR-97-238
1999	Consumers Illinois Water Company	Illinois	99-0288
1999	Environmental Disposal Corp.	New Jersey	WR99040249
1999	Indiana American Water Co., Inc.	Indiana	IURC 41320
2000	South Haven Sewer Works, Inc.	Indiana	Cause: 41410
2000	Utilities Inc. of Maryland	Maryland	CAL 97-17811
2001	Artesian Water Company	Delaware	00-649
2001	Citizens Utilities Company	Illinois	01-0001
2001	Elizabethtown Water Company	New Jersey	WR-0104205

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2001	Kiawah Island Utility, Inc.	South Carolina	2001-164-W/S
2001	Placid Lakes Water Company	Florida	011621-WU
2001	South Haven Sewer Works, Inc.	Indiana	41903
2001	Southlake Utilities, Inc.	Florida	981609-WS
2002	Artesian Water Company	Delaware	02-109
2002	Consumers Illinois Water- Grant Park	Illinois	02-0480
2002	Consumers Illinois Water- Village Woods	Illinois	02-0539
2002	Valencia Water Company	California	02-05-013
2003	Consumers Illinois Water - Indianola	Illinois	03-0069
2003	Elizabethtown Water Company	New Jersey	WR-030-70510
2003	Golden Heart Utilities, Inc.	Alaska	U-02-13, 14 & 15
2003	Utilities, Inc. – Georgia	Georgia	CV02-0495-AB
2004	Aquarion Water Company	Connecticut	04-02-14
2004	Artesian Water Company	Delaware	04-42
2004	El Dorado Utilities, Inc.	New Mexico	D-101-CU-2004-
2004	Environmental Disposal Corp.	New Jersey	DPU WR 03 070509
2004	Heritage Hills Water Company	New York	03-W-1182
2004	Sun Valley Water & Washoe County Dept. of Water Revenues	Nevada	TMWA Municipal
2004	Jersey City MUA	New Jersey	Municipal
2004	Rockland Electric Company	New Jersey	EF02110852
2005	Aquarion Water Company	New Hampshire	DW 05-119
2005	Intercoastal Utilities, Inc.	Florida	04-0007-0011-0001
2005	Haig Point Utility Company, Inc.	South Carolina	2005-34-W/S
2005	South Central Connecticut Regional Water Auth.	Connecticut	Municipal
2006	Pennichuck Water Works, Inc.	New Hampshire	DW-04048
2006	Village of Williston Park	New York	Municipal
2006	Jersey City MUA	New Jersey	Municipal
2006	Groton Utilities	Connecticut	Municipal

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2006	Connecticut Water Company	Connecticut	06-07-08
2006	Birmingham Utilities, Inc.	Connecticut	06-05-10
2006	Aqua Florida Utilities, Inc.	Florida	060368-WS
2007	Aquarion Water Company of CT	Connecticut	07-05-19
2007	Pennichuck Water Works, Inc.	New Hampshire	DW 04-048
2007	Aqua Indiana - Utility Center	Indiana	43331
2007	Environmental Disposal Corp.	New Jersey	WR 04 080760
2007	Aqua Florida Utilities, Inc.	Florida	07-0183
2007	Aqua Illinois, Inc. - Hawthorn Woods, Willowbrook & Vermilion	Illinois	07-0620/07-0621/08-0067
2008	Aqua Florida Utilities, Inc.	Florida	080121-WS
2008	Aquarion Water Company of MA	Massachusetts	D.P.U. 08-27
2008	Haig Point Utility Company, Inc.	South Carolina	2007-414-WS
2009	R.M.V. Land & C.M. Livestock, L.C.C.	New Jersey	EM02050313
2010	City of Griffin	Georgia	Civil Action No. 09V-2866
2010	Connecticut Water Company	Connecticut	09-12-11
2010	Montville WPCA	Connecticut	1400012464
2010	Milford Water Company	Massachusetts	DPU 10-78
2010	Arizona American Water Company	Arizona	W-01303A-10-0448
2011	Aqua Illinois	Illinois	ICC Docket (Consolidated)
2011	Artesian Water Company	Maryland	MPSC Case 9252
2011	Artesian Water Company	Delaware	PSC 11-207
2011	Kiawah Island Utility, Inc.	South Carolina	2011-317-WS
2012	Washington Gas Light	Maryland	Senate SB541
2012	Washington Gas Light	Maryland	House HB662
2012	Daufuskie Island Utility	South Carolina	2011-229-W/S
2012	Milford Water Company	Massachusetts	DPU 12-86
2013	Artesian Water Company	Pennsylvania	2:10-CV-07453-JP
2013	Aquarion Water Company - Oxford	Massachusetts	CA 09-00592E

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<b>Year</b>	<b>Client</b>	<b>State</b>	<b>Regulatory Docket/Case Number</b>
2013	Water Management Services	Florida	110200-WU
2013	City of Fernandina Beach	Florida	Civil Action No. 13CA000485AXYX
2013	City of Elizabeth	New Jersey	Docket Nos. UNN-L-0556-10 and UNN-L-2608-11
2014	Daufuskie Island Utility Company, Inc.	South Carolina	Case No. 2013-CP-7-02255
2014	Artesian Water Company	Delaware	Docket No. PSC 14-132
2014	Aquarion Water Company - Hingham	New Hampshire	SUCU 2013-03159-BLS2
2015	EPCOR	Arizona	ACC Docket # WS-01303A-14-0010
2015	Mountain Water Company	Montana	Case # DV-14-352
2015	Daufuskie Island Utility Company, Inc.	South Carolina	Docket No. 2014-346-WS
2015	Housatonic Water Works	Massachusetts	D.P.U. 15-179
2016	Epcor Water Arizona	Arizona	Docket No. W501303A-16-0145
2016	Community Utilities of Indiana	Indiana	Case No. 44724
2016	Utilities Inc. of Florida	Florida	Docket No. 16101-WS
2017	Epcor Water Arizona	Arizona	Docket No. W10303A-17-0141
2017	Aquarion Water Company of Massachusetts	Massachusetts	D.P.U. 17-90
2017	Milford Water Company	Massachusetts	D.P.U. 17-107
2018	Water Services Corp. of Kentucky	Kentucky	Case No. 2018-00208
2018	Epcor Water New Mexico, Inc.	New Mexico	Case No. 18_00124-UT
2019	Daufuskie Island Utility Company, Inc.	South Carolina	Docket No. 2018-364

# Papers and Presentations

By  
John F. Guastella

Year	Title	Forum
1974 through 2019	1. Basics of Rate Setting 2. Cost Allocation and Rate Design 3. Revenue Requirements	Semi-annual seminars on utility rate regulation, National Association of Regulatory Utility Commissioners, sponsored by the University of South Florida, the University of Utah, Florida State University, The University of Florida and Michigan State University, and currently the NARUC Water Committee.
1974	Rate Design Studies: A Regulatory Point-of- View	Annual convention of the National Association of Water Companies, New Haven, Connecticut
1976	Lifeline Rates	Annual convention of the National Association of Water Companies, Chattanooga, Tennessee
1977	Regulating Water Utilities: The Customers' Best Interest	Annual symposium of the New England Conference of Public Utilities Commissioners, Mystic Seaport, Connecticut
1978	Rate Design: Preaching v. Practice	Annual convention of the National Association of Water Companies, Baton Rouge, Louisiana
1979	Small Water Companies	Annual symposium of the New England Conference of Public Utilities Commissioners, Newport, Rhode Island
1979	Rate Making Problems Peculiar to Private Water and Sewer Companies	Special educational program sponsored by Independent Water and Sewer Companies of Texas, Austin, Texas
1980	Water Utility Regulation	Annual meeting of the National Association of Regulatory Utility Commissioners, Houston, Texas
1981	The Impact of Water Rates on Water Usage	Annual Pennsylvania Environmental Conference, Harrisburg, Pennsylvania
1981	A Realistic Approach to Regulating Water Utilities	Mid-America Regulatory Conference, Clarksville, Indiana
1982	Issues in Water Utility Regulation	Annual symposium of the New England Conference of Public Utilities Commissioners, Rockport, Maine
1982	New Approaches to the Regulation of Water Utilities	Southeastern Association of Regulatory Utility Commissioners, Asheville, North Carolina
1983	Allocating Costs and Revenues Fairly and Effectively	Maryland Water and Sewer Finance Conference, Westminster, Maryland
1983	Lifeline and Social Policy Pricing	Annual conference of the American Water Works Association, Las Vegas, Nevada (published)
1984	The Real Cost of Service: Some Special Considerations	Annual New Jersey Section AWWA Spring Meeting, Atlantic City, New Jersey
1987	Margin Reserve: It's Not the Issue	Florida Waterworks Association Newsletter, April/May/June 1987 issue

# Papers and Presentations

By  
John F. Guastella

Year	Title	Forum
1987	A "Current" Issue: CIAC	NAWC - New England Chapter November 6, 1987 meeting
1988	Small Water Company rate Setting: Take It or Leave It	NAWC - New York Chapter June 14, 1988 meeting
1989	The Solution to all the Problems of Good Small Water Companies	NAWC Quarterly magazine, Winter issue
1989	Current Issues Workshop - Panel	New England Conference of Public Utilities Commissioners, Kennebunkport, Maine
1991	Alternative Rate Structures	New Jersey Section 1991 Annual Conference, AWWA, Atlantic City, New Jersey
1994	Conservation Impact on Water Rates	New England NAWC and New England AWWA, Sturbridge, Massachusetts
1996	Utility Regulation - 21st Century	NAWC Annual Meeting, Orlando, Florida
1997	Current Status Drinking Water State Revolving Fund	NAWC Annual Meeting, San Diego, California
1998	Small Water Companies - Problems and Solutions	NAWC Annual Meeting, Indianapolis, Indiana
1998	Basic Rate Regulation Seminar	New England Chapter - NAWC, Rockport, Maine
2000	Developer Related Water and Sewer Utilities Seminar	Florida State University, Orlando, Florida
2001	Developer Related Water and Sewer Utilities Seminar	Florida State University, Orlando, Florida
2002	Regulatory Cooperation - Small Company Education	New England Chapter - NAWC, Annual Meeting
2003	Developer Related Water and Sewer Utilities Seminar	University of Florida, Orlando, Florida
2004	Basic Regulation & Rate Setting Training Seminar	Office of Regulatory Staff, Columbia, South Carolina
2005	Municipal Water Rates	Nassau-Suffolk Water Commissioners Association, Franklin Square, New York
2005	Innovations in Rate Setting and Procedures	NAWC New York Chapter, West Point, New York

## Papers and Presentations

By  
**John F. Guastella**

Year	Title	Forum
2006	Basics of Rate Setting	The Connecticut Water Company, Clinton, Connecticut
2006	Innovations in Rate Setting and Procedures	NAWC New York Chapter, Catskill, New York
2006	Best Practices as Regulatory Policy	NAWC New England Chapter, Ogunquit, Maine
2006	Rate and Valuation Seminar	NAWC New York Chapter
2006	Full Cost Pricing	U.S. Environmental Protection Agency Expert Workshop, Lansing, Michigan
2006	Innovations in Rate Setting	NAWC New England Chapter, Portsmouth, New Hampshire
2007	Weather Sensitive Customer Demands	NAWC Water Utility Executive Council, Half Moon Bay, California
2007	Basics of Rate Setting and Valuation Seminar	NAWC New England Chapter, Ogunquit, Maine
2007	Small Company Characteristics	National Drinking Water Symposium, La Jolla, California
2013	Rate and Valuation Seminar	NAWC New York Chapter
2015	Rate and Valuation Seminar	NAWC New England Chapter



# **PROFESSIONAL QUALIFICATIONS AND EXPERIENCE**

**of**

## **GARY C. WHITE**

B.S., Business Administration, Accounting, Valparaiso  
University, 1972

Member: American Water Works Association

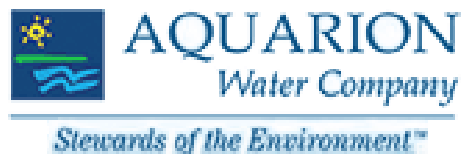
Over his professional career, Mr. White has been involved in various aspects of business management, accounting and finance. Since 1984, his experience has been in the area of utility management and rate regulation for water and wastewater systems. During this period he was responsible for the rate regulation department of the largest privately-owned water and wastewater utility in Florida, managed an investor-owned utility in upstate New York, and has been employed as a utility consultant.

Mr. White has extensive experience in utility ratemaking. He has prepared numerous rate studies providing cost of service and revenue requirement analyses for water and wastewater systems. He has performed cost allocation and bulk service analyses; revenue requirement forecasts; population growth and system capacity projections; and various plant operation and resource management evaluations. He has had experience with privately-owned and municipal utility systems. He also served as an instructor at a seminar for developer related water and sewer utilities, conducted by Florida State University and the University of Florida.

Mr. White has presented testimony in Connecticut, Florida, New Jersey, New York and South Carolina. He has qualified as an expert witness before several municipal regulatory agencies in the state of Florida, the New York Public Service Commission, Connecticut Department of Public Utilities Control, New Jersey Board of Public Utilities and the South Carolina Public Service Commission. He has appeared at both regulatory and municipal hearings representing investor-owned utilities on matters of ratemaking, regulation, rate design, finance, and utility management. Mr. White has also been active as a speaker on these subjects for community organizations and civic organizations.

**Gary C. White**  
**List of Proceedings in which**  
**Expert Testimony**  
**was Presented**

Year	Client	State
1985	General Development Utilities, Inc. - Port Charlotte	Florida
1986	General Development Utilities, Inc. - Silver Spring Shores	Florida
1986	General Development Utilities, Inc. - Port LeBelle	Florida
1987	General Development Utilities, Inc. - Sebastian Cove	Florida
1987	General Development Utilities, Inc. - Port Charlotte	Florida
1988	General Development Utilities, Inc. - Port St. Lucie	Florida
1988	General Development Utilities, Inc. - North Port	Florida
1989	General Development Utilities, Inc. - Port Malabar	Florida
1991	Country Knolls Water Works, Inc.	New York
1994	Environmental Disposal Corp.	New Jersey
1995	Environmental Disposal Corp.	New Jersey
1995	Hobe Sound Water Co.	Florida
1995	Heritage Hills Sewerage Works	New York
1996	Pen Pac Waste Disposal Co.	New Jersey
1996	Connecticut American Water Co.	Connecticut
1997	Crestwood Village Water Company	New York
1997	Pen Pac Waste Disposal Co.	New Jersey
1997	Hobe Sound Water Co.	Florida
1999	Environmental Disposal Corp.	New Jersey
2000	Placid Lakes Utilities, Inc.	Florida
2002	Kiawah Island Utility, Inc.	South Carolina
2003	Heritage Hills Water Works	New York
2004	Environmental Disposal Corp.	New Jersey
2004	Aquarion Water Co.	Connecticut
2005	Haig Point Utilities, Inc.	South Carolina
2011	Kiawah Island Utility, Inc.	South Carolina
2012	Daufuskie Island Utility Company	South Carolina
2014	Heritage Village - PURA Docket No. 14-11-07	Connecticut
2015	Daufuskie Island Utility Company – PSC Docket No. 2014-346-WS	South Carolina
2015	Housatonic Water Works Company	Massachusetts
2017	Milford Water Company – D.P.U. M-107	Massachusetts
2018	Hutchinson Water Company, LLC D.P.U. 18-156	Massachusetts



# **REQUEST FOR PROPOSALS**

**Aquarion Water Company**

**Two Rate Cases in 2020: CT & NH**

**Development and Support for  
Depreciation Study**

**December 23, 2019**

# RFP

## 1. INTRODUCTION

### a. Aquarion - Connecticut

Aquarion Water Company of Connecticut (“the Aquarion-CT”), is seeking proposals to provide it with a depreciation study and supporting services for a rate case application that it currently intends to submit to the Connecticut Public Utilities Regulatory Authority in April 2020 for rate relief.

Aquarion-CT, a subsidiary of Eversource Energy, is the public water supply company for approximately 199,000 customer accounts or more than 672,000 people in 52 cities and towns throughout Connecticut's Fairfield, New Haven, Hartford, Litchfield, Middlesex, New London and Tolland Counties. The Company's last rate case before PURA was completed in 2013.

### b. Aquarion – New Hampshire

Aquarion Water Company of New Hampshire (“the Aquarion-NH”), is seeking proposals to provide it with a depreciation study and supporting services for a rate case application that it currently intends to submit to the New Hampshire Public Utilities Commission in October or November 2020 for rate relief.

Aquarion Water Company of New Hampshire, a subsidiary of Eversource Energy, is the public water supply company for approximately 8,500 homes and businesses, or 25,000 people, in the towns of Hampton, North Hampton and Rye, NH.

Aquarion-CT and Aquarion-NH are collectively, the “Companies” and individually, each “Company”.

## 2. RFP SCHEDULE AND TIMELINE

### a. Aquarion - Connecticut

Based on the current regulatory schedule, we expect that a major phase of the work (all analysis, modeling, case preparation, and final testimony) outlined in the RFP will need to be completed by mid-March, 2020. The deadline may be adjusted to reflect the Company's overall schedule and progress. A timeline for key activities related to this RFP is provided below.

ACTIVITY	DATE
Request for Proposal Issued	Dec. 23, 2019
Acknowledge Intent to Bid	Jan. 3, 2020
Final RFP Submission Due	Jan. 10, 2020
Notification to Potential Selected Vendors	Jan. 17, 2020
Vendor Selection	Jan. 24, 2020
Deadline for Work Product to be Completed	Mar. 15, 2020

ACTIVITY	DATE
Filing of Application & Testimony with PURA	Apr. 1, 2020

b. Aquarion – New Hampshire

Based on the current regulatory schedule, we expect that a major phase of the work (all analysis, modeling, case preparation, and final testimony) outlined in the RFP will need to be completed by September 15, 2020. The deadline may be adjusted to reflect the Company’s overall schedule and progress. A timeline for key activities related to this RFP is provided below.

ACTIVITY	DATE
Request for Proposal Issued	Dec. 23, 2019
Acknowledge Intent to Bid	Jan. 3, 2020
Final RFP Submission Due	Jan. 10, 2020
Notification to Potential Selected Vendors	Jan. 17, 2020
Vendor Selection	Jan. 24, 2020
Deadline for Work Product to be Completed	Sept. 15, 2020
Filing of Application & Testimony with PURA	Oct.-Nov. 2020

### 3. SCOPE OF PROPOSED WORK

The Winning Bidder will be responsible for presenting a depreciation study; and direct, pre-filed testimony that will support the proposed depreciation study.

Field inspections (extent and nature to be determined) on certain accounts should be assumed. Activities in the development of the depreciation study will include data collection (working with Company personnel), assembling and validation of data, statistical analysis, net salvage analysis, reserve analysis, and capital recovery calculations.

The depreciation study will be supported by a written report detailing the nature and scope of the work conducted (in respect of the analysis of the parameters of the asset accounts in service). The report will include, at minimum, the following schedules:

- by asset account the parameters in place as well as the parameters that are proposed (based upon the work done) including the current and proposed depreciation rates;
- a schedule that details, by asset account, and as at year end depreciation expense (current and previous year dependent upon the Company's rate case year) that will result based upon the proposed rates and the difference between the two depreciation values;
- a schedule detailing net salvage and demonstrating the derivation of the net salvage aspect of the composite rate.

In addition, the Winning Bidder will be required to support his or her direct pre-filed testimony with responses to information requests as may be issued by the state public utility commission (“PUC”), and

other parties; assist in the interrogation of testimony as may be submitted by other parties to the proceeding (to support or to challenge the Companies' proposal), which may include the filing of responsive testimony; attendance at hearing for cross examination; response to hearing record requests; and, assistance in the drafting of legal briefs submitted to the PUC.

Each Company is requesting bids to contain a fixed and variable component. There will be a number of periodic teleconferences required between each Company and the consultant regarding subject testimony. Due to the required discovery period for PUC rate proceedings, the quantity, complexity and timing of information requests and record requests are unknown at this time.

The Aquarion-CT rate case schedule contains these major milestones:

March 1, 2020 – Letter of Intent – notice to PUC regarding future application

April 1, 2020 – Application (including final testimonies)

Late April to early June 2018 – Data Requests

Mid-June to mid-July - Hearings

September 30, 2020 – Final Decision

Consequently, the schedule for Aquarion-CT's pre-application deliverables is:

February 15, 2020 – outline of testimony

March 1, 2020 – first draft of testimony

March 15, 2020 – final draft of testimony

The Aquarion-NH rate case schedule contains these major milestones:

July 15, 2020 – outline of testimony

August 15, 2020 – first draft of testimony

September 15, 2010 – final draft of testimony

#### **4. FEE STRUCTURE AND TIMELINE**

Each fee proposal shall be separated between Aquarion-CT and Aquarion-NH and based on a combination of fees determined on (1) a cost not-to-exceed basis (Lump Sum), and (2) an estimated hourly billing rate and number of hours on a time and material cost basis (Time and Materials) basis.

A bidder can elect to bid on both rate cases, or one rate case only.

Lump Sum cost items will include: initial project planning and administration, depreciation study, and preparation of direct pre-filed testimony.

Time and Material cost will include, but not be limited to: support interrogation of intervenor testimony, written responses to information requests and record requests, potential rebuttal testimony, attendance at hearings for cross-examination, assisting legal counsel in the drafting of inserts to legal brief(s), and other direct costs. All other out-of-pocket expenses, including cost of travel or travel-related expenses, and telephone costs (Other Direct Costs) should be listed, defined and designated for separate tracking

and billing in the response. The charge rates for Other Direct Costs should be identified, or described if not known, in the proposal.

Hourly rates should include the titles and names (if possible) for all people who will work on this contract. Bills must be sufficiently detailed to determine their reasonableness and submitted within one week of the end of the month. Please state within or attach the details regarding pricing rates at which the services of partners, associates, clerks etc. and expenses that are not part of the hourly rate would be provided (see table below).

Job Title	Name (if assigned to project)	Hourly Rate

Prices proposed shall not exceed the amount unless mutually agreed to by Parties.

In addition, each firm is encouraged, but not required, to propose any alternative fee structure deemed appropriate as a supplement to the fees requested above, including any potential discounted rate if they are selected to work on both the CT and NH cases. State any special considerations with respect to billing or payment of fees and expenses that your firm offers and that you believe would differentiate it from other respondents and make your firm's services more cost effective for the Companies.

## **5. BILLING**

Each Company requires detailed hourly billing that will withstand the scrutiny of regulators for rate-case cost recovery. Therefore, bills should be sufficiently detailed to justify cost recovery, while not exposing litigation work product, including statement of the number of hours worked, the billing rate, and the specific nature of service performed. Each Company will remit payment on all appropriate invoices within 60 days.

## **6. RESPONSE DUE DATE**

You are the representative from your firm to receive our RFP. Kindly respond by the due date with your response to this RFP. The Company requires one (1) Adobe electronic PDF or Word version (all on one file with bookmarking) of your completed response and pricing.

## **7. EVALUATION CRITERIA**

Each response to this RFP will be evaluated against the following six criteria: (1) corporate capability, including overall corporate capabilities, and corporate experience with similar issues, with Eversource Energy, Aquarion-CT, Aquarion-NH and other affiliates, with other Connecticut or New Hampshire utilities, and with those states' regulators; (2) project team capabilities, including qualifications of the proposed staff, qualifications of the proposed staff in the subject matter described above, and the

flexibility to work closely with the staff of each Company; (3) the technical approaches, including the response to the RFP requirements and proposed innovative approaches; (4) proposal quality; (5) pricing, including the proposed price for the work and proposed unit rates, including markup; and (6) a commercial review, including both minor and major commercial impediments (e.g. conflicts of interest, etc.).

The proposal should include the following:

- Corporate capabilities, strengths and experience on similar projects, with Eversource Energy, Aquarion-CT, Aquarion-NH or other affiliates, other Connecticut or New Hampshire utility companies, and those states' regulators;
- A proposed project staff, including a Project Manager;
- The experience of the project team (not the firm) and resumes that indicate the location of each individual;
- A description of the technical basis for your approach to completing the project, including a narrative discussion of any proposed modification to the Scope of Proposed Work;
- A high-level description of information not prepared by you but that would be the responsibility of the Companies; and
- A list of relevant rate case proceedings over the last three years, and a sample of recent testimony relating to depreciation analysis.

## 8. SUBMISSION OF RESPONSES

Each Company requests bidders to submit electronic copies of their proposal to the following contacts and addresses:

DEB SZABO DIRECTOR, RATES & REGULATIONS AQUARION WATER COMPANY 600 LINDLEY STREET BRIDGEPORT, CT 06606 (203) 337-5933 E: <a href="mailto:DSZABO@AQUARIONWATER.COM">DSZABO@AQUARIONWATER.COM</a>	VINCENT P. PACE ASSISTANT GENERAL COUNSEL EVERSOURCE ENERGY P.O. BOX 270, HARTFORD, CT 06141-0270 T: 860.665.5426; C: 860.280.5227 E: <a href="mailto:VINCENT.PACE@EVERSOURCE.COM">VINCENT.PACE@EVERSOURCE.COM</a>
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Bidders will not be provided reimbursement for any costs or expenses incurred in preparing and submitting a response, providing any additional information or attending an interview. All material that is submitted in response to this RFP will become the sole property of each Company. Each Company expressly reserves the right to utilize any and all ideas submitted in the proposals received unless covered by legal patent or proprietary rights which must be clearly noted in the proposal submitted in response to the RFP. Interviews of the top-qualifying firms may be conducted at each Company's discretion. All top-qualifying respondents will be notified of the exact interview date(s) in advance.



Any questions about the Company's request for proposals should be directed in writing to Deb Szabo or attorney Vincent Pace using the telephone number or e-mail set above. Substantive responses will be shared with all potential bidders.

Each Company is appreciative of any efforts undertaken to prepare a detailed response to this request and we look forward to reviewing your response as soon as it is received.

Very truly yours,

*Deb Szabo*

Deb Szabo

Director, Rates & Regulations

Aquarion Water Company

600 Lindley Street

Bridgeport, CT 06606

(203) 337-5933

[dszabo@aquarionwater.com](mailto:dszabo@aquarionwater.com)

**Eversource Energy Legal Department**  
**2019 Guidelines and Billing Requirements for Outside Counsel**

The Eversource Energy Legal Department (“Eversource Legal”) desires to engage experienced outside counsel in a collaborative, partnering relationship to ensure the provision of high quality, cost effective legal advice and representation to the Eversource Energy companies (“Eversource”). Eversource Legal has selected your firm (“outside counsel”, “you”, and “your firm”) to serve as one of Eversource’s outside counsel as we believe your firm has the requisite skills, experience, and approach to the practice of law and commitment to serve the best interests of Eversource.

The following Guidelines and Billing Requirements for outside counsel (“Guidelines & Requirements”) represent Eversource Legal’s expectations with respect to the practices and procedures to be followed by your firm when working with Eversource Legal and billing Eversource for legal services. Compliance with these Guidelines & Requirements will help ensure that our work together on behalf of Eversource proceeds smoothly, transparently, and your firm’s invoices for reasonable and necessary legal services will be processed, reviewed and paid promptly. *Fees, costs or disbursements not submitted in compliance with the Guidelines & Requirements will not be considered for payment.*

Eversource Legal uses the Thomson Reuters Legal Tracker (“Serengeti”) electronic billing system to receive, review and process for payment all outside counsel invoices and budgets for individual matters, and the Guidelines & Requirements discussed below should be followed by all of our law firms when submitting invoices and budgets through Serengeti.

Eversource Legal is willing to discuss reasonable alternatives to the specific requirements contained in the Guidelines & Requirements, provided such alternatives are cost-efficient and ensure quality legal representation. Eversource Legal will be flexible in its approach to supervising legal matters and recognizes the potential for instances where it may serve our mutual interests to deviate from these Guidelines & Requirements. In these instances, we expect you to discuss with Eversource Legal any potential issues presented by the Guidelines & Requirements, and any exceptions thereto must be authorized in writing by Eversource Legal management.

These Guidelines & Requirements will remain in effect until notified otherwise. The Guidelines & Requirements are not intended to be all-inclusive and may be modified, revised, or supplemented as needed. By accepting new legal matters on behalf of Eversource, your firm acknowledges its intent and agreement to comply with the Guidelines & Requirements. Please ensure that all personnel within your firm working on Eversource matters receive and become familiar with the contents of these Guidelines & Requirements. These Guidelines & Requirements can also be found on the Eversource Serengeti home page through a link at the bottom, left-hand corner.

Nothing contained in these Guidelines & Requirements should be interpreted to restrict counsel’s exercise of independent and professional judgment in rendering quality legal services to Eversource. All counsel working on Eversource matters are expected to adhere to all ethics rules governing professional conduct and responsibility. If you have any questions about

Eversource's Guidelines and Requirements, please immediately notify the Eversource Attorney with whom you are working.

## **I. GUIDELINES**

### **A. Eversource Legal's "Gatekeeper" Role**

Eversource Legal attorneys are the gatekeepers for and must approve *all* legal services performed by outside counsel for Eversource. If any of our business personnel, including officers, directors or managers of one of the Eversource companies, requests your firm's legal assistance, it is *your* responsibility to discuss the request and scope of the matter with the Executive Vice President & General Counsel, a Deputy or Assistant General Counsel, or if identified the lead Eversource Legal attorney, and obtain Eversource Legal authorization to proceed with the engagement *before* you expend *any* time on the matter. A firm that represents Eversource generally in a certain area of the law should not assume that the request by a member of management to represent the Company in a separate, albeit similar matter not directly connected to the original matter constitutes authorization to represent the Company on such succeeding matter. If there is any uncertainty, outside counsel should contact the applicable Eversource Legal attorney before proceeding. *Failure to timely consult with Eversource Legal may result in some or all of the time billed to Eversource on that matter being rejected.*

### **B. Roles and Responsibilities**

For each matter, the responsible Eversource Legal attorney will define the scope of the assignment and the anticipated objectives to be attained. Outside counsel should not perform any significant work until the scope and objectives of the representation established by Eversource Legal are fully understood and mutually agreed to. In addition, representation should be limited to the practice of law and should not involve tasks that can be performed by Eversource management or a different Eversource service provider. If outside counsel is requested to perform such work, they should contact the applicable Eversource Legal attorney in advance of doing so to discuss.

### **C. Communication**

We typically share active involvement on a matter with outside counsel throughout the entire course of an engagement and seek to achieve an effective partnership with outside counsel to ensure the best results with maximum efficiency. Outside counsel must regularly communicate with their Eversource Legal attorney contact to keep him/her up to date on the matter and to avoid any surprises. We prefer frequent telephone discussions and emails because such regular communication fosters the level of partnership that the proper handling of our assigned matters require. Outside counsel must provide adequate advance notice of any significant events (such as trials, conferences, filing deadlines and anticipated meetings).

As a means of improving overall efficiency and cost-effectiveness, we will not generally pay for the preparation of any formal written correspondence, status reports or memorandums of law, unless they were specifically requested by the lead Eversource Legal attorney on the matter.

#### **D. Matter Management Plans and Budgets**

Within 30 days of being assigned a new matter, outside counsel should consult with their Eversource Legal attorney contact on the matter regarding development and submission of a budget in Serengeti. The proposed budget must be approved by Eversource Legal. We expect that outside counsel will track fees and costs against the budget as the matter progresses and promptly communicate with the lead Eversource Legal attorney for the matter if you expect fees or costs to exceed the estimated budget. Budget preparation and management time *should not* be billed.

In addition to budgets on matters or engagements, outside counsel may also be required to prepare and submit a Matter Management Plan for certain matters or particular engagements. Unless advised otherwise by the Eversource Legal contact attorney, a Matter Management Plan will generally be required for all litigation matters (court, agency, or administrative or regulatory body) involving claims or matters that: (i) are in excess of \$250,000; (ii) may significantly affect the Company's real, personal or intellectual property rights or interests; or (iii) may implicate important regulatory, political, or public relations issues or objectives.

#### **E. Alternative Fee Arrangements**

One of our goals is to significantly enhance our use of alternative fee mechanisms. We strongly encourage you to develop and propose to us mutually beneficial fee arrangements that vary from the traditional practice of billing at regular hourly rates. We welcome your suggestions for such arrangements, either for new matters or matters currently assigned to your firm. Additionally, Eversource Legal may request you to develop proposed arrangements in connection with your role in certain matters or litigation.

#### **F. Staffing**

Eversource Legal expects outside counsel to staff each matter in a competent and efficient manner. Because we retain counsel experienced in the substantive legal issues involved, we do not pay for time spent learning the substantive law, local rules or background information relating to the court or form of action. To ensure staffing levels are within expectations, outside counsel should discuss staffing plans for specific matters with the lead Eversource Legal attorney on the matter at the beginning of the engagement. Outside counsel should consider Eversource goals of Diversity and Inclusion (*see* Section I.M. below) when developing staffing plans. Any changes to approved staffing must be approved in advance by the lead Eversource Legal attorney.

#### **G. Alternative Dispute Resolution**

Eversource Legal recognizes that for many disputes there is a less expensive, more effective method of resolution than the traditional lawsuit. Eversource is a long-standing signatory to the International Institute for Conflict Prevention & Resolution ("CPR") Corporate Policy Statement on Alternatives to Litigation<sup>®</sup>. Alternative dispute resolution ("ADR") procedures involve collaborative techniques that can often spare businesses the high costs of litigation. In recognition of the foregoing, in the event of a business dispute between Eversource and another company that has made or will then make a similar statement, we are prepared to

explore with that other party resolution of the dispute through negotiation or ADR techniques before pursuing full-scale litigation. If either party believes that the dispute is not suitable for ADR techniques, or if such techniques do not produce results satisfactory to the disputants, either party may proceed with litigation. In addition, Eversource is a founding signatory to the CPR 21<sup>st</sup> Century Corporate ADR Pledge to commit its resources to manage and resolve disputes through negotiation, mediation and other ADR processes when appropriate, with a view to establishing and practicing global, sustainable dispute management and resolution processes.

We similarly expect our law firms, like the more than 1,500 that have already signed the CPR Law Firm Policy Statement on Alternatives to Litigation<sup>®</sup>, to sign the pledge and recognize that for many disputes there may be methods more effective for resolution than traditional litigation and to ensure appropriate lawyers in your firm will be knowledgeable about ADR, and, where appropriate, the responsible firm attorney will discuss with the lead Eversource Legal attorney the availability of ADR procedures so Eversource can make an informed choice concerning resolution of the dispute.

## **H. Conflicts**

It is outside counsel's responsibility to ensure that there are no conflicts of interest prior to taking on any matter for Eversource or any other client in a matter potentially involving or affecting Eversource or its legal or business interests. Any request for Eversource to waive conflicts of interest must be submitted in writing to the lead Eversource Legal attorney. In addition to a standard conflicts check, please inform the lead Eversource Legal attorney if your firm is performing legal work for any of our direct competitors. We may choose to discontinue work with your firm should you represent a competitor, depending on the nature of such representation. You should also advise Eversource Legal of any positions your firm has taken in the recent past or is presently taking on issues that to your knowledge may be contradictory, adverse or otherwise prejudicial to the interests of Eversource in the particular matter in which you are engaged or any other matter that may have the same issues or considerations.

## **I. Business Conduct**

We have adopted a Code of Business Conduct ("CBC") that requires employees and representatives, including outside counsel, to conduct their activities on Eversource's behalf with honesty and integrity, and in accordance with high moral and ethical standards. Please review our CBC located on Eversource's website at [https://www.eversource.com/content/docs/default-source/Investors/code\\_of\\_business\\_conduct.pdf](https://www.eversource.com/content/docs/default-source/Investors/code_of_business_conduct.pdf).

## **J. Confidentiality**

In addition to the privileges and confidentiality accorded to attorney client communications and written legal work prepared by or at the request of counsel, a number of state and federal laws require the security and protection, management, control and disclosure of certain types of Confidential Information. Outside counsel must comply with all applicable federal and state laws applicable to such Confidential Information, including, without limitation, state personal information laws and laws and regulations applicable to persons or entities that store or maintain personal information in the states in which the Eversource companies' customers are located (Connecticut, Massachusetts and New Hampshire). Eversource defines

“Confidential Information” as data or information in any form that: is subject to the attorney client privilege or legal work product privilege protections; contains proprietary information; contains critical infrastructure information (including without limitation Critical Energy Infrastructure Information (“CEII”), as defined by Federal Energy Regulatory Commission, and Critical Infrastructure Protection (“CIP”) information, as defined by North American Electric Reliability Corporation); contains personal and/or personnel information of employees or customers, particularly personal information capable of being associated with a particular person through one or more identifiers; and is otherwise designated by Eversource as confidential.

You and your firm may periodically come into possession of Confidential Information during the course of your representation of Eversource. We expect that you will keep all Confidential Information confidential and will take, and ensure that your agents, employees, and representatives will take, appropriate measures to protect such Confidential Information. Such steps should include at a minimum those steps that you take to protect your firm’s own confidential information that is of similar value or importance to the Confidential Information disclosed in the course of your representation of Eversource. Outside counsel should not distribute, copy, or otherwise communicate any of the Confidential Information to any other person or entity except as is necessary to perform the scope of legal services on behalf of Eversource for which you were engaged. Outside counsel must maintain records of who has access to such Confidential Information, and must inform all such persons of their obligations respecting such Confidential Information, including the proper treatment of such information in accordance with this Agreement. Your firm must exercise such precautions or measures as may be commercially reasonable in the circumstances to prevent the improper or unauthorized use or disclosure of, or access to, Eversource Confidential Information.

Outside counsel must secure all Eversource Confidential Information during the course of their representation of Eversource, and may not use the Confidential Information in any manner whatsoever outside of the scope of that representation. Outside counsel is required to retain and store all Confidential Information furnished to you in a secure and confidential manner, return such Confidential Information upon request, and not erase, destroy or otherwise dispose of such information without advance written approval by Eversource Legal. If outside counsel is requested or authorized in writing by Eversource Legal to dispose of any Confidential Information, you must take appropriate measures to make sure that such Confidential Information is shredded, destroyed or rendered unreadable prior to disposal in compliance with the standards of the National Association for Information Destruction for the media on which the Confidential Information is stored, and you must provide Eversource Legal with written certification of the return and/or disposal of such Confidential Information promptly following its return or disposal.

Outside counsel must comply with all applicable laws in the performance of its services and in the protection of Eversource Confidential Information. In the event that disclosure of Eversource Confidential Information is mandated by law or judicial action, to the extent permitted by law, your firm will promptly notify the lead Eversource Legal attorney and provide reasonable assistance, at Eversource Legal’s request and expense, in contesting such disclosure within the timeframe allotted by the governing rules. To the extent applicable to your firm’s services, you will have established policies and procedures to identify indications of possible identity theft risks to Eversource employees or customers that may arise in your representation of

Eversource; and when you identify any possible identity theft risks to Eversource's employees or customers, you will take appropriate steps to prevent and mitigate identity theft.

Outside counsel must review and comply with Eversource's Corporate Information Security Requirements, included as Attachment A.

#### **K. Ownership of Work Product**

All memoranda, correspondence, and other attorney work product created for or on behalf of Eversource remains the property of Eversource to use as it deems appropriate. Further, unless otherwise agreed to by your Eversource Legal contact, you should provide an electronic copy (in native format if possible) of any such memoranda and work product prepared by your firm on behalf of Eversource to your Eversource Legal contact *before* billing Eversource for the preparation and/or development thereof. Eversource may not approve for payment any charges for the preparation of any such memoranda and work product not provided to Eversource.

#### **L. Sarbanes-Oxley Obligations**

A strong Corporate Governance program is essential to earning and retaining the trust of our customers, employees, investors, and regulators. Ethics and integrity are the very heart of our business, and Eversource Legal is proud of the way our Corporate Compliance and Corporate Governance programs enhance the Company's day-to-day activities and strengthen its performance. Our reputation and credibility depend on it. An important part of the programs is the Attorney Conduct Rule established under Section 307 of the Sarbanes Oxley Act. The Rule requires all attorneys to report evidence of any material violation of federal or state securities, fiduciary or similar laws "up the ladder" to their supervisor, or in the case of outside counsel, to Eversource's General Counsel.

#### **M. Diversity and Inclusion**

Eversource Legal recognizes that developing a culture of diversity and inclusion is vital to Eversource's success in achieving its business goals and objectives. Toward that end, Eversource Legal seeks to continuously demonstrate a commitment to diversity, and value and respect individual differences. In selecting your firm to provide legal services to Eversource, we expect your firm to demonstrate its commitment to the principles of diversity and inclusion through:

- Firm demographics, including firm management demographics
- Providing bios and photos of the firm's diverse attorneys
- Maintaining a diversity plan or other evidence of the firm's commitment to diversity
- Maintaining membership in and active support of organizations committed to increasing the recruitment, retention and promotion of diverse lawyers in your geographic area; i/e Lawyers Collaborative for Diversity (<https://www.lcd-ne.org/>)
- Provide the firm's plan to increase diversity within the firm and upon request, provide the firm's tracked progress in achieving the goals of the firm's diversity plan, specifically with respect to Eversource related work

- Engaging diverse attorneys and paraprofessionals on Eversource related work
- Engaging diverse suppliers, specifically with respect to Eversource related work

## **II. BILLING REQUIREMENTS**

### **A. Prompt Billing and Payment**

It is important that bills be rendered promptly *every thirty (30) days*, unless otherwise requested and agreed to by Eversource Legal. Invoices submitted with charges reflecting time/work performed more than 90 days prior to the date the invoice is presented may be subject to non-payment for failure to comply with the prompt billing requirements. We may not accept or pay any additional charges, interest or penalties for delayed payment of invoices that are questioned by Eversource Legal or are submitted without compliance to these billing requirements. We will make every effort to render payment within 60 days of receipt of an invoice that complies with these requirements.

Because our budgeting is on a calendar year basis, please do not submit bills for periods that overlap the end of the year and beginning of the year.

Consistent with Eversource Legal's continuing efforts to promptly review, approve and pay invoices for legal services, we are offering a prompt pay discount option for our outside counsel, which is based on industry best practices. Your firm has the option to implement a prompt pay discount of 2% on your Fee Offer in Serengeti, which will be applied to your invoice if payment of the invoice is approved for payment in the Serengeti system within ten (10) days of invoice receipt in the Serengeti system. You should contact the Legal Department Administrator or the lead Eversource Legal attorney on your matter to implement this feature or to discuss this option further.

### **B. Form and Content of Invoices**

It is important that invoices from outside counsel contain information sufficient to permit Eversource Legal to determine the nature and extent of services for which invoices are rendered and to permit us to review the cost effectiveness of those services. Invoices should be prepared on a monthly basis using Serengeti and must include the following items:

- Date of invoice
- Unique invoice number
- Serengeti Tracker File # (Matter #)
- Eversource Matter Name
- Charge date (fees and disbursements)
- Timekeeper name or ID
- Timekeeper category or level
- Detailed description of task performed (no narrative or "block" billing)
- Time entries in tenths of an hour
- Timekeeper hourly rate
- Total for each charge
- Detailed description and itemization of each disbursement



### **C. Billing Rates**

Eversource expects to be charged the lowest hourly billing rate provided by outside counsel to its most valued clients. Consistent with our expectation of efficient staffing, we will not pay an hourly rate higher than that of the attorney to whom the matter is originally assigned, without prior approval. With respect to a specific matter, we will only pay the hourly rate(s) we agree upon at the time of the initial engagement.

- **Initial Fees Schedule:** Upon the initial engagement of your firm, you must provide Eversource Legal with a schedule of billing rates for all timekeepers expected to provide services in the matter over the balance of the calendar year. These rates will be submitted via a Timekeeper Rate Sheet in the Serengeti system. Eversource Legal will only consider reasonable and customary billing rates for similar services provided by other counsel in the geographic location in which your firm is located. Eversource Legal must approve the rates submitted for each timekeeper before such timekeeper performs any services on an Eversource matter. The approved rates will apply to all matters unless an alternative fee arrangement is approved for a specific matter. In that case, a separate Timekeeper Rate Sheet will be submitted for approval for that matter.
- **Rate Increases:** Eversource Legal typically will entertain rate increases on an annual basis for an effective date of January 1. Any request for an increase to a timekeeper's rate must be submitted in writing, e-mail is acceptable, on or before December 15 to the Eversource Legal Administrator, Pamela Tyrol at [pamela.tyrol@eversource.com](mailto:pamela.tyrol@eversource.com) for review and approval by Eversource Legal, in order to be effective January 1 of the following year. Once Eversource Legal has reviewed proposed rate increases, we will advise outside counsel if the increases are approved.
- **Timekeeper Rate Sheets:** Are required to be submitted prior to January 1 of each year to include current rates for all timekeepers at your firm. New rate sheets are to be submitted annually even if no increases are proposed. If your firm has proposed any increases, your firm should wait until approval is received from Eversource Legal so all rates can be submitted in the Timekeeper Rate Sheet.

### **D. Acceptable Timekeeping Practices and Guidelines**

- **Actual Time:** Eversource will pay only for the *actual*, reasonable and necessary time spent completing a task, or series of related tasks.
- **Block Billing:** Eversource will not pay for time that is "block billed," e.g., a line item with a single time and charge covering multiple activities. Each individual task must contain an individual and separate billing entry.
- **Telephone Calls:** Billing for telephone conversations must specifically describe the parties and purpose of the call (*Note:* Eversource will not pay for telephone charges, such as long-distance, roaming, etc.).

- Minimum Billing: Eversource will not accept “minimum billings” that do not accurately reflect the actual time spent to complete a specific task or activity, e.g., billing a 1 hour minimum charge for any court appearance regardless of the actual time spent in court, or billing minimum quarter hours for any task. Eversource will not accept “task minimum billings” that do not accurately reflect the time spent to complete the specific task or activity, e.g., billing a 2 hour minimum charge for any motion preparation. Eversource will not accept minimum billings for forms (i.e. standard interrogatories or motion to compel responses to discovery) other than time actually spent in the drafting of changes to the form.
- Duplicate Time: Eversource will not pay for work which is duplicative in nature. Absent prior approval from Eversource Legal, no more than one lawyer should attend meetings, witness interviews, telephone conferences, depositions, hearings or other proceedings. Similarly, Eversource will generally not pay for multiple reviews of documents, and will not pay for work already performed by another member of the firm. File reviews occasioned by a transfer of responsibility will not be reimbursed absent an explanation for the transfer or review which is approved in advance by Eversource Legal.
- Billing for Travel Time: Eversource should not be billed and will not pay for time expended travelling to an Eversource business destination within a 50 mile radius from any office of your law firm (excluding any time spent on Eversource business while travelling, such as participation on a cell phone call (hands-free mode) which would be billed at the timekeeper’s approved hourly rate). For any travel time to an Eversource business destination greater than a 50 mile radius from any office of your law firm, Eversource should be billed and will pay for time spent traveling beyond the 50 mile radius (or greater than one hour travel time whichever is greater) on Eversource business during which you are not engaged in work for any clients (such time spent on other client matters must be deducted from the travel time billed to Eversource) at a travel rate equal to 50% of the timekeeper’s approved hourly rate, unless a different rate has been approved in advance by the lead Eversource Legal Attorney.
- Intra-Firm Conferences: Eversource expects your firm to limit intra-office conferencing among attorneys to specific value-added benefit to the particular matter. Eversource will generally only pay for charges by one timekeeper for internal conferences involving substantive legal or procedural issues, absent compelling reasons for such conferences. We do not expect to be charged for conferences that involve work distribution, instruction, education or status updates. Although intra-office conferences between attorneys are typically not compensable, where timekeepers consult to discuss substantive or strategic procedural aspects of the matter that result in more effective representation, such intra-office conferences are billable so long as there is a sufficient description of the nature of the communication and its relevance and value to the matter discussed. Intra-office conferences that appear excessive, unreasonable, unnecessary or contrary to these Billing Requirements will not be reimbursed.

- Legal Research: No individual research project in excess of two (2) hours should be undertaken without Eversource Legal's prior approval. All legal research in excess of two (2) hours must be coordinated with and approved by the Eversource Attorney, keeping in mind that your firm was selected because of its expertise, Eversource will not pay for research on matters such as local rules of practice, basic issues of law, or core legal principles within your firm's specialty (or legal research aimed at educating junior lawyers in the substantive law applicable to a matter). Any approved research that is reduced to written or printed form should be promptly forwarded to Eversource Legal but should not be in memorandum form unless expressly requested by the lead Eversource Legal attorney. Copies of any requested and approved legal memoranda should be provided to Eversource Legal in the same form in which they were prepared for your firm's internal use. To the extent legal research on an Eversource matter is applicable to other clients of your firm, Eversource should be billed only its proportionate share of the related fees.
- Paralegal Work: Eversource will pay for the following tasks at the Default Paralegal Rate, which your firm will provide, when performed by an associate or partner, unless otherwise agreed to in advance, due to the non-routine nature of the matter:
  - Responding to form interrogatories
  - Digesting depositions
  - Requesting records or reports
  - Preparing deposition notices
  - Preparing subpoenas
  - Performing title searches or preparing title abstracts

## **E. Costs and Expenses**

Eversource Legal has significant resources that can be made available to defray the overall costs of services, such as copying, collating, word processing. Depending on the particular project, it may be preferable and more cost effective for some of these services to be performed in-house. Please consult the lead Eversource Attorney on your matter on this issue.

1. Reimbursable Costs and Expenses: Only standard expense items should be billed as expenses or disbursements, at actual cost and without markup, and identified by an actual itemization of expenses. For example:
  - Long distance telephone calls to third parties (long distance calls to Eversource will generally not be reimbursed)
  - Large scale, non-routine internal photocopying projects done at Eversource Legal's request with prior consent (not to exceed \$0.10 per page for standard copies and \$0.25 per page for color copies)
  - Actual invoice cost for outside photocopies or printing at Eversource Legal's request with prior consent
  - Certified, registered and express mail (only when necessary)
  - Courier and overnight delivery services (only when necessary)
  - Court costs and sheriff's fees

- Actual and reasonable travel expenses
  - Costs of court reporters and similar costs
2. Prohibited Costs and Expenses: Eversource presumes that hourly billable rates are calculated to include all overhead and internal charges associated with the firm's practice. Unless prior written consent is obtained, Eversource will not pay for overhead or other firm costs such as:
- Mark-up or profit on any otherwise approved expense items. Allocable case-related fees or expenses including, but not limited to, filing fees, witness and service fees, and court reporting services, will be reimbursed at actual cost only
  - Internal routine photocopying
  - Imaging or scanning service costs
  - Office supplies
  - Document/ File storage and retrieval costs
  - Meals (unless related to approved travel)
  - Local telephone charges
  - Cellular telephone charges
  - Internet connectivity
  - Accounting or bookkeeping fees
  - Rental or purchase of office equipment
  - Computer software or hardware
  - Subscriptions, publications or periodicals
  - Receiving, reviewing or forwarding mail
  - Invoice preparation
  - Budget preparation or review
  - Staff supervision or instructions regarding work assignments
  - Negotiation or discussion of billing arrangements, in general, or for a particular matter
  - Internal messengers or couriers
  - Interacting with vendors and vendor invoice processing
  - Attendance at seminars, continued legal education, or conferences unless specifically requested and approved in advance by Eversource Legal
  - Costs associated with general "for your information" memos, if sent to multiple clients
  - Electronic legal research (e.g. Westlaw, Lexis or other cost-based providers)
  - Rent or depreciation
  - Utilities
  - Regular first class postage charges
  - Billing-related time (i.e. time spent preparing, revising, or negotiating invoices or time related to firm accounting or bookkeeping)
  - Clerical or administrative tasks including, but not limited to:
    - Photocopying
    - Calendaring

- Assigning work to administrative staff
- File organization
- Bates stamping
- Word processing
- Scheduling travel
- Filing
- Proofreading
- Document indexing
- Interacting with third-party vendors
- Cite Checking
- Abstracting of deposition and/or hearing transcripts
- Eversource Legal will not pay for services performed by secretaries; librarians; billing, filing or document clerks; law clerks (interns or law students); data processors; or summer associates or overtime for these services unless advanced approval is given by the lead Eversource Legal attorney

The lists above are not intended to be all-inclusive and should another expense be charged, Eversource Legal reserves the right to determine whether it is a covered reimbursable expense or not.

3. Large Disbursements/Third-Party Vendors/Expert Witness/Consultant Costs:

Any large purchases from any third-party vendors, consultants or experts, and/or any single disbursement in excess of \$500, including volume copying, must be approved in advance by Eversource Legal. These disbursements shall be paid by your firm and submitted on your invoice to Eversource Legal unless otherwise agreed to by Eversource Legal.

Expert witnesses and/or consultants should only be hired after consulting with and attaining approval from the lead Eversource Legal attorney. Eversource Legal should be provided with the reason that an expert and/or consultant are necessary, their qualifications and areas of expertise, and his/her rate information. Eversource Legal should be provided with a proposal of the work to be performed by the expert/consultant, and an estimated budget for their services.

4. Reimbursable Travel Expenses - Local:

Travel within a 50 mile radius of the firm's office is considered local travel. Eversource will not reimburse for local travel or parking expenses incurred during the normal course of business, including late nights or weekends. Eversource will reimburse the cost of local meals if the meal takes place during a meeting with third parties or Eversource Legal representatives while working on an Eversource matter. After business hours or weekend expenses for meals, taxis or car service for outside counsel or its staff will not be reimbursed.

## 5. Reimbursable Travel Expenses – Out of Town:

All out-of-town travel must be approved, in advance, by Eversource Legal. Eversource Legal expects that the firm, in all events, will seek the lowest fares available, moderately priced hotels, and reasonably priced ground transportation. Further, travel expenses will be reimbursed only as follows:

- Business travel expenses must be supported by detailed receipts which sufficiently identify date and place of the expense, nature of the expense and the name of the individual incurring the expense. Copies of receipts must be provided upon request
- Except in unusual cases, travel should be undertaken by only one representative of the firm
- Airline, railroad or other fares will be reimbursed in an amount not to exceed the coach fare
- All modes of ground transportation will be by the most economical means available. For example, your firm must seek to use taxis and/or public transportation where such are reasonable alternatives to vehicle rental. For automobile rental we will reimburse up to the mid-size level. If a personal automobile is used for non-local travel, we will reimburse your mileage at the current IRS rate
- We expect you to stay at reasonably priced hotels and eat reasonably priced meals. We do not authorize and will not reimburse for, luxury hotel accommodations, lavish meals, or alcohol or tobacco purchases. Accommodations that exceed \$250.00 per night will be closely scrutinized. Travel meals should not exceed \$100.00 per day unless authorized by the lead Eversource Legal Attorney

**These Outside Counsel Guidelines and Billing Requirements contain proprietary information. These guidelines and requirements are provided to our counsel to clarify Eversource Legal billing processes and procedures only, and may not be distributed or published in any way without written permission from Eversource Legal.**

## Attachment A

### CORPORATE INFORMATION SECURITY REQUIREMENTS

1. The following security requirements and terms and conditions (“Requirements”) apply to any third party, vendor or contractor (“Contractor”) that electronically transmits, receives, hosts, stores, maintains, processes, or otherwise has access to confidential information belonging to Eversource Energy and subsidiaries and their affiliates (collectively “Eversource”) in mission critical company applications, including the following:
  - a. Critical Infrastructure Information (“CII”), which includes without limitation, Critical Energy Infrastructure Information (“CEII”), as defined by the Federal Energy Regulatory Commission, and information subject to Critical Infrastructure Protection (“CIP”), as defined by the North American Energy Reliability Corporation;
  - b. Personal Identifiable Information (“PII”) shall mean first name and last name or first initial and last name of an individual in combination with any one or more of the following data elements that relate to such individual: (a) Social Security number; (b) driver's license number or state-issued identification card number; (c) financial account number, or credit or debit card number, with or without any required security code, access code, personal identification number or password, that would permit access to a resident's financial account;
  - c. Protected Health Information (“PHI”) shall mean any information relating to the past, present and future physical or mental condition of an individual, including any information about their participation or coverage in our health plan; or
  - d. Any information deemed by Eversource to be confidential and proprietary such as confidential or proprietary business or technical information including, but not limited to, technical, financial, commercial, marketing, customer or other business information that the Company desires to protect against unrestricted disclosure or competitive use.

The foregoing information shall be collectively referred to as (“Confidential Information”).

2. Contractor shall make commercially best efforts consistent with industry standards as stipulated in ISO/IEC 17799 Code of Practice for Information Security Management or its equivalent to ensure the confidentiality, integrity and availability of the Confidential Information within its control.
3. Contractor shall provide Eversource with documentation to certify that it satisfies the following **minimum security requirements** which must be included with any purchase order issued or any agreement with any Contractor prior to execution by Eversource:
  - a. Contractor has a written Confidential Information management program and a published set of comprehensive security policies that stipulate user responsibilities, meet all business, legal and regulatory requirements for protecting the Contractor's

cyber assets and Eversource's Confidential Information accessed or stored by Contractor that ensures the confidentiality, integrity and availability of the Confidential Information accessed or stored by Contractor;

- b. Contractor has established written policies and procedures for data security that prohibit activities that jeopardize security such as sharing user passwords, running hacking tools, performing unauthorized system changes. Such policies and procedures should have identifiable associated consequences. Contractor shall have communicated these policies and procedures to all users of the Contractor's computer resources with user acknowledgement retained on file;
- c. the Contractor's cyber asset level of protection has been defined using a risk assessment process factoring in business impact and the probability of occurrence;
- d. each user shall be uniquely identified to ensure accountability and Contractor has processes in place to ensure only authorized and appropriate level of access is granted to computer resources;
- e. user activity is logged and Contractor has a process in place for reporting suspected unauthorized activity to facilitate investigations;
- f. attempted unauthorized activity is monitored by Contractor 7x24 for identified critical cyber assets (i.e., the Internet gateway, dial-in, or a high risk application) and Contractor has associated incident handling procedures in place to ensure timely and appropriate response in compliance with all applicable laws;
- g. Contractor has change control processes and associated security in place to ensure that only authorized hardware and software is installed on the company's network;
- h. Contractor has security services such as anti-virus, anti-spyware, firewalls, patch update processes, intrusion detection, third party vulnerability assessments, and vulnerability scanning of critical cyber assets, in place and up to date with the latest versions and technology, and Contractor shall keep such security services current and up to date with the latest versions, patches, new virus definitions, etc., and periodically test these services to ensure effective on-going operation;
- i. where wireless technology is used, Contractor has sufficient controls (e.g., encryption, device identification, vulnerability assessment) in place to ensure only authorized use and data privacy;
- j. all laptops used by Contractor to access or store CEII, CIP, PHI or PII shall be encrypted.
- k. all records and files containing PII, PHI, CEII or CIP information that will travel across public networks or will be transmitted wirelessly, shall be encrypted.
- l. Contractor has business continuity plans in place that address common events including heavy absenteeism for an extended duration (i.e., a pandemic) and



disaster recovery plans and Contractor periodically tests these plans to ensure their effectiveness.

- m. Eversource has the right to audit Contractor's computer systems to ensure all such systems and Eversource information stored on such systems are managed by Contractor in accordance with the requirements set forth in these Requirements.
4. The following provisions related to information security are hereby added to the General Terms and Conditions or agreement to which these Requirements are attached:
- a. Contractor shall comply with "best industry practices" relating to electronic information security for the Information within Contractor's control and shall be liable for any Eversource Confidential Information that is lost, stolen or disclosed without authorization while in Contractor's control;
  - b. Contractor shall comply with all federal and state laws and regulations applicable to the type of Confidential Information that Contractor electronically transmits, receives, hosts, stores, maintains, processes, or otherwise has access to. In the event that several laws or regulations apply to any of the Confidential Information being managed by Contractor, the more stringent law and requirement shall apply to all such Confidential Information (e.g. if a Contractor manages PII information applicable to any Eversource customer or employee, the more stringent standards of any applicable state or federal laws regarding such PII information shall apply to all customer or employee information being managed by Contractor);
  - c. Contractor shall obtain written authorization from Eversource prior to sending, communicating, delivering or transmitting Confidential information to a subcontractor or an affiliate;
  - d. Insurance: Contractor warrants that it will maintain sufficient insurance coverage to enable it to meet its obligations created by this Agreement and by law. Without limiting the foregoing, and in addition to any other insurance requirements set forth in the Agreement with Contractor, Contractor will maintain (and shall cause each of its agents, independent contractors and subcontractors performing any services hereunder to maintain) at its sole cost and expense at least the following insurance covering its obligations under this Agreement:
    - i. Professional Liability Insurance with a combined single limit of not less than Five Million Dollars (\$5,000,000) per occurrence. Such insurance shall cover any and all errors, omissions or negligent acts in the delivery of products and services under this Agreement. Such errors and omissions insurance shall include coverage for claims and losses with respect to network risks (such as data breaches, unauthorized access/use, ID theft, invasion of privacy, damage/loss/theft of data, degradation, downtime, etc.) and intellectual property infringement, such as copyrights, trademarks, service marks and trade dress.
    - ii. The Professional Liability Insurance retroactive coverage date shall be no later than the Effective Date. Contractor shall maintain an extended reporting period

providing that claims first made and reported to the insurance company within two (2) years after termination of the Agreement will be deemed to have been made during the policy period.

- iii. Contractor shall ensure that (i) the insurance policy listed above contain a waiver of subrogation against Eversource and its affiliates, (ii) the Professional Liability policy names Eversource and its affiliates and assignees as additional insureds, and (iii) all policies contain a provision requiring at least thirty (30) days' prior written notice to Eversource of any cancellation, modification or non-renewal. Within thirty (30) days following the Effective Date, and upon the renewal date of each policy, Contractor will furnish to Eversource certificates of insurance and such other documentation relating to such policies as Eversource may reasonably request. In the event that Eversource reasonably determines the coverage obtained by Contractor to be less than that required to meet Contractor's obligations created by this Agreement, then Contractor agrees that it shall promptly acquire such coverage and notify Eversource in writing that such coverage has been acquired. All insurance must be issued by one or more insurance carriers Best rated A- or better. Contractor's insurance will be deemed primary with respect to all obligations assumed by Contractor under the Agreement.
- e. To the extent applicable, Contractor shall comply with Eversource's Customer Service and/or Human Resources privacy policies and Corporate Information Security procedures, as such policies and procedures may be amended from time to time;

#### 5. Security Incident Management:

- a. Eversource's Corporate Information Security (CIS) assists in responding to and investigating incidents related to misuse or abuse of Eversource or customer information technology resources. This includes computer and network security breaches and unauthorized disclosure or modification of electronic utility or personal information. In the event of a security incident concerning a computer hosting sensitive Eversource or personal data, Contractor must take immediate action to report the incident to CIS *as soon as the incident is suspected*. Examples of incidents to be reported include, but are not limited to, suspected network breaches or theft/loss of a computer.
- b. Contractor should **IMMEDIATELY CALL**, regardless of the day or time the Corporate Information Security at (860) 665 - 4357 (24x7); Please **ALSO** email **sharcis@eversource.com** and Eversource's Chief Compliance Officer, Duncan MacKay, [duncan.mackay@eversource.com](mailto:duncan.mackay@eversource.com) with details of the suspected exposure. Please **DO NOT** simply leave voicemail or send email - please ensure you reach an employee, because it is **CRITICAL** that Eversource begins response procedures immediately.
- c. **DO NOT** take any other action until advised by the CIS provided however Contractor shall not be restricted from taking commercially reasonable efforts to

avoid or limit the damage to Eversource information or systems caused by an incident if CIS is advised of such efforts at the time of or before they are undertaken.

- d. **DO NOT** talk about the incident with any other parties until you are authorized as part of the process outlined in this document.
- e. When CIS is notified, it will advise and assist in containing and limiting the exposure, in investigating the breach or attack, in obtaining the appropriate approvals, and in handling notification to the affected individuals and agencies. The incident still is the responsibility of the Contractor experiencing the exposure; CIS' mission is to provide assistance and guidance to the Contractor to appropriately and timely resolve any incident.



**Gannett Fleming**

*Excellence Delivered **As Promised***

**ISO** 9001:2015  
CERTIFIED

**PROPOSAL FOR  
DEVELOPMENT AND SUPPORT  
FOR DEPRECIATION STUDIES FOR  
AQUARION WATER COMPANY OF  
CONNECTICUT AND  
AQUARION WATER COMPANY OF  
NEW HAMPSHIRE**

**PREPARED FOR**

**AQUARION WATER COMPANY**

**BRIDGEPORT, CONNECTICUT**



# **Gannett Fleming**

*Excellence Delivered **As Promised***

January 10, 2020

Via E-Mail to:

[DSzabo@Aquarionwater.com](mailto:DSzabo@Aquarionwater.com)

[Vincent.Pace@Eversource.com](mailto:Vincent.Pace@Eversource.com)

Aquarion Water Company  
600 Lindley Street  
Bridgeport, CT 06606

Eversource Energy  
PO Box 270  
Hartford, CT 06141-0270

Ladies and Gentlemen:

**Proposal for Development and Support for  
Depreciation Studies for Aquarion Water Company -CT & -NH**

Gannett Fleming Valuation and Rate Consultants, LLC ("Gannett Fleming") is pleased to submit this proposal to conduct depreciation studies for Aquarion Water Company ("Aquarion") related to its water assets for rate cases to be filed in 2020 in Connecticut and New Hampshire. This proposal is based on the specifications set forth in your Request for Proposal and our overall experience and knowledge of conducting water utility depreciation studies.

Gannett Fleming remains an industry leader in regards to depreciation-related matters in the utility industry, including life and net salvage analysis, depreciation accounting, data handling, theoretical reserve issues, valuation analysis and many others. The knowledge and experience of our team enables us to recognize and address possible concerns in any of the areas referenced above with your company's management team and state and federal jurisdictions as necessary. Gannett Fleming has a proven track record of successfully preparing, presenting and defending, via expert testimony, depreciation-related positions to state, federal and provincial commissions across the United States and Canada. In the past five years, Gannett Fleming has prepared over 100 depreciation and valuation studies encompassing almost all 50 states. These depreciation studies and the associated rate case support have included studies for Eversource subsidiaries in Connecticut, Massachusetts and New Hampshire. Our Company includes six Certified Depreciation Professionals, as well as experienced analysts with technical and engineering training in the fields of accounting, valuation and depreciation.

A list of recent clients/depreciation studies has been provided in the proposal. As part of the many depreciation studies listed, Gannett Fleming presented written and oral testimony and participated in hearings in numerous states and before the Federal Energy Regulatory Commission (FERC). A list of relevant cases in which key staff have testified is

**Gannett Fleming Valuation and Rate Consultants, LLC**

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included in this proposal.

John J. Spanos, President of Gannett Fleming Valuation and Rate Consultants, LLC, has the authority to contractually bind our firm to the contents of this proposal and he has affixed his signature below. If selected to perform one or both of the depreciation studies, Gannett Fleming does not have any potential conflicts of interest.

We appreciate the opportunity to submit this proposal to Aquarion and assure you that we will perform the work as efficiently and effectively as possible. If you have any questions or comments regarding the scope, compensation or estimate of costs as described herein, please do not hesitate to contact John J. Spanos at 717-886-5721 or via e-mail at [jspanos@gfnet.com](mailto:jspanos@gfnet.com) or Ned W. Allis at 717-886-5714 or via e-mail at [nallis@gfnet.com](mailto:nallis@gfnet.com).

Respectfully submitted,

GANNETT FLEMING VALUATION  
AND RATE CONSULTANTS, LLC



JOHN J. SPANOS  
President



NED W. ALLIS  
Vice President

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## EXECUTIVE SUMMARY

Gannett Fleming, Inc., is an international engineering consulting firm with expertise in numerous disciplines. Founded in 1915, Gannett Fleming, Inc. has a long history of meeting clients' needs. Gannett Fleming Valuation and Rate Consultants, LLC (Gannett Fleming) and its predecessor, the Valuation and Rate Division of Gannett Fleming, Inc., have provided service to utility companies since the late 1930s and, in the last five years alone, have prepared over 100 depreciation and valuation studies to clients in almost every US state and Canadian province. Gannett Fleming's staff is preeminent in the field of depreciation and offers an unparalleled depth and breadth of experience. This expertise has been gained not only by conducting depreciation studies, but also by actively participating within the depreciation field as educators and members of organizations that form depreciation standards. Our staff also possesses extensive experience in preparation of testimony for regulatory proceedings.

The Project Work Plan portion of this proposal outlines how Gannett Fleming's staff thoroughly collects and processes data to provide a solid foundation for its recommendations to clients. Tasks include extensive statistical analyses of client data, discussions with management and field review of client facilities. Upon completion of the analysis and a review of the results by client management, a detailed report of the study is produced.

All Gannett Fleming personnel strive to provide the highest quality services to our clients. In performing a depreciation study, our objectives include:

- clearly defining the client's requirements;
- maintaining proper communication among participants;
- delivering services on time and within budget; and
- providing timely responses to client requests.

The culture of service, ingenuity and responsiveness within Gannett Fleming empowers its staff to fulfill a key mission of making clients successful.

The work we have proposed here for Aquarion Water Company ("Aquarion") is for two separate depreciation studies – one for Connecticut assets ("Aquarion-CT") and one for New Hampshire ("Aquarion-NH") assets. The Connecticut depreciation study is expected to commence on or about January 24, 2020 and conclude with a final report and direct testimony on March 15, 2020 at a cost, not to exceed without authorization, of \$ [REDACTED]



## REDACTED

The New Hampshire depreciation study is expected to commence once the data is received and to conclude with a final report and direct testimony on September 15, 2020 at a cost, not to exceed without authorization, of \$[REDACTED]. These estimated costs do not include costs associated with supporting the studies in regulatory proceedings.

Upon completion of the final reports and direct testimony, Gannett Fleming Valuation and Rate Consultants, LLC is prepared to be retained for further services related to regulatory proceedings as needed, including responding to discovery requests, reviewing testimony of other parties, drafting rebuttal testimony and appearances in hearings.

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# COMPANY PROFILE

## COMPANY PROFILE


### GANNETT FLEMING, INC.

Gannett Fleming, Inc. is an international consulting engineering firm with expertise in numerous disciplines including utility ratemaking, transportation, environmental, water, energy, and facility-related projects. The firm's headquarters is located in suburban Harrisburg, Pennsylvania. Regional offices are maintained in 22 states, one Canadian province and an office in Qatar and the United Arab Emirates. With approximately 2,500 highly qualified individuals across a global network of 50 offices, we are united in our passion to deliver excellence. We have played a part in shaping infrastructure and improving communities in more than 65 countries.

Founded in 1915, we embrace sustainability and innovation in our projects and internal activities, achieving results while being responsible stewards of our environment. Our culture of service, ingenuity, and responsiveness empowers us to fulfill a key objective: *make our clients successful.*

At Gannett Fleming, Inc., we take great pride in our ability to deliver a high-quality product to our clients. This commitment to quality is embodied in our written quality policy statement, namely to *"Provide professional services that meet the requirements of clients and involve all personnel in continually improving work processes."*

Not only is Gannett Fleming consistently ranked in the top 10 percent on  *Engineering News-Record's* Top 500 Design Firms list, but we also maintain an

 ISO 9001:2015 certification for all practices and business units within our company. This is a major accomplishment and our clients – and the public they serve – are the ultimate beneficiary of this rigorous quality management program.

#### Gannett Fleming Inc.'s Objectives

- *Determine the client's requirements*
- *Communicate with all parties*
- *Deliver projects on time and within budget*
- *Provide a thorough and timely response to client requests*

## **GANNETT FLEMING VALUATION AND RATE CONSULTANTS, LLC**

### **Overview**

Gannett Fleming Valuation and Rate Consultants, LLC (Gannett Fleming), a subsidiary of Gannett Fleming, Inc., provides engineering and management consulting services related to the regulation of public utility rates. Our staff is preeminent in the fields of rate design and cost of service, as well as depreciation. We remain informed with respect to, and in many cases, help to form the standards of depreciation practice in the utility and railroad industries. Gannett Fleming has six Certified Depreciation Professionals (CDPs), two Professional Engineers (PE), four faculty members and five past presidents of the Society of Depreciation Professionals.

We have an unparalleled depth and breadth of experience in conducting depreciation studies. Our clients range in size from the smallest water utility to the largest railroad, and our studies, although mostly conducted for rate regulation purposes, are also conducted for income tax, book and insurance purposes. As a result, we bring a fresh perspective and a wealth of experience to each assignment and tailor our approach to the individual requirements of the client. We have a significant number of staff assigned to the conduct of depreciation studies and are committed to providing continuous quality services to our clients.

Our skilled staff includes professionals in:

- Depreciation
- Cost of Service
- Rate of Return
- Accounting
- Statistical and Actuarial Methods
- Engineering Valuation
- Finance
- Mathematical Theory
- Computer Systems and Programming

Our staff utilizes Gannett Fleming's own customized depreciation software, which in addition to providing the capabilities required for our depreciation studies, has also been licensed by regulatory agencies who rely upon it for dependable statistical life and net salvage analyses.

A representative list of our extensive experience in performing depreciation and other related studies for the gas and electric industries, as well as other utilities, is contained in the Qualifications and Experience section of this proposal.

## **History**

The Valuation and Rate practice was developed following the establishment of the uniform systems of account for utility companies in the late 1930s. Initial work related to original cost research, development of continuing property records and valuations for rate base purposes. Depreciation services grew rapidly in the 1950s with the advent of machine computing and the ability to perform analyses and calculations using the methods pioneered by Robley Winfrey and others at Iowa State University in the 1930s and 1940s. Revenue requirement, cost of service allocation and rate design studies, although performed throughout our history, became a significant segment of our business during the double-digit inflation years of the 1970s. Gannett Fleming Valuation and Rate Consultants, LLC also has prepared and submitted numerous rate of return studies to various state utility commissions.

## **Expert Testimony**

Our staff provides expert testimony in formal regulatory proceedings before numerous local, county, regional, state, provincial and federal bodies throughout the United States and Canada. We have a successful and proven record in arguing depreciation issues and convincing utility commissions to adopt the recommendations set forth in our studies.

Recent examples include:

- Ratemaking treatment for net salvage (i.e., primarily removal costs)
- The life span approach for water treatment plants and power plants
- Equal life group depreciation
- Theoretical reserve issues

## **Additional Information**

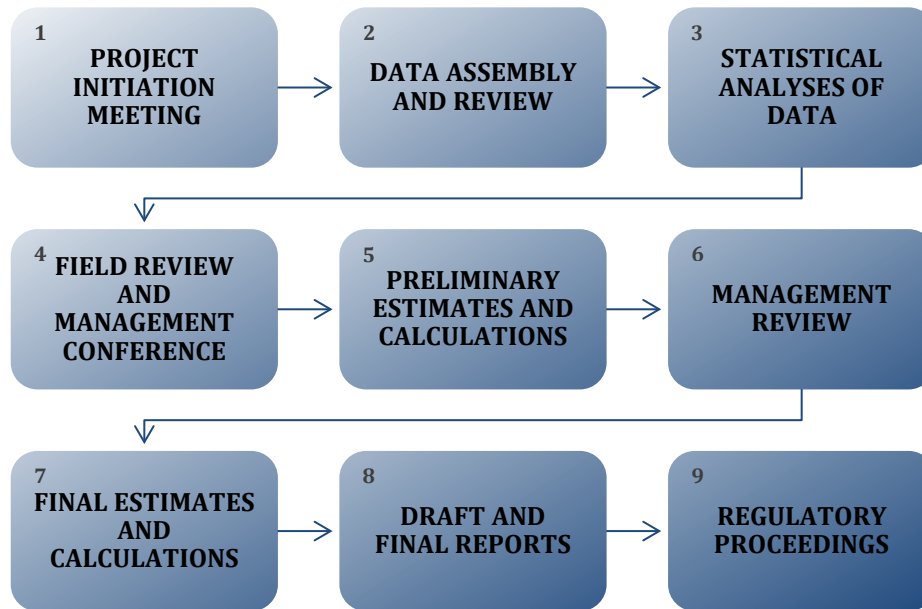
For further information about Gannett Fleming, Inc. and Gannett Fleming Valuation and Rate Consultants, LLC, our corporate website can be accessed at [www.gannettfleming.com](http://www.gannettfleming.com), and our company website at [www.gfvrc.com](http://www.gfvrc.com).

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# PROJECT WORK PLAN

## PROJECT WORK PLAN

Gannett Fleming's depreciation studies consist of nine primary tasks, a brief narrative for which is provided below. The project work plan describes the data needed for each study, however for the Connecticut study, there is particular emphasis on data being provided on or around January 24. A list of data needed for each study is provided in the Depreciation Study Data Requirements section, page 13 of this proposal.



### TASK 1. PROJECT INITIATION MEETING

Gannett Fleming will initiate Aquarion's Connecticut and New Hampshire depreciation studies with a meeting held via telephone conference to review the depreciation study objectives and plant accounting systems with Aquarion's management and accounting representatives. Additionally, we will review with management the various depreciation methods, procedures and techniques available for use in the study of Aquarion's water plant.

During the initial discussions, Gannett Fleming will also review Aquarion's plant accounting system to confirm similar recording of entries from past studies. The review will include samples of the engineering records, the continuing property records and the

general ledger. Our purpose in this review will be to gain an improved understanding of the data available for study, its consistency with the general ledger, the level of detail available for analysis and the accounting policies in effect during the period for which data are available.

Once our initial review has been completed, we will coordinate with Aquarion personnel to determine the format in which the plant accounting data will be sent for input into our proprietary depreciation software programs. Gannett Fleming's experience performing hundreds of different utility depreciation studies has provided the capability to incorporate a wide range of file formats and historical databases into its studies.

## **TASK 2. DATA ASSEMBLY AND REVIEW**

Once the plant accounting data have been compiled by Aquarion team members and forwarded to Gannett Fleming, it will be scrutinized by the Gannett Fleming team. Given that the historical data form one of the primary bases of service life and net salvage estimates, the integrity of the data utilized for the analysis is one of the most important components of a depreciation study. Gannett Fleming's data review process includes the use of its own proprietary depreciation software which allows for a comprehensive review of any potential issues with the historical data. Potential data concerns might include items such as debit retirements, abnormal plant and reserve activity and underlying trends in the data which have been evident in past studies. These areas of concern will be identified and presented to the Aquarion team to determine their circumstances and whether they require adjustment or special handling in the study.

Based on these considerations, Gannett Fleming believes significant effort should be devoted to this task. The work performed to scrutinize, resolve and understand the data and any areas of concern provides increased validity of the service life and net salvage estimates and the best possible support for the study. It has been our experience that the effort levied during this phase of the study yields significant benefits in both the quality of the study and the ability to defend its results during regulatory proceedings.

## **TASK 3. STATISTICAL ANALYSES OF DATA**



Gannett Fleming will analyze the data assembled during Task 2 for historical indications of service life and net salvage characteristics. Similar to the data assembly and review process, Gannett Fleming's proprietary depreciation software allows for a comprehensive analysis of historical data to determine life and net salvage indications and allows for the proper analysis of any available data set.

For those property groups where sufficient aged historical retirement data are available, the retirement rate method of analysis will be used to develop indications of service life. These analyses include:

- Trends in average service life and survivor curve shape will be identified through the use of experience and placement band analyses.
- Experience bands will identify the impact of economic and technological cycles on the service life of property groups.
- Placement bands will assist in identifying the relative impact of several forces of retirement throughout the life cycle of a group of installation years.

The selection of bands will be based on a review of annual addition and retirement levels, trends in the data and preliminary discussions with operating management related to changes in materials used in construction, changes in installed technology and major retirement programs.

During this task, we will determine the availability of vintaged (or aged) data for all accounting years for which data are available. However, in the event sufficient aged data does not exist, annual gross plant additions and retirements will be used in accordance with the simulated plant record (SPR) method of life analysis. The SPR method will produce, for each depreciable category, historical indications of service life. The gross annual retirements can also be statistically aged and the resultant simulated aged retirements can be combined with available aged data to be analyzed using the retirement rate method as described above.

Annual net salvage, gross salvage and cost of removal amounts will be expressed as a percent of annual retirements. Moving averages will be computed to smooth annual fluctuations and to analyze trends in the data.

Gannett Fleming routinely proposes amortization accounting for most general plant categories and will recommend its continued use for the general plant categories previously implemented for Aquarion.

#### **TASK 4. FIELD REVIEW AND MANAGEMENT CONFERENCE**

The analyses of historical data are just the beginning of the life and salvage estimation process. An understanding of the forces which caused the historical retirements and the extent to which such forces and others will cause future retirements must be obtained from discussions with Aquarion management during field reviews and conferences. We believe that the information obtained during these discussions is critical to determining, and defending, the proper service life and net salvage estimates for each plant account.

The field review will include visits to the Company's major above-ground facilities, such as:

- Pump Stations
- Treatment plants
- Reservoirs
- Tanks
- Service centers
- Office buildings

The purpose of the field inspections will be to obtain information related to the operation and condition of the property and to evaluate any unique operating conditions.

We will meet with appropriate Company personnel to obtain additional information related to the outlook for the property. The results of the statistical analyses conducted in Task 3, comparisons to the typical range of lives used in the industry and our general experience will be reviewed as a basis for forecasting future survivor characteristics, gross salvage and cost of removal. The discussion will focus on the past forces of retirement which produced the historical indications of service life and net salvage and the extent to which future forces such as obsolescence, technology and environmental factors will be similar to or different from the past forces.

## **TASK 5. PRELIMINARY ESTIMATES AND CALCULATIONS**

The results of the statistical analyses performed during Task 3 will be combined with information obtained during Task 4 and our knowledge of the service life and net salvage estimates for other utilities to arrive at judgments of average service life, survivor curve and net salvage percent for each depreciable property group. The synthesis of historical indications and outlook requires judgment based on experience and knowledge of industry trends and precedent.

Annual depreciation accrual rates will be calculated by property group based on the estimated survivor curves and net salvage percents for plant in service as of December 31, 2019. Gannett Fleming's proprietary software allows for the versatility of performing the proper calculations under any depreciation scenario. Various scenarios might include combinations of several group depreciation procedures (average life group and equal life group) and techniques (whole life and remaining life). The calculated accrued depreciation or "theoretical reserve" also will be calculated for comparison to the book reserve. The appropriateness and desirability of reallocating the book reserve will also be examined during this task.

## **TASK 6. MANAGEMENT REVIEW**

The results of the depreciation calculations and the bases for such calculations will be reviewed with management to ensure that the results are in accordance with management's capital recovery policies and outlook. Subsequent to the review, draft and final reports suitable for filing with the appropriate regulatory body will be prepared.

## **TASK 7. FINAL ESTIMATES AND CALCULATIONS**

Final calculations of depreciation accrual rates and accrued depreciation by property group will be performed in order to reflect appropriate modifications as determined during the review with management.

## **TASK 8. DRAFT AND FINAL REPORTS**

Gannett Fleming will draft a report for Aquarion setting forth the results of the study. The report will include a description of the methods used in the study, the

depreciation calculations for each property group and the statistical analysis supporting the service life and net salvage estimates. The draft report will be submitted in electronic format to Company management for comments. The final report reflecting comments received from Aquarion will be prepared and forwarded in electronic format by March 15, 2020 for Aquarion-CT and by September 15, 2020 for Aquarion-NH.

## **TASK 9. REGULATORY PROCEEDINGS**

The defense of the depreciation study in regulatory proceedings is just as critical as the execution of the study itself. The experience of Gannett Fleming's team provides an unparalleled knowledge and understanding of the issues and concerns that can arise in such a proceeding. In the past five years alone, Gannett Fleming has conducted depreciation services for over 100 regulatory proceedings and has submitted testimony and successfully argued many contested depreciation issues, including:

- Methods of accruing for net salvage
- Theoretical reserve
- Equal life group depreciation
- Life spans of large facilities such as treatment plants
- Service life estimates
- Net salvage estimates
- Terminal and interim retirements and net salvage

Gannett Fleming will support the depreciation study throughout the regulatory process responding to depreciation-related information requests and providing expert testimony in a regulatory hearing.

The estimated cost to complete the depreciation study and report for Aquarion-CT is \$ [REDACTED] and for Aquarion-NH is \$ [REDACTED]. These estimates are provided by task in the Estimate of Cost section of this proposal.

The workload associated with the regulatory process varies significantly from one proceeding to another; thus, it is difficult to estimate the effort associated with tasks such as responding to information requests, preparing rebuttal testimony and attendance at hearings. Gannett Fleming's charge for work subsequent to the submission of the report and direct testimony to Aquarion is determined on an hourly (time and materials) basis. The actual number of hours required for the regulatory process is dependent on many

factors outside of Gannett Fleming's control, such as the number of interrogatories, the extent of depreciation testimony and the need to appear at hearings. As a result, we have not prepared a specific cost estimate. However, based on our experience in Connecticut and New Hampshire, the cost of post-filing services typically ranges from \$15,000 to \$35,000.

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# DEPRECIATION STUDY DATA REQUIREMENTS

# Aquarion Water Company

## Connecticut and New Hampshire

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### *Data Requirements for Depreciation Study – Water*

1. Surviving plant balances by installation year within account as of December 31, 2019. For structures accounts, each installation year should have a location identifier, such as the name of the treatment plant.
2. Data files and workpapers from the previous depreciation study.
3. All plant activity by account from the earliest date available through December 31, 2019. Transactions include additions, retirements, transfers, sales and acquisitions. Each entry should include account, type transaction, transaction year, installation year, and amount.
4. A list of locations such as treatment plants, pumping stations, office buildings and standpipes, with corresponding identification number.
5. A plant statement by account as of December 31, 2019. Plant statements for as many years prior to December 31, 2019 would be helpful for control purposes.
6. A reserve statement by account as of December 31, 2019. Reserve statements for as many years prior to December 31, 2019 would be helpful for control purposes.
7. All reserve data by account from the earliest date available through December 31, 2019. Transactions include retirements, cost of removal and gross salvage by account and transaction year.
8. Capital budget or forecast plan that details any future replacements or expansion projects.
9. A copy of the most recent depreciation study with life and salvage parameters and the current depreciation rates in effect. If the current depreciation rates are the same as the last study, then no need to resend.
10. A copy of any stipulations or orders from previous studies/cases that might directly affect service life, salvage percents or depreciation accrual rates.
11. A list with position of all Aquarion personnel that will be associated with the study. The list should include telephone number.
12. A System Map that includes treatment facilities and distribution systems.
13. Please supply your retirement unit catalogue.

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## ESTIMATE OF COST



REDACTED

**AQUARION WATER COMPANY OF CONNECTICUT**

**DEPRECIATION STUDY**

**ESTIMATE OF COST**

Task	John J. Spanos		Ned W. Allis		Analysts		Assistant Analysts		Administrative Staff		Direct Expenses	Total Cost
	Hours	Cost	Hours	Cost	Hours	Cost	Hours	Cost	Hours	Cost		
1. Project Initiation Meeting (Teleconference)												
2. Data Assembly and Review												
3. Statistical Analyses of Data												
4. Field Review and Management Conference												
5. Preliminary Estimates and Calculations												
6. Management Review												
7. Final Estimates and Calculations												
8. Draft and Final Reports												
9. Regulatory Proceedings ***												
Totals												

\* Lodging / Meals / Transportation

\*\* Includes \$100 for report reproduction and delivery costs

\*\*\* To be billed per "Billing Rate Schedule" plus direct expenses

REDACTED

AQUARION WATER COMPANY OF NEW HAMPSHIRE

DEPRECIATION STUDY

ESTIMATE OF COST

Task	John J. Spanos		Ned W. Allis		Associate Analysts		Assistant Analysts		Administrative Staff		Direct Expenses	Total Cost
	Hours	Cost	Hours	Cost	Hours	Cost	Hours	Cost	Hours	Cost		
1. Project Initiation Meeting (Teleconference)												
2. Data Assembly and Review												
3. Statistical Analyses of Data												
4. Field Review and Management Conference												
5. Preliminary Estimates and Calculations												
6. Management Review												
7. Final Estimates and Calculations												
8. Draft and Final Reports												
9. Regulatory Proceedings ***												
Totals												

\* Lodging / Meals / Transportation

\*\* Includes \$100 for report reproduction and delivery costs

\*\*\* To be billed per "Billing Rate Schedule" plus direct expenses



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## QUALIFICATIONS AND EXPERIENCE

## QUALIFICATIONS AND EXPERIENCE

Gannett Fleming Valuation and Rate Consultants, LLC (Gannett Fleming) has achieved international prominence in the field of depreciation. Our staff has completed and defended depreciation studies in almost every U.S. state, Canadian province/territory and before the Federal Energy Regulatory Commission and the National Energy Board of Canada. We have emerged as the source to turn to when you need informed judgment that assures the timely recovery of capital investment.

The experience of Gannett Fleming's professional staff relates specifically to the capital recovery concerns of most regulated utilities and provides a basis for advising clients as to the methods of depreciation or service life and salvage analysis to be applied in a particular circumstance. The breadth of services offered by Gannett Fleming provides the capability of tapping into the expertise of our parent company's engineering divisions. This provides our clients the assurance that we understand all facets of their assets and related emerging issues.

The diversity of our skilled staff includes professionals in depreciation, accounting, statistical and actuarial methods, engineering, valuation, finance, mathematical theory and computer systems and programming. Our approach to conducting depreciation studies leverages these skills to consider all appropriate factors that are pertinent to the estimation of service life and net salvage. The experience of our staff ensures statistical analyses of the past and outlook for the future are properly incorporated. Management's capital recovery philosophy is reflected in the selections of appropriate procedures and techniques for calculating depreciation expense and for measuring the adequacy of book reserves.

Depreciation services provided for regulated public utilities and railroads typically include the following:

- Service life studies and depreciation calculations in support of rate base claims and annual depreciation expense claims in customer rate filings
- Expert testimony in support of depreciation studies during rate hearings

- Book depreciation reserve studies for the purpose of establishing a starting point for the use of the book reserve, or adjusted book reserve, for ratemaking purposes
- Service life and salvage studies in support of book depreciation rates
- Drafting petitions and stipulations to document the agreements reached with the Commission staff and other parties
- Periodic re-computation of depreciation rates based on remaining life, equal life group, and life span procedures for book purposes

Informed judgment based on the consideration of all relevant factors results in proper estimates of service life and salvage for capital recovery purposes. Such judgment is the synthesis of the application of modern statistical techniques, including actuarial methods, to analyze known factors of the past; knowledge of the character, use, and location of the property; the observed features at the time of visual inspection; the anticipated events in the future, including the plans of management for the foreseeable future; and a general knowledge of similar property.

Gannett Fleming personnel have a complete working knowledge of depreciation methods, procedures and techniques that reduce the risk of incomplete capital recovery. In its studies, rates for capital recovery for large unit facilities are designed through the use of the life span technique, utilizing scheduled or estimated retirement dates, and the use of a remaining life basis. In its studies for mass utility plant, Gannett Fleming encourages the institution of the equal life group procedure (ELG), on a go-forward basis, in conjunction with either a remaining life basis or a whole life with true up basis.

During its more than forty years of experience using computing technology for depreciation studies, Gannett Fleming has developed extensive software for service life and salvage analyses and the calculation of depreciation by a wide variety of methods and procedures. Our software, combined with our staff's skills and experience, gives us the ability to provide professional services that meet the specific requirements of clients on time and within budget.

The following table contains a list of clients for whom Gannett Fleming has conducted depreciation studies in recent years. A list of cases in which Messrs. Allis and Spanos have provided testimony in the last three years is provided in the Resumes section of this proposal.

**DEPRECIATION STUDIES PERFORMED  
BY GANNETT FLEMING**

State	Client	Type of Utility	Year of Initial Study	Orig. Cost Recent Study (mil \$)	Studies by GF
Alaska	Anchorage Water and Wastewater Utility	Water	1985	539	2
Arkansas	United Water Arkansas	Water	2011	51	1
Delaware	Artesian Water Co.	Water	2007	307	1
Florida	Orlando Utilities Commission	Water	2011	504	1
Indiana	Indiana American Water Co.	Water	1995	816	2
Kentucky	Kentucky American Water Co.	Water	2006	320	2
Missouri	Missouri American Water Co.	Water	2002	1,367	3
New Jersey	Aqua New Jersey	Water	2011	178	1
New York	SUEZ Water New York	Water	2014	408	1
North Carolina	Aqua North Carolina	Water	2009	134	1
Ohio	Aqua Ohio, Inc.	Water	2008	182	2
Ohio	Ohio American Water Co.	Water	2011	159	1
Pennsylvania	Aqua Pennsylvania, Inc.	Water	1976	2,384	15
Pennsylvania	City of Bethlehem – Bureau of Water	Water	1996	175	8
Pennsylvania	City of DuBois – Bureau of Water	Water	2012	20	2
Pennsylvania	Hanover Municipal Waterworks	Water	2008	31	2
Pennsylvania	Lancaster, City of - Bureau of Water	Water	1998	58	4
Pennsylvania	Pennsylvania American Water Co.	Water	1988	3,353	10
Pennsylvania	United Water Pennsylvania	Water	2009	193	1
Pennsylvania	York Water Co.	Water	1985	249	10
Tennessee	Tennessee American Water Co.	Water	2007	196	1
Texas	Aqua Texas, Inc.	Water	2010	209	1
Virginia	Aqua Virginia, Inc.	Water	2008	11	2
Virginia	Virginia American Water Co.	Water	2003	176	2
West Virginia	West Virginia American Water Company	Water	2014	664	1
Alaska	Chugach Electric Association	Electric	1990	821	6
Alaska	Anchorage Water and Wastewater Utility	Wastewater	1985	417	2
Indiana	Indiana American Water Co.	Wastewater	2005	1	1
New Jersey	Aqua New Jersey	Wastewater	2011	10	1
North Carolina	Aqua North Carolina	Wastewater	2009	36	1
Pennsylvania	Lancaster, City of - Bureau of Water	Wastewater	2011	48	1
Pennsylvania	Pennsylvania American Water Company	Wastewater	2008	250	3
Texas	Aqua Texas	Wastewater	2010	209	1
Virginia	Aqua Virginia	Wastewater	2008	20	1
West Virginia	West Virginia American Water Company	Wastewater	2014	6	1
Florida	Orlando Utilities Commission	Ch. Wtr.	2011	113	1
Arizona	Arizona Public Service Co.	Electric	1993	8,082	2
Arkansas	Entergy Arkansas	Electric	2008	7,240	1
California	Pacific Gas and Electric	Electric	2003	56,164	4
Colorado	Black Hills Colorado Electric Utility Co.	Electric	2010	348	1
Connecticut	Connecticut Light & Power	Electric	2013	4,910	1
Florida	Florida Power and Light Co.	Electric	2009	45,980	2
Florida	Orlando Utilities Commission	Electric	2011	1,026	1
Hawaii	Hawaii Electric Light Co., Inc.	Electric	2007	1,179	2
Hawaii	Hawaiian Electric Co., Inc.	Electric	2007	3,763	2

**DEPRECIATION STUDIES PERFORMED  
BY GANNETT FLEMING**

State	Client	Type of Utility	Year of Initial Study	Orig. Cost Recent Study (mil \$)	Studies by GF
Hawaii	Maui Electric Co., Ltd.	Electric	2007	1,050	2
Idaho	Idaho Power Co.	Electric	2001	4,288	3
Illinois	Commonwealth Edison	Electric	2012	18,427	1
Indiana	Duke Energy Indiana	Electric	1998	8,576	4
Indiana	Northern Indiana Public Service Co.	Electric	2007	5,073	2
Iowa	Alliant Energy - Iowa	Electric	2000	4,750	3
Iowa	MidAmerican Energy Co.	Electric	2005	10,998	3
Kansas	Kansas City Power & Light (KS)	Electric	2008	2,451	1
Kansas	Westar	Electric	2003	5,414	2
Kentucky	Duke Energy Kentucky	Electric	1990	1,268	4
Kentucky	East Kentucky Power Cooperative	Electric	2005	2,040	1
Kentucky	Jackson Energy Electric Cooperative	Electric	1999	165	2
Kentucky	Kentucky Utilities	Electric	2006	6,384	2
Kentucky	Owen Electric Cooperative, Inc.	Electric	1991	108	3
Louisiana	Entergy Gulf States	Electric	2008	6,198	1
Louisiana	Entergy Louisiana, Inc.	Electric	2008	6,686	1
Maine	Bangor Hydro Co.	Electric	2002	665	2
Maine	Central Maine Power Co.	Electric	2012	2,268	1
Maine	Maine Public Service Co.	Electric	2005	131	2
Massachusetts	NSTAR Electric	Electric	2013	5,208	2
Massachusetts	Western Massachusetts Electric Co.	Electric	2016	829	1
Michigan	ITC Holdings Corp.	Electric	2011	2,865	1
Minnesota	Alliant Energy - Minnesota	Electric	2000	194	3
Mississippi	Entergy Mississippi, Inc.	Electric	2008	2,951	1
Missouri	Ameren MO	Electric	2002	12,157	3
Missouri	Greater MO Opers. - L & P Jurisdiction	Electric	2008	427	1
Missouri	Greater MO Opers. - MPS Jurisdiction	Electric	2008	1,786	1
Missouri	Kansas City Power & Light (MO)	Electric	2008	2,451	1
Nebraska	Omaha Public Power District	Electric	1996	2,550	3
Nevada	Nevada Power Company	Electric	2002	8,073	3
Nevada	Sierra Pacific Power Company	Electric	2004	3,578	4
New Jersey	Atlantic City Electric Co.	Electric	2017	2,315	3
New Jersey	Jersey Central Power and Light	Electric	2012	4,305	1
New Jersey	Rockland Electric Company	Electric	2016	318	1
North Carolina	Duke Energy Carolinas	Electric	2003	27,717	3
North Carolina	Duke Energy Progress	Electric	2016	23,860	1
Oklahoma	Oklahoma Gas and Electric	Electric	2002	6,509	3
Oklahoma	Oklahoma, Public Service Co. of	Electric	2013	4,430	2
Oregon	Bonneville Power Administration	Electric	1998	6,597	3
Oregon	PacifiCorp	Electric	2011	21,091	1
Oregon	Portland General Electric	Electric	2013	6,800	1
Pennsylvania	Duquesne Light Co.	Electric	1993	2,685	5
Pennsylvania	PPL Electric Utilities	Electric	1999	6,502	3
Pennsylvania	UGI Utilities, Inc. - Electric Division	Electric	1969	147	7
Pennsylvania	West Penn Power	Electric	1994	2,205	3

**DEPRECIATION STUDIES PERFORMED  
BY GANNETT FLEMING**

State	Client	Type of Utility	Year of Initial Study	Orig. Cost Recent Study (mil \$)	Studies by GF
Rhode Island	Narragansett Electric Company	Electric	2016	2,385	1
South Carolina	South Carolina Gas & Electric Co.	Electric	2004	7,388	2
South Dakota	Black Hills Power	Electric	2012	981	1
South Dakota	Black Hills Service Co.	Electric	2012	55	1
South Dakota	Black Hills Utility Holdings, Inc.	Electric	2012	147	1
Texas	El Paso Electric	Electric	2002	541	3
Vermont	Green Mountain Power Co.	Electric	2010	1,200	2
Virginia	Dominion Virginia Power	Electric	2005	25,345	2
Washington, DC	Potomac Electric Power Co.	Electric	2008	2,405	2
Wisconsin	Alliant Energy - WI Power & Light	Electric	2006	4,100	2
Wisconsin	Wisconsin Public Service Corp.	Electric	2008	2,842	1
Wyoming	Cheyenne Light Fuel Power Co.	Electric	2012	424	1
California	Pacific Gas and Electric	Elec/Gas	2003	56,164	4
Illinois	Ameren Illinois Co.	Elec/Gas	2006	7,938	2
Indiana	Citizens Energy Group	Elec/Gas	1996	908	3
Kentucky	Louisville Gas and Electric	Elec/Gas	2006	703	2
New York	Central Hudson Gas and Electric	Elec/Gas	2004	1,164	2
New York	Consolidated Edison Company of NY	Elec/Gas	2014	37,234	2
New York	New York State Electric & Gas Corp.	Elec/Gas	2014	4,510	1
New York	Orange and Rockland Utilities	Elec/Gas	2013	1,969	2
New York	Rochester Gas and Electric Corporation	Elec/Gas	2014	2,710	1
Ohio	Duke Energy Ohio	Elec/Gas	1990	2,174	5
Washington	Avista Corp.	Elec/Gas	2004	3,599	3
Washington	Puget Sound Energy	Elec/Gas	2006	12,785	2
Wisconsin	Madison Gas and Electric Co.	Elec/Gas	2007	771	1
Colorado	Black Hills Colorado Gas Co.	Gas	2012	108	1
Connecticut	Connecticut Natural Gas	Gas	2017	856	1
Connecticut	Southern Connecticut Gas	Gas	2017	861	1
Connecticut	Yankee Gas Services Co.	Gas	2017	1,817	1
Georgia	NICOR Gas Co.	Gas	2012	4,891	1
Illinois	Atmos Energy (IL)	Gas	2010	49	1
Illinois	Integrus - North Shore Gas Co.	Gas	2000	375	3
Illinois	Integrus - Peoples Gas, Light & Coke Co.	Gas	2000	2,378	3
Indiana	Northern Indiana Public Service Co.	Gas	2007	1,889	2
Iowa	MidAmerican Energy Co.	Gas	2004	1,218	2
Kansas	Atmos Energy Corporation	Gas	2018	370	1
Kentucky	Columbia Gas of Kentucky	Gas	2001	318	4
Kentucky	Duke Energy Kentucky	Gas	1990	355	4
Louisiana	CenterPoint Energy Field Services	Gas	2008	641	1
Maryland	Columbia Gas of Maryland	Gas	1995	100	2
Maryland	Dominion Cove Point	Gas	2005	755	2
Maryland	Elkton Gas	Gas	2006	9	1
Massachusetts	Columbia Gas of Massachusetts	Gas	2011	1,005	1
Massachusetts	NSTAR Gas	Gas	2007	940	2
Minnesota	Peoples Natural Gas & Northern MN Util.	Gas	2011	341	1



**DEPRECIATION STUDIES PERFORMED  
BY GANNETT FLEMING**

State	Client	Type of Utility	Year of Initial Study	Orig. Cost Recent Study (mil \$)	Studies by GF
Minnesota	CenterPoint Energy Minnesota Gas	Gas	2017	2,222	1
Missouri	Ameren Missouri	Gas	2005	348	2
Missouri	Atmos Energy (MO)	Gas	2010	106	1
Missouri	Laclede Gas Co.	Gas	2003	1,415	3
New Hampshire	Public Service Co. of New Hampshire	Gas	2018	2,160	1
Nevada	Sierra Pacific Power Company	Gas	2004	386	3
Nevada	Southwest Gas	Gas	2006	1,353	1
North Carolina	North Carolina, Public Service Co. of	Gas	2005	1,289	2
Ohio	Columbia Gas of Ohio	Gas	2003	1,761	2
Ohio	Dominion East Ohio Gas	Gas	2001	1,911	2
Ohio	Duke Energy Ohio	Gas	1990	1,481	5
Oregon	Northwest Natural Gas	Gas	2005	2,291	2
Pennsylvania	Columbia Gas of Pennsylvania	Gas	1973	1,137	15
Pennsylvania	Equitable Gas Co.	Gas	1992	916	5
Pennsylvania	National Fuel Gas Distribution Corp.	Gas	1975	492	12
Pennsylvania	National Fuel Gas Supply Corp.	Gas	1977	826	3
Pennsylvania	Peoples Natural Gas	Gas	1980	1,207	16
Pennsylvania	Phillips Gas and Oil Co., T. W.	Gas	1981	249	15
Pennsylvania	PPL Gas Utilities	Gas	1992	5,177	4
Pennsylvania	UGI - Central Penn Gas, Inc.	Gas	1953	379	8
Pennsylvania	UGI - Penn Natural Gas	Gas	2010	573	1
Pennsylvania	UGI Utilities, Inc. - Gas Division	Gas	1957	1,096	10
Rhode Island	Narragansett Electric Company	Gas	2016	1,098	1
South Carolina	Carolina Gas Transmission Corp.	Gas	2009	286	1
South Carolina	South Carolina Gas & Electric Co.	Gas	2003	693	2
Utah	Questar Gas Co.	Gas	2002	1,877	3
Virginia	AGL Resources - Virginia Natural Gas	Gas	1997	1,000	4
Virginia	Columbia Gas of Virginia	Gas	1997	647	3
West Virginia	Dominion Hope Gas	Gas	1996	255	3
Alaska	Kuparuk Transportation Co.	Pipeline	2006	136	1
Alaska	TransAlaska Pipeline System	Pipeline	2005	10,801	2
California	San Pablo Bay Pipeline Co., LLC	Pipeline	2008	204	1
Minnesota	Enbridge Pipelines - Lakehead	Pipeline	1998	1,908	3
Florida	CSXT	Railroad	1999	29,622	4
Florida	RailAmerica	Railroad	2010	909	1
Missouri	Kansas City Southern	Railroad	2002	2,098	1
Nebraska	Union Pacific System	Railroad	1983	50,380	3
Texas	Burlington Northern Santa Fe Corp.	Railroad	1984	43,477	11
Virginia	Norfolk Southern Corp.	Railroad	1987	30,797	10
Washington, DC	Amtrak	Railroad	1998	12,105	2

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## REFERENCE PROJECTS

## **DEPRECIATION STUDIES OF ELECTRIC AND GAS PLANT**

### **EVERSOURCE ENERGY**

**Connecticut Light and Power**

**NSTAR Electric**

**NSTAR Gas**

**Public Service Company of New Hampshire**

**Western Massachusetts Electric Company**

**Yankee Gas Company**

Berlin, Connecticut

Eversource Energy is New England's largest energy delivery company, with more than 3.6 million electric and natural gas customers in Connecticut, Massachusetts and New Hampshire. The assignments for Eversource have been to prepare depreciation studies of the electric and gas plant for the Company's utility subsidiaries. The studies have been submitted to the respective state utility commissions as appropriate.

The first study conducted by Gannett Fleming for Eversource was Connecticut Light and Power's 2013 Depreciation Study. Subsequent to the initial assignment, Gannett Fleming has also performed depreciation studies for NSTAR Electric, NSTAR Gas, Western Massachusetts Electric Company, Yankee Gas Company and Public Service Company of New Hampshire. The survivor curve and net salvage estimates for each study were based on judgment which incorporated statistical analyses of historical data, consideration of the condition and use of the property based on field inspections, plans of management, and a general knowledge of electric and gas property life and net salvage characteristics. The annual depreciation accrual rates for each assignment were based on the straight line method and average service life procedure using the remaining life basis. Prior to the merger that formed Eversource, Gannett Fleming also conducted depreciation studies for NSTAR Gas and NSTAR Electric.

For each study filed with their respective state utility commissions, including the Connecticut Public Utilities Regulatory Authority and the New Hampshire Public Service Commission, Gannett Fleming provided testimony defending the depreciation studies in rate cases related to issues including mass property service lives, mass property life analysis, the recovery of net salvage, net salvage estimates and the theoretical reserve.

## **DEPRECIATION STUDY OF WATER PLANT**

### **AMERICAN WATER**

**Illinois American Water Company**

**Indiana American Water Company**

**Iowa American Water Company**

**Kentucky American Water Company**

**Maryland American Water Company**

**Missouri American Water Company**

**New Jersey American Water Company**

**Ohio American Water Company**

**Pennsylvania American Water Company**

**Tennessee American Water Company**

**Virginia American Water Company**

**West Virginia American Water Company**

Camden, New Jersey

American Water is the largest U.S. publicly-traded water and wastewater utility company. The Company provides drinking water, wastewater and other related services to more than 14 million customers in numerous states. The depreciation-related assignments have been to prepare depreciation studies of water and wastewater plant for the Company's utility subsidiaries. The studies were submitted to the respective state utility commissions as appropriate.

Gannett Fleming has performed depreciation studies for American Water subsidiaries in Pennsylvania, New Jersey, Indiana, Missouri, Maryland, Kentucky, West Virginia, Tennessee, Iowa, Ohio, Virginia and Illinois. For each study, the survivor curve and net salvage estimates were based on judgment which incorporated statistical analyses of historical data, consideration of the condition and use of the property based on field inspections, plans of management, and a general knowledge of water and wastewater property life and net salvage characteristics. The annual depreciation accrual rates for each assignment were based on the straight line method and, depending on the jurisdiction, the average service life or equal life group procedure and whole life technique or remaining life technique.

For each study filed with their respective state utility commission, Gannett Fleming provided testimony defending the depreciation studies in rate cases related to issues including mass property service lives, mass property life analysis, the recovery of net salvage, net salvage estimates and the theoretical reserve.

Gannett Fleming has also performed cost of service studies for American Water subsidiaries in Arizona, Iowa, Illinois, Indiana, Kentucky, Pennsylvania, Maryland, Missouri, New Jersey, New York, Ohio, Tennessee, Virginia and West Virginia.

## **DEPRECIATION STUDY OF WATER PLANT**

### **SUEZ WATER**

**SUEZ Water New Jersey, Inc.**

**SUEZ Water New York, Inc.**

**SUEZ Water Pennsylvania, Inc.**

**SUEZ Water Rhode Island, Inc.**

SUEZ Water provides water and wastewater services to over 7.5 million people in the United States and Canada. The depreciation-related assignments have been to prepare depreciation studies of water and wastewater plant for the Company's utility subsidiaries. The studies were submitted to the respective state utility commissions as appropriate.

Gannett Fleming has performed depreciation studies for SUEZ Water subsidiaries in Pennsylvania, New York, New Jersey and Rhode Island. For each study, the survivor curve and net salvage estimates were based on judgment which incorporated statistical analyses of historical data, consideration of the condition and use of the property based on field inspections, plans of management, and a general knowledge of water and wastewater property life and net salvage characteristics. The annual depreciation accrual rates for each assignment were based on the straight line method and, depending on the jurisdiction, the average service life or equal life group procedure and whole life technique or remaining life technique.

For each study filed with their respective state utility commissions, Gannett Fleming provided testimony defending the depreciation studies in rate cases related to issues including mass property service lives, mass property life analysis, the recovery of net salvage, net salvage estimates and the theoretical reserve.

Gannett Fleming has also performed additional services for SUEZ subsidiaries. In the Company's most recent Pennsylvania filing, Gannett Fleming prepared the revenue requirement, cost of service and projected revenue for the Company's 2018 rate case. The studies were summarized in exhibits and related testimony, and data requests were responded to as needed. In its prior Pennsylvania rate case, Gannett Fleming also performed a demand study for the Company, as required by the Pennsylvania Public Utility Commission. Gannett Fleming has also performed cost of service studies for SUEZ subsidiaries in Idaho, New Jersey and New York, and valuation services in Delaware.

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## RESUMES

## TECHNICAL SPECIALTIES

- Public Utility Plant Depreciation
- Public Utility Plant Original Cost

## PERSONAL INFORMATION

- M.B.A., York College of Pennsylvania, 1997
- B.S., Industrial Management and Mathematics, Carnegie-Mellon University, 1986
- Member, Society of Depreciation Professionals – President, 2012
- Member, American Gas Association Industry Accounting Committee
- Certified Depreciation Professional

## EXPERIENCE

Mr. Spanos joined the firm in 1986, is located in the firm's Camp Hill, Pennsylvania, office, and is President of Gannett Fleming Valuation and Rate Consultants, LLC. He assembles and oversees the basic data required for depreciation studies, conducts statistical analyses of accounting data, estimates service life and net salvage, and calculates annual and accrued depreciation. He performs field inspections for purposes of estimating service lives and verifying property records for original cost and depreciation studies. He also has supervised the updating of continuing property records. Mr. Spanos supports the depreciation studies with expert testimony and continually presents key depreciation issues at industry conferences. Several representative assignments include:

- **Duke Energy Company:** The studies have included the development of annual depreciation rates for electric plant in service for Duke Energy Carolinas, Duke Energy Progress and Duke Energy Indiana, as well as annual depreciation rates for electric, gas and common plant in service for Duke Energy Ohio and Duke Energy Kentucky. The studies included field inspections of electric and gas facilities, a comprehensive review of the historical data, statistical analyses to determine the service life and net salvage estimates and the development of annual and accrued depreciation using several alternative bases and procedures.
- **PacifiCorp/MidAmerican Energy Company:** The studies included the development of annual depreciation rates for electric and gas plant in service within multiple jurisdictions. The studies included life analyses using actuarial methods as well as semi-actuarial analyses. The net salvage component of depreciation included interim and terminal percentages for all generation facilities. In addition to statistical analyses, field inspections were conducted along with extensive discussions with operational personnel to gain a general understanding of the functionality of all asset classes.

- **NiSource:**  
**Columbia Gas of Pennsylvania**  
**Columbia Gas of Virginia**  
**Columbia Gas of Kentucky**  
**Columbia Gas of Massachusetts**  
**Columbia Gas of Maryland**  
**Northern Indiana Public Service Company:** Each study was conducted with specific jurisdictional requirements which affect the annual depreciation accrual rates. Each study includes the estimation of service lives, the utilization of the life span technique and net salvage analyses. The depreciation rates were calculated using various depreciation methods and procedures to meet state regulatory policy. Field inspections were conducted and for electric facilities, terminal net salvage values established.
- **Chugach Electric Association:** The elements of the depreciation study included a field inspection of power plants and major substations, data assembly and life analysis for generation and transmission accounts, discussions with management regarding outlook, the estimation of service life and net salvage and the calculation by plant account of annual depreciation rates.
- **Omaha Public Power District:** The study involved supervision of OPPD personnel assembling the basic plant accounting data required for analysis of historical indications of service life and net salvage. The data were analyzed using both the retirement rate method and the simulated plant record method. The net salvage estimates for the power plants were based on a regression analysis of industry cost of retiring data that correlated the cost per kilowatt with each unit's kilowatt capacity. A field review and discussions with management provided an outlook for future service lives compared to historical indications. The calculations of annual and accrued depreciation using several combinations of procedures and bases were performed and presented to management.
- **Penn Fuel Gas, Inc.:** This assignment involved 26 service districts which were organized into seven operating groups for this gas distribution company. Our responsibilities included establishing continuing property records for each district. Some districts had previous work performed and others needed a complete review of accounting records, field inspections and digitization of distribution maps. The original costs and property identification were entered into an in-house created computer data base to facilitate the preparation of a service life study and the establishment of a mechanized property record system.



- **Duquesne Light Company:** The assignment involved performing an independent engineer's certificate report of actual property in service. A random sample of all types of property was selected and verified through a physical inventory. The thorough physical inventory included production, transmission, distribution and general plant. The final results were documented and filed with the Company's mortgage bond trustee.
- **Pennsylvania-American Water Company:** Several studies have been performed for the Company and include the estimation of service lives, unitization of acquired treatment plant facilities and the determination of original costs for acquired water systems. The service life study included data assembly of two predecessor water systems, statistical analyses of service life and calculation of annual depreciation accrual rates for a rate filing with the state utility commission. The unitization of treatment plant facilities included a field inspection of each acquired plant and identification of property on a retirement unit basis for establishing property records. The determination of the original cost of assets to be acquired from small water systems within Pennsylvania included field reviews of the water systems, verification of plant accounting records, Handy-Whitman indexing of property costs and establishment of original cost less depreciation.
- **Nova Gas Transmission Ltd.:** The study incorporated the use of time-based depreciation for transmission and general accounts and unit of production depreciation method for gathering accounts. The data were assembled by account, and statistical analyses of service life and salvage were performed. For the gathering accounts, the property was identified by specific production areas for calculation of depreciation on a unit basis. Field inspections of gas transmission facilities were conducted. Discussions with key personnel regarding management policy compared to several depreciation alternatives were presented for determination of final depreciation rates.

Mr. Spanos' technical education has included formal instructional programs offered by Depreciation Programs, Inc. Courses successfully completed include "Techniques of Life Analysis," "Techniques of Salvage and Depreciation Analysis," "Forecasting Life and Salvage," "Modeling and Life Analysis Using Simulation," and "Managing a Depreciation Study." He also completed the week-long course "Introduction to Public Utility Accounting" conducted by the American Gas Association.

List of Cases in which John J. Spanos Submitted Testimony in the Last Three Years				
Year	Jurisdiction	Docket	Client/Utility	Subject
2017	MA DPU	D.P.U. 17-05	NSTAR Electric Co. and Western Massachusetts Electric Co.	Depreciation
2017	TX PUC	PUC-26831, SOAH 973-17-2686	El Paso Electric Company	Depreciation
2017	WA UTC	UE-17033 and UG-170034	Puget Sound Energy	Depreciation
2017	OH PUC	Case No. 17-0032-EL-AIR	Duke Energy Ohio	Depreciation
2017	VA SCC	Case No. PUE-2016-00413	Virginia Natural Gas, Inc.	Depreciation
2017	OK CC	Case No. PUD201700151	Public Service Company of Oklahoma	Depreciation
2017	MD PSC	Case No. 9447	NiSource - Columbia Gas of Maryland	Depreciation
2017	NC UC	Docket No. E-2, Sub 1142	Duke Energy Progress	Depreciation
2017	VA SCC	Case No. PUR-2017-00090	Dominion Virginia Electric and Power Company	Depreciation
2017	FERC	ER17-1162	MidAmerican Energy Company	Depreciation
2017	PA PUC	R-2017-2595853	Pennsylvania American Water Co	Depreciation
2017	OR PUC	UM1809	Portland General Electric	Depreciation
2017	FERC	ER17-217-000	Jersey Central Power & Light	Depreciation
2017	FERC	ER17-211-000	Mid-Atlantic Interstate	Depreciation
2017	MN PUC	Docket No. G007/D-17-442	Minnesota Energy Resources	Depreciation
2017	IL CC	Docket No. 17-0124	Northern Illinois Gas Company	Depreciation
2017	OR PUC	UM1808	Northwest Natural Gas Company	Depreciation
2017	NY PSC	Case No. 17-W-0528	SUEZ Water Owego-Nichols	Depreciation
2017	MO PSC	GR-2017-0215	Laclede Gas Company	Depreciation
2017	MO PSC	GR-2017-0216	Missouri Gas Energy	Depreciation
2017	ILL CC	Docket No. 17-0337	Illinois American Water Company	Depreciation
2017	FERC	Docket No. ER18-22-000	PPL Electric Utilities Corporation	Depreciation
2017	IN URC	Cause No. 44988	Northern Indiana Public Service	Depreciation
2017	NJ BPU	BPU Docket No. WR17090985	New Jersey American Water Co.	Depreciation
2017	RI PUC	Docket No. 4800	SUEZ Water Rhode Island Inc.	Depreciation
2017	OK CC	Cause No. PUD 201700496	Oklahoma Gas and Electric Co.	Depreciation
2017	NJ BPU	ER18010029 & GR18010030	Public Service Electric and Gas	Depreciation
2017	NC Util Com.	Docket No. E-7, SUB 1146	Duke Energy Carolinas, LLC	Depreciation
2017	KY PSC	Case No. 2017-00321	Duke Energy Kentucky, Inc.	Depreciation
2017	MA DPU	D.P.U. 18-40	Berkshire Gas Company	Depreciation
2018	IN IURC	Cause No. 44992	Indiana American Water Company	Depreciation
2018	IN IURC	Cause No. 45029	Indianapolis Power and Light	Depreciation
2018	NC Util Com.	Docket No. W-218, Sub 497	Aqua North Carolina, Inc.	Depreciation
2018	PA PUC	Docket No. R-2018-2647577	NiSource - Columbia Gas of Pennsylvania, Inc.	Depreciation
2018	OR PUC	Docket UM 1933	Avista Corporation	Depreciation
2018	WA UTC	Docket No. UE-108167	Avista Corporation	Depreciation
2018	ID PUC	AVU-E-18-03, AVU-G-18-02	Avista Corporation	Depreciation
2018	IN URC	Cause No. 45039	Citizens Energy Group	Depreciation
2018	FERC	Docket No. ER18-	Duke Energy Progress	Depreciation
2018	PA PUC	Docket No. R-2018-3000124	Duquesne Light Company	Depreciation
2018	MD PSC	Case No. 948	NiSource - Columbia Gas of Maryland	Depreciation

Year	Jurisdiction	Docket	Client/Utility	Subject
2018	MA DPU	D.P.U. 18-45	NiSource - Columbia Gas of Massachusetts	Depreciation
2018	OH PUC	Case No. 18-0299-GA-ALT	Vectren Energy Delivery of Ohio	Depreciation
2018	PA PUC	Docket No. R-2018-3000834	SUEZ Water Pennsylvania Inc.	Depreciation
2018	MD PSC	Case No. 9847	Maryland American Water Co.	Depreciation
2018	PA PUC	Docket No. R-2018-3000019	The York Water Company	Depreciation
2018	FERC	ER-18-2231-000	Duke Energy Carolinas, LLC	Depreciation
2018	KY PSC	Case No. 2018-00261	Duke Energy Kentucky, Inc.	Depreciation
2018	NJ BPU	BPU Docket No. WR18050593	SUEZ Water New Jersey Inc.	Depreciation
2018	WA UTC	Docket No. UE-180778	PacifiCorp	Depreciation
2018	UT PSC	Docket No. 18-035-36	PacifiCorp	Depreciation
2018	OR PUC	Docket No. UM-1968	PacifiCorp	Depreciation
2018	ID PUC	Case No. PAC-E-18-08	PacifiCorp	Depreciation
2018	WY PSC	20000-539-EA-18	PacifiCorp	Depreciation
2018	PA PUC	Docket No. R-2018-3003068	Aqua Pennsylvania, Inc.	Depreciation
2018	IL CC	Docket No. 18-1467	Aqua Illinois, Inc.	Depreciation
2018	KY PSC	Case No. 2018-00294	Louisville Gas & Electric Company	Depreciation
2018	KY PSC	Case No. 2018-00295	Kentucky Utilities Company	Depreciation
2018	IN URC	Cause No. 45159	Northern Indiana Public Service Co	Depreciation
2018	VA SCC	Case No. PUR-2019-00175	Virginia American Water Company	Depreciation
2019	PA PUC	Docket No. R-2018-3006818	Peoples Natural Gas Company, LLC	Depreciation
2019	OK CC	Cause No. PUD201800140	Oklahoma Gas and Electric Co.	Depreciation
2019	MD PSC	Case No. 9490	FirstEnergy – Potomac Edison	Depreciation
2019	SC PSC	Docket No. 2018-318-E	Duke Energy Progress	Depreciation
2019	SC PSC	Docket No. 2018-319-E	Duke Energy Carolinas	Depreciation
2019	DE PSC	DE 19-057	Public Service of New Hampshire	Depreciation
2019	NY PSC	Case No.19-W-0168 & 19-W-0269	SUEZ Water New York Inc.	Depreciation
2019	PA PUC	Docket No. R-2019-3006904	Newtown Artesian Water Company	Depreciation
2019	MO PSC	ER-2019-0335	Ameren Missouri	Depreciation
2019	MO PSC	EC-2019-0200	KCP&L Greater Missouri	Depreciation
2019	MN DOC	G011/D-19-377	Minnesota Energy Resource Corp.	Depreciation
2019	NY PSC	Case 19-E-0378 & 19-G-0379	New York State Electric and Gas Corp.	Depreciation
2019	NY PSC	Case 19-E-0380 & 19-G-0381	Rochester Gas and Electric Corp.	Depreciation
2019	WA UTC	Docket UE-19 / UG-19	Puget Sound Energy	Depreciation
2019	PA PUC	Docket No. R-2019-	City of Lancaster	Depreciation
2019	IURC	Cause No. 45253	Duke Energy Indiana	Depreciation
2019	KY PSC	Case No. 2019-00271	Duke Energy Kentucky, Inc.	Depreciation
2019	OH PUC	Case No. 18-1720-GA-AIR	Northeast Ohio Natural Gas Corp	Depreciation
2019	NC Util. Com.	Docket No. E-2, Sub 1219	Duke Energy Carolinas	Depreciation
2019	NJ BPU	Docket No. ER20-____-000	Jersey Central Power & Light Co.	Depreciation

### TECHNICAL SPECIALTIES

- Public Utility Plant Depreciation
- Software Development

### PERSONAL INFORMATION

- B.S., Mathematics, Lafayette College
- Faculty Member, Society of Depreciation Professionals - President, 2018
- Certified Depreciation Professional

### EXPERIENCE

Mr. Allis joined the firm in October 2006, is located in the firm's Camp Hill, Pennsylvania, office, and is Vice President for Gannett Fleming Valuation and Rate Consultants, LLC. His responsibilities include supervising assembly of the basic data required for depreciation studies, conducting statistical analyses of service life and net salvage data, calculating annual and accrued depreciation, and preparing reports and expert testimony setting forth and defending the results of the studies. Mr. Allis is also responsible for Gannett Fleming's proprietary depreciation software, training of depreciation staff, and the development of solutions for technical issues related to depreciation. Several representative assignments include:

- **Florida Power and Light Company:** The 2016 depreciation study for this electric utility included the development of service life and net salvage estimates, field inspections and the calculation of annual and accrued depreciation. Mr. Allis submitted direct and rebuttal testimony as well as oral testimony in public hearings for the Company's 2016 rate case. Additional services have included annual updates and analyses of the Company's depreciation rates and reserve position.
- **Narragansett Electric Company:** The 2016 depreciation study for this electric and gas utility included the development of service life and net salvage estimates, field inspections and the calculation of annual and accrued depreciation. Mr. Allis submitted testimony for the Company's 2017 rate case.
- **Eversource Energy – Yankee Gas Services Company:** The 2017 depreciation study for this gas utility included the development of service life and net salvage estimates, field inspections and the calculation of annual and accrued depreciation. Additional services included expert testimony for the Company's 2018 general rate case.
- **Eversource Energy – Connecticut Light and Power:** The 2016 depreciation study for this electric utility included the development of service life and net salvage estimates, field inspections and the calculation of annual and accrued depreciation. Mr. Allis submitted testimony for the Company's 2017 rate case.

- **Potomac Electric Power Company:** The depreciation studies for this electric utility included the development of service life and net salvage estimates, and the calculation of annual and accrued depreciation. Mr. Allis submitted testimony for the Company's 2013, 2016 and 2017 rate cases in the District of Columbia.
- **Consolidated Edison Company of New York:** The 2015 depreciation studies for this electric and gas utility included the development of service life and net salvage estimates, field inspections and the calculation of annual and accrued depreciation. Mr. Allis submitted direct and rebuttal testimony in the Company's 2016 rate case. Additional services have included the 2013 and 2016 depreciation studies for the electric and gas divisions of the Company's affiliate, Orange and Rockland Utilities.
- **Pacific Gas & Electric Company:** The 2014 depreciation studies for this gas and electric utility included the development of service life and net salvage estimates and the calculation of annual and accrued depreciation. Mr. Allis has submitted testimony in the Company's annual FERC rate cases and in the Company's 2017 gas, transmission and storage rate case. Additional services included assisting in the development of expert testimony for the Company's 2017 general rate case.
- **Equitable Gas Company:** The 2012 depreciation study for this gas utility included the development of service life and net salvage estimates, field inspections and the calculation of annual and accrued depreciation using the equal life group procedure. Additional services have included the development of Annual Depreciation Reports, the preparation of depreciation filing requirements and providing support for expert testimony related to depreciation for the Company's 2008 rate filing.

Mr. Allis is a past President of the Society of Depreciation Professionals. He has contributed to publications by the American Gas Association and Edison Electric Institute, including "Introduction to Utility Depreciation" and "Depreciation in an IFRS Environment." His technical education has included the completion of the "Depreciation Basics," "Life and Net Salvage Analysis" and "Preparing and Defending a Depreciation Study" courses offered by the Society of Depreciation Professionals. He also serves as an instructor for the Society of Depreciation Professionals' "Introduction to Depreciation," "Depreciation and Ratemaking," "Life and Net Salvage Analysis," "Analyzing Net Salvage in the Real World" and "Analyzing the Life of Real-World Property" courses.

List of Cases in which Ned W. Allis Submitted Testimony in the Last Three Years				
Year	Jurisdiction	Docket	Client/Utility	Subject
2017	NV	17-06004	Nevada Power Company	Depreciation
2017	FERC	ER 17-2154-000	Pacific Gas & Electric Company TO19	Depreciation
2017	CT	17-10-46	Connecticut Light & Power Company	Depreciation
2017	CA	A.17-11-009	Pacific Gas & Electric – Gas Transmission and Storage	Depreciation
2017	RI	4770	Narragansett Electric Company	Depreciation
2017	DC	Case No. 1150	Potomac Edison Power Company	Depreciation
2018	CT	18-05-10	Yankee Gas Services Company	Depreciation
2018	NY	18-E-0067	Orange and Rockland – Electric	Depreciation
2018	NY	18-G-0068	Orange and Rockland – Gas	Depreciation
2018	NJ	ER18080925	Atlantic City Electric Company	Depreciation
2018	FERC	ER19-13-000	Pacific Gas & Electric Company TO20	Depreciation
2018	FERC	ER19-284-000	Florida Power & Light Company	Depreciation
2018	CA	A. 18-12-009	Pacific Gas & Electric Company	Depreciation
2018	NY	19-E-0065	Consolidated Edison Company of New York - Electric	Depreciation
2018	NY	19-G-0065	Consolidated Edison Company of New York - Gas	Depreciation
2019	MA	18-150	Massachusetts Electric Company	PBR / Depreciation
2019	MD	9610	Baltimore Gas & Electric Company	Depreciation
2019	NJ	ER19050552	Rockland Electric Company	Depreciation
2019	KS	19-ATMG-525-RTS	Atmos Energy Corporation	Depreciation
2019	MA	D.P.U. 19-130	Fitchburg Gas and Electric – Electric	Depreciation
2019	MA	D.P.U. 19-131	Fitchburg Gas and Electric – Gas	Depreciation



## TECHNICAL SPECIALTIES

- Public Utility Plant Depreciation

## PERSONAL INFORMATION

- B.S., Business Administration, Shippensburg University, 1993
- Member, Society of Depreciation Professionals

## EXPERIENCE

Mr. Johnston joined the firm in 2007 and is located in the firm's Camp Hill, Pennsylvania, office. As a Depreciation Analyst for Gannett Fleming Valuation and Rate Consultants, LLC, he is responsible for assembling the basic data required for depreciation studies, conducting statistical analyses of service life and salvage data, calculating annual and accrued depreciation, and assisting in report preparation setting forth the results of the studies.

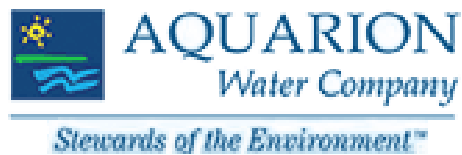
Several representative assignments include:

- **Duke Energy Carolinas:** A depreciation study was conducted, which resulted in recommended annual depreciation accrual rates by electric plant account. Tasks included the conversion of property records, statistical analysis of service life, reconciliation of data to company ledgers, and preparation of depreciation results for filing with the North Carolina Utilities Commission.
- **Columbia Gas of Pennsylvania, Inc.:** A depreciation study was performed, which resulted in recommended annual depreciation accrual rates by account for all gas property. Tasks included statistical analysis of service life, reconciliation of data to company ledgers, and development of annual depreciation accrual rates. The final report was filed with the Pennsylvania Public Utility Commission.
- **Chugach Electric Association:** The depreciation study included the data assembly and life analysis for generation, transmission, distribution and general plant accounts. Tasks also included an estimation of service life and net salvage percents and the calculation of annual depreciation rates.
- **Wisconsin Public Service Corporation:** A depreciation study was conducted, which resulted in recommended annual depreciation accrual rates by account for electric, gas and common property. Tasks included the conversion of property records, statistical analysis of service life, reconciliation of data to company ledgers, and preparation of depreciation results for filing with the Michigan Public Service Commission and Public Service Commission of Wisconsin.

Prior to joining Gannett Fleming, Mr. Johnston was employed as an Operations Manager with responsibility for customer service, data communication, research and development, secure financial documents and project and staff management with a money services business. His responsibilities included budgeting, product development, product implementation, strategic planning and general management.

Mr. Johnston's technical education has included formal instructional programs offered by the Society of Depreciation Professionals (SDP). Courses successfully completed include "Depreciation Basics", "Life and Net Salvage Analysis" and "Preparing and Defending a Depreciation Study". Mr. Johnston also completed the course "Introduction to Depreciation and Net Salvage of Public Utility Plant and Plant of Other industries" conducted by the Edison Electric Institute and American Gas Association.





# **REQUEST FOR PROPOSALS**

**Aquarion Water Company**

**Two Rate Cases in 2020: CT & NH**

**Development and Support for  
Return on Equity and Cost of Capital Study**

**December 23, 2019**

# RFP

## 1. INTRODUCTION

### a. Aquarion - Connecticut

Aquarion Water Company of Connecticut (“the Aquarion-CT”), is seeking proposals to provide it with return on equity and cost of capital services for a rate case application that it currently intends to submit to the Connecticut Public Utilities Regulatory Authority in April 2020 for rate relief.

Aquarion-CT, a subsidiary of Eversource Energy, is the public water supply company for approximately 199,000 customer accounts or more than 672,000 people in 52 cities and towns throughout Connecticut's Fairfield, New Haven, Hartford, Litchfield, Middlesex, New London and Tolland Counties. The Company's last rate case before PURA was completed in 2013.

### b. Aquarion – New Hampshire

Aquarion Water Company of New Hampshire (“the Aquarion-NH”), is seeking proposals to provide it with return on equity and cost of capital services for a rate case application that it currently intends to submit to the New Hampshire Public Utilities Commission in October or November 2020 for rate relief.

Aquarion Water Company of New Hampshire, a subsidiary of Eversource Energy, is the public water supply company for approximately 8,500 homes and businesses, or 25,000 people, in the towns of Hampton, North Hampton and Rye, NH.

Aquarion-CT and Aquarion-NH are collectively, the “Companies” and individually, each “Company”.

## 2. RFP SCHEDULE AND TIMELINE

### a. Aquarion - Connecticut

Based on the current regulatory schedule, we expect that a major phase of the work (all analysis, modeling, case preparation, and final testimony) outlined in the RFP will need to be completed by mid-March, 2020. The deadline may be adjusted to reflect the Company's overall schedule and progress. A timeline for key activities related to this RFP is provided below.

ACTIVITY	DATE
Request for Proposal Issued	Dec. 23, 2019
Acknowledge Intent to Bid	Jan. 3, 2020
Final RFP Submission Due	Jan. 10, 2020
Notification to Potential Selected Vendors	Jan. 17, 2020
Vendor Selection	Jan. 24, 2020
Deadline for Work Product to be Completed	Mar. 15, 2020

ACTIVITY	DATE
Filing of Application & Testimony with PURA	Apr. 1, 2020

b. Aquarion – New Hampshire

Based on the current regulatory schedule, we expect that a major phase of the work (all analysis, modeling, case preparation, and final testimony) outlined in the RFP will need to be completed by September 15, 2020. The deadline may be adjusted to reflect the Company's overall schedule and progress. A timeline for key activities related to this RFP is provided below.

ACTIVITY	DATE
Request for Proposal Issued	Dec. 23, 2019
Acknowledge Intent to Bid	Jan. 3, 2020
Final RFP Submission Due	Jan. 10, 2020
Notification to Potential Selected Vendors	Jan. 17, 2020
Vendor Selection	Jan. 24, 2020
Deadline for Work Product to be Completed	Sept. 15, 2020
Filing of Application & Testimony with PURA	Oct.-Nov. 2020

### 3. SCOPE OF PROPOSED WORK

The Winning Bidder will be responsible for presenting direct, pre-filed testimony that will support the proposed ROE, capital structure, and cost of capital. In addition, the Winning Bidder will be required to support his or her direct pre-filed testimony with responses to information requests as may be issued by the state public utility commission ("PUC"), and other parties; assist in the interrogation of testimony as may be submitted by other parties to the proceeding (to support or to challenge the Companies' proposed Return on Equity, capital structure, and cost of capital), which may include the filing of responsive testimony; attendance at hearing for cross examination; response to hearing record requests; and, assistance in the drafting of legal briefs submitted to the PUC.

Each Company is requesting bids to contain a fixed and variable component. There will be a number of periodic teleconferences required between each Company and the consultant regarding subject testimony. Due to the required discovery period for PUC rate proceedings, the quantity, complexity and timing of information requests and record requests are unknown at this time.

The Aquarion-CT rate case schedule contains these major milestones:

March 1, 2020 – Letter of Intent – notice to PUC regarding future application

April 1, 2020 – Application (including final testimonies)

Late April to early June 2018 – Data Requests

Mid-June to mid-July - Hearings

September 30, 2020 – Final Decision

Consequently, the schedule for Aquarion-CT's pre-application deliverables is:

February 15, 2020 – outline of testimony

March 1, 2020 – first draft of testimony

March 15, 2020 – final draft of testimony

The Aquarion-NH rate case schedule contains these major milestones:

July 15, 2020 – outline of testimony

August 15, 2020 – first draft of testimony

September 15, 2010 – final draft of testimony

#### **4. FEE STRUCTURE AND TIMELINE**

Each fee proposal shall be separated between Aquarion-CT and Aquarion-NH and based on a combination of fees determined on (1) a cost not-to-exceed basis (Lump Sum), and (2) an estimated hourly billing rate and number of hours on a time and material cost basis (Time and Materials) basis.

A bidder can elect to bid on both rate cases, or one rate case only.

Lump Sum cost items will include: initial project planning and administration, proposed Return on Equity, Capital Structure and financial risk profile analyses, and preparation of direct pre-filed testimony.

Time and Material cost will include, but not be limited to: support interrogation of intervenor testimony, written responses to information requests and record requests, potential rebuttal testimony, attendance at hearings for cross-examination, assisting legal counsel in the drafting of inserts to legal brief(s), and other direct costs. All other out-of-pocket expenses, including cost of travel or travel-related expenses, and telephone costs (Other Direct Costs) should be listed, defined and designated for separate tracking and billing in the response. The charge rates for Other Direct Costs should be identified, or described if not known, in the proposal.

Hourly rates should include the titles and names (if possible) for all people who will work on this contract. Bills must be sufficiently detailed to determine their reasonableness and submitted within one week of the end of the month. Please state within or attach the details regarding pricing rates at which the services of partners, associates, clerks etc. and expenses that are not part of the hourly rate would be provided (see table below).

Job Title	Name (if assigned to project)	Hourly Rate

Prices proposed shall not exceed the amount unless mutually agreed to by Parties.

In addition, each firm is encouraged, but not required, to propose any alternative fee structure deemed appropriate as a supplement to the fees requested above, including any potential discounted rate if they are selected to work on both the CT and NH cases. State any special considerations with respect to billing or payment of fees and expenses that your firm offers and that you believe would differentiate it from other respondents and make your firm's services more cost effective for the Companies.

## **5. BILLING**

Each Company requires detailed hourly billing that will withstand the scrutiny of regulators for rate-case cost recovery. Therefore, bills should be sufficiently detailed to justify cost recovery, while not exposing litigation work product, including statement of the number of hours worked, the billing rate, and the specific nature of service performed. Each Company will remit payment on all appropriate invoices within 60 days.

## **6. RESPONSE DUE DATE**

You are the representative from your firm to receive our RFP. Kindly respond by the due date with your response to this RFP. The Company requires one (1) Adobe electronic PDF or Word version (all on one file with bookmarking) of your completed response and pricing.

## **7. EVALUATION CRITERIA**

Each response to this RFP will be evaluated against the following six criteria: (1) corporate capability, including overall corporate capabilities, and corporate experience with similar issues, with Eversource Energy, Aquarion-CT, Aquarion-NH and other affiliates, with other Connecticut or New Hampshire utilities, and with those states' regulators; (2) project team capabilities, including qualifications of the proposed staff, qualifications of the proposed staff in the subject matter described above, and the flexibility to work closely with the staff of each Company; (3) the technical approaches, including the response to the RFP requirements and proposed innovative approaches; (4) proposal quality; (5) pricing, including the proposed price for the work and proposed unit rates, including markup; and (6) a commercial review, including both minor and major commercial impediments (e.g. conflicts of interest, etc.).

The proposal should include the following:

- Corporate capabilities, strengths and experience on similar projects, with Eversource Energy, Aquarion-CT, Aquarion-NH or other affiliates, other Connecticut or New Hampshire utility companies, and those states' regulators;
- A proposed project staff, including a Project Manager;
- The experience of the project team (not the firm) and resumes that indicate the location of each individual;
- A description of the technical basis for your approach to completing the project, including a narrative discussion of any proposed modification to the Scope of Proposed Work;

- A high-level description of information not prepared by you but that would be the responsibility of the Companies; and
- A list of relevant rate case proceedings over the last three years, and a sample of recent testimony relating to cost of capital.

## **8. SUBMISSION OF RESPONSES**

Each Company requests bidders to submit electronic copies of their proposal to the following contacts and addresses:

DEB SZABO DIRECTOR, RATES & REGULATIONS AQUARION WATER COMPANY 600 LINDLEY STREET BRIDGEPORT, CT 06606 (203) 337-5933 E: <a href="mailto:DSZABO@AQUARIONWATER.COM">DSZABO@AQUARIONWATER.COM</a>	VINCENT P. PACE ASSISTANT GENERAL COUNSEL EVERSOURCE ENERGY P.O. BOX 270, HARTFORD, CT 06141-0270 T: 860.665.5426; C: 860.280.5227 E: <a href="mailto:VINCENT.PACE@EVERSOURCE.COM">VINCENT.PACE@EVERSOURCE.COM</a>
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Bidders will not be provided reimbursement for any costs or expenses incurred in preparing and submitting a response, providing any additional information or attending an interview. All material that is submitted in response to this RFP will become the sole property of each Company. Each Company expressly reserves the right to utilize any and all ideas submitted in the proposals received unless covered by legal patent or proprietary rights which must be clearly noted in the proposal submitted in response to the RFP. Interviews of the top-qualifying firms may be conducted at each Company's discretion. All top-qualifying respondents will be notified of the exact interview date(s) in advance.

Any questions about the Company's request for proposals should be directed in writing to Deb Szabo or attorney Vincent Pace using the telephone number or e-mail set above. Substantive responses will be shared with all potential bidders.

Each Company is appreciative of any efforts undertaken to prepare a detailed response to this request and we look forward to reviewing your response as soon as it is received.

Very truly yours,

*Deb Szabo*

Deb Szabo

Director, Rates & Regulations

Aquarion Water Company

600 Lindley Street

Bridgeport, CT 06606

(203) 337-5933

[dszabo@aquarionwater.com](mailto:dszabo@aquarionwater.com)

**Eversource Energy Legal Department**  
**2019 Guidelines and Billing Requirements for Outside Counsel**

The Eversource Energy Legal Department (“Eversource Legal”) desires to engage experienced outside counsel in a collaborative, partnering relationship to ensure the provision of high quality, cost effective legal advice and representation to the Eversource Energy companies (“Eversource”). Eversource Legal has selected your firm (“outside counsel”, “you”, and “your firm”) to serve as one of Eversource’s outside counsel as we believe your firm has the requisite skills, experience, and approach to the practice of law and commitment to serve the best interests of Eversource.

The following Guidelines and Billing Requirements for outside counsel (“Guidelines & Requirements”) represent Eversource Legal’s expectations with respect to the practices and procedures to be followed by your firm when working with Eversource Legal and billing Eversource for legal services. Compliance with these Guidelines & Requirements will help ensure that our work together on behalf of Eversource proceeds smoothly, transparently, and your firm’s invoices for reasonable and necessary legal services will be processed, reviewed and paid promptly. *Fees, costs or disbursements not submitted in compliance with the Guidelines & Requirements will not be considered for payment.*

Eversource Legal uses the Thomson Reuters Legal Tracker (“Serengeti”) electronic billing system to receive, review and process for payment all outside counsel invoices and budgets for individual matters, and the Guidelines & Requirements discussed below should be followed by all of our law firms when submitting invoices and budgets through Serengeti.

Eversource Legal is willing to discuss reasonable alternatives to the specific requirements contained in the Guidelines & Requirements, provided such alternatives are cost-efficient and ensure quality legal representation. Eversource Legal will be flexible in its approach to supervising legal matters and recognizes the potential for instances where it may serve our mutual interests to deviate from these Guidelines & Requirements. In these instances, we expect you to discuss with Eversource Legal any potential issues presented by the Guidelines & Requirements, and any exceptions thereto must be authorized in writing by Eversource Legal management.

These Guidelines & Requirements will remain in effect until notified otherwise. The Guidelines & Requirements are not intended to be all-inclusive and may be modified, revised, or supplemented as needed. By accepting new legal matters on behalf of Eversource, your firm acknowledges its intent and agreement to comply with the Guidelines & Requirements. Please ensure that all personnel within your firm working on Eversource matters receive and become familiar with the contents of these Guidelines & Requirements. These Guidelines & Requirements can also be found on the Eversource Serengeti home page through a link at the bottom, left-hand corner.

Nothing contained in these Guidelines & Requirements should be interpreted to restrict counsel’s exercise of independent and professional judgment in rendering quality legal services to Eversource. All counsel working on Eversource matters are expected to adhere to all ethics rules governing professional conduct and responsibility. If you have any questions about

Eversource's Guidelines and Requirements, please immediately notify the Eversource Attorney with whom you are working.

## **I. GUIDELINES**

### **A. Eversource Legal's "Gatekeeper" Role**

Eversource Legal attorneys are the gatekeepers for and must approve *all* legal services performed by outside counsel for Eversource. If any of our business personnel, including officers, directors or managers of one of the Eversource companies, requests your firm's legal assistance, it is *your* responsibility to discuss the request and scope of the matter with the Executive Vice President & General Counsel, a Deputy or Assistant General Counsel, or if identified the lead Eversource Legal attorney, and obtain Eversource Legal authorization to proceed with the engagement *before* you expend *any* time on the matter. A firm that represents Eversource generally in a certain area of the law should not assume that the request by a member of management to represent the Company in a separate, albeit similar matter not directly connected to the original matter constitutes authorization to represent the Company on such succeeding matter. If there is any uncertainty, outside counsel should contact the applicable Eversource Legal attorney before proceeding. *Failure to timely consult with Eversource Legal may result in some or all of the time billed to Eversource on that matter being rejected.*

### **B. Roles and Responsibilities**

For each matter, the responsible Eversource Legal attorney will define the scope of the assignment and the anticipated objectives to be attained. Outside counsel should not perform any significant work until the scope and objectives of the representation established by Eversource Legal are fully understood and mutually agreed to. In addition, representation should be limited to the practice of law and should not involve tasks that can be performed by Eversource management or a different Eversource service provider. If outside counsel is requested to perform such work, they should contact the applicable Eversource Legal attorney in advance of doing so to discuss.

### **C. Communication**

We typically share active involvement on a matter with outside counsel throughout the entire course of an engagement and seek to achieve an effective partnership with outside counsel to ensure the best results with maximum efficiency. Outside counsel must regularly communicate with their Eversource Legal attorney contact to keep him/her up to date on the matter and to avoid any surprises. We prefer frequent telephone discussions and emails because such regular communication fosters the level of partnership that the proper handling of our assigned matters require. Outside counsel must provide adequate advance notice of any significant events (such as trials, conferences, filing deadlines and anticipated meetings).

As a means of improving overall efficiency and cost-effectiveness, we will not generally pay for the preparation of any formal written correspondence, status reports or memorandums of law, unless they were specifically requested by the lead Eversource Legal attorney on the matter.



#### **D. Matter Management Plans and Budgets**

Within 30 days of being assigned a new matter, outside counsel should consult with their Eversource Legal attorney contact on the matter regarding development and submission of a budget in Serengeti. The proposed budget must be approved by Eversource Legal. We expect that outside counsel will track fees and costs against the budget as the matter progresses and promptly communicate with the lead Eversource Legal attorney for the matter if you expect fees or costs to exceed the estimated budget. Budget preparation and management time *should not* be billed.

In addition to budgets on matters or engagements, outside counsel may also be required to prepare and submit a Matter Management Plan for certain matters or particular engagements. Unless advised otherwise by the Eversource Legal contact attorney, a Matter Management Plan will generally be required for all litigation matters (court, agency, or administrative or regulatory body) involving claims or matters that: (i) are in excess of \$250,000; (ii) may significantly affect the Company's real, personal or intellectual property rights or interests; or (iii) may implicate important regulatory, political, or public relations issues or objectives.

#### **E. Alternative Fee Arrangements**

One of our goals is to significantly enhance our use of alternative fee mechanisms. We strongly encourage you to develop and propose to us mutually beneficial fee arrangements that vary from the traditional practice of billing at regular hourly rates. We welcome your suggestions for such arrangements, either for new matters or matters currently assigned to your firm. Additionally, Eversource Legal may request you to develop proposed arrangements in connection with your role in certain matters or litigation.

#### **F. Staffing**

Eversource Legal expects outside counsel to staff each matter in a competent and efficient manner. Because we retain counsel experienced in the substantive legal issues involved, we do not pay for time spent learning the substantive law, local rules or background information relating to the court or form of action. To ensure staffing levels are within expectations, outside counsel should discuss staffing plans for specific matters with the lead Eversource Legal attorney on the matter at the beginning of the engagement. Outside counsel should consider Eversource goals of Diversity and Inclusion (*see* Section I.M. below) when developing staffing plans. Any changes to approved staffing must be approved in advance by the lead Eversource Legal attorney.

#### **G. Alternative Dispute Resolution**

Eversource Legal recognizes that for many disputes there is a less expensive, more effective method of resolution than the traditional lawsuit. Eversource is a long-standing signatory to the International Institute for Conflict Prevention & Resolution ("CPR") Corporate Policy Statement on Alternatives to Litigation<sup>®</sup>. Alternative dispute resolution ("ADR") procedures involve collaborative techniques that can often spare businesses the high costs of litigation. In recognition of the foregoing, in the event of a business dispute between Eversource and another company that has made or will then make a similar statement, we are prepared to

explore with that other party resolution of the dispute through negotiation or ADR techniques before pursuing full-scale litigation. If either party believes that the dispute is not suitable for ADR techniques, or if such techniques do not produce results satisfactory to the disputants, either party may proceed with litigation. In addition, Eversource is a founding signatory to the CPR 21<sup>st</sup> Century Corporate ADR Pledge to commit its resources to manage and resolve disputes through negotiation, mediation and other ADR processes when appropriate, with a view to establishing and practicing global, sustainable dispute management and resolution processes.

We similarly expect our law firms, like the more than 1,500 that have already signed the CPR Law Firm Policy Statement on Alternatives to Litigation<sup>®</sup>, to sign the pledge and recognize that for many disputes there may be methods more effective for resolution than traditional litigation and to ensure appropriate lawyers in your firm will be knowledgeable about ADR, and, where appropriate, the responsible firm attorney will discuss with the lead Eversource Legal attorney the availability of ADR procedures so Eversource can make an informed choice concerning resolution of the dispute.

## **H. Conflicts**

It is outside counsel's responsibility to ensure that there are no conflicts of interest prior to taking on any matter for Eversource or any other client in a matter potentially involving or affecting Eversource or its legal or business interests. Any request for Eversource to waive conflicts of interest must be submitted in writing to the lead Eversource Legal attorney. In addition to a standard conflicts check, please inform the lead Eversource Legal attorney if your firm is performing legal work for any of our direct competitors. We may choose to discontinue work with your firm should you represent a competitor, depending on the nature of such representation. You should also advise Eversource Legal of any positions your firm has taken in the recent past or is presently taking on issues that to your knowledge may be contradictory, adverse or otherwise prejudicial to the interests of Eversource in the particular matter in which you are engaged or any other matter that may have the same issues or considerations.

## **I. Business Conduct**

We have adopted a Code of Business Conduct ("CBC") that requires employees and representatives, including outside counsel, to conduct their activities on Eversource's behalf with honesty and integrity, and in accordance with high moral and ethical standards. Please review our CBC located on Eversource's website at [https://www.eversource.com/content/docs/default-source/Investors/code\\_of\\_business\\_conduct.pdf](https://www.eversource.com/content/docs/default-source/Investors/code_of_business_conduct.pdf).

## **J. Confidentiality**

In addition to the privileges and confidentiality accorded to attorney client communications and written legal work prepared by or at the request of counsel, a number of state and federal laws require the security and protection, management, control and disclosure of certain types of Confidential Information. Outside counsel must comply with all applicable federal and state laws applicable to such Confidential Information, including, without limitation, state personal information laws and laws and regulations applicable to persons or entities that store or maintain personal information in the states in which the Eversource companies' customers are located (Connecticut, Massachusetts and New Hampshire). Eversource defines

“Confidential Information” as data or information in any form that: is subject to the attorney client privilege or legal work product privilege protections; contains proprietary information; contains critical infrastructure information (including without limitation Critical Energy Infrastructure Information (“CEII”), as defined by Federal Energy Regulatory Commission, and Critical Infrastructure Protection (“CIP”) information, as defined by North American Electric Reliability Corporation); contains personal and/or personnel information of employees or customers, particularly personal information capable of being associated with a particular person through one or more identifiers; and is otherwise designated by Eversource as confidential.

You and your firm may periodically come into possession of Confidential Information during the course of your representation of Eversource. We expect that you will keep all Confidential Information confidential and will take, and ensure that your agents, employees, and representatives will take, appropriate measures to protect such Confidential Information. Such steps should include at a minimum those steps that you take to protect your firm’s own confidential information that is of similar value or importance to the Confidential Information disclosed in the course of your representation of Eversource. Outside counsel should not distribute, copy, or otherwise communicate any of the Confidential Information to any other person or entity except as is necessary to perform the scope of legal services on behalf of Eversource for which you were engaged. Outside counsel must maintain records of who has access to such Confidential Information, and must inform all such persons of their obligations respecting such Confidential Information, including the proper treatment of such information in accordance with this Agreement. Your firm must exercise such precautions or measures as may be commercially reasonable in the circumstances to prevent the improper or unauthorized use or disclosure of, or access to, Eversource Confidential Information.

Outside counsel must secure all Eversource Confidential Information during the course of their representation of Eversource, and may not use the Confidential Information in any manner whatsoever outside of the scope of that representation. Outside counsel is required to retain and store all Confidential Information furnished to you in a secure and confidential manner, return such Confidential Information upon request, and not erase, destroy or otherwise dispose of such information without advance written approval by Eversource Legal. If outside counsel is requested or authorized in writing by Eversource Legal to dispose of any Confidential Information, you must take appropriate measures to make sure that such Confidential Information is shredded, destroyed or rendered unreadable prior to disposal in compliance with the standards of the National Association for Information Destruction for the media on which the Confidential Information is stored, and you must provide Eversource Legal with written certification of the return and/or disposal of such Confidential Information promptly following its return or disposal.

Outside counsel must comply with all applicable laws in the performance of its services and in the protection of Eversource Confidential Information. In the event that disclosure of Eversource Confidential Information is mandated by law or judicial action, to the extent permitted by law, your firm will promptly notify the lead Eversource Legal attorney and provide reasonable assistance, at Eversource Legal’s request and expense, in contesting such disclosure within the timeframe allotted by the governing rules. To the extent applicable to your firm’s services, you will have established policies and procedures to identify indications of possible identity theft risks to Eversource employees or customers that may arise in your representation of

Eversource; and when you identify any possible identity theft risks to Eversource's employees or customers, you will take appropriate steps to prevent and mitigate identity theft.

Outside counsel must review and comply with Eversource's Corporate Information Security Requirements, included as Attachment A.

#### **K. Ownership of Work Product**

All memoranda, correspondence, and other attorney work product created for or on behalf of Eversource remains the property of Eversource to use as it deems appropriate. Further, unless otherwise agreed to by your Eversource Legal contact, you should provide an electronic copy (in native format if possible) of any such memoranda and work product prepared by your firm on behalf of Eversource to your Eversource Legal contact *before* billing Eversource for the preparation and/or development thereof. Eversource may not approve for payment any charges for the preparation of any such memoranda and work product not provided to Eversource.

#### **L. Sarbanes-Oxley Obligations**

A strong Corporate Governance program is essential to earning and retaining the trust of our customers, employees, investors, and regulators. Ethics and integrity are the very heart of our business, and Eversource Legal is proud of the way our Corporate Compliance and Corporate Governance programs enhance the Company's day-to-day activities and strengthen its performance. Our reputation and credibility depend on it. An important part of the programs is the Attorney Conduct Rule established under Section 307 of the Sarbanes Oxley Act. The Rule requires all attorneys to report evidence of any material violation of federal or state securities, fiduciary or similar laws "up the ladder" to their supervisor, or in the case of outside counsel, to Eversource's General Counsel.

#### **M. Diversity and Inclusion**

Eversource Legal recognizes that developing a culture of diversity and inclusion is vital to Eversource's success in achieving its business goals and objectives. Toward that end, Eversource Legal seeks to continuously demonstrate a commitment to diversity, and value and respect individual differences. In selecting your firm to provide legal services to Eversource, we expect your firm to demonstrate its commitment to the principles of diversity and inclusion through:

- Firm demographics, including firm management demographics
- Providing bios and photos of the firm's diverse attorneys
- Maintaining a diversity plan or other evidence of the firm's commitment to diversity
- Maintaining membership in and active support of organizations committed to increasing the recruitment, retention and promotion of diverse lawyers in your geographic area; i/e Lawyers Collaborative for Diversity (<https://www.lcd-ne.org/>)
- Provide the firm's plan to increase diversity within the firm and upon request, provide the firm's tracked progress in achieving the goals of the firm's diversity plan, specifically with respect to Eversource related work

- Engaging diverse attorneys and paraprofessionals on Eversource related work
- Engaging diverse suppliers, specifically with respect to Eversource related work

## **II. BILLING REQUIREMENTS**

### **A. Prompt Billing and Payment**

It is important that bills be rendered promptly *every thirty (30) days*, unless otherwise requested and agreed to by Eversource Legal. Invoices submitted with charges reflecting time/work performed more than 90 days prior to the date the invoice is presented may be subject to non-payment for failure to comply with the prompt billing requirements. We may not accept or pay any additional charges, interest or penalties for delayed payment of invoices that are questioned by Eversource Legal or are submitted without compliance to these billing requirements. We will make every effort to render payment within 60 days of receipt of an invoice that complies with these requirements.

Because our budgeting is on a calendar year basis, please do not submit bills for periods that overlap the end of the year and beginning of the year.

Consistent with Eversource Legal's continuing efforts to promptly review, approve and pay invoices for legal services, we are offering a prompt pay discount option for our outside counsel, which is based on industry best practices. Your firm has the option to implement a prompt pay discount of 2% on your Fee Offer in Serengeti, which will be applied to your invoice if payment of the invoice is approved for payment in the Serengeti system within ten (10) days of invoice receipt in the Serengeti system. You should contact the Legal Department Administrator or the lead Eversource Legal attorney on your matter to implement this feature or to discuss this option further.

### **B. Form and Content of Invoices**

It is important that invoices from outside counsel contain information sufficient to permit Eversource Legal to determine the nature and extent of services for which invoices are rendered and to permit us to review the cost effectiveness of those services. Invoices should be prepared on a monthly basis using Serengeti and must include the following items:

- Date of invoice
- Unique invoice number
- Serengeti Tracker File # (Matter #)
- Eversource Matter Name
- Charge date (fees and disbursements)
- Timekeeper name or ID
- Timekeeper category or level
- Detailed description of task performed (no narrative or "block" billing)
- Time entries in tenths of an hour
- Timekeeper hourly rate
- Total for each charge
- Detailed description and itemization of each disbursement

### **C. Billing Rates**

Eversource expects to be charged the lowest hourly billing rate provided by outside counsel to its most valued clients. Consistent with our expectation of efficient staffing, we will not pay an hourly rate higher than that of the attorney to whom the matter is originally assigned, without prior approval. With respect to a specific matter, we will only pay the hourly rate(s) we agree upon at the time of the initial engagement.

- **Initial Fees Schedule:** Upon the initial engagement of your firm, you must provide Eversource Legal with a schedule of billing rates for all timekeepers expected to provide services in the matter over the balance of the calendar year. These rates will be submitted via a Timekeeper Rate Sheet in the Serengeti system. Eversource Legal will only consider reasonable and customary billing rates for similar services provided by other counsel in the geographic location in which your firm is located. Eversource Legal must approve the rates submitted for each timekeeper before such timekeeper performs any services on an Eversource matter. The approved rates will apply to all matters unless an alternative fee arrangement is approved for a specific matter. In that case, a separate Timekeeper Rate Sheet will be submitted for approval for that matter.
- **Rate Increases:** Eversource Legal typically will entertain rate increases on an annual basis for an effective date of January 1. Any request for an increase to a timekeeper's rate must be submitted in writing, e-mail is acceptable, on or before December 15 to the Eversource Legal Administrator, Pamela Tyrol at [pamela.tyrol@eversource.com](mailto:pamela.tyrol@eversource.com) for review and approval by Eversource Legal, in order to be effective January 1 of the following year. Once Eversource Legal has reviewed proposed rate increases, we will advise outside counsel if the increases are approved.
- **Timekeeper Rate Sheets:** Are required to be submitted prior to January 1 of each year to include current rates for all timekeepers at your firm. New rate sheets are to be submitted annually even if no increases are proposed. If your firm has proposed any increases, your firm should wait until approval is received from Eversource Legal so all rates can be submitted in the Timekeeper Rate Sheet.

### **D. Acceptable Timekeeping Practices and Guidelines**

- **Actual Time:** Eversource will pay only for the *actual*, reasonable and necessary time spent completing a task, or series of related tasks.
- **Block Billing:** Eversource will not pay for time that is "block billed," e.g., a line item with a single time and charge covering multiple activities. Each individual task must contain an individual and separate billing entry.
- **Telephone Calls:** Billing for telephone conversations must specifically describe the parties and purpose of the call (*Note:* Eversource will not pay for telephone charges, such as long-distance, roaming, etc.).

- Minimum Billing: Eversource will not accept “minimum billings” that do not accurately reflect the actual time spent to complete a specific task or activity, e.g., billing a 1 hour minimum charge for any court appearance regardless of the actual time spent in court, or billing minimum quarter hours for any task. Eversource will not accept “task minimum billings” that do not accurately reflect the time spent to complete the specific task or activity, e.g., billing a 2 hour minimum charge for any motion preparation. Eversource will not accept minimum billings for forms (i.e. standard interrogatories or motion to compel responses to discovery) other than time actually spent in the drafting of changes to the form.
- Duplicate Time: Eversource will not pay for work which is duplicative in nature. Absent prior approval from Eversource Legal, no more than one lawyer should attend meetings, witness interviews, telephone conferences, depositions, hearings or other proceedings. Similarly, Eversource will generally not pay for multiple reviews of documents, and will not pay for work already performed by another member of the firm. File reviews occasioned by a transfer of responsibility will not be reimbursed absent an explanation for the transfer or review which is approved in advance by Eversource Legal.
- Billing for Travel Time: Eversource should not be billed and will not pay for time expended travelling to an Eversource business destination within a 50 mile radius from any office of your law firm (excluding any time spent on Eversource business while travelling, such as participation on a cell phone call (hands-free mode) which would be billed at the timekeeper’s approved hourly rate). For any travel time to an Eversource business destination greater than a 50 mile radius from any office of your law firm, Eversource should be billed and will pay for time spent traveling beyond the 50 mile radius (or greater than one hour travel time whichever is greater) on Eversource business during which you are not engaged in work for any clients (such time spent on other client matters must be deducted from the travel time billed to Eversource) at a travel rate equal to 50% of the timekeeper’s approved hourly rate, unless a different rate has been approved in advance by the lead Eversource Legal Attorney.
- Intra-Firm Conferences: Eversource expects your firm to limit intra-office conferencing among attorneys to specific value-added benefit to the particular matter. Eversource will generally only pay for charges by one timekeeper for internal conferences involving substantive legal or procedural issues, absent compelling reasons for such conferences. We do not expect to be charged for conferences that involve work distribution, instruction, education or status updates. Although intra-office conferences between attorneys are typically not compensable, where timekeepers consult to discuss substantive or strategic procedural aspects of the matter that result in more effective representation, such intra-office conferences are billable so long as there is a sufficient description of the nature of the communication and its relevance and value to the matter discussed. Intra-office conferences that appear excessive, unreasonable, unnecessary or contrary to these Billing Requirements will not be reimbursed.

- Legal Research: No individual research project in excess of two (2) hours should be undertaken without Eversource Legal's prior approval. All legal research in excess of two (2) hours must be coordinated with and approved by the Eversource Attorney, keeping in mind that your firm was selected because of its expertise, Eversource will not pay for research on matters such as local rules of practice, basic issues of law, or core legal principles within your firm's specialty (or legal research aimed at educating junior lawyers in the substantive law applicable to a matter). Any approved research that is reduced to written or printed form should be promptly forwarded to Eversource Legal but should not be in memorandum form unless expressly requested by the lead Eversource Legal attorney. Copies of any requested and approved legal memoranda should be provided to Eversource Legal in the same form in which they were prepared for your firm's internal use. To the extent legal research on an Eversource matter is applicable to other clients of your firm, Eversource should be billed only its proportionate share of the related fees.
- Paralegal Work: Eversource will pay for the following tasks at the Default Paralegal Rate, which your firm will provide, when performed by an associate or partner, unless otherwise agreed to in advance, due to the non-routine nature of the matter:
  - Responding to form interrogatories
  - Digesting depositions
  - Requesting records or reports
  - Preparing deposition notices
  - Preparing subpoenas
  - Performing title searches or preparing title abstracts

## **E. Costs and Expenses**

Eversource Legal has significant resources that can be made available to defray the overall costs of services, such as copying, collating, word processing. Depending on the particular project, it may be preferable and more cost effective for some of these services to be performed in-house. Please consult the lead Eversource Attorney on your matter on this issue.

1. Reimbursable Costs and Expenses: Only standard expense items should be billed as expenses or disbursements, at actual cost and without markup, and identified by an actual itemization of expenses. For example:
  - Long distance telephone calls to third parties (long distance calls to Eversource will generally not be reimbursed)
  - Large scale, non-routine internal photocopying projects done at Eversource Legal's request with prior consent (not to exceed \$0.10 per page for standard copies and \$0.25 per page for color copies)
  - Actual invoice cost for outside photocopies or printing at Eversource Legal's request with prior consent
  - Certified, registered and express mail (only when necessary)
  - Courier and overnight delivery services (only when necessary)
  - Court costs and sheriff's fees



- Actual and reasonable travel expenses
  - Costs of court reporters and similar costs
2. Prohibited Costs and Expenses: Eversource presumes that hourly billable rates are calculated to include all overhead and internal charges associated with the firm's practice. Unless prior written consent is obtained, Eversource will not pay for overhead or other firm costs such as:
- Mark-up or profit on any otherwise approved expense items. Allocable case-related fees or expenses including, but not limited to, filing fees, witness and service fees, and court reporting services, will be reimbursed at actual cost only
  - Internal routine photocopying
  - Imaging or scanning service costs
  - Office supplies
  - Document/ File storage and retrieval costs
  - Meals (unless related to approved travel)
  - Local telephone charges
  - Cellular telephone charges
  - Internet connectivity
  - Accounting or bookkeeping fees
  - Rental or purchase of office equipment
  - Computer software or hardware
  - Subscriptions, publications or periodicals
  - Receiving, reviewing or forwarding mail
  - Invoice preparation
  - Budget preparation or review
  - Staff supervision or instructions regarding work assignments
  - Negotiation or discussion of billing arrangements, in general, or for a particular matter
  - Internal messengers or couriers
  - Interacting with vendors and vendor invoice processing
  - Attendance at seminars, continued legal education, or conferences unless specifically requested and approved in advance by Eversource Legal
  - Costs associated with general "for your information" memos, if sent to multiple clients
  - Electronic legal research (e.g. Westlaw, Lexis or other cost-based providers)
  - Rent or depreciation
  - Utilities
  - Regular first class postage charges
  - Billing-related time (i.e. time spent preparing, revising, or negotiating invoices or time related to firm accounting or bookkeeping)
  - Clerical or administrative tasks including, but not limited to:
    - Photocopying
    - Calendaring

- Assigning work to administrative staff
- File organization
- Bates stamping
- Word processing
- Scheduling travel
- Filing
- Proofreading
- Document indexing
- Interacting with third-party vendors
- Cite Checking
- Abstracting of deposition and/or hearing transcripts
- Eversource Legal will not pay for services performed by secretaries; librarians; billing, filing or document clerks; law clerks (interns or law students); data processors; or summer associates or overtime for these services unless advanced approval is given by the lead Eversource Legal attorney

The lists above are not intended to be all-inclusive and should another expense be charged, Eversource Legal reserves the right to determine whether it is a covered reimbursable expense or not.

3. Large Disbursements/Third-Party Vendors/Expert Witness/Consultant Costs:

Any large purchases from any third-party vendors, consultants or experts, and/or any single disbursement in excess of \$500, including volume copying, must be approved in advance by Eversource Legal. These disbursements shall be paid by your firm and submitted on your invoice to Eversource Legal unless otherwise agreed to by Eversource Legal.

Expert witnesses and/or consultants should only be hired after consulting with and attaining approval from the lead Eversource Legal attorney. Eversource Legal should be provided with the reason that an expert and/or consultant are necessary, their qualifications and areas of expertise, and his/her rate information. Eversource Legal should be provided with a proposal of the work to be performed by the expert/consultant, and an estimated budget for their services.

4. Reimbursable Travel Expenses - Local:

Travel within a 50 mile radius of the firm's office is considered local travel. Eversource will not reimburse for local travel or parking expenses incurred during the normal course of business, including late nights or weekends. Eversource will reimburse the cost of local meals if the meal takes place during a meeting with third parties or Eversource Legal representatives while working on an Eversource matter. After business hours or weekend expenses for meals, taxis or car service for outside counsel or its staff will not be reimbursed.

## 5. Reimbursable Travel Expenses – Out of Town:

All out-of-town travel must be approved, in advance, by Eversource Legal. Eversource Legal expects that the firm, in all events, will seek the lowest fares available, moderately priced hotels, and reasonably priced ground transportation. Further, travel expenses will be reimbursed only as follows:

- Business travel expenses must be supported by detailed receipts which sufficiently identify date and place of the expense, nature of the expense and the name of the individual incurring the expense. Copies of receipts must be provided upon request
- Except in unusual cases, travel should be undertaken by only one representative of the firm
- Airline, railroad or other fares will be reimbursed in an amount not to exceed the coach fare
- All modes of ground transportation will be by the most economical means available. For example, your firm must seek to use taxis and/or public transportation where such are reasonable alternatives to vehicle rental. For automobile rental we will reimburse up to the mid-size level. If a personal automobile is used for non-local travel, we will reimburse your mileage at the current IRS rate
- We expect you to stay at reasonably priced hotels and eat reasonably priced meals. We do not authorize and will not reimburse for, luxury hotel accommodations, lavish meals, or alcohol or tobacco purchases. Accommodations that exceed \$250.00 per night will be closely scrutinized. Travel meals should not exceed \$100.00 per day unless authorized by the lead Eversource Legal Attorney

**These Outside Counsel Guidelines and Billing Requirements contain proprietary information. These guidelines and requirements are provided to our counsel to clarify Eversource Legal billing processes and procedures only, and may not be distributed or published in any way without written permission from Eversource Legal.**

## Attachment A

### CORPORATE INFORMATION SECURITY REQUIREMENTS

1. The following security requirements and terms and conditions (“Requirements”) apply to any third party, vendor or contractor (“Contractor”) that electronically transmits, receives, hosts, stores, maintains, processes, or otherwise has access to confidential information belonging to Eversource Energy and subsidiaries and their affiliates (collectively “Eversource”) in mission critical company applications, including the following:
  - a. Critical Infrastructure Information (“CII”), which includes without limitation, Critical Energy Infrastructure Information (“CEII”), as defined by the Federal Energy Regulatory Commission, and information subject to Critical Infrastructure Protection (“CIP”), as defined by the North American Energy Reliability Corporation;
  - b. Personal Identifiable Information (“PII”) shall mean first name and last name or first initial and last name of an individual in combination with any one or more of the following data elements that relate to such individual: (a) Social Security number; (b) driver's license number or state-issued identification card number; (c) financial account number, or credit or debit card number, with or without any required security code, access code, personal identification number or password, that would permit access to a resident's financial account;
  - c. Protected Health Information (“PHI”) shall mean any information relating to the past, present and future physical or mental condition of an individual, including any information about their participation or coverage in our health plan; or
  - d. Any information deemed by Eversource to be confidential and proprietary such as confidential or proprietary business or technical information including, but not limited to, technical, financial, commercial, marketing, customer or other business information that the Company desires to protect against unrestricted disclosure or competitive use.

The foregoing information shall be collectively referred to as (“Confidential Information”).

2. Contractor shall make commercially best efforts consistent with industry standards as stipulated in ISO/IEC 17799 Code of Practice for Information Security Management or its equivalent to ensure the confidentiality, integrity and availability of the Confidential Information within its control.
3. Contractor shall provide Eversource with documentation to certify that it satisfies the following **minimum security requirements** which must be included with any purchase order issued or any agreement with any Contractor prior to execution by Eversource:
  - a. Contractor has a written Confidential Information management program and a published set of comprehensive security policies that stipulate user responsibilities, meet all business, legal and regulatory requirements for protecting the Contractor's

cyber assets and Eversource's Confidential Information accessed or stored by Contractor that ensures the confidentiality, integrity and availability of the Confidential Information accessed or stored by Contractor;

- b. Contractor has established written policies and procedures for data security that prohibit activities that jeopardize security such as sharing user passwords, running hacking tools, performing unauthorized system changes. Such policies and procedures should have identifiable associated consequences. Contractor shall have communicated these policies and procedures to all users of the Contractor's computer resources with user acknowledgement retained on file;
- c. the Contractor's cyber asset level of protection has been defined using a risk assessment process factoring in business impact and the probability of occurrence;
- d. each user shall be uniquely identified to ensure accountability and Contractor has processes in place to ensure only authorized and appropriate level of access is granted to computer resources;
- e. user activity is logged and Contractor has a process in place for reporting suspected unauthorized activity to facilitate investigations;
- f. attempted unauthorized activity is monitored by Contractor 7x24 for identified critical cyber assets (i.e., the Internet gateway, dial-in, or a high risk application) and Contractor has associated incident handling procedures in place to ensure timely and appropriate response in compliance with all applicable laws;
- g. Contractor has change control processes and associated security in place to ensure that only authorized hardware and software is installed on the company's network;
- h. Contractor has security services such as anti-virus, anti-spyware, firewalls, patch update processes, intrusion detection, third party vulnerability assessments, and vulnerability scanning of critical cyber assets, in place and up to date with the latest versions and technology, and Contractor shall keep such security services current and up to date with the latest versions, patches, new virus definitions, etc., and periodically test these services to ensure effective on-going operation;
- i. where wireless technology is used, Contractor has sufficient controls (e.g., encryption, device identification, vulnerability assessment) in place to ensure only authorized use and data privacy;
- j. all laptops used by Contractor to access or store CEII, CIP, PHI or PII shall be encrypted.
- k. all records and files containing PII, PHI, CEII or CIP information that will travel across public networks or will be transmitted wirelessly, shall be encrypted.
- l. Contractor has business continuity plans in place that address common events including heavy absenteeism for an extended duration (i.e., a pandemic) and

disaster recovery plans and Contractor periodically tests these plans to ensure their effectiveness.

- m. Eversource has the right to audit Contractor's computer systems to ensure all such systems and Eversource information stored on such systems are managed by Contractor in accordance with the requirements set forth in these Requirements.
4. The following provisions related to information security are hereby added to the General Terms and Conditions or agreement to which these Requirements are attached:
- a. Contractor shall comply with "best industry practices" relating to electronic information security for the Information within Contractor's control and shall be liable for any Eversource Confidential Information that is lost, stolen or disclosed without authorization while in Contractor's control;
  - b. Contractor shall comply with all federal and state laws and regulations applicable to the type of Confidential Information that Contractor electronically transmits, receives, hosts, stores, maintains, processes, or otherwise has access to. In the event that several laws or regulations apply to any of the Confidential Information being managed by Contractor, the more stringent law and requirement shall apply to all such Confidential Information (e.g. if a Contractor manages PII information applicable to any Eversource customer or employee, the more stringent standards of any applicable state or federal laws regarding such PII information shall apply to all customer or employee information being managed by Contractor);
  - c. Contractor shall obtain written authorization from Eversource prior to sending, communicating, delivering or transmitting Confidential information to a subcontractor or an affiliate;
  - d. Insurance: Contractor warrants that it will maintain sufficient insurance coverage to enable it to meet its obligations created by this Agreement and by law. Without limiting the foregoing, and in addition to any other insurance requirements set forth in the Agreement with Contractor, Contractor will maintain (and shall cause each of its agents, independent contractors and subcontractors performing any services hereunder to maintain) at its sole cost and expense at least the following insurance covering its obligations under this Agreement:
    - i. Professional Liability Insurance with a combined single limit of not less than Five Million Dollars (\$5,000,000) per occurrence. Such insurance shall cover any and all errors, omissions or negligent acts in the delivery of products and services under this Agreement. Such errors and omissions insurance shall include coverage for claims and losses with respect to network risks (such as data breaches, unauthorized access/use, ID theft, invasion of privacy, damage/loss/theft of data, degradation, downtime, etc.) and intellectual property infringement, such as copyrights, trademarks, service marks and trade dress.
    - ii. The Professional Liability Insurance retroactive coverage date shall be no later than the Effective Date. Contractor shall maintain an extended reporting period

providing that claims first made and reported to the insurance company within two (2) years after termination of the Agreement will be deemed to have been made during the policy period.

- iii. Contractor shall ensure that (i) the insurance policy listed above contain a waiver of subrogation against Eversource and its affiliates, (ii) the Professional Liability policy names Eversource and its affiliates and assignees as additional insureds, and (iii) all policies contain a provision requiring at least thirty (30) days' prior written notice to Eversource of any cancellation, modification or non-renewal. Within thirty (30) days following the Effective Date, and upon the renewal date of each policy, Contractor will furnish to Eversource certificates of insurance and such other documentation relating to such policies as Eversource may reasonably request. In the event that Eversource reasonably determines the coverage obtained by Contractor to be less than that required to meet Contractor's obligations created by this Agreement, then Contractor agrees that it shall promptly acquire such coverage and notify Eversource in writing that such coverage has been acquired. All insurance must be issued by one or more insurance carriers Best rated A- or better. Contractor's insurance will be deemed primary with respect to all obligations assumed by Contractor under the Agreement.
- e. To the extent applicable, Contractor shall comply with Eversource's Customer Service and/or Human Resources privacy policies and Corporate Information Security procedures, as such policies and procedures may be amended from time to time;

#### 5. Security Incident Management:

- a. Eversource's Corporate Information Security (CIS) assists in responding to and investigating incidents related to misuse or abuse of Eversource or customer information technology resources. This includes computer and network security breaches and unauthorized disclosure or modification of electronic utility or personal information. In the event of a security incident concerning a computer hosting sensitive Eversource or personal data, Contractor must take immediate action to report the incident to CIS *as soon as the incident is suspected*. Examples of incidents to be reported include, but are not limited to, suspected network breaches or theft/loss of a computer.
- b. Contractor should **IMMEDIATELY CALL**, regardless of the day or time the Corporate Information Security at (860) 665 - 4357 (24x7); Please **ALSO** email **sharcis@eversource.com** and Eversource's Chief Compliance Officer, Duncan MacKay, [duncan.mackay@eversource.com](mailto:duncan.mackay@eversource.com) with details of the suspected exposure. Please **DO NOT** simply leave voicemail or send email - please ensure you reach an employee, because it is **CRITICAL** that Eversource begins response procedures immediately.
- c. **DO NOT** take any other action until advised by the CIS provided however Contractor shall not be restricted from taking commercially reasonable efforts to

avoid or limit the damage to Eversource information or systems caused by an incident if CIS is advised of such efforts at the time of or before they are undertaken.

- d. **DO NOT** talk about the incident with any other parties until you are authorized as part of the process outlined in this document.
- e. When CIS is notified, it will advise and assist in containing and limiting the exposure, in investigating the breach or attack, in obtaining the appropriate approvals, and in handling notification to the affected individuals and agencies. The incident still is the responsibility of the Contractor experiencing the exposure; CIS' mission is to provide assistance and guidance to the Contractor to appropriately and timely resolve any incident.



January 10, 2020

*Privileged and Confidential*

Ms. Deb Szabo  
Director, Rates & Regulations  
Aquarion Water Company  
600 Lindley Street  
Bridgeport, CT 06606

Dear Ms. Szabo:

In response to your December 23, 2019 Request for Proposals, ScottMadden, Inc. ("ScottMadden") is pleased to provide this proposal to Aquarion Water Company, an Eversource Company, (referred to herein as "Aquarion" or the "Company"), to provide rate of return testimonies to be filed as part of the base rate case filings before the Connecticut Public Utilities Regulatory Authority ("CT PURA") and New Hampshire Public Utilities Commission ("NH PUC"). We understand the Company's rate cases are expected to be filed on or about April 1, 2020 for the Connecticut operations and in October/November 2020 for the New Hampshire operations. ScottMadden is highly qualified and strongly positioned to provide the requested services in a thorough, efficient, and cost-effective manner. The remainder of this proposal is intended to introduce ScottMadden, describe our proposed approach to this engagement, and summarize our proposed commercial terms.

## **SCOTTMADDEN'S BACKGROUND**

Founded in 1983, ScottMadden is a general management consulting firm serving the North American energy market. Since our founding, we have provided independent and objective counsel to more than 500 clients worldwide.

At ScottMadden, we do what it takes to get it done right. Our seasoned practitioners possess a wealth of industry experience that gives us a deeper understanding of the challenges our clients are facing. Chances are we have seen a similar issue or helped solve a similar problem. Our energy practice covers the following areas of focus: Energy Markets; Enterprise Sustainability; Grid Edge; Generation; Rates & Regulation; and Transmission & Distribution. Our service offerings range from strategic planning through implementation across many industries, business units, and functions.

Getting it done right is about working side-by-side with our clients. It's about solving the right problem in the right way. And it's about doing it all with integrity, tenacity, and a genuine passion throughout the entire process. Our broad and deep energy utility expertise is not theoretical, it is experience-based. Our clients trust us with their most important challenges. They know that, chances are, we have seen and solved a similar problem to theirs. They know we will do what we say we will do with integrity and tenacity, and we will produce real results. The energy industry is our industry. We are personally invested in every project we take on.

## **CORPORATE CAPABILITIES**

ScottMadden has significant experience with Aquarion, its parent company, Eversource, and other entities in Connecticut and New Hampshire. We also have beneficial relationships with regulators and their staff in both jurisdictions.

- Dylan W. D'Ascendis, CRRA, CVA, Director of ScottMadden, has recently worked with Aquarion, Connecticut Water Company, and other Connecticut water companies to lobby CT PURA and the Office of Consumer Counsel to support fair market value legislation in the state. Mr. D'Ascendis is also currently engaged by Aquarion to value potential acquisition targets. Additionally, Mr. D'Ascendis served as the primary support for Ms. Pauline M. Ahern in the Company's 2010 generic Return on Equity proceeding in Connecticut (Docket No. 10-02-13) and their 2013 rate cases in Connecticut and New Hampshire (Docket Nos. 13-02-30 and DW 12-085, respectively);
- Robert B. Hevert, CFA, Partner of ScottMadden, has worked extensively with Eversource, testifying to rate of return for Connecticut Light and Power Company, NSTAR Gas Company, NSTAR Electric Company, and Western Massachusetts Electric Company. Overall, Mr. Hevert has testified 12 times in Connecticut and New Hampshire on rate of return;
- Pauline M. Ahern, CRRA, Executive Advisor of ScottMadden, was the rate of return witness for Aquarion in Docket Nos. 10-02-13 (CT), 13-02-30 (CT), and DW 12-085 (NH). Ms. Ahern has represented Connecticut Water Company and United Water Connecticut in Connecticut and represented Abenaki Water Company, Hampstead Area Water Company, and Lakes Region Water Company in New Hampshire. She currently serves on the Board of Directors at Abenaki Water Company.

## PROJECT TEAM

Dylan W. D'Ascendis, Director, would serve as the witness and Project Manager in these proceedings. As discussed previously, Mr. D'Ascendis provided support to Ms. Ahern in the CT PURA Dockets 10-02-13 and 13-02-30 involving Aquarion's Connecticut operations and NH PUC Docket DW 12-085 involving Aquarion's New Hampshire operations. He has also provided cost of common equity testimony for approximately 50 utility companies in 18 state jurisdictions. Mr. D'Ascendis' resume and testimony listing is included in Attachment A to this proposal. It lists all entities for which he has provided cost of common equity testimony. Attachment B to this proposal is a sample of a recent testimony submitted by Mr. D'Ascendis on behalf of Aqua North Carolina, Inc.

Mr. D'Ascendis will be supported by Matthew Howard, Senior Associate and Matthew Remaker, Analyst. Robert B. Hevert, Partner, and Pauline M. Ahern, Executive Advisor, will also be available to provide technical and advisory assistance, as needed, throughout the rate case proceedings. Resumes of the rate case support team are included as Attachment C to this proposal.

## SCOPE OF WORK

It is our expectation that the requested consulting services encompass the following:

- Provide a rate of return on common equity, capital structure and overall weighted average cost of capital for Aquarion's Connecticut and New Hampshire operations, to be supported by pre-filed direct testimonies and exhibits.

It is also our understanding that the following consulting services may be required:

- Support the pre-filed testimonies by responding to data requests from opposing parties;
- Reviewing and analyzing the direct, rebuttal, and surrebuttal testimonies of other parties to the case and assisting in the interrogation of that testimony;

- Preparing rebuttal and rejoinder testimonies;
- Attending hearings for cross examination before CT PURA and the NH PSC on issues related to the rate of return on common equity;
- Assisting in the preparation of legal briefs and;
- Review of Final Order

## METHODOLOGY

We will develop a recommended cost rate of common equity, based upon the results of the Discounted Cash Flow Model (“DCF”), Risk Premium Model (“RPM”), and the Capital Asset Pricing Model (“CAPM”) for a proxy group of electric utilities. In addition, we will also apply the DCF, RPM, and CAPM to a group of domestic, non-price regulated companies, comparable in total risk to the proxy group of electric utilities; which is consistent with the opportunity cost standards encapsulated in *Hope*<sup>1</sup> and *Bluefield*<sup>2</sup>. Both the use of proxy utilities and multiple common equity cost rate models adds reliability and accuracy to the informed expert judgment, used in arriving at a recommended common equity cost rate. These methodologies are identical to those utilized in other rate of return cases in which I am involved; and to the methodologies presented by Ms. Ahern in the cases filed on behalf of Aquarion’s Connecticut (“Aquarion-CT”) and New Hampshire (“Aquarion-NH”) operating subsidiaries.

Common equity cost rate models will be used as primary tools in arriving at a recommended common equity cost rate; because no single model is so inherently precise that it can be relied upon solely, to the exclusion of other theoretically sound models. The results of these application models will be reviewed taking into account the average total investment risk of the proxy companies compared with that of Aquarion-CT and Aquarion-NH to determine whether or not (and to what extent) any risk adjustment(s) to the indicated return on equity based upon the proxy utilities is (are) warranted.

Finally, the recommended return on equity for Aquarion-CT and Aquarion-NH operations will be evaluated for reasonableness in light of the uncertain capital market and economic conditions.

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<sup>1</sup> Federal Power Commission v. Hope Natural Gas Co., 320 U.S. 561 (1944).

<sup>2</sup> Bluefield Water Works Improvement Co. v. Public Serv. Comm’n, 262 U.S. 679 (1922).

**REDACTED**

## PROJECT SCHEDULE

We understand the Company is requesting the timelines listed in the table below for the pre-application deliverables. We are fully confident ScottMadden will be able to meet the Company's schedule and will commit to doing so.

Date	Aquarion-CT's Pre-Application Deliverables
February 15, 2020	■ Outline of Testimony
March 1, 2020	■ First draft of Testimony
March 15, 2020	■ Final draft of Testimony
April 1, 2020	■ Filing of Application & Testimony with PURA
Date	Aquarion-NH's Pre-Application Deliverables
July 15, 2020	■ Outline of Testimony
August 15, 2020	■ First draft of Testimony
September 15, 2020	■ Final draft of Testimony
Oct.-Nov. 2020	■ Filing of Application & Testimony with PSC

## DATA REQUIREMENTS

Attachment D is an initial data request from ScottMadden should we be selected as the winning bidder of the projects. Any additional data required to complete the study will be requested in a timely fashion in order to meet the deliverables schedule.

## PROPOSED COMMERCIAL TERMS

For the purpose of direct testimony, we propose a ready-to-file not-to-exceed fee of \$[REDACTED] for the Aquarion-CT filing and \$[REDACTED] for the Aquarion-NH filing. We also would bill for our reasonable out-of-pocket expenses, as incurred, with no additional mark-up. With respect to the preparation of rebuttal testimony, responding to discovery, hearing preparation and attendance, and post-hearing assistance for each filing, we would bill for our services on a time and materials basis at the rates provided in Table 1.

**Table 1: Hourly Billing Rates**

Position	Hourly Rate
Partner/Executive Advisor	[REDACTED]
Director	
Manager	
Senior Associate	
Associate	
Senior Analyst	
Analyst	
Administrative Assistant	

**REDACTED**

Based on our understanding of the potential scope of discovery and rebuttal testimonies, we estimate our fee for post-filing services (including discovery, rebuttal testimony, hearing preparation and attendance, and assistance in the post-hearing briefing process) will be approximately \$[REDACTED] for the Aquarion-CT project and \$[REDACTED] for the Aquarion-NH project (see Table 2). Please note that this fee may change depending on the scope and nature of discovery and number of intervening parties.

**Table 2: Proposed Budget by Task (Post-Filing)**

	Discovery	Rebuttal Testimony	Hearing and Post-Hearing Assistance	Total Post- Filing
Total Cost				
Total Hours				
Blended Rate				

Please note, ScottMadden's normal practice is to invoice monthly for professional fees and travel expenses (with no mark-up), as well as for reasonable direct expenses, as incurred, with no additional mark-up.

Again, we appreciate you contacting ScottMadden for this opportunity. As always, please do not hesitate to call us with any questions you may have. I may be reached at your convenience at 609.680.8695 (mobile), or via email at [ddascendis@scottmadden.com](mailto:ddascendis@scottmadden.com).

In advance, thank you again for your time and consideration.

Kind regards,



Dylan W. D'Ascendis  
Director

ACCEPTED AND AGREED:

By: \_\_\_\_\_

Date: \_\_\_\_\_

**ATTACHMENT A**

Resume and Testimony Listing of  
Dylan W. D'Ascendis

### Summary

Dylan is an experienced consultant and a Certified Rate of Return Analyst (CRRA) and Certified Valuation Analyst (CVA). He has served as a consultant for investor-owned and municipal utilities and authorities for 11 years. Dylan has extensive experience in rate of return analyses, class cost of service, rate design, and valuation for regulated public utilities. He has testified as an expert witness in the subjects of rate of return, cost of service, rate design, and valuation before 18 regulatory commissions in the U.S. and an American Arbitration Association panel.

He also maintains the benchmark index against which the Hennessy Gas Utility Mutual Fund performance is measured.

### Areas of Specialization

- |                            |   |                   |
|----------------------------|---|-------------------|
| ■ Regulation and Rates     | ■ Capital Market Risk                       | ■ Rate of Return  |
| ■ Utilities                | ■ Financial Modeling                        | ■ Cost of Service |
| ■ Mutual Fund Benchmarking | ■ Valuation                                 | ■ Rate Design     |
| ■ Capital Market Risk      | ■ Regulatory Strategy and Rate Case Support |                   |

### Recent Expert Testimony Submission/Apearances

- | <b>Jurisdiction</b>                        | <b>Topic</b>                 |
|--|------------------------------|
| ■ Illinois Commerce Commission             | Cost of Service, Rate Design |
| ■ New Jersey Board of Public Utilities     | Cost of Service, Rate Design |
| ■ Hawaii Public Utilities Commission       | Cost of Service, Rate Design |
| ■ South Carolina Public Service Commission | Return on Common Equity      |
| ■ American Arbitration Association         | Valuation                    |

### Recent Assignments

- Provided expert testimony on the cost of capital for ratemaking purposes before numerous state utility regulatory agencies
- Maintains the benchmark index against which the Hennessy Gas Utility Mutual Fund performance is measured
- Sponsored valuation testimony for a large municipal water company in front of an American Arbitration Association Board to justify the reasonability of their lease payments to the City
- Co-authored a valuation report on behalf of a large investor-owned utility company in response to a new state regulation which allowed the appraised value of acquired assets into rate base

### Recent Publications and Speeches

- Co-Author of: "Decoupling Impact and Public Utility Conservation Investment", co-authored with Richard A. Michelfelder, Ph.D., Rutgers University and Pauline M. Ahern. Energy Policy Journal, 130 (2019), 311-319.
- "Establishing Alternative Proxy Groups", before the Society of Utility and Regulatory Financial Analysts: 51st Financial Forum, April 4, 2019, New Orleans, LA.
- "Past is Prologue: Future Test Year", Presentation before the National Association of Water Companies 2017 Southeast Water Infrastructure Summit, May 2, 2017, Savannah, GA.
- Co-author of: "Comparative Evaluation of the Predictive Risk Premium Model™, the Discounted Cash Flow Model and the Capital Asset Pricing Model", co-authored with Richard A. Michelfelder, Ph.D., Rutgers University, Pauline M. Ahern, and Frank J. Hanley, The Electricity Journal, May, 2013.
- "Decoupling: Impact on the Risk and Cost of Common Equity of Public Utility Stocks", before the Society of Utility and Regulatory Financial Analysts: 45th Financial Forum, April 17-18, 2013, Indianapolis, IN.

SPONSOR	DATE	CASE/APPLICANT	DOCKET No.	SUBJECT
<b>Regulatory Commission of Alaska</b>				
Alaska Power Company	07/16	Alaska Power Company	Docket No. TA857-2	Rate of Return
<b>Arizona Corporation Commission</b>				
Arizona Water Company	12/19	Arizona Water Company – Western Group	Docket No. W01445A-19-0278	Rate of Return
Arizona Water Company	08/18	Arizona Water Company – Northern Group	Docket No. W01445A-18-0164	Rate of Return
<b>Colorado Public Utilities Commission</b>				
Summit Utilities, Inc.	04/18	Colorado Natural Gas Company	Docket No. 18AL-0305G	Return on Equity
Atmos Energy Corporation	06/17	Atmos Energy Corporation	Docket No. 17AL-0429G	Return on Equity
<b>Delaware Public Service Commission</b>				
Tidewater Utilities, Inc.	11/13	Tidewater Utilities, Inc.	Docket No. 13-466	Capital Structure
<b>Hawaii Public Utilities Commission</b>				
Lanai Water Company, Inc.	12/19	Lanai Water Company, Inc.	Docket No. 2019-0386	Cost of Service / Rate Design
Manele Water Resources, LLC	8/19	Manele Water Resources, LLC	Docket No. 2019-0311	Cost of Service / Rate Design
Kaupulehu Water Company	02/18	Kaupulehu Water Company	Docket No. 2016-0363	Rate of Return
Aqua Engineers, LLC	05/17	Puhi Sewer & Water Company	Docket No. 2017-0118	Cost of Service / Rate Design
Hawaii Resources, Inc.	09/16	Laie Water Company	Docket No. 2016-0229	Cost of Service / Rate Design
<b>Illinois Commerce Commission</b>				
Utility Services of Illinois, Inc.	11/17	Utility Services of Illinois, Inc.	Docket No. 17-1106	Cost of Service / Rate Design
Aqua Illinois, Inc.	04/17	Aqua Illinois, Inc.	Docket No. 17-0259	Rate of Return
Utility Services of Illinois, Inc.	04/15	Utility Services of Illinois, Inc.	Docket No. 14-0741	Rate of Return
<b>Indiana Utility Regulatory Commission</b>				
Aqua Indiana, Inc.	03/16	Aqua Indiana, Inc. Aboite Wastewater Division	Docket No. 44752	Rate of Return
Twin Lakes, Utilities, Inc.	08/13	Twin Lakes, Utilities, Inc.	Docket No. 44388	Rate of Return
<b>Kansas Corporation Commission</b>				
Atmos Energy	07/19	Atmos Energy	19-ATMG-525-RTS	Rate of Return
<b>Louisiana Public Service Commission</b>				
Louisiana Water Service, Inc.	06/13	Louisiana Water Service, Inc.	Docket No. U-32848	Rate of Return
<b>Maryland Public Service Commission</b>				
FirstEnergy, Inc.	08/18	Potomac Edison Company	Case No. 9490	Rate of Return
<b>Massachusetts Department of Public Utilities</b>				
Unitil Corporation	12/19	Fitchburg Gas & Electric Co. (Elec.)	D.P.U. 19-130	Rate of Return
Unitil Corporation	12/19	Fitchburg Gas & Electric Co. (Gas)	D.P.U. 19-131	Rate of Return



SPONSOR	DATE	CASE/APPLICANT	DOCKET No.	SUBJECT
Liberty Utilities	07/15	Liberty Utilities d/b/a New England Natural Gas Company	Docket No. 15-75	Rate of Return
<b>Mississippi Public Service Commission</b>				
Atmos Energy	03/19	Atmos Energy	Docket No. 2015-UN-049	Capital Structure
Atmos Energy	07/18	Atmos Energy	Docket No. 2015-UN-049	Capital Structure
<b>Missouri Public Service Commission</b>				
Indian Hills Utility Operating Company, Inc.	10/17	Indian Hills Utility Operating Company, Inc.	Case No. SR-2017-0259	Rate of Return
Raccoon Creek Utility Operating Company, Inc.	09/16	Raccoon Creek Utility Operating Company, Inc.	Docket No. SR-2016-0202	Rate of Return
<b>New Jersey Board of Public Utilities</b>				
Aqua New Jersey, Inc.	12/18	Aqua New Jersey, Inc.	Docket No. WR18121351	Rate of Return
Middlesex Water Company	10/17	Middlesex Water Company	Docket No. WR17101049	Rate of Return
Middlesex Water Company	03/15	Middlesex Water Company	Docket No. WR15030391	Rate of Return
The Atlantic City Sewerage Company	10/14	The Atlantic City Sewerage Company	Docket No. WR14101263	Cost of Service / Rate Design
Middlesex Water Company	11/13	Middlesex Water Company	Docket No. WR1311059	Capital Structure
<b>North Carolina Utilities Commission</b>				
Aqua North Carolina, Inc.	12/19	Aqua North Carolina, Inc.	Docket No. W-218 Sub 526	Rate of Return
Carolina Water Service, Inc.	06/19	Carolina Water Service, Inc.	Docket No. W-354 Sub 364	Rate of Return
Carolina Water Service, Inc.	09/18	Carolina Water Service, Inc.	Docket No. W-354 Sub 360	Rate of Return
Aqua North Carolina, Inc.	07/18	Aqua North Carolina, Inc.	Docket No. W-218 Sub 497	Rate of Return
<b>Public Utilities Commission of Ohio</b>				
Aqua Ohio, Inc.	05/16	Aqua Ohio, Inc.	Docket No. 16-0907-WW-AIR	Rate of Return
<b>Pennsylvania Public Utility Commission</b>				
Valley Energy, Inc.	07/19	C&T Enterprises	Docket No. R-2019-3008209	Rate of Return
Wellsboro Electric Company	07/19	C&T Enterprises	Docket No. R-2019-3008208	Rate of Return
Citizens' Electric Company of Lewisburg	07/19	C&T Enterprises	Docket No. R-2019-3008212	Rate of Return
Steelton Borough Authority	01/19	Steelton Borough Authority	Docket No. A-2019-3006880	Valuation
Mahoning Township, PA	08/18	Mahoning Township, PA	Docket No. A-2018-3003519	Valuation
SUEZ Water Pennsylvania Inc.	04/18	SUEZ Water Pennsylvania Inc.	Docket No. R-2018-000834	Rate of Return
Columbia Water Company	09/17	Columbia Water Company	Docket No. R-2017-2598203	Rate of Return

SPONSOR	DATE	CASE/APPLICANT	DOCKET No.	SUBJECT
Veolia Energy Philadelphia, Inc.	06/17	Veolia Energy Philadelphia, Inc.	Docket No. R-2017-2593142	Rate of Return
Emporium Water Company	07/14	Emporium Water Company	Docket No. R-2014-2402324	Rate of Return
Columbia Water Company	07/13	Columbia Water Company	Docket No. R-2013-2360798	Rate of Return
Penn Estates Utilities, Inc.	12/11	Penn Estates, Utilities, Inc.	Docket No. R-2011-2255159	Capital Structure / Long-Term Debt Cost Rate
<b>South Carolina Public Service Commission</b>				
Blue Granite Water Co.	12/19	Blue Granite Water Company	Docket No. 2019-292-WS	Rate of Return
Carolina Water Service, Inc.	02/18	Carolina Water Service, Inc.	Docket No. 2017-292-WS	Rate of Return
Carolina Water Service, Inc.	06/15	Carolina Water Service, Inc.	Docket No. 2015-199-WS	Rate of Return
Carolina Water Service, Inc.	11/13	Carolina Water Service, Inc.	Docket No. 2013-275-WS	Rate of Return
United Utility Companies, Inc.	09/13	United Utility Companies, Inc.	Docket No. 2013-199-WS	Rate of Return
Utility Services of South Carolina, Inc.	09/13	Utility Services of South Carolina, Inc.	Docket No. 2013-201-WS	Rate of Return
Tega Cay Water Services, Inc.	11/12	Tega Cay Water Services, Inc.	Docket No. 2012-177-WS	Capital Structure
<b>Virginia State Corporation Commission</b>				
WGL Holdings, Inc.	7/18	Washington Gas Light Company	PUR-2018-00080	Rate of Return
Atmos Energy Corporation	5/18	Atmos Energy Corporation	PUR-2018-00014	Rate of Return
Aqua Virginia, Inc.	7/17	Aqua Virginia, Inc.	PUR-2017-00082	Rate of Return
Massanutten Public Service Corp.	08/14	Massanutten Public Service Corp.	PUE-2014-00035	Rate of Return / Rate Design

## ATTACHMENT C

### Project Team Resumes

Robert Hevert  
Pauline Ahern  
Matthew Howard  
Matthew Remaker

### **Summary**

Bob Hevert is a financial and economic consultant with more than 30 years of broad experience in the energy and utility industries. He has an extensive background in the areas of corporate finance, mergers and acquisitions, project finance, asset and business unit valuation, rate and regulatory matters, energy market assessment, and corporate strategic planning. He has provided expert testimony on a wide range of financial, strategic, and economic matters on more than 250 occasions at the state, provincial, and federal levels.

Prior to joining ScottMadden, Bob served as managing partner at Sussex Economic Advisors, LLC. Throughout the course of his career, he has worked with numerous leading energy companies and financial institutions throughout North America. He has provided expert testimony and support of litigation in various regulatory proceedings on a variety of energy and economic issues. Bob earned a B.S. in business and economics from the University of Delaware and an M.B.A. with a concentration in finance from the University of Massachusetts at Amherst. Bob also holds the Chartered Financial Analyst designation.

### **Areas of Specialization**

- Regulation and rates
- Utilities
- Fossil/hydro generation
- Markets and RTOs
- Nuclear generation
- Mergers and acquisitions
- Regulatory strategy and rate case support
- Capital project planning
- Strategic and business planning

### **Recent Expert Testimony Submission/Appearance**

- Federal Energy Regulatory Commission – Return on Equity
- New Jersey Board of Public Utilities – Merger Approval
- New Mexico Public Regulation Commission – Cost of Capital and Financial Integrity
- United States District Court – PURPA and FERC Regulations
- Alberta Utilities Commission – Return on Equity and Capital Structure

### **Recent Assignments**

- Provided expert testimony on the cost of capital for ratemaking purposes before numerous state utility regulatory agencies, the Alberta Utilities Commission, and the Federal Energy Regulatory Commission
- For an independent electric transmission provider in Texas, prepared an expert report on the economic damages with respect to failure to meet guaranteed completion dates. The report was filed as part of an arbitration proceeding and included a review of the ratemaking implications of economic damages
- Advised the board of directors of a publicly traded electric and natural gas combination utility on dividend policy issues, earnings payout trends and related capital market considerations
- Assisted a publicly traded utility with a strategic buy-side evaluation of a gas utility with more than \$1 billion in assets. The assignment included operational performance benchmarking, calculation of merger synergies, risk analysis, and review of the regulatory implications of the transaction
- Provided testimony before the Arkansas Public Service Commission in support of the acquisition of SourceGas LLC by Black Hills Corporation. The testimony addressed certain balance sheet capitalization and credit rating issues
- For the State of Maine Public Utility Commission, prepared a report that summarized the Northeast and Atlantic Canada natural gas power markets and analyzed the potential benefits and costs associated with natural gas pipeline expansions. The independent report was filed at the Maine Public Utility Commission

SPONSOR	DATE	CASE/APPLICANT	DOCKET NO.	SUBJECT
<b>Regulatory Commission of Alaska</b>				
Cook Inlet Natural Gas Storage Alaska, LLC	06/18	Cook Inlet Natural Gas Storage Alaska, LLC	Docket No. U-18-043	Return on Equity
ENSTAR Natural Gas Company	06/16	ENSTAR Natural Gas Company	Matter No. TA 285-4	Return on Equity
ENSTAR Natural Gas Company	08/14	ENSTAR Natural Gas Company	Matter No. TA 262-4	Return on Equity
<b>Alberta Utilities Commission</b>				
AltaLink, L.P., and EPCOR Distribution & Transmission, Inc., and FortisAlberta Inc.	10/17	AltaLink, L.P., and EPCOR Distribution & Transmission, Inc., and FortisAlberta Inc.	2018 General Cost of Capital, Proceeding ID. 22570	Rate of Return
EPCOR Energy Alberta G.P. Inc.	01/17	EPCOR Energy Alberta G.P. Inc.	Proceeding 22357	Energy Price Setting Plan
AltaLink, L.P., and EPCOR Distribution & Transmission, Inc.	02/16	AltaLink, L.P., and EPCOR Distribution & Transmission, Inc.	2016 General Cost of Capital, Proceeding ID. 20622	Rate of Return
<b>Arizona Corporation Commission</b>				
Southwest Gas Corporation	05/19	Southwest Gas Corporation	Docket No. G-01551A-19-0055	Return on Equity
Southwest Gas Corporation	05/16	Southwest Gas Corporation	Docket No. G-01551A-16-0107	Return on Equity
Southwest Gas Corporation	11/10	Southwest Gas Corporation	Docket No. G-01551A-10-0458	Return on Equity
<b>Arkansas Public Service Commission</b>				
CenterPoint Energy Resources Corp. d/b/a CenterPoint Energy Arkansas Gas	07/19	CenterPoint Energy Resources Corp. d/b/a CenterPoint Energy Arkansas Gas	Docket No. 17-010-FR	Response to Direct Testimony of Staff Witness regarding Cost of Long Term Debt for Formula Rate Plan Rider
Southwestern Electric Power Company	02/19	Southwestern Electric Power Company	Docket No. 19-008-U	Return on Equity
Oklahoma Gas and Electric Company	09/16	Oklahoma Gas and Electric Company	Docket No. 16-052-U	Return on Equity
SourceGas Arkansas, Inc.	12/15	SourceGas Arkansas, Inc.	Docket No. 15-078-U	Response to Direct Testimony by Arkansas Attorney General related to Compliance Issues
CenterPoint Energy Resources Corp. d/b/a CenterPoint Energy Arkansas Gas	11/15	CenterPoint Energy Resources Corp. d/b/a CenterPoint Energy Arkansas Gas	Docket No. 15-098-U	Return on Equity
SourceGas Arkansas, Inc.	04/15	SourceGas Arkansas, Inc.	Docket No. 15-011-U	Return on Equity
CenterPoint Energy Resources Corp. d/b/a CenterPoint Energy Arkansas Gas	01/07	CenterPoint Energy Resources Corp. d/b/a CenterPoint Energy Arkansas Gas	Docket No. 06-161-U	Return on Equity
<b>California Public Utilities Commission</b>				
Southwest Gas Corporation	08/19	Southwest Gas Corporation	Docket No. A-19-08-015	Return on Equity

SPONSOR	DATE	CASE/APPLICANT	DOCKET NO.	SUBJECT
Southwest Gas Corporation	12/12	Southwest Gas Corporation	Docket No. A-12-12-024	Return on Equity
<b>Colorado Public Utilities Commission</b>				
Atmos Energy Corporation	06/17	Atmos Energy Corporation	Docket No. 17AL-0429G	Return on Equity
Xcel Energy, Inc.	03/15	Public Service Company of Colorado	Docket No. 15AL-0135G	Return on Equity (gas)
Xcel Energy, Inc.	06/14	Public Service Company of Colorado	Docket No. 14AL-0660E	Return on Equity (electric)
Xcel Energy, Inc.	12/12	Public Service Company of Colorado	Docket No. 12AL-1268G	Return on Equity (gas)
Xcel Energy, Inc.	11/11	Public Service Company of Colorado	Docket No. 11AL-947E	Return on Equity (electric)
Xcel Energy, Inc.	12/10	Public Service Company of Colorado	Docket No. 10AL-963G	Return on Equity (electric)
Atmos Energy Corporation	07/09	Atmos Energy Colorado-Kansas Division	Docket No. 09AL-507G	Return on Equity (gas)
Xcel Energy, Inc.	12/06	Public Service Company of Colorado	Docket No. 06S-656G	Return on Equity (gas)
Xcel Energy, Inc.	04/06	Public Service Company of Colorado	Docket No. 06S-234EG	Return on Equity (electric)
Xcel Energy, Inc.	08/05	Public Service Company of Colorado	Docket No. 05S-369ST	Return on Equity (steam)
Xcel Energy, Inc.	05/05	Public Service Company of Colorado	Docket No. 05S-246G	Return on Equity (gas)
<b>Connecticut Public Utilities Regulatory Authority</b>				
Connecticut Light and Power Company	11/17	Connecticut Light and Power Company	Docket No. 17-10-46	Return on Equity
Connecticut Light and Power Company	06/14	Connecticut Light and Power Company	Docket No. 14-05-06	Return on Equity
Southern Connecticut Gas Company	09/08	Southern Connecticut Gas Company	Docket No. 08-08-17	Return on Equity
Southern Connecticut Gas Company	12/07	Southern Connecticut Gas Company	Docket No. 05-03-17PH02	Return on Equity
Connecticut Natural Gas Corporation	12/07	Connecticut Natural Gas Corporation	Docket No. 06-03-04PH02	Return on Equity
<b>Council of the City of New Orleans</b>				
Entergy New Orleans, LLC	09/18	Entergy New Orleans, LLC	Docket No. UD-18-07	Return on Equity
<b>Delaware Public Service Commission</b>				
Delmarva Power & Light Company	08/17	Delmarva Power & Light Company	Docket No. 17-0977 (Electric)	Return on Equity
Delmarva Power & Light Company	08/17	Delmarva Power & Light Company	Docket No. 17-0978 (Gas)	Return on Equity
Delmarva Power & Light Company	05/16	Delmarva Power & Light Company	Case No. 16-649 (Electric)	Return on Equity
Delmarva Power & Light Company	05/16	Delmarva Power & Light Company	Case No. 16-650 (Gas)	Return on Equity
Delmarva Power & Light Company	03/13	Delmarva Power & Light Company	Case No. 13-115	Return on Equity
Delmarva Power & Light Company	12/12	Delmarva Power & Light Company	Case No. 12-546	Return on Equity
Delmarva Power & Light Company	03/12	Delmarva Power & Light Company	Case No. 11-528	Return on Equity

SPONSOR	DATE	CASE/APPLICANT	DOCKET No.	SUBJECT
<b>District of Columbia Public Service Commission</b>				
Potomac Electric Power Company	05/19	Potomac Electric Power Company	Formal Case No. 1156	Return on Equity
Potomac Electric Power Company	12/17	Potomac Electric Power Company	Formal Case No. 1150	Return on Equity
Potomac Electric Power Company	06/16	Potomac Electric Power Company	Formal Case No. 1139	Return on Equity
Washington Gas Light Company	02/16	Washington Gas Light Company	Formal Case No. 1137	Return on Equity
Potomac Electric Power Company	03/13	Potomac Electric Power Company	Formal Case No. 1103-2013-E	Return on Equity
Potomac Electric Power Company	07/11	Potomac Electric Power Company	Formal Case No. 1087	Return on Equity
<b>Federal Energy Regulatory Commission</b>				
Edison Electric Institute	07/19	Edison Electric Institute	Docket No. PL19-4-000	Reply comments to FERC Notice of Inquiry regarding Return on Equity analysis
Sabine Pipeline, LLC	09/15	Sabine Pipeline, LLC	Docket No. RP15-1322-000	Return on Equity
NextEra Energy Transmission West, LLC	07/15	NextEra Energy Transmission West, LLC	Docket No. ER15-2239-000	Return on Equity
Maritimes & Northeast Pipeline, LLC	05/15	Maritimes & Northeast Pipeline, LLC	Docket No. RP15-1026-000	Return on Equity
Public Service Company of New Mexico	12/12	Public Service Company of New Mexico	Docket No. ER13-685-000	Return on Equity
Public Service Company of New Mexico	10/10	Public Service Company of New Mexico	Docket No. ER11-1915-000	Return on Equity
Portland Natural Gas Transmission System	05/10	Portland Natural Gas Transmission System	Docket No. RP10-729-000	Return on Equity
Florida Gas Transmission Company, LLC	10/09	Florida Gas Transmission Company, LLC	Docket No. RP10-21-000	Return on Equity
Maritimes and Northeast Pipeline, LLC	07/09	Maritimes and Northeast Pipeline, LLC	Docket No. RP09-809-000	Return on Equity
Spectra Energy	02/08	Saltville Gas Storage	Docket No. RP08-257-000	Return on Equity
Panhandle Energy Pipelines	08/07	Panhandle Energy Pipelines	Docket No. PL07-2-000	Response to draft policy statement regarding inclusion of MLPs in proxy groups for determination of gas pipeline ROEs
Southwest Gas Storage Company	08/07	Southwest Gas Storage Company	Docket No. RP07-541-000	Return on Equity
Southwest Gas Storage Company	06/07	Southwest Gas Storage Company	Docket No. RP07-34-000	Return on Equity
Sea Robin Pipeline LLC	06/07	Sea Robin Pipeline LLC	Docket No. RP07-513-000	Return on Equity
Transwestern Pipeline Company	09/06	Transwestern Pipeline Company	Docket No. RP06-614-000	Return on Equity
GPU International and Aquila	11/00	GPU International	Docket No. EC01-24-000	Market Power Study

SPONSOR	DATE	CASE/APPLICANT	DOCKET NO.	SUBJECT
<b>Florida Public Service Commission</b>				
Florida Power & Light Company	03/16	Florida Power & Light Company	Docket No. 160021-EI	Return on Equity
Tampa Electric Company	04/13	Tampa Electric Company	Docket No. 130040-EI	Return on Equity
<b>Georgia Public Service Commission</b>				
Atlanta Gas Light Company	05/10	Atlanta Gas Light Company	Docket No. 31647-U	Return on Equity
<b>Hawaii Public Utilities Commission</b>				
Hawaiian Electric Company, Inc.	08/19	Hawaiian Electric Company, Inc.	Docket No. 2019-0085	Return on Equity
Hawai'i Electric Light Company, Inc.	12/18	Hawai'i Electric Light Company, Inc.	Docket No. 2018-0368	Return on Equity
Maui Electric Company, Limited	10/17	Maui Electric Company, Limited	Docket No. 2017-0150	Return on Equity
Hawaiian Electric Company, Inc.	12/16	Hawaiian Electric Company, Inc.	Docket No. 2016-0328	Return on Equity
Hawai'i Electric Light Company, Inc.	09/16	Hawai'i Electric Light Company, Inc.	Docket No. 2015-0170	Return on Equity
Maui Electric Company, Limited	12/14	Maui Electric Company, Limited	Docket No. 2014-0318	Return on Equity
Hawaiian Electric Company, Inc.	06/14	Hawaiian Electric Company, Inc.	Docket No. 2013-0373	Return on Equity
Hawai'i Electric Light Company, Inc.	08/12	Hawai'i Electric Light Company, Inc.	Docket No. 2012-0099	Return on Equity
<b>Illinois Commerce Commission</b>				
Ameren Illinois Company d/b/a Ameren Illinois	01/18	Ameren Illinois Company d/b/a Ameren Illinois	Docket No. 18-0463	Return on Equity
Ameren Illinois Company d/b/a Ameren Illinois	01/15	Ameren Illinois Company d/b/a Ameren Illinois	Docket No. 15-0142	Return on Equity
Liberty Utilities (Midstates Natural Gas) Corp. d/b/a Liberty Utilities	04/14	Liberty Utilities (Midstates Natural Gas) Corp. d/b/a Liberty Utilities	Docket No. 14-0371	Return on Equity
Ameren Illinois Company d/b/a Ameren Illinois	01/13	Ameren Illinois Company d/b/a Ameren Illinois	Docket No. 13-0192	Return on Equity
Ameren Illinois Company d/b/a Ameren Illinois	02/11	Ameren Illinois Company d/b/a Ameren Illinois	Docket No. 11-0279	Return on Equity (electric)
Ameren Illinois Company d/b/a Ameren Illinois	02/11	Ameren Illinois Company d/b/a Ameren Illinois	Docket No. 11-0282	Return on Equity (gas)
<b>Indiana Utility Regulatory Commission</b>				
Duke Energy Indiana, Inc.	07/19	Duke Energy Indiana, Inc.	Cause No. 45253	Return on Equity



SPONSOR	DATE	CASE/APPLICANT	DOCKET NO.	SUBJECT
Indiana Michigan Power Company	05/19	Indiana Michigan Power Company	Cause No. 45235	Return on Equity
Indiana Michigan Power Company	07/17	Indiana Michigan Power Company	Cause No. 44967	Return on Equity
Duke Energy Indiana, Inc.	12/15	Duke Energy Indiana, Inc.	Cause No. 44720	Return on Equity
Duke Energy Indiana, Inc.	12/14	Duke Energy Indiana, Inc.	Cause No. 44526	Return on Equity
Northern Indiana Public Service Company	05/09	Northern Indiana Public Service Company	Cause No. 43894	Assessment of Valuation Approaches
<b>Kansas Corporation Commission</b>				
Empire District Electric Company	02/19	Empire District Electric Company	Docket No. 19-EPDE-223-RTS	Return on Equity
Empire District Electric Company	12/18	Empire District Electric Company	Docket No. 19-EPDE-223-RTS	Alternative Ratemaking Mechanisms
Kansas City Power & Light Company	05/18	Kansas City Power & Light Company	Docket No. 18-KCPE-480-RTS	Return on Equity
Westar Energy	02/18	Westar Energy	Docket No. 18-WSEE-328-RTS	Return on Equity
Great Plains Energy, Inc. and Kansas City Power & Light Company	01/17	Great Plains Energy, Inc. and Kansas City Power & Light Company	Docket No. 16-KCPE-593-ACQ	Response to Direct Testimony by Commission Staff related to the ratemaking capital structure processes
Kansas City Power & Light Company	01/15	Kansas City Power & Light Company	Docket No. 15-KCPE-116-RTS	Return on Equity
<b>Maine Public Utilities Commission</b>				
Northern Utilities, Inc.	06/19	Northern Utilities, Inc.	Docket No. 2019-00049	Return on Equity
Northern Utilities, Inc.	05/17	Northern Utilities, Inc.	Docket No. 2017-00065	Return on Equity
Central Maine Power Company	06/11	Central Maine Power Company	Docket No. 2010-327	Response to Bench Analysis provided by Commission Staff relating to the Company's credit and collections processes
<b>Maryland Public Service Commission</b>				
Delmarva Power & Light Company	12/19	Delmarva Power & Light Company	Case No. 9630	Return on Equity
Washington Gas Light Company	04/19	Washington Gas Light Company	Case No. 9605	Return on Equity
Potomac Electric Power Company	01/19	Potomac Electric Power Company	Case No. 9602	Return on Equity
Washington Gas Light Company	05/18	Washington Gas Light Company	Case No. 9481	Return on Equity
Potomac Electric Power Company	01/18	Potomac Electric Power Company	Case No. 9472	Return on Equity
Delmarva Power & Light Company	07/17	Delmarva Power & Light Company	Case No. 9455	Return on Equity

SPONSOR	DATE	CASE/APPLICANT	DOCKET NO.	SUBJECT
Potomac Electric Power Company	03/17	Potomac Electric Power Company	Case No. 9443	Return on Equity
Delmarva Power & Light Company	06/16	Delmarva Power & Light Company	Case No. 9424	Return on Equity
Potomac Electric Power Company	06/16	Potomac Electric Power Company	Case No. 9418	Return on Equity
Potomac Electric Power Company	12/13	Potomac Electric Power Company	Case No. 9336	Return on Equity
Delmarva Power & Light Company	03/13	Delmarva Power & Light Company	Case No. 9317	Return on Equity
Potomac Electric Power Company	11/12	Potomac Electric Power Company	Case No. 9311	Return on Equity
Potomac Electric Power Company	12/11	Potomac Electric Power Company	Case No. 9286	Return on Equity
Delmarva Power & Light Company	12/11	Delmarva Power & Light Company	Case No. 9285	Return on Equity
Delmarva Power & Light Company	12/10	Delmarva Power & Light Company	Case No. 9249	Return on Equity
<b>Massachusetts Department of Public Utilities</b>				
NSTAR Gas Company d/b/a Eversource Energy	11/19	NSTAR Gas Company d/b/a Eversource Energy	DPU 19-120	Return on Equity
NSTAR Electric Company d/b/a Eversource Energy; Massachusetts Electric Company & Nantucket Electric Company, d/b/a National Grid; and Fitchburg Gas and Electric Light Company, d/b/a Unitil	02/19	NSTAR Electric Company d/b/a Eversource Energy; Massachusetts Electric Company & Nantucket Electric Company, d/b/a National Grid; and Fitchburg Gas and Electric Light Company, d/b/a Unitil	DPU 18-64/DPU 18-65/DPU 18-66	Response to Direct Testimony by Attorney General Witness regarding Remuneration Rate Section 83D
National Grid	11/18	Massachusetts Electric Company and Nantucket Electric Company d/b/a National Grid	DPU 18-150	Return on Equity
NSTAR Electric Company d/b/a Eversource Energy	11/18	NSTAR Electric Company d/b/a Eversource Energy	DPU 18-76/DPU 18-77/DPU 18-78	Response to Direct Testimony by Attorney General Witness regarding Remuneration Rate Section 83C
Boston Gas Company, Colonial Gas Company each d/b/a National Grid	11/17	Boston Gas Company, Colonial Gas Company each d/b/a National Grid	DPU 17-170	Return on Equity
NSTAR Electric Company Western and Massachusetts Electric Company each d/b/a Eversource Energy	01/17	NSTAR Electric Company Western Massachusetts Electric Company each d/b/a Eversource Energy	DPU 17-05	Return on Equity
National Grid	11/15	Massachusetts Electric Company and Nantucket Electric Company d/b/a National Grid	DPU 15-155	Return on Equity

SPONSOR	DATE	CASE/APPLICANT	DOCKET NO.	SUBJECT
Fitchburg Gas and Electric Light Company d/b/a Unitil	06/15	Fitchburg Gas and Electric Light Company d/b/a Unitil	DPU 15-80	Return on Equity
NSTAR Gas Company	12/14	NSTAR Gas Company	DPU 14-150	Return on Equity
Fitchburg Gas and Electric Light Company d/b/a Unitil	07/13	Fitchburg Gas and Electric Light Company d/b/a Unitil	DPU 13-90	Return on Equity
Bay State Gas Company d/b/a Columbia Gas of Massachusetts	04/12	Bay State Gas Company d/b/a Columbia Gas of Massachusetts	DPU 12-25	Capital Cost Recovery
National Grid	08/09	Massachusetts Electric Company d/b/a National Grid	DPU 09-39	Revenue Decoupling and Return on Equity
National Grid	08/09	Massachusetts Electric Company and Nantucket Electric Company d/b/a National Grid	DPU 09-38	Return on Equity – Solar Generation
Bay State Gas Company	04/09	Bay State Gas Company	DPU 09-30	Return on Equity
NSTAR Electric	09/04	NSTAR Electric	DTE 04-85	Divestiture of Power Purchase Agreement
NSTAR Electric	08/04	NSTAR Electric	DTE 04-78	Divestiture of Power Purchase Agreement
NSTAR Electric	07/04	NSTAR Electric	DTE 04-68	Divestiture of Power Purchase Agreement
NSTAR Electric	07/04	NSTAR Electric	DTE 04-61	Divestiture of Power Purchase Agreement
NSTAR Electric	06/04	NSTAR Electric	DTE 04-60	Divestiture of Power Purchase Agreement
Unitil Corporation	01/04	Fitchburg Gas and Electric	DTE 03-52	Integrated Resource Plan; Gas Demand Forecast
Bay State Gas Company	01/93	Bay State Gas Company	DPU 93-14	Divestiture of Shelf Registration
Bay State Gas Company	01/91	Bay State Gas Company	DPU 91-25	Divestiture of Shelf Registration
<b>Michigan Public Service Commission</b>				
Indiana Michigan Power Company	06/19	Indiana Michigan Power Company	Case No. U-20359	Return on Equity
SEMCO Energy Gas Company	05/19	SEMCO Energy Gas Company	Case No. U-20479	Return on Equity
Indiana Michigan Power Company	05/17	Indiana Michigan Power Company	Case No. U-18370	Return on Equity

SPONSOR	DATE	CASE/APPLICANT	DOCKET NO.	SUBJECT
<b>Minnesota Public Utilities Commission</b>				
CenterPoint Energy Resources Corp. d/b/a CenterPoint Energy Minnesota Gas	08/17	CenterPoint Energy Resources Corp. d/b/a CenterPoint Energy Minnesota Gas	Docket No. G-008/GR-17-285	Return on Equity
ALLETE, Inc., d/b/a Minnesota Power Inc.	11/16	ALLETE, Inc., d/b/a Minnesota Power Inc.	Docket No. E015/GR-16-664	Return on Equity
Otter Tail Power Corporation	02/16	Otter Tail Power Company	Docket No. E017/GR-15-1033	Return on Equity
Minnesota Energy Resources Corporation	09/15	Minnesota Energy Resources Corporation	Docket No. G-011/GR-15-736	Return on Equity
CenterPoint Energy Resources Corp. d/b/a CenterPoint Energy Minnesota Gas	08/15	CenterPoint Energy Resources Corp. d/b/a CenterPoint Energy Minnesota Gas	Docket No. G-008/GR-15-424	Return on Equity
Xcel Energy, Inc.	11/13	Northern States Power Company	Docket No. E002/GR-13-868	Return on Equity
CenterPoint Energy Resources Corp. d/b/a CenterPoint Energy Minnesota Gas	08/13	CenterPoint Energy Resources Corp. d/b/a CenterPoint Energy Minnesota Gas	Docket No. G-008/GR-13-316	Return on Equity
Xcel Energy, Inc.	11/12	Northern States Power Company	Docket No. E002/GR-12-961	Return on Equity
Otter Tail Power Corporation	04/10	Otter Tail Power Company	Docket No. E-017/GR-10-239	Return on Equity
Minnesota Power a division of ALLETE, Inc.	11/09	Minnesota Power	Docket No. E-015/GR-09-1151	Return on Equity
CenterPoint Energy Resources Corp. d/b/a CenterPoint Energy Minnesota Gas	11/08	CenterPoint Energy Minnesota Gas	Docket No. G-008/GR-08-1075	Return on Equity
Otter Tail Power Corporation	10/07	Otter Tail Power Company	Docket No. E-017/GR-07-1178	Return on Equity
Xcel Energy, Inc.	11/05	Northern States Power Company - Minnesota	Docket No. E-002/GR-05-1428	Return on Equity (electric)
Xcel Energy, Inc.	09/04	Northern States Power Company - Minnesota	Docket No. G-002/GR-04-1511	Return on Equity (gas)
<b>Mississippi Public Service Commission</b>				
CenterPoint Energy Resources, Corp. d/b/a CenterPoint Energy Entex and CenterPoint Energy Mississippi Gas	07/09	CenterPoint Energy Mississippi Gas	Docket No. 09-UN-334	Return on Equity
<b>Missouri Public Service Commission</b>				
Empire District Electric Company	08/19	Empire District Electric Company	Case No. ER-2019-0374	Return on Equity
Union Electric Company d/b/a Ameren Missouri	07/19	Union Electric Company d/b/a Ameren Missouri	Case No. ER-2019-0335	Return on Equity
Union Electric Company d/b/a Ameren Missouri	12/18	Union Electric Company d/b/a Ameren Missouri	Case No. GR-2019-0077	Return on Equity

SPONSOR	DATE	CASE/APPLICANT	DOCKET NO.	SUBJECT
KCP&L Greater Missouri Operations Company	01/18	KCP&L Greater Missouri Operations Company	Case No. ER-2018-0146	Return on Equity
Kansas City Power & Light Company	01/18	Kansas City Power & Light Company	Case No. ER-2018-0145	Return on Equity
Laclede Gas Company and Missouri Gas Energy	11/17	Laclede Gas Company and Missouri Gas Energy	Case No. GR-2017-0215 Case No. GR-2017-0216	Goodwill Adjustment on Capital Structure
Liberty Utilities (Midstates Natural Gas) Corp. d/b/a/ Liberty Utilities	09/17	Liberty Utilities (Midstates Natural Gas) Corp. d/b/a/ Liberty Utilities	Case No. GR-2018-0013	New Ratemaking Mechanisms
Union Electric Company d/b/a Ameren Missouri	07/16	Union Electric Company d/b/a Ameren Missouri	Case No. ER-2016-0179	Return on Equity (electric)
Kansas City Power & Light Company	07/16	Kansas City Power & Light Company	Case No. ER-2016-0285	Return on Equity (electric)
Kansas City Power & Light Company	02/16	Kansas City Power & Light Company	Case No. ER-2016-0156	Return on Equity (electric)
Kansas City Power & Light Company	10/14	Kansas City Power & Light Company	Case No. ER-2014-0370	Return on Equity (electric)
Union Electric Company d/b/a Ameren Missouri	07/14	Union Electric Company d/b/a Ameren Missouri	Case No. ER-2014-0258	Return on Equity (electric)
Union Electric Company d/b/a Ameren Missouri	06/14	Union Electric Company d/b/a Ameren Missouri	Case No. EC-2014-0223	Return on Equity (electric)
Liberty Utilities (Midstates Natural Gas) Corp. d/b/a Liberty Utilities	02/14	Liberty Utilities (Midstates Natural Gas) Corp. d/b/a Liberty Utilities	Case No. GR-2014-0152	Return on Equity
Laclede Gas Company	12/12	Laclede Gas Company	Case No. GR-2013-0171	Return on Equity
Union Electric Company d/b/a Ameren Missouri	02/12	Union Electric Company d/b/a Ameren Missouri	Case No. ER-2012-0166	Return on Equity (electric)
Union Electric Company d/b/a AmerenUE	09/10	Union Electric Company d/b/a AmerenUE	Case No. ER-2011-0028	Return on Equity (electric)
Union Electric Company d/b/a AmerenUE	06/10	Union Electric Company d/b/a AmerenUE	Case No. GR-2010-0363	Return on Equity (gas)
<b>Montana Public Service Commission</b>				
Northwestern Corporation	09/12	Northwestern Corporation d/b/a Northwestern Energy	Docket No. D2012.9.94	Return on Equity (gas)
<b>Nevada Public Utilities Commission</b>				
Southwest Gas Corporation	05/18	Southwest Gas Corporation	Docket No. 18-05031	Return on Equity (gas)
Southwest Gas Corporation	04/12	Southwest Gas Corporation	Docket No. 12-04005	Return on Equity (gas)
Nevada Power Company	06/11	Nevada Power Company	Docket No. 11-06006	Return on Equity (electric)
<b>New Hampshire Public Utilities Commission</b>				

SPONSOR	DATE	CASE/APPLICANT	DOCKET NO.	SUBJECT
Northern Utilities, Inc.	06/17	Northern Utilities, Inc.	Docket No. DG 17-070	Return on Equity
Liberty Utilities d/b/a EnergyNorth Natural Gas	04/17	Liberty Utilities d/b/a EnergyNorth Natural Gas	Docket No. DG 17-048	Return on Equity
Unitil Energy Systems, Inc.	04/16	Unitil Energy Systems, Inc.	Docket No. DE 16-384	Return on Equity
Liberty Utilities d/b/a Granite State Electric Company	04/16	Liberty Utilities d/b/a Granite State Electric Company	Docket No. DE 16-383	Return on Equity
Liberty Utilities d/b/a EnergyNorth Natural Gas	08/14	Liberty Utilities d/b/a EnergyNorth Natural Gas	Docket No. DG 14-180	Return on Equity
Liberty Utilities d/b/a Granite State Electric Company	03/13	Liberty Utilities d/b/a Granite State Electric Company	Docket No. DE 13-063	Return on Equity
EnergyNorth Natural Gas d/b/a National Grid NH	02/10	EnergyNorth Natural Gas d/b/a National Grid NH	Docket No. DG 10-017	Return on Equity
Unitil Energy Systems, Inc., EnergyNorth Natural Gas, Inc. d/b/a National Grid NH, Granite State Electric Company d/b/a National Grid, and Northern Utilities, Inc. – New Hampshire Division	08/08	Unitil Energy Systems, Inc., EnergyNorth Natural Gas, Inc. d/b/a National Grid NH, Granite State Electric Company d/b/a National Grid, and Northern Utilities, Inc. – New Hampshire Division	Docket No. DG 07-072	Carrying Charge Rate on Cash Working Capital
<b>New Jersey Board of Public Utilities</b>				
Elizabethtown Gas Company	04/19	Elizabethtown Gas Company	Docket No. GR19040486	Return on Equity
Atlantic City Electric Company	10/18	Atlantic City Electric Company	Docket No. EO18020196	Return on Equity
Atlantic City Electric Company	08/18	Atlantic City Electric Company	Docket No. ER18080925	Return on Equity
Atlantic City Electric Company	06/18	Atlantic City Electric Company	Docket No. ER18060638	Return on Equity
Atlantic City Electric Company	03/17	Atlantic City Electric Company	Docket No. ER17030308	Return on Equity
Pivotal Utility Holdings, Inc.	08/16	Elizabethtown Gas	Docket No. GR16090826	Return on Equity
The Southern Company; AGL Resources Inc.; AMS Corp. and Pivotal Holdings, Inc. d/b/a Elizabethtown Gas	04/16	The Southern Company; AGL Resources Inc.; AMS Corp. and Pivotal Holdings, Inc. d/b/a Elizabethtown Gas	Docket No. GM15101196	Merger Approval
Atlantic City Electric Company	03/16	Atlantic City Electric Company	Docket No. ER16030252	Return on Equity
Pepco Holdings, Inc.	03/14	Atlantic City Electric Company	Docket No. ER14030245	Return on Equity
Orange and Rockland Utilities	11/13	Rockland Electric Company	Docket No. ER13111135	Return on Equity
Atlantic City Electric Company	12/12	Atlantic City Electric Company	Docket No. ER12121071	Return on Equity

SPONSOR	DATE	CASE/APPLICANT	DOCKET NO.	SUBJECT
Atlantic City Electric Company	08/11	Atlantic City Electric Company	Docket No. ER11080469	Return on Equity
Pepco Holdings, Inc.	09/06	Atlantic City Electric Company	Docket No. EM06090638	Divestiture and Valuation of Electric Generating Assets
Pepco Holdings, Inc.	12/05	Atlantic City Electric Company	Docket No. EM05121058	Market Value of Electric Generation Assets; Auction
Conectiv	06/03	Atlantic City Electric Company	Docket No. EO03020091	Market Value of Electric Generation Assets; Auction Process
<b>New Mexico Public Regulation Commission</b>				
Public Service Company of New Mexico	12/16	Public Service Company of New Mexico	Case No. 16-00276-UT	Return on Equity (electric)
Public Service Company of New Mexico	08/15	Public Service Company of New Mexico	Case No. 15-00261-UT	Return on Equity (electric)
Public Service Company of New Mexico	12/14	Public Service Company of New Mexico	Case No. 14-00332-UT	Return on Equity (electric)
Public Service Company of New Mexico	12/14	Public Service Company of New Mexico	Case No. 13-00390-UT	Cost of Capital and Financial Integrity
Southwestern Public Service Company	02/11	Southwestern Public Service Company	Case No. 10-00395-UT	Return on Equity (electric)
Public Service Company of New Mexico	06/10	Public Service Company of New Mexico	Case No. 10-00086-UT	Return on Equity (electric)
Public Service Company of New Mexico	09/08	Public Service Company of New Mexico	Case No. 08-00273-UT	Return on Equity (electric)
Xcel Energy, Inc.	07/07	Southwestern Public Service Company	Case No. 07-00319-UT	Return on Equity (electric)
<b>New York State Public Service Commission</b>				
Consolidated Edison Company of New York, Inc.	01/15	Consolidated Edison Company of New York, Inc.	Case No. 15-E-0050	Return on Equity (electric)
Orange and Rockland Utilities, Inc.	11/14	Orange and Rockland Utilities, Inc.	Case Nos. 14-E-0493 and 14-G-0494	Return on Equity (electric and gas)
Consolidated Edison Company of New York, Inc.	01/13	Consolidated Edison Company of New York, Inc.	Case No. 13-E-0030	Return on Equity (electric)
Niagara Mohawk Corporation d/b/a National Grid for Electric Service	04/12	Niagara Mohawk Corporation d/b/a National Grid for Electric Service	Case No. 12-E-0201	Return on Equity (electric)
Niagara Mohawk Corporation d/b/a National Grid for Gas Service	04/12	Niagara Mohawk Corporation d/b/a National Grid for Gas Service	Case No. 12-G-0202	Return on Equity (gas)
Orange and Rockland Utilities, Inc.	07/11	Orange and Rockland Utilities, Inc.	Case No. 11-E-0408	Return on Equity (electric)
Orange and Rockland Utilities, Inc.	07/10	Orange and Rockland Utilities, Inc.	Case No. 10-E-0362	Return on Equity (electric)

SPONSOR	DATE	CASE/APPLICANT	DOCKET NO.	SUBJECT
Consolidated Edison Company of New York, Inc.	11/09	Consolidated Edison Company of New York, Inc.	Case No. 09-G-0795	Return on Equity (gas)
Consolidated Edison Company of New York, Inc.	11/09	Consolidated Edison Company of New York, Inc.	Case No. 09-S-0794	Return on Equity (steam)
Niagara Mohawk Power Corporation	07/01	Niagara Mohawk Power Corporation	Case No. 01-E-1046	Power Purchase and Sale Agreement; Standard Offer Service Agreement
<b>North Carolina Utilities Commission</b>				
Duke Energy Progress, LLC	10/19	Duke Energy Progress, LLC	Docket No. E-2, Sub 1219	Return on Equity
Duke Energy Carolinas, LLC	09/19	Duke Energy Carolinas, LLC	Docket No. E-7, Sub 1214	Return on Equity
Piedmont Natural Gas Company, Inc.	04/19	Piedmont Natural Gas Company, Inc.	Docket No. G-9, Sub 743	Return on Equity
Virginia Electric and Power Company d/b/a Dominion North Carolina Power	03/19	Virginia Electric and Power Company d/b/a Dominion North Carolina Power	Docket No. E-22, Sub 562	Return on Equity
Duke Energy Carolinas, LLC	08/17	Duke Energy Carolinas, LLC	Docket No. E-7, Sub 1146	Return on Equity
Duke Energy Progress, LLC	06/17	Duke Energy Progress, LLC	Docket No. E-2, Sub 1142	Return on Equity
Public Service Company of North Carolina, Inc.	03/16	Public Service Company of North Carolina, Inc.	Docket No. G-5, Sub 565	Return on Equity
Dominion North Carolina Power	03/16	Dominion North Carolina Power	Docket No. E-22, Sub 532	Return on Equity
Duke Energy Carolinas, LLC	02/13	Duke Energy Carolinas, LLC	Docket No. E-7, Sub 1026	Return on Equity
Carolina Power & Light Company d/b/a Progress Energy Carolinas, Inc.	10/12	Carolina Power & Light Company d/b/a Progress Energy Carolinas, Inc.	Docket No. E-2, Sub 1023	Return on Equity
Virginia Electric and Power Company d/b/a Dominion North Carolina Power	03/12	Virginia Electric and Power Company d/b/a Dominion North Carolina Power	Docket No. E-22, Sub 479	Return on Equity
Duke Energy Carolinas, LLC	07/11	Duke Energy Carolinas, LLC	Docket No. E-7, Sub 989	Return on Equity
<b>North Dakota Public Service Commission</b>				
Otter Tail Power Company	11/17	Otter Tail Power Company	Docket No. 17-398	Return on Equity (electric)
Otter Tail Power Company	11/08	Otter Tail Power Company	Docket No. 08-862	Return on Equity (electric)



SPONSOR	DATE	CASE/APPLICANT	DOCKET NO.	SUBJECT
<b>Oklahoma Corporation Commission</b>				
Empire District Electric Company	03/19	Empire District Electric Company	Cause No. PUD201800133	Return on Equity
CenterPoint Energy Resources Corp., d/b/a CenterPoint Energy Oklahoma Gas	03/16	CenterPoint Energy Resources Corp., d/b/a CenterPoint Energy Oklahoma Gas	Cause No. PUD201600094	Return on Equity
Oklahoma Gas & Electric Company	12/15	Oklahoma Gas & Electric Company	Cause No. PUD201500273	Return on Equity
Public Service Company of Oklahoma	07/15	Public Service Company of Oklahoma	Cause No. PUD201500208	Return on Equity
Oklahoma Gas & Electric Company	07/11	Oklahoma Gas & Electric Company	Cause No. PUD201100087	Return on Equity
CenterPoint Energy Resources Corp., d/b/a CenterPoint Energy Oklahoma Gas	03/09	CenterPoint Energy Oklahoma Gas	Cause No. PUD200900055	Return on Equity
<b>Pennsylvania Public Utility Commission</b>				
Pike County Light & Power Company	01/14	Pike County Light & Power Company	Docket No. R-2013-2397237	Return on Equity (electric & gas)
Veolia Energy Philadelphia, Inc.	12/13	Veolia Energy Philadelphia, Inc.	Docket No. R-2013-2386293	Return on Equity (steam)
<b>Rhode Island Public Utilities Commission</b>				
The Narragansett Electric Company d/b/a National Grid	02/19	The Narragansett Electric Company d/b/a National Grid	Docket No. 4929	Support for financial remuneration under new power purchase agreement
The Narragansett Electric Company d/b/a National Grid	11/17	The Narragansett Electric Company d/b/a National Grid	Docket No. 4770	Return on Equity (electric & gas)
The Narragansett Electric Company d/b/a National Grid	04/12	The Narragansett Electric Company d/b/a National Grid	Docket No. 4323	Return on Equity (electric & gas)
National Grid RI – Gas	08/08	National Grid RI – Gas	Docket No. 3943	Revenue Decoupling and Return on Equity
<b>South Carolina Public Service Commission</b>				
Duke Energy Carolinas, LLC	11/18	Duke Energy Carolinas, LLC	Docket No. 2018-319-E	Return on Equity
Duke Energy Progress, LLC	11/18	Duke Energy Progress, LLC	Docket No. 2018-318-E	Return on Equity
South Carolina Electric & Gas	08/18	South Carolina Electric & Gas	Docket No. 2017-370-E	Return on Equity
South Carolina Electric & Gas	12/17	South Carolina Electric & Gas	Docket No. 2017-305-E	Return on Equity
Duke Energy Progress, LLC	07/16	Duke Energy Progress, LLC	Docket No. 2016-227-E	Return on Equity
Duke Energy Carolinas, LLC	03/13	Duke Energy Carolinas, LLC	Docket No. 2013-59-E	Return on Equity
South Carolina Electric & Gas	06/12	South Carolina Electric & Gas	Docket No. 2012-218-E	Return on Equity

SPONSOR	DATE	CASE/APPLICANT	DOCKET NO.	SUBJECT
Duke Energy Carolinas, LLC	08/11	Duke Energy Carolinas, LLC	Docket No. 2011-271-E	Return on Equity
South Carolina Electric & Gas	03/10	South Carolina Electric & Gas	Docket No. 2009-489-E	Return on Equity
<b>South Dakota Public Utilities Commission</b>				
Otter Tail Power Company	04/18	Otter Tail Power Company	Docket No. EL18-021	Return on Equity (electric)
Otter Tail Power Company	08/10	Otter Tail Power Company	Docket No. EL10-011	Return on Equity (electric)
Northern States Power Company	06/09	South Dakota Division of Northern States Power	Docket No. EL09-009	Return on Equity (electric)
Otter Tail Power Company	10/08	Otter Tail Power Company	Docket No. EL08-030	Return on Equity (electric)
<b>Texas Public Utility Commission</b>				
AEP Texas, Inc.	05/19	AEP Texas, Inc.	Docket No. 49494	Return on Equity
CenterPoint Energy Houston Electric LLC	04/19	CenterPoint Energy Houston Electric LLC	Docket No. 49421	Return on Equity
Texas-New Mexico Power Company	05/18	Texas-New Mexico Power Company	Docket No. 48401	Return on Equity
Entergy Texas, Inc.	05/18	Entergy Texas, Inc.	Docket No. 48371	Return on Equity
Southwestern Public Service Company	08/17	Southwestern Public Service Company	Docket No. 47527	Return on Equity
Oncor Electric Delivery Company, LLC	03/17	Oncor Electric Delivery Company, LLC	Docket No. 46957	Return on Equity
El Paso Electric Company	02/17	El Paso Electric Company	Docket No. 46831	Return on Equity
Southwestern Electric Power Company	12/16	Southwestern Electric Power Company	Docket No. 46449	Return on Equity (electric)
Sharyland Utilities, L.P.	04/16	Sharyland Utilities, L.P.	Docket No. 45414	Return on Equity
Southwestern Public Service Company	02/16	Southwestern Public Service Company	Docket No. 44524	Return on Equity (electric)
Wind Energy Transmission Texas, LLC	05/15	Wind Energy Transmission Texas, LLC	Docket No. 44746	Return on Equity
Cross Texas Transmission	12/14	Cross Texas Transmission	Docket No. 43950	Return on Equity
Southwestern Public Service Company	12/14	Southwestern Public Service Company	Docket No. 43695	Return on Equity (electric)
Sharyland Utilities, L.P.	05/13	Sharyland Utilities, L.P.	Docket No. 41474	Return on Equity
Wind Energy Texas Transmission, LLC	08/12	Wind Energy Texas Transmission, LLC	Docket No. 40606	Return on Equity
Southwestern Electric Power Company	07/12	Southwestern Electric Power Company	Docket No. 40443	Return on Equity
Oncor Electric Delivery Company, LLC	01/11	Oncor Electric Delivery Company, LLC	Docket No. 38929	Return on Equity
Texas-New Mexico Power Company	08/10	Texas-New Mexico Power Company	Docket No. 38480	Return on Equity (electric)
CenterPoint Energy Houston Electric LLC	06/10	CenterPoint Energy Houston Electric LLC	Docket No. 38339	Return on Equity
Xcel Energy, Inc.	05/10	Southwestern Public Service Company	Docket No. 38147	Return on Equity (electric)

SPONSOR	DATE	CASE/APPLICANT	DOCKET NO.	SUBJECT
Texas-New Mexico Power Company	08/08	Texas-New Mexico Power Company	Docket No. 36025	Return on Equity (electric)
Xcel Energy, Inc.	05/06	Southwestern Public Service Company	Docket No. 32766	Return on Equity (electric)
<b>Texas Railroad Commission</b>				
CenterPoint Energy Resources Corp. d/b/a CenterPoint Energy Entex And CenterPoint Energy Texas Gas	10/19	CenterPoint Energy Resources Corp. D/B/A CenterPoint Energy Entex And CenterPoint Energy Texas Gas	GUD 10920	Return on Equity
Atmos Energy Corporation – Mid-Tex Division	10/18	Atmos Energy Corporation – Mid-Tex Division	GUD 10779	Return on Equity
Atmos Energy Corporation – West Texas Division	06/18	Atmos Energy Corporation – West Texas Division	GUD 10743	Return on Equity
Atmos Energy Corporation – Mid-Texas Division	06/18	Atmos Energy Corporation – Mid-Texas Division	GUD 10742	Return on Equity
CenterPoint Energy Resources Corp. d/b/a CenterPoint Energy Entex And CenterPoint Energy Texas Gas	11/17	CenterPoint Energy Resources Corp. D/B/A CenterPoint Energy Entex And CenterPoint Energy Texas Gas	GUD 10669	Return on Equity
Atmos Pipeline - Texas	01/17	Atmos Pipeline - Texas	GUD 10580	Return on Equity
CenterPoint Energy Resources Corp. d/b/a CenterPoint Energy Entex And CenterPoint Energy Texas Gas	12/16	CenterPoint Energy Resources Corp. D/B/A CenterPoint Energy Entex And CenterPoint Energy Texas Gas	GUD 10567	Return on Equity
CenterPoint Energy Resources Corp. d/b/a CenterPoint Energy Entex and CenterPoint Energy Texas Gas	03/15	CenterPoint Energy Resources Corp. d/b/a CenterPoint Energy Entex and CenterPoint Energy Texas Gas	GUD 10432	Return on Equity
CenterPoint Energy Resources Corp. d/b/a CenterPoint Energy Entex and CenterPoint Energy Texas Gas	07/12	CenterPoint Energy Resources Corp. d/b/a CenterPoint Energy Entex and CenterPoint Energy Texas Gas	GUD 10182	Return on Equity
Atmos Energy Corporation – West Texas Division	06/12	Atmos Energy Corporation – West Texas Division	GUD 10174	Return on Equity
Atmos Energy Corporation – Mid-Texas Division	06/12	Atmos Energy Corporation – Mid-Texas Division	GUD 10170	Return on Equity
CenterPoint Energy Resources Corp. d/b/a CenterPoint Energy Entex and CenterPoint Energy Texas Gas	12/10	CenterPoint Energy Resources Corp. d/b/a CenterPoint Energy Entex and CenterPoint Energy Texas Gas	GUD 10038	Return on Equity
Atmos Pipeline – Texas	09/10	Atmos Pipeline - Texas	GUD 10000	Return on Equity

SPONSOR	DATE	CASE/APPLICANT	DOCKET NO.	SUBJECT
CenterPoint Energy Resources Corp. d/b/a CenterPoint Energy Entex and CenterPoint Energy Texas Gas	07/09	CenterPoint Energy Resources Corp. d/b/a CenterPoint Energy Entex and CenterPoint Energy Texas Gas	GUD 9902	Return on Equity
CenterPoint Energy Resources Corp. d/b/a CenterPoint Energy Texas Gas	03/08	CenterPoint Energy Resources Corp. d/b/a CenterPoint Energy Texas Gas	GUD 9791	Return on Equity
<b>Utah Public Service Commission</b>				
Dominion Energy Utah	07/19	Dominion Energy Utah	Docket No. 19-057-02	Return on Equity
Questar Gas Company	12/07	Questar Gas Company	Docket No. 07-057-13	Return on Equity
<b>Vermont Public Service Board</b>				
Central Vermont Public Service Corporation; Green Mountain Power	02/12	Central Vermont Public Service Corporation; Green Mountain Power	Docket No. 7770	Merger Policy
Central Vermont Public Service Corporation	12/10	Central Vermont Public Service Corporation	Docket No. 7627	Return on Equity (electric)
Green Mountain Power	04/06	Green Mountain Power	Docket Nos. 7175 and 7176	Return on Equity (electric)
Vermont Gas Systems, Inc.	12/05	Vermont Gas Systems	Docket Nos. 7109 and 7160	Return on Equity (gas)
<b>Virginia State Corporation Commission</b>				
Virginia Electric and Power Company	03/19	Virginia Electric and Power Company	Case No. PUR-2019-00050	Return on Equity
Virginia Electric and Power Company	03/17	Virginia Electric and Power Company	Case No. PUR-2017-00038	Return on Equity
Virginia Natural Gas, Inc.	03/17	Virginia Natural Gas, Inc.	Case No. PUE-2016-00143	Return on Equity
Virginia Electric and Power Company	10/16	Virginia Electric and Power Company	Case No. PUE-2016-00112; PUE-2016-00113; PUE-2016-00136	Return on Equity
Washington Gas Light Company	06/16	Washington Gas Light Company	Case No. PUE-2016-00001	Return on Equity
Virginia Electric and Power Company	06/16	Virginia Electric and Power Company	Case Nos. PUE-2016-00063; PUE-2016-00062; PUE-2016-00061; PUE-2016-00060; PUE-2016-00059	Return on Equity
Virginia Electric and Power Company	12/15	Virginia Electric and Power Company	Case Nos. PUE-2015-00058; PUE-2015-00059; PUE-2015-00060; PUE-2015-00061; PUE-2015-00075; PUE-2015-00089; PUE-2015-00102; PUE-2015-00104	Return on Equity
Virginia Electric and Power Company	03/15	Virginia Electric and Power Company	Case No. PUE-2015-00027	Return on Equity

SPONSOR	DATE	CASE/APPLICANT	DOCKET NO.	SUBJECT
Virginia Electric and Power Company	03/13	Virginia Electric and Power Company	Case No. PUE-2013-00020	Return on Equity
Virginia Natural Gas, Inc.	02/11	Virginia Natural Gas, Inc.	Case No. PUE-2010-00142	Capital Structure
Columbia Gas of Virginia, Inc.	06/06	Columbia Gas of Virginia, Inc.	Case No. PUE-2005-00098	Merger Synergies
Dominion Resources	10/01	Virginia Electric and Power Company	Case No. PUE000584	Corporate Structure and Electric Generation Strategy
<b>Wyoming Public Service Commission</b>				
Questar Gas Company d/b/a Dominion Energy Wyoming	11/19	Questar Gas Company d/b/a Dominion Energy Wyoming	Docket No. 30010-187-GR-19	Return on Equity

### ***Expert Reports***

<b>Matter of Arbitration, City of White Hall, Arkansas</b>				
Liberty Utilities Corporation, White Hall Water and White Hall Sewer	04/19	Liberty Utilities Corporation, White Hall Water and White Hall Sewer	AAA Case No. 01-18-0004-0072	Return on Equity
<b>United States District Court, District of South Carolina, Columbia Division</b>				
South Carolina Electric & Gas Company	07/18	South Carolina Electric & Gas Company	Case No. 3:18-CV-01795-JMC	Return on Equity
<b>United States District Court, Western District of Texas, Austin Division</b>				
Southwestern Public Service Company	02/12	Southwestern Public Service Company	C.A. No. A-09-CA-917-SS	PURPA and FERC regulations
<b>American Arbitration Association</b>				
Confidential Client	11/14	Confidential Client	Confidential	Economic harm related to failure to perform

**Pauline M. Ahern, CRRA**  
**Executive Advisor**  
**ScottMadden Inc.**

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Ms. Ahern has served as a consultant for investor-owned and municipal utilities and authorities for more than 30 years. As a Certified Rate of Return Analyst (CRRA), she has extensive experience in rate of return analyses, including the development of ratemaking capital structure ratios, senior capital cost rates, and the cost rate of common equity for regulated public utilities. She has testified as an expert witness before 31 regulatory commissions in the U.S. and Canada.

She also maintains the benchmark index against which the American Gas Association's (AGA) Mutual Fund performance is measured. Ms. Ahern has also served as President of the Society of Utility Regulatory and Financial Analysts (SURFA) from 2006-2010 and on its Board of Directors for eight years. SURFA is a non-profit organization founded to promote the education and understanding of rate of return analysis which represents utility financial analysts in government, the financial community, industry and academia. She also serves on the Finance/Accounting/Taxation Committees of the National Association of Water Companies. Ms. Ahern is also a member of the Advisory Council, Financial Research Institute, University of Missouri - Robert J. Trulaske, Sr. School of Business. She is also a member of Edison Electric Institute's Cost of Capital Working Group.

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**PROFESSIONAL HISTORY**

**ScottMadden Inc. (2018 - )**  
**Executive Advisor**

**ScottMadden Inc. (2016 – 2018)**  
**Executive Director**

**Sussex Economic Advisors, LLC (2015 – 2016)**  
**Partner**

**AUS Consultants (1988 – 2015)**  
**Principal**

- Offered testimony as an expert witness on the subjects of fair rate of return, cost of capital and related issues before state public utility commissions.
- Provided assistance and support to clients throughout the entire ratemaking litigation process; supervision of the financial analyst and administrative staff in the preparation of fair rate of return and cost of capital testimonies and exhibits which are filed along with expert testimony before various state and federal public utility regulatory bodies as well as the preparation of interrogatory responses, as well as rebuttal exhibits.
- Responsible for the production, publishing, and distribution of the AUS Utility Reports (formerly C. A. Turner Utility Reports), which has provided financial data and related ratios for about 80 public utilities (i.e., electric, combination gas and electric, natural gas distribution, natural gas transmission, telephone, and water utilities, on a monthly, quarterly and annual basis) since 1930. Subscribers include utilities, many state regulatory commissions, federal agencies, individuals, brokerage firms, attorneys, as well as public and academic libraries.
- Responsible for maintaining and calculating the performance of the AGA Index, a market capitalization weighted index of the common stocks of the approximately 70 corporate members of the AGA, which serves as the benchmark for the AGA Gas Utility Index Fund.

Assistant Vice President

- Prepared fair rate of return and cost of capital exhibits which were filed along with expert testimony before various state and federal public utility regulatory bodies; supporting exhibits include the determination of an appropriate ratemaking capital structure and the development of embedded cost rates of senior capital and also support the determination of a recommended return on common equity through the use of various market models, such as, but not limited to, Discounted Cash Flow analysis, Capital Asset Pricing Model and Risk Premium Methodology, as well as an assessment of the risk characteristics of the client utility.
- Assisted in the preparation of responses to any interrogatories received regarding such testimonies filed on behalf of client utilities. Following the filing of fair rate of return testimonies, assisted in the evaluation of opposition testimony in order to prepare interrogatory questions, areas of cross-examination, and rebuttal testimony and evaluated and assisted in the preparation of briefs and exceptions following the hearing process.
- Submitted testimony before state public utility commissions regarding appropriate capital structure ratios and fixed capital cost rates.

Senior Financial Analyst

- Supervised two analysts and assisted in the preparation of fair rate of return and cost of capital exhibits which are filed along with expert testimony before various state and federal public utility regulatory bodies; the team also assisted in the preparation of interrogatory responses.
- Evaluated the final orders and decisions of various commissions to determine whether further actions were warranted and to gain insight which assisted in the preparation of future rate of return studies.
- Assisted in the preparation of an article authored by Frank J. Hanley and A. Gerald Harris entitled "Does Diversification Increase the Cost of Equity Capital?" published in the July 15, 1991 issue of Public Utilities Fortnightly.

Administrator of Financial Analysis for AUS Utility Reports

- Oversaw the preparation of this monthly publication, as well as the accompanying annual publication, Financial Statistics - Public Utilities.

Financial Analyst

- Assisted in the preparation of fair rate of return studies including capital structure determination, development of senior capital cost rates, determination of an appropriate rate of return on equity, preparation of interrogatory responses, interrogatory questions of the opposition, areas of cross-examination and rebuttal testimony, as well as preparation of the annual publication C. A. Turner Utility Reports - Financial Statistics - Public Utilities.

**Research Dept. of the Regional Economics Division of the Federal Reserve Bank of Boston (1973 – 1975)**

Research Assistant

- Involved in the development and maintenance of econometric models to simulate regional economic conditions in New England in order to study the effects of, among other things, the energy crisis of the early 1970's and property tax revaluations on the economy of New England. I was also involved in the statistical analysis and preparation of articles for the New England Economic Review. Also, I was Assistant Editor of New England Business Indicators.

**Office of the Assistant Secretary for International Affairs, U.S. Treasury Department, Washington, D.C. (1972)**

Research Assistant

- Developed and maintained econometric models which simulated the economy of the United States in order to study the results of various alternate foreign trade policies so that national trade policy could be formulated and recommended.

## EDUCATION

M.B.A., Rutgers University, High Honors, 1991  
B.A., Clark University, Honors, 1973

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## DESIGNATIONS AND PROFESSIONAL AFFILIATIONS

### Advisory Council

Financial Research Institute  
University of Missouri's Robert J. Trulaske, Sr. School of Business

### Edison Electric Institute

Cost of Capital Working Group

### National Association of Water Companies

Member of the Finance/Accounting/Taxation and Rates and Regulation Committees

### Society of Utility and Regulatory Financial Analysts

Member, Board of Directors – 2010-2018 President – 2006-2008 and 2008-2010  
Secretary/Treasurer – 2004-2006

### American Finance Association

### Financial Management Association

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## SPEAKING ENGAGEMENTS

"Leadership in the Financial Services Sector", Guest Professor – Cost of Capital, Business Leader Development Program, Rutgers University School of Business, February 24, 2015, Camden, NJ.

Sponsor / Moderator: Hot Topic Hotline (webinar) of the Financial Research Institute - University of Missouri's Robert J. Trulaske, Sr. School of Business: "The Cost of Capital: Slower and Lower for Longer" presenter: John Lonski, Managing Director & Chief Capital Market Economist, *Capital Markets Research Group*, Moody's Analytics, November 2, 2016.

"Leadership in the Financial Services Sector", Guest Professor – Cost of Capital, Business Leader Development Program, Rutgers University School of Business, February 20, 2015, Camden, NJ.

"ROE: Trends & Analysis", American Gas Association, AGA Mini-Forum for the Financial Analysts Community & Finance Committee Meeting, September 11, 2014, The Princeton Club, New York, NY.

Guest Professor, "Measuring Risk", Asset Supervision and Administration Commission of the State Council of the Peoples' Republic of China, Rutgers School of Business, July 21, 2014, New Brunswick, NJ.

Instructor, "Cost of Capital 101", EPCOR Water America, Inc., Regulatory Management Team, June 9, 2014, Phoenix, AZ.

Moderator: Society of Utility Financial Analysts: 46th Financial Forum – "The Rating Agencies' Perspectives: Regulatory Mechanisms and the Regulatory Compact", April 22-25, 2014, Indianapolis, IN.

"The Return on Equity Debate: Its Impact on Budgeting and Investment and Wall Street's View of Risk", National Association of Water Companies – 2014 Indiana Chapter Water Summit, March 13, 2014, Indianapolis, IN.

"Regulatory Training in Financing, Planning, Strategies and Accounting Issues for Publicly- and Privately-Owned Water and Wastewater Utilities", New Mexico State University Center for Public Utilities, October 13-18, 2013, Instructor (Cost of Capital).

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“Regulated Utilities – Access to Capital”, (panelist) - Innovation: Changing the Future of Energy, 2013 Deloitte Energy Conference, Deloitte Center for Energy Solutions, May 22, 2013, Washington, DC.

“Comparative Evaluation of the Predictive Risk Premium Model, the Discounted Cash Flow Model and the Capital Asset Pricing Model for Estimating the Cost of Common Equity”, (co-presenter with Richard A. Michelfelder, Ph.D., Rutgers University) – Advanced Workshop in Regulation and Competition, 32<sup>nd</sup> Annual Eastern Conference of the Center for Research in Regulated Industries (CRRI), May 17, 2013, Rutgers University, Shawnee on the Delaware, PA.

“Decoupling: Impact on the Risk and Cost of Common Equity of Public Utility Stocks”, before the Society of Utility and Regulatory Financial Analysts: 45th Financial Forum, April 17-18, 2013, Indianapolis, IN.

“Issues Surrounding the Determination of the Allowed Rate of Return”, before the Staff Subcommittee on Electricity of the National Association of Regulatory Utility Commissioners, Winter 2013 Committee Meetings, February 3, 2013, Washington, DC.

“Leadership in the Financial Services Sector”, Guest Professor – Cost of Capital, Business Leader Development Program, Rutgers University School of Business, February 1, 2013, Camden, NJ.

“Analyst Training in the Power and Gas Sectors”, SNL Center for Financial Education, Downtown Conference Center at Pace University, New York City, December 12, 2012, Instructor (Financial Statement Analysis).

“Regulatory Training in Financing Planning, Strategies and Accounting Issues for Publicly and Privately Owned Water and Wastewater Utilities”, New Mexico State University Center for Public Utilities, October 14-19, 2012, Instructor (Cost of Financial Capital).

“Application of a New Risk Premium Model for Estimating the Cost of Common Equity”, Co-Presenter with Dylan W. D’Ascendis, CRRA, AUS Consultants, Edison Electric Institute Cost of Capital Working Group, October 3, 2012, Webinar.

“Application of a New Risk Premium Model for Estimating the Cost of Common Equity”, Co-Presenter with Dylan W. D’Ascendis, CRRA, AUS Consultants, Staff Subcommittee on Accounting and Finance of the National Association of Regulatory Commissioners, September 10, 2012, St. Paul, MN.

“Analyst Training in the Power and Gas Sectors”, SNL Center for Financial Education, Downtown Conference Center at Pace University, New York City, August 7, 2012, Instructor (Financial Statement Analysis).

“Advanced Regulatory Training in Financing Planning, Strategies and Accounting Issues for Publicly and Privately Owned Water and Wastewater Utilities”, New Mexico State University Center for Public Utilities, May 13-17, 2012, Instructor (Cost of Financial Capital).

“A New Approach for Estimating the Equity Risk Premium Applied to Public Utilities”, before the Finance and Regulatory Committees of the National Association of Water Companies, March 29, 2012, Telephonic Conference.

“A New Approach for Estimating the Equity Risk Premium Applied to Public Utilities”, (co-presenter with Frank J. Hanley, Principal and Director, AUS Consultants) before the Water Committee of the National Association of Regulatory Utility Commissioners’ Winter Committee Meetings, February 7, 2012, Washington, DC.

“A New Approach for Estimating the Equity Risk Premium Applied to Public Utilities”, (co-presenter with Richard A. Michelfelder, Ph.D., Rutgers University and Frank J. Hanley, Principal and Director, AUS Consultants) before the Wall Street Utility Group, December 19, 2011, New York City, NY.

“Advanced Cost and Finance Issues for Water”, (co-presenter with Gary D. Shambaugh, Principal & Director, AUS Consultants), 2011 Advanced Regulatory Studies Program – Ratemaking, Accounting and Economics, September 29, 2011, Kellogg Center at Michigan State University – Institute for Public Utilities, East Lansing, MI.

“Public Utility Betas and the Cost of Capital”, (co-presenter with Richard A. Michelfelder, Ph.D., Rutgers University) – Advanced Workshop in Regulation and Competition, 30th Annual Eastern Conference of the Center for Research in Regulated Industries (CRRI), May 20, 2011, Rutgers University, Skytop, PA.

Moderator: Society of Utility and Regulatory Financial Analysts: 43rd Financial Forum – “Impact of Cost Recovery Mechanisms on the Perception of Public Utility Risk”, April 14-15, 2011, Washington, DC.

“A New Approach for Estimating the Equity Risk Premium for Public Utilities”, (co-presenter with Richard A. Michelfelder, Ph.D., Rutgers University) – Hot Topic Hotline Webinar, December 3, 2010, Financial Research Institute of the University of Missouri.

“A New Approach for Estimating the Equity Risk Premium for Public Utilities”, (co-presenter with Richard A. Michelfelder, Ph.D., Rutgers University) before the Indiana Utility Regulatory Commission Cost of Capital Task Force, September 28, 2010, Indianapolis, IN.

Tomorrow’s Cost of Capital: Cost of Capital Issues 2010, Deloitte Center for Energy Solutions, 2010 Deloitte Energy Conference, “Changing the Great Game: Climate, Customers and Capital”, June 7-8, 2010, Washington, DC.

“A New Approach for Estimating the Equity Risk Premium for Public Utilities”, (co-presenter with Richard A. Michelfelder, Ph.D., Rutgers University) – Advanced Workshop in Regulation and Competition, 29th Annual Eastern Conference of the Center for Research in Regulated Industries (CRRI), May 20, 2010, Rutgers University, Skytop, PA.

Moderator: Society of Utility and Regulatory Financial Analysts: 42nd Financial Forum – “The Changing Economic and Capital Market Environment and the Utility Industry”, April 29-30, 2010, Washington, DC.

“A New Model for Estimating the Equity Risk Premium for Public Utilities” (co-presenter with Richard A. Michelfelder, Ph.D., Rutgers University) – Spring 2010 Meeting of the Staff Subcommittee on Accounting and Finance of the National Association of Regulatory Utility Commissioners, March 17, 2010, Charleston, SC.

“New Approach to Estimating the Cost of Common Equity Capital for Public Utilities” (co-presenter with Richard A. Michelfelder, Ph.D., Rutgers University) - Advanced Workshop in Regulation and Competition, 28th Annual Eastern Conference of the Center for Research in Regulated Industries (CRRI), May 14, 2009, Rutgers University, Skytop, PA.

Moderator: Society of Utility and Regulatory Financial Analysts: 41st Financial Forum – “Estimating the Cost of Capital in Today’s Economic and Capital Market Environment”, April 16-17, 2009, Washington, DC.

“Water Utility Financing: Where Does All That Cash Come From?”, AWWA Pre-Conference Workshop: Water Utility Ratemaking, March 25, 2008, Atlantic City, NJ.

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## PAPERS

“The Impact of Revenue-Sales Decoupling Mechanisms on the Risk and Cost of Capital of Public Utility Stocks™”, co-authored with Richard A. Michelfelder, Ph.D., Rutgers University and Dylan W. D’Ascendis, CRRA, CVA, ScottMadden, Inc, Forthcoming.

“Comparative Evaluation of the Predictive Risk Premium Model™, the Discounted Cash Flow Model and the Capital Asset Pricing Model™”, co-authored with Richard A. Michelfelder, Ph.D., Rutgers University, Dylan W. D’Ascendis, CRRA, and Frank J. Hanley, CRRA, AUS Consultants at The Electricity Journal, May, 2013.

“A New Approach for Estimating the Equity Risk Premium for Public Utilities™”, co-authored with Frank J. Hanley, CRRA, AUS Consultants and Richard A. Michelfelder, Ph.D., Rutgers University, The Journal of Regulatory Economics (December 2011), 40:261-278.

“Comparable Earnings: New Life for Old Precept” co-authored with Frank J. Hanley, CRRA, AUS Consultants, Financial Quarterly Review, (American Gas Association), Summer 1994.

SPONSOR	DATE	CASE/APPLICANT	DOCKET No.	SUBJECT
<b>City Council of the City of Edmonton, CA</b>				
EPCOR Water Services, Inc.	5/16	EPCOR Water Services, Inc.		Rate of Return
<b>Arizona Corporation Commission</b>				
EPCOR Water Arizona Inc.	8/17	EPCOR Arizona Water Inc.	WS-01303A-16-0145	Return on Equity
Arizona Water Company	12/16	Arizona Water Company	W-01445A-16-0443	Return on Equity
Arizona Water Company	08/15	Arizona Water Company	W-01445A-15-0277	Return on Equity
EPCOR Water Arizona, Inc.	04/16	EPCOR Water Arizona, Inc.	WS-01303A-16-0145	Return on Equity
EPCOR Water Arizona, Inc.	03/14	EPCOR Water Arizona, Inc.	WS-01303A-14-0010	Return on Equity
Arizona Water Company	04/12	Arizona Water Company - Eastern Group	W-01445A-11-0310	DSIC Mechanism - Credit Quality; Return on Equity
Chaparral City Water Company	04/13	Chaparral City Water Company	W-02113A-13-118	Return on Equity
Arizona Water Company	08/12	Arizona Water Company - Northern Group	W-01445A-12-0348	Return on Equity
Bermuda Water Co.	09/11	Bermuda Water Co.	W-01812A-10-0521	Return on Equity
<b>Arkansas Public Service Commission</b>				
United Water Arkansas, Inc.	03/10	United Water Arkansas, Inc.	09-130-U	Fair Rate of Return
United Water Arkansas, Inc.	12/06	United Water Arkansas, Inc.	06-160-U	Fair Rate of Return
United Water Arkansas, Inc.	09/03	United Water Arkansas, Inc.	03-161-U	Return on Equity
Arkansas Western Gas Company d/b/a Associated Natural Gas Company	02/97	Associated Natural Gas Company	97-019-U1	Capital Structure
Arkansas Western Gas Company	02/97	ANG Division – Arkansas	97-019-I9	Capital Structure
Arkansas Western Gas Company	02/96	ANG Division – Arkansas	GR-97-2772	Return on Equity
Arkansas Eastern Gas Company	02/96	Arkansas Western Gas Company	96-030-U	Capital Structure
<b>British Columbia Utilities Commission</b>				
Corix Utilities, Inc.	07/13	Corix Utilities, Inc.	Generic Cost of Capital Proceeding- Phase II	Return on Equity
Corix Utilities, Inc.	08/12	Corix Utilities, Inc.	Generic Cost of Capital Proceeding – Phase I	Return on Equity
<b>California Public Utilities Commission</b>				
San Gabriel Valley Water Company	05/18	San Gabriel Valley Water Company	18-05-001 et al	Return on Equity
San Jose Water Company	04/17	San Jose Water Company	17-04-001 et al	Return on Equity
San Gabriel Valley Water Company	05/12	San Gabriel Valley Water Company	12-05-001 et al	Return on Equity
San Jose Water Company	05/11	San Jose Water Company	11-05-001 et al	Return on Equity

APPENDIX A  
TESTIMONY LISTING OF PAULINE AHERN

San Jose Water Company	05/09	San Jose Water Company	09-05-001 et al	Return on Equity
Thames RWE re: California-American Water Co.	05/02	Thames RWE re: California-American Water Co.	02-01-036	Return on Equity
<b>Connecticut Department of Public Utility Control</b>				
Aquarion Water Co. of Connecticut	03/13	Aquarion Water Co. of Connecticut	13-02-30	Return on Equity
Connecticut Water Company	01/10	Connecticut Water Company	09-12-11	Return on Equity
Aquarion Water Company	03/10	Aquarion Water Company	10-02-13	Return on Equity
United Water Connecticut	09/10	United Water Connecticut	10-09-08	Fair Rate of Return
United Water Connecticut	05/07	United Water Connecticut	07-05-44	Fair Rate of Return
<b>Delaware Public Service Commission</b>				
SUEZ Water Delaware Inc.	02/16	SUEZ Water Delaware Inc.		Fair Rate of Return
Artesian Water Company	04/14	Artesian Water Company	14-132	Fair Rate of Return
Tidewater Utilities, Inc.	11/13	Tidewater Utilities, Inc.	13-466	Return on Equity
Tidewater Utilities, Inc.	09/11	Tidewater Utilities, Inc.	11-397	Fair Rate of Return
Artesian Water Company	04/11	Artesian Water Company	11-207	Fair Rate of Return
United Water Delaware, Inc.	12/10	United Water Delaware, Inc.	10-421	Fair Rate of Return
United Water Delaware, Inc.	02/09	United Water Delaware, Inc.	09-60	Fair Rate of Return
Tidewater Utilities, Inc.	01/09	Tidewater Utilities, Inc.	09-29	Fair Rate of Return
Artesian Water Company	04/08	Artesian Water Company	14-132	Fair Rate of Return
Sussex Shores Water Company	10/07	Sussex Shores Water Company	07-278	Fair Rate of Return
United Water Delaware, Inc.	05/06	United Water Delaware, Inc.	06-174	Fair Rate of Return
Tidewater Utilities, Inc.	04/06	Tidewater Utilities, Inc.	06-145	Fair Rate of Return
Tidewater Utilities, Inc.	04/04	Tidewater Utilities, Inc.	04-152	Fair Rate of Return
Tidewater Utilities, Inc.	01/02	Tidewater Utilities, Inc.	02-28	Fair Rate of Return
Sussex Shores Water Company	11/99	Sussex Shores Water Company	99-576	Fair Rate of Return
Tidewater Utilities, Inc.	9/99	Tidewater Utilities, Inc.	99-446	Fair Rate of Return
Long Neck Water Company	01/99	Long Neck Water Company	99-31	Overall Rate of Return
United Water Delaware, Inc.	03/98	United Water Delaware	98-98	Return on Equity
United Water Delaware, Inc.	08/96	United Water Delaware, Inc.	96-164	Capital Structure and Fixed Capital Cost Rates
<b>Florida Public Service Commission</b>				
Utilities Inc. of Florida	10/17	Utilities Inc. of Florida	20170006-WS	Comment on Leverage Formula
Utilities Inc.	08/08	Utilities Inc.	080006-WS	Fair Rate of Return
Utilities, Inc. of Florida	06/03	Utilities, Inc. of Florida	020071-WS	Fair Rate of Return

<b>Hawaiian Public Utilities Commission</b>				
Laie Water Company, Inc.	9/16	Laie Water Company, Inc.	2016-0229	Fair Rate of Return
GTE Hawaiian Telephone	10/96	GTE Hawaiian Telephone	95-0054	Common Equity Cost, Capital Structure and Storm Damage Cost Recovery
GTE Hawaiian Telephone	06/96	GTE Hawaiian Telephone	95-0051/94-0298	Self-Insurance Property Damage Reserve-Ratepayer Responsibility
<b>Idaho Public Utility Commission</b>				
United Water Idaho, Inc.	05/15	United Water Idaho, Inc.	UWI-W-15-01	State Property Tax Study
United Water Idaho, Inc.	08/11	United Water Idaho, Inc.	UWI-W-11-02	Fair Rate of Return
United Water Idaho, Inc.	11/04	United Water Idaho, Inc.	UWI-W-04-04	Fair Rate of Return
<b>Illinois Commerce Commission</b>				
Utility Services of Illinois, Inc.	10/11	Utility Services of Illinois, Inc.	17-1106	Fair Rate of Return
Illinois-American Water Company	10/11	Illinois-American Water Company	11-0767	Return on Equity
Apple Canyon Utility Co. / Lake Wildwood Utilities Corp.	04/10	Apple Canyon Utility Co. / Lake Wildwood Utilities Corp.	09-0548/0549	Fair Rate of Return
Illinois American Water Company	05/09	Illinois American Water Company	09-0319	Return on Equity
Illinois-American Water Company	08/07	Illinois-American Water Company	07-0507	Return on Equity
Aqua Illinois, Inc.	02/06	Aqua Illinois, Inc. - Kankakee Water Division	06-0285	Return on Equity
Aqua Illinois	12/04	Aqua Illinois - Woodhaven Water & Sewer Divisions	05-0071	Return on Equity
Aqua Illinois	12/04	Aqua Illinois - Oak Run Water & Sewer Divisions	05-0072	Return on Equity
Aqua Illinois	05/04	Aqua Illinois - Vermillion Water Division	04-0442	Return on Equity
Aqua Illinois (formerly Consumers Ill. Water Co.)	05/03	Aqua Illinois (formerly Consumers Ill. Water Co.)	03-0403	Fair Rate of Return
Aqua Illinois (formerly Consumers Ill. Water Co.)	04/00	Aqua Illinois (formerly Consumers Ill. Water Co.)	00-0337, 00-0338, 00-0339	Return on Equity
<b>Indiana Utility Regulatory Commission</b>				
Indiana-American Water Company	01/14	Indiana-American Water Company	44450	Return on Equity
Pioneer Water LLC	10/13	Pioneer Water LLC	4434	Return on Equity
Utility Center, Inc.	03/10	Utility Center, Inc.	43874	Fair Rate of Return
Twin Lakes Utilities, Inc.	11/06	Twin Lakes Utilities, Inc.	43128	Fair Rate of Return

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Utility Center, Inc.	08/07	Utility Center, Inc.	43331	Fair Rate of Return
Twin Lakes Utilities, Inc.	09/03	Twin Lakes Utilities, Inc.	42488	Fair Rate of Return
United Water West Lafayette, Inc.	01/97	United Water West Lafayette, Inc.	41046	Return on Equity
United Water Indiana, Inc.	01/97	United Water Indiana, Inc.	41047	Return on Equity
<b>Iowa Utilities Board</b>				
Iowa-American Water Company	04/11	Iowa-American Water Company	RPU-2011-0001	Return on Equity
Iowa-American Water Company	04/09	Iowa-American Water Company	RPU-2009-0004	Return on Equity
Iowa-American Water Company	08/07	Iowa-American Water Company	RPU-2007-0003	Return on Equity
<b>Kentucky Public Service Commission</b>				
Water Service Corp. of Kentucky	01/09	Water Service Corp. of Kentucky	2008-00563	Fair Rate of Return
Water Service Corp. of Kentucky	08/05	Water Service Corp. of Kentucky	2005-00325	Fair Rate of Return
<b>Louisiana Public Service Commission</b>				
Louisiana Water Service, Inc.	03/08	Louisiana Water Service, Inc.	U-30553	Fair Rate of Return
<b>Maine Public Service Commission</b>				
Maine Water Company	12/13	Maine Water Company – Camden & Rockland Division	2013-00362	Return on Equity
Consumers Maine Water Company	05/00	Consumers Maine Water Company	2000-96 & 2000-175	Return on Equity
<b>Maryland Public Service Commission</b>				
Greenridge Utilities, Inc.	05/03	Greenridge Utilities, Inc.	8962	Fair Rate of Return
<b>Michigan Public Service Commission</b>				
Alpena Power Company	06/17	Alpena Power Company	U18324	Fair Rate of Return
Alpena Power Company	05/09	Alpena Power Company	U-15935	Fair Rate of Return
Alpena Power Company	04/07	Alpena Power Company	U-15250	Fair Rate of Return
Alpena Power Company	07/99	Alpena Power Company	U-12000	Return on Equity
<b>Missouri Public Service Commission</b>				
Missouri Gas Energy	04/17	Missouri Gas Energy	GR-2014-0216	Fair Rate of Return
Laclede Gas Company	04/17	Laclede Gas Company	GR-2017-0215	Fair Rate of Return
Union Elec. Co., D/B/A Ameren Missouri	01/17	Union Elec. Co., D/B/A Ameren Missouri	ER-2016-0179	Capital Structure
Missouri Gas Energy	09/13	Missouri Gas Energy	GR-2014-0007	Return on Equity
Missouri-American Water Company	06/11	Missouri-American Water Company	WR-2011-0337 / SR-2011-0338	Fair Rate of Return
Missouri-American Water Company	10/09	Missouri-American Water Company	WR-2010-0131	Return on Equity
Missouri American Water Company	03/08	Missouri American Water Company	WR-2008-0311 / SR-2008-0312	Return on Equity
Missouri American Water Company	12/06	Missouri American Water Company	WR-2007-0216 / WR-	Return on Equity



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			2007-0217	
Missouri-American Water Company	05/03	Missouri-American Water Company	WR-2003-0500 & WC-2004-0168	Fair Rate of Return
Arkansas Western Gas Company	02/97	ANG Division – Missouri	GR-97-272	Capital Structure
<b>New Hampshire Public Utilities Commission</b>				
Abenaki Water Company	02/18	Abenaki Water Company		Generic ROE Methodology
Hampstead Area Water Company	02/18	Hampstead Area Water Company		Generic ROE Methodology
Lakes Region Water Company	02/18			Generic ROE Methodology
Aquarion Water Co. of New Hampshire, Inc.		Aquarion Water Co. of New Hampshire, Inc.	DW 12-085	Return on Equity
<b>New Jersey Board of Public Utilities</b>				
SUEZ Water Arlington Hills, Inc.	2/17	SUEZ Water Arlington Hills, Inc.	WR-16060510	Return on Equity
Atlantic City Sewerage Company	10/16	Atlantic City Sewerage Company	WR-16100951	Return on Equity
Jersey Central Power & Light Co.	4/16	Jersey Central Power & Light Co.	ER-16040383	Return on Equity
Aqua New Jersey, Inc.	01/16	Aqua New Jersey, Inc.	WR-16010089	Return on Equity
United Water New Jersey, Inc.	10/15	United Water New Jersey, Inc.	WR-15101177	Return on Equity
United Water Toms River, Inc.	02/15	United Water Toms River, Inc.	W-01303A-14-0010	Return on Equity
Atlantic City Sewerage Company	10/14	Atlantic City Sewerage Company	WR-14101263	Return on Equity
Aqua New Jersey, Inc.	01/14	Aqua New Jersey, Inc.	WR-14010019	Fair Rate of Return
Middlesex Water Company	11/13	Middlesex Water Company	WR-13111059	Return on Equity
United Water New Jersey, Inc.	03/13	United Water New Jersey, Inc.	WR-13030210	Fair Rate of Return
Jersey Central Power & Light Company	11/12	Jersey Central Power & Light Company	ER-12111052	Return on Equity
United Water Toms River, Inc.	09/12	United Water Toms River, Inc.	WR-12090830	Fair Rate of Return
Pinelands Water Company	08/12	Pinelands Water Company	WR-12080735	Return on Equity
Pinelands Wastewater Company	08/12	Pinelands Wastewater Company	WR-12080734	Return on Equity
Middlesex Water Company	01/12	Middlesex Water Company	WR-12010027 / PUC 1653-2012	Fair Rate of Return
Aqua New Jersey, Inc.	12/11	Aqua New Jersey, Inc.	WR 11120859	Fair Rate of Return
The New Jersey Utilities Association	10/11	The New Jersey Utilities Association	PUC 07146-09 (OAL) / WO-090148 (BPU)	Return on Equity
United Water New Jersey, Inc.	07/11	United Water New Jersey, Inc.	WR-11070428	Fair Rate of Return
The Atlantic City Sewerage Company	04/11	The Atlantic City Sewerage Company	WR-11040247	Fair Rate of Return
United Water Great Gorge, Inc./United Water Vernon Sewerage, Inc.	10/10	United Water Great Gorge, Inc./United Water Vernon Sewerage, Inc.	WR-10100785	Fair Rate of Return



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United Water New Jersey, Inc.	12/09	United Water New Jersey, Inc.	WR-09120987	Fair Rate of Return
Aqua New Jersey, Inc.	12/09	Aqua New Jersey, Inc.	WR-09121005	Fair Rate of Return
The Atlantic City Sewerage Company	11/09	The Atlantic City Sewerage Company	WR-09110940	Fair Rate of Return
United Water Toms River, Inc.	11/09	United Water Toms River, Inc.	WR-09110934	Fair Rate of Return
Middlesex Water Company	08/09	Middlesex Water Company	WR-0908066	Fair Rate of Return
United Water New Jersey, Inc.	09/08	United Water New Jersey, Inc.	WR-08090710	Fair Rate of Return
United Water West Milford, Inc.	09/08	United Water West Milford, Inc.	WR-08100928	Fair Rate of Return
United Water Arlington Hills, Inc.	09/08	United Water Arlington Hills, Inc.	WR-08100929	Fair Rate of Return
Applied Wastewater Management	08/08	Applied Wastewater Management	WR-08080550	Fair Rate of Return
Middlesex Water Company	04/08	Pinelands Water Company	WR-08040282	Return on Equity
United Water Toms River, Inc.	03/08	United Water Toms River, Inc.	R-WR-08030139	Fair Rate of Return
Aqua New Jersey, Inc.	12/07	Aqua New Jersey, Inc.	WR-07120955	Fair Rate of Return
The Atlantic City Sewerage Company	11/07	The Atlantic City Sewerage Company	WR-0007110866	Fair Rate of Return
Middlesex Water Company	04/07	Middlesex Water Company	PUCRL 05663-2007N	Fair Rate of Return
United Water New Jersey, Inc.	02/07	United Water New Jersey, Inc.	WR-07020135	Fair Rate of Return
Aqua New Jersey, Inc.	12/05	Aqua New Jersey, Inc.	WR-05121022	Fair Rate of Return
Pinelands Water Company	08/05	Pinelands Water Company	WR-05080681	Return on Equity
Pinelands Wastewater Company	08/05	Pinelands Wastewater Company	WR-05080680	Return on Equity
Middlesex Water Company	05/05	Middlesex Water Company	WR-05050451	Fair Rate of Return
Pinelands Wastewater Company	12/03	Pinelands Wastewater Company	WR-031201017	Return on Equity
Pinelands Water Company	12/03	Pinelands Water Company	WR-031201016	Return on Equity
Aqua New Jersey, Inc. (formerly Consumers New Jersey Water Co.)	12/03	Aqua New Jersey, Inc. (formerly Consumers New Jersey Water Co.)	WR-03120974	Return on Equity
Middlesex Water Company	11/03	Middlesex Water Company	WR-03110900	Fair Rate of Return
Mount Holly Water Company	07/03	Mount Holly Water Company	WR-03070509 & OAL PUCRL 07280-2003N	Fair Rate of Return
Elizabethtown Water Company	07/03	Elizabethtown Water Company	WR-03070510 & OAL PUCRL 07281-2003N	Return on Equity
New Jersey-American Water Company	04/03	New Jersey-American Water Company	WR-03070511 & OAL PUCRL 07279-2003N	Fair Rate of Return
Thames RWE re: New Jersey-American Water Co.	08/02	Thames RWE re: New Jersey-American Water Co.	WM-01120833	Return on Equity
Aqua New Jersey, Inc. (formerly Consumers New Jersey Water Co.)	03/02	Aqua New Jersey, Inc. (formerly Consumers New Jersey Water Co.)	WR-02030133	Return on Equity
Elizabethtown Water Company	04/01	Elizabethtown Water Company	WR-01040205	Overall Fair Rate of Return

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Middlesex Water Company	06/00	Middlesex Water Company	WR-00060362	Fair Rate of Return
Aqua New Jersey, Inc. (formerly Consumers New Jersey Water Co.)	03/00	Aqua New Jersey, Inc. (formerly Consumers New Jersey Water Co.)	WR-00030174 & OAL PUCRS04524-00S	Return on Equity
Middlesex Water Company	09/98	Middlesex Water Company	98-090795	Fair Rate of Return
Middlesex Water Company	11/96	Middlesex Water Company	96-110818	Return on Equity
<b>New York State Public Service Commission</b>				
SUEZ New York Inc.	2/16	SUEZ New York Inc.	16-W-0130	Fair Rate of Return
United Water New Rochelle, Inc. / United Water West Chester, Inc.	11/13	United Water New Rochelle, Inc. / United Water West Chester, Inc.	13-W-0539/13-W-564	Return on Equity
United Water New York, Inc.	07/13	United Water New York, Inc.	13-W-0295	Fair Rate of Return
Long Island American Water Company d/b/a Long Island American Water for Water Service	05/11	Long Island American Water Company	11-W-0200	Return on Equity
United Water Owego-Nichols, Inc.	02/11	United Water Owego-Nichols, Inc.	11-W-0082	Fair Rate of Return
United Water Westchester, Inc.	11/09	United Water Westchester, Inc.	09-W-0828	Fair Rate of Return
United Water New Rochelle Inc.	11/09	United Water New Rochelle Inc.	09-W-0824	Fair Rate of Return
United Water New York, Inc.	09/09	United Water New York, Inc.	09-W-0731	Fair Rate of Return
United Water Owego/Nichols, Inc.	05/07	United Water Owego/Nichols, Inc.	07-W-0639 / 07-W0872	Fair Rate of Return
United Water New York, Inc. / South County	01/06	United Water New York, Inc.	Cases 06-W-0131 and 06-W-0244	Fair Rate of Return
United Water New Rochelle, Inc.	09/04	United Water New Rochelle, Inc.	04-W-1221	Fair Rate of Return
<b>North Carolina Utility Commission</b>				
Carolina Water Service of North Carolina	08/15	Carolina Water Company of North Carolina	W-354, Sub 344	Return on Equity
Aqua North Carolina, Inc.	12/13	Aqua North Carolina, Inc.	W-218, Sub 363	Fair Rate of Return
Carolina Water Service, Inc. of NC.	10/13	Carolina Water Service, Inc. of NC.	W-354 Sub 336	Fair Rate of Return
Pluris, LLC	08/12	Pluris, LLC	W-1282, Sub 8	Return on Equity
Aqua North Carolina, Inc.	05/11	Aqua North Carolina, Inc.	W-218, Sub 319	Fair Rate of Return
Carolina Water Service, Inc. of NC	10/10	Carolina Water Service, Inc. of NC	W-354. Sub 324	Fair Rate of Return
Carolina Water Service, Inc. of NC	10/10	Carolina Water Service, Inc. of NC - Ops. in Currituck Co.	W-354. Sub 327	Fair Rate of Return
Transylvania Utilities, Inc.	05/06	Transylvania Utilities, Inc.	W-1012, Sub 7	Fair Rate of Return
Carolina Pines Utilities, Inc.	04/04	Carolina Pines Utilities, Inc.	W-1151	Return on Equity
Transylvania Utilities, Inc.	04/04	Transylvania Utilities, Inc.	W-1012, Sub 5	Return on Equity
Nero Utilities, Inc.	04/04	Nero Utilities, Inc.	W-1152	Return on Equity
<b>Pennsylvania Public Utility Commission</b>				

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Metropolitan Edison Co.	04/16	Metropolitan Edison Co.	R-2016-2537349	Return on Equity
Pennsylvania Electric Co.	04/16	Pennsylvania Electric Co.	R-2016-2537352	Return on Equity
Pennsylvania Power Co.	04/16	Pennsylvania Power Co.	R-2016-2537355	Return on Equity
West Penn Power Co.	04/16	West Penn Power Co.	R-2016-2537359	Return on Equity
United Water Pennsylvania Inc.	01/15	United Water Pennsylvania Inc.	R-2015-2462523	Return on Equity
Penn Estates Utilities, Inc.	12/11	Penn Estates Utilities, Inc.	R-2011-2255159	Return on Equity
United Water Pennsylvania, Inc.	05/11	United Water Pennsylvania, Inc.	R-2011-2232985	Fair Rate of Return
United Water Pennsylvania, Inc.	09/09	United Water Pennsylvania, Inc.	R-2009-2122887	Fair Rate of Return
Penn Estates Utilities, Inc. (Water) / (Sewer)	09/09	Penn Estates Utilities, Inc. (Water) / (Sewer)	R-2009-2117532 / R-2009-2117400	Fair Rate of Return
Utilities, Inc. - Westgate	09/09	Utilities, Inc. - Westgate	R-2009-2117389	Fair Rate of Return
Utilities, Inc. of Pennsylvania	09/09	Utilities, Inc. of Pennsylvania	R-2009-2117402	Fair Rate of Return
Trigen-Philadelphia Energy Corp.	06/09	Trigen-Philadelphia Energy Corp.	R-2009-2111011	Fair Rate of Return
The Columbia Water Company	12/08	The Columbia Water Company	R-2008-2045157	Return on Equity
The Newtown Artesian Water Company	11/08	The Newtown Artesian Water Company	R-2008-2042293	Fair Rate of Return
NRG Energy Center Harrisburg	03/08	NRG Energy Center Harrisburg	R-2008-2028395	Fair Rate of Return
Total Environmental Solutions, Inc. - Treasure Lake Water Division	02/08	Total Environmental Solutions, Inc. - Treasure Lake Water Division	R-00072493	Fair Rate of Return
Total Environmental Solutions, Inc. - Treasure Lake Sewer Division	02/08	Total Environmental Solutions, Inc. - Treasure Lake Sewer Division	R-00072495	Fair Rate of Return
Emporium Water Company	06/06	Emporium Water Company	R-00061297	Fair Rate of Return
NRG Energy Center Pittsburgh	06/06	NRG Energy Center Pittsburgh	R-00061435	Fair Rate of Return
City of DuBois, PA	04/06	City of DuBois, PA	R-00050671	Fair Rate of Return
United Water Pennsylvania, Inc.	01/06	United Water Pennsylvania, Inc.	R-00051186	Fair Rate of Return
Valley Energy, Inc.	10/04	Valley Energy, Inc.	R-00049345	Fair Rate of Return
Borough of Hanover	08/02	Borough of Hanover	R-00027522	Fair Rate of Return
Audubon Water Company	04/02	Audubon Water Company	R-00027104	Fair Rate of Return
Wellsboro Electric Company	10/01	Wellsboro Electric Company	R-00016356	Fair Rate of Return
Emporium Water Company	09/00	Emporium Water Company	R-00005050	Fair Rate of Return
Penn Estates Utilities, Inc.	01/00	Penn Estates Utilities, Inc.	R-00005031 & R-00005032	Fair Rate of Return
Pittsburgh Thermal, L.P.	11/99	Pittsburgh Thermal, L.P.	R-00994641	Fair Rate of Return
PG Energy	03/98	PG Energy	R-009880	Capital Structure and Embedded Fixed Capital Cost Rates

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Western Utilities, Inc.	08/97	Western Utilities, Inc.	R-00963856	Fair Rate of Return
PG Energy	05/96	PG Energy	R-0096312	Capital Structure and Embedded Fixed Capital Cost Rates
<b>Public Service Commission of Nevada</b>				
Utilities Inc. of Central Nevada	06/15	Utilities Inc. of Central Nevada	15-06063	Fair Rate of Return
Utilities Inc. of Central Nevada	12/09	Utilities Inc. of Central Nevada	09-12017	Fair Rate of Return
Utilities Inc., of Nevada	06/09	Utilities Inc., of Nevada	09-06037	Fair Rate of Return
Spring Creek Utilities, Inc.	06/08	Spring Creek Utilities, Inc.	08-06036	Fair Rate of Return
Utilities, Inc. of Central Nevada	12/06	Utilities, Inc. of Central Nevada	06-12023	Fair Rate of Return
Spring Creek Utilities, Inc.	04/06	Spring Creek Utilities, Inc.	06-01002	Fair Rate of Return
<b>Corporation Commission of Oklahoma</b>				
Public Service Company of Oklahoma	06/17	<b>American Electric Power Company, Inc.</b>	<b>PUD 201700151</b>	<b>Regulatory Policy</b>
<b>Public Service Commission of South Carolina</b>				
United Utility Companies, Inc.	09/13	United Utility Companies, Inc.	2013-199-WS	Capital Structure
Utilities Services of South Carolina	09/13	Utilities Services of South Carolina	2013-201-WS	Capital Structure
Tega Cay Water Services Inc.	12/12	Tega Cay Water Services Inc.	2012-177-WS	Fair Rate of Return
Carolina Water Service, Inc.	08/11	Carolina Water Service, Inc.	2011-47-WS	Fair Rate of Return
Tega Cay Water Service, Inc.	04/10	Tega Cay Water Service, Inc.	2009-473-WS	Fair Rate of Return
United Utility Companies, Inc.	02/10	United Utility Companies, Inc.	2009-479-W/S	Fair Rate of Return
Utilities Services of South Carolina	11/07	Utilities Services of South Carolina	2007-286-WS	Fair Rate of Return
Southland Utilities, Inc.	09/07	Southland Utilities, Inc.	2007-244-W	Fair Rate of Return
Tega Cay Water Service, Inc.	07/06	Tega Cay Water Service, Inc.	2006-97-WS	Return on Equity
United Utility Companies, Inc.	07/06	United Utility Companies, Inc.	2006-107-W/S	Fair Rate of Return
Carolina Water Service, Inc.	06/06	Carolina Water Service, Inc.	2006-92-W/S	Fair Rate of Return
Utilities Services of South Carolina	11/05	Utilities Services of South Carolina	2005-217-WS	Fair Rate of Return
Carolina Water Service of South Carolina	04/05	Carolina Water Service of South Carolina	2004-357-W/S	Fair Rate of Return
United Utility Companies	01/02	United Utility Companies	2000-0210-W/S	Fair Rate of Return
Carolina Water Service of South Carolina	06/01	Carolina Water Service of South Carolina	2000-0207-W/S	Fair Rate of Return
<b>Public Utility Commission of Ohio</b>				
Aqua Ohio, Inc.	12/13	Aqua Ohio, Inc.	13-2124-WW-AIR	Return on Equity
Ohio American Water Company	8/12	Ohio American Water Company	11-4161-WS-AIR	Fair Rate of Return
Ohio American Water Company	6/09	Ohio American Water Company	09-391-WS-AIR	Fair Rate of Return

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Ohio American Water Company	10/06	Ohio American Water Company	06-433-WS-AIR	Fair Rate of Return
Ohio-American Water Company	11/04	Ohio-American Water Company	03-2390-WS-AIR	Return on Equity
<b>Regulatory Commission of Alaska</b>				
Fairbanks Natural Gas, LLC	6/14	Fairbanks Natural Gas, LLC	U-14-102	Fair Rate of Return
<b>Rhode Island Public Utilities Commission</b>				
United Water Rhode Island, Inc.	8/13	United Water Rhode Island, Inc.	4434	Fair Rate of Return
United Water Rhode Island, Inc.	6/11	United Water Rhode Island, Inc.	4255	Fair Rate of Return
<b>Virginia State Corporation Commission</b>				
Aqua Virginia, Inc.	8/14	Aqua Virginia, Inc.	PUE-2014-00045	Return on Equity
Massanutten Public Service Corporation	9/09	Massanutten Public Service Corporation	PUE-2009-00041	Return on Equity
Land'Or Utility Company	12/06	Land'Or Utility Company	PUE-2006-00128	Return on Equity
Massanutten Public Service Corporation	12/06	Massanutten Public Service Corporation	PUE-2006-00126	Return on Equity
Reston Lake Anne Air Conditioning Corp.	5/12	Reston Lake Anne Air Conditioning Corp.	PUE-2011-00130	Return on Equity
Aqua Virginia, Inc.	10/11	Aqua Virginia, Inc. (Monticello)	PUE-2005-00080	Return on Equity
Aqua Virginia, Inc.	10/11	Aqua Virginia, Inc. - Sydnor Hydrodynamics, Inc.	PUE-2011-00099	Return on Equity
United Water Virginia, Inc.	10/97	United Water Virginia, Inc.	PUE-2097-0544	Fair Rate of Return
<b>Washington Utilities &amp; Transportation Commission</b>				
Washington Natural Gas Company	03/95	Washington Natural Gas Company	UG-950278	Capital Structure Ratios - Fixed Capital Cost Rates

### *Summary*

Matthew Howard joined ScottMadden in 2017. He has served as the primary support for expert witness testimony in 15 cases in 11 jurisdictions, as well as providing supplemental support and analyses across numerous jurisdictions, including the Federal Energy Regulatory Commission, on a wide range of topics. Mr. Howard earned a B.A. in Psychology from the University of Colorado and an M.B.A., with Honors, from Babson College. In addition, he passed Level I of the CFA Exam in June 2017. Mr. Howard also has experience managing funds for Babson College's Endowment and conducting investment research at an Investment Advisory during a summer internship.

### *Areas of Specialization*

- Rates and Regulation
- Business Risk Assessment
- Capital Market Assessment
- Valuation
- Rate of Return Analysis
- Financial Modeling
- Filing Requirements
- Capital Structure Analysis

### *Recent Assignments*

- Maintains the benchmark index against which the Hennessy Gas Utility Mutual Fund performance is measured.
- Provided primary support for expert witness testimony in the following proceedings:

STATE	COMPANY	TOPIC
Arkansas	Southwestern Electric Power Company	Return on Equity
California	Southwest Gas Corporation	Return on Equity, Capital Structure
Indiana	Duke Energy Indiana, Inc.	Return on Equity
Kansas	Empire District Electric Company	Return on Equity
Louisiana	Entergy New Orleans, LLC	Return on Equity
Maine	Emera Maine	Return on Equity, Capital Structure
Maryland	Potomac Electric Power Company	Return on Equity
Massachusetts	NSTAR Electric	Remuneration
North Carolina	Aqua North Carolina, Inc.	Return on Equity
North Carolina	Piedmont Natural Gas Company, Inc	Return on Equity
Oklahoma	Empire District Electric Company	Return on Equity
Pennsylvania	Steeltown Borough	Municipal Utility Valuation
Texas	Atmos Energy Corporation, Mid-Tex Division	Return on Equity, Capital Structure
Texas	Atmos Energy Corporation, West-Tex Division	Return on Equity
Texas	CenterPoint Energy Houston Electric, LLC	Return on Equity

## Summary

Matthew Remaker joined ScottMadden in 2019. Much of Matthew's experience with the firm is grounded in the preparation of cost of capital expert testimony to support utility rate filings. Prior to his current position, Matthew completed a six-month fellowship with the Massachusetts Clean Energy Center in 2018, where he facilitated business development for clean energy projects in Massachusetts. In 2017, he engaged in a six-month internship with Brown Brothers Harriman, where he supported the corporate actions team. Matthew graduated from Northeastern University, where he earned a B.S. in Finance with a minor in Environmental Science.

## Areas of Specialization

- Regulation and Rates
- Regulatory Strategy and Rate Case Support
- Capital Market Risk
- Utilities
- Financial Modeling

## Recent Assignments

- Supported expert testimony on cost of capital, cash working capital, class cost of service, revenue requirements, and lead-lag studies for ratemaking purposes before numerous state utility regulatory agencies for electric and natural gas utilities through state and company-specific research, financial analysis, financial modeling, and testimony development
- Built gas and electric proxy group models and exhibits to support direct testimony and rebuttals in ratemaking cases
- Drafted responses to request for proposals for Cost of Service and Revenue Requirement studies
- Exploratory research on how well utilities reflect changes in 30-year treasury yields

## Representative List of Clients

Location	Company	Topic
Alberta	AltaLink L.P.	General Cost of Capital
Calgary	Enbridge Gas Inc.	Lost and Unaccounted for Gas
California	Southwestern Gas	Cash Working Capital, Revenue Requirements, and Cost of Service
Illinois	Nicor Gas	Renewable Energy Incentives
Indiana	Duke Energy Indiana, Inc.	Return on Equity
Massachusetts	Liberty Utilities	Rates and Regulatory Workbooks
Michigan	SEMCO Energy Gas Company	Rate Case Support
Michigan	Indiana Michigan Power company	Return on Equity
Missouri	Empire District Electric Company	Cost of Service and Rate Design
Missouri	Summit Natural Gas	Cost of Service and Rate Design
New Jersey	South Jersey Gas	Cash Working Capital and Return on Equity
North Carolina	Piedmont Natural Gas	Rate Case Support
Oklahoma	Empire District Electric Company	Cost of Service and Rate Design
Texas	Texas Gas Service	Cash Working Capital
Texas	American Electric Power Texas	Return on Equity
Texas	Beaumont East Texas	Cash Working Capital
Utah	Dominion Energy	Return on Equity
Virginia	Appalachian Power Company	Cash Working Capital



ATTACHMENT D

Initial Data Request to Aquarion Water Company – CT & NH  
2020 Rate Case Filing  
Rate of Return

Please provide the following items:

- 1) The Company's annual reports to the CT PURA and NH PSC for the years 2014 – 2018, and 2019, when available.
- 2) The Company's construction expenditures estimated for 2020 through 2024 including sources and uses of such funds.
- 3) The Company's proposed ratemaking capitalization at the end of the test year, including capital structure ratios, the embedded costs of long- and short-term debt (if applicable) and the outstanding balances of long-term debt, short-term debt (if applicable), common stock, paid-in-capital and retained earnings.
- 4) Copies of the last two ratings rationales for Aquarion Water Company and Eversource from Moody's, S&P, and FitchRatings (if available).
- 5) A copy of the Company's December 2018 financial statements.
- 6) A copy, even if initially in draft form, of the Company accounting exhibits, when available.
- 7) Please provide any information or materials regarding factors which have and/or likely will uniquely affect the business risk of the Company including, but not limited to, the Company's compliance with the provisions of the Safe Drinking Water Act and proposed requests for changing rate design (i.e. decoupling mechanisms).
- 8) A copy of the Company's five-year forecast.
- 9) For the Company, the original cost rate base claims actual at the end of the test year.
- 10) Details with respect to any preferred format for the testimony and/or accompanying financial exhibit.
- 11) Please indicate whether supporting workpapers are to be provided with the filing of testimony.
- 12) The approximate number of customers served and a description of the service area.



**KEEGAN WERLIN LLP**

ATTORNEYS AT LAW

99 HIGH STREET, SUITE 2900

BOSTON, MASSACHUSETTS 02110

(617) 951-1400

TELECOPIERS:

(617) 951-1354

December 1, 2021

Duncan R. MacKay  
Deputy General Counsel and CCO  
Eversource Energy  
107 Selden Street  
Berlin, CT 06037

Re: Proposal for Legal Services for New Hampshire Regulatory Support

Dear Duncan:

Thank you for requesting a proposal from Keegan Werlin LLP (“KW”) to provide legal support for New Hampshire regulatory matters. We understand you are seeking proposals to provide day-to-day state regulatory coverage in relation to Matthew Fossum’s planned departure from Eversource Energy (“Eversource” or the “Company”) later this month. Several of our attorneys have worked closely with Matthew on recent matters and we appreciate the opportunity to provide continuity and support for the Company’s New Hampshire regulatory agenda. This letter provides you with the information that you requested.

***Scope of Services.*** You have requested a junior partner and/or senior associate to whom you can assign Matthew’s casework on a temporary basis. The delegate would be supervised by a senior KW partner and your preference is for a dedicated or seconded resource for day-to-day continuity and efficiency purposes. We are prepared to provide the services identified in your request, including but not limited to the following, by a dedicated KW attorney who would: participate in planning meetings to prepare case filings; draft legal pleadings and briefs; oversee legal requirements for filings; assist in responding to discovery in accordance with procedural requirements; attend pre-hearing conferences and technical sessions; prepare for and participate in evidentiary hearings; provide general legal advice on regulatory matters; among other tasks.

***Staffing.*** Jessica Ralston would be the primary attorney for this assignment with day-to-day responsibility for assigned New Hampshire matters, supervised by Dan Venora. Although not a specific prerequisite for proceedings before the New Hampshire Public Utilities Commission (“NHPUC”), Mr. Venora and Ms. Ralston are both admitted to practice in New Hampshire. Cheryl Kimball would assist in overall strategic planning, as needed or appropriate. Other KW attorneys, including Brendan Vaughan and Matthew Stern, would be available to assist as needed for back-up or as supplemental resources.

***Billing Proposal.*** Our fee proposal is informed by several factors: (1) experience gained in regulatory proceedings that we have handled in the past 15 years; (2) knowledge of the Company’s focus on cost-efficiency; (3) the range of complexity associated with state regulatory matters; and (4) a recognition that the overall cost of legal services will be function of factors

REDACTED

outside of our control, such as the level of opposition and amount of discovery and hearings required to see a case through to completion.

Based on the foregoing, we are proposing a discounted hourly rate of [REDACTED] per hour. This rate would apply to Ms. Ralston for all work performed under the engagement, as well as any other attorneys that she may call on to conduct the work, including Mr. Venora as her supervisor. For Ms. Ralston, this represents an eight percent discount from her regular rate for Eversource work.

2. Reimbursable Costs

KW will record, bill and report reimbursable costs separate from legal fees. Also, KW does not “mark up” any of these costs; these costs are billed as directly incurred by KW. Given that certain legal costs may will be recoverable through rates, KW will not seek reimbursement for mileage, parking, transportation, meals or similar types of expenses.

3. Cost Tracking and Reporting

KW will submit monthly invoices with detailed descriptions of the work performed and the number of hours billed by attorney and by task. The Company will track, bill and report reimbursable costs separate from legal fees.

***Conflicts of Interest.*** KW is not aware of any conflicts that would preclude our representation of Eversource in NHPUC proceedings\.

***Diversity.*** For your consideration, I have enclosed KW’s diversity statistics and a document containing the firm’s Diversity, Equity and Inclusion Programs, Policies and Practices.

Keegan Werlin is committed to the task of providing you with cost-effective and quality legal representation because we greatly appreciate the opportunity to work for Eversource. Thank you very much for the opportunity to present you with this information and please do not hesitate to contact me if you have any questions about this proposal.

Sincerely,



Cheryl M. Kimball

KH/enclosures

## Rate Case Expense Categories

Aquarion Water Company of New Hampshire, Inc.  
Case No. DW 20-184

Page 1 of 1

Line No.	Description	Vendor	Procurement Process	Actual Amount
1				
2				
3				
4	Depreciation Study, testimony, data responses	Gannett Fleming	Competitive Bid	\$ 32,720.00
5	Cost of Service Study, testimony, data responses	Guastella & Associates	Competitive Bid	\$ 68,980.00
6	Return on Equity Study, testimony, data responses	Scott Madden Inc.	Competitive Bid	\$ 69,042.50
7	Outside Services- Legal	Keegan Werlin	Existing Contract	\$ 44,517.00
8	Rate Case preparation, testimony, data responses	Aquarion Water Company of Connecticut	Existing Contract	\$ 75,022.00
9	PUC / DOE Staff Contractors	New Hampshire Public Utility Commission		\$ 112,391.75
10	Transcripts	Steve Patnaude/Susan Robidas		\$ 672.00
11				
12				
13				
14	Total Rate Case Expense			<u>\$ 403,345.25</u>
15				

**Aquarion Water Company of New Hampshire**  
**Summary of Rate Case Expenses**  
**Docket No. DW 20-184**

	SAP Date	Services	Expenses	Total	Service Period
<b>Guastella &amp; Associates</b>	<i>Cost of service and rate design</i>				<b>\$ 68,980.00</b>
	2/25/2021	28,500.00	-	28,500.00	11/1/20 - 12/31/20
	8/6/2021	5,956.25	-	5,956.25	6/1/21 - 6/30/21
	8/20/2021	6,273.75	-	6,273.75	7/1/21 - 7/31/21
	9/30/2021	2,780.00	-	2,780.00	8/1/21 - 8/31/21
	12/2/2021	1,331.25	-	1,331.25	10/1/21 - 10/31/21
	2/1/2022	6,308.75	-	6,308.75	11/1/21 - 12/31/21
	3/3/2022	988.75	-	988.75	1/1/22 - 1/31/22
	4/14/2022	6,258.75	-	6,258.75	3/1/22 - 3/31/22
	5/24/2022	6,561.25	-	6,561.25	4/1/22 - 4/30/22
	6/24/2022	4,021.25	-	4,021.25	5/1/22-5/31/22
		<b>68,980.00</b>	<b>-</b>	<b>68,980.00</b>	
<b>Gannett Fleming</b>	<i>Depreciation study</i>				<b>\$ 32,720.00</b>
	11/30/2020	7,145.00	-	7,145.00	10/1/20 - 10/23/20
	1/7/2021	19,450.00	-	19,450.00	10/24/20 - 11/27/20
	1/22/2021	2,935.00	-	2,935.00	11/28/20 - 12/31/20
	7/23/2021	240.00	-	240.00	6/5/21 - 7/2/21
	12/2/2021	1,235.00	-	1,235.00	8/28/21 - 10/1/21
	12/2/2021	1,535.00	-	1,535.00	10/2/21 - 11/5/21
	1/10/2022	180.00	-	180.00	12/4/21-12/31/21
		<b>32,720.00</b>	<b>-</b>	<b>32,720.00</b>	
<b>Scott Madden Inc.</b>	<i>ROE expert</i>				<b>\$ 69,042.50</b>
	1/22/2021	25,000.00	-	25,000.00	12/1/20 - 12-31/20
	8/6/2021	5,111.25	-	5,111.25	6/1/21 - 6/30/21
	8/27/2021	1,020.00	-	1,020.00	7/1/21 - 7/31/21
	9/29/2021	4,960.00	-	4,960.00	8/1/21 - 8/31/21
	11/12/2021	7,170.00	-	7,170.00	9/1/21 - 9/30/21
	12/2/2021	3,831.25	-	3,831.25	10/1/21 - 10/31/21
	2/28/2022	3,452.50	-	3,452.50	1/1/22 - 1/31/22
	4/28/2022	6,127.50	-	6,127.50	3/1/22 - 3/31/22
	6/6/2022	12,370.00	-	12,370.00	4/4/22-4/14/22
		<b>69,042.50</b>	<b>-</b>	<b>69,042.50</b>	
<b>Steve Patnaude/Susan Robidas</b>					<b>\$ 672.00</b>
	5/28/2021	329.00	-	329.00	3/29/21
	2/18/2022	343.00	-	343.00	6/9/21
		<b>672.00</b>	<b>-</b>	<b>672.00</b>	
<b>Keegan Werlin</b>	<i>Legal Service</i>				<b>\$ 44,517.00</b>
	3/31/2022	3,982.50	-	3,982.50	1/7/22 - 1/31/22
	6/10/2022	3,064.50	-	3,064.50	2/1/22 - 2/28/22
	7/29/2022	6,502.50	-	6,502.50	3/2/22 - 3/31/22
	9/8/2022	8,905.50	-	8,905.50	4/1/22 - 4/29/22
	9/15/2022	6,435.00	-	6,435.00	5/3/22 - 5/31/22
	10/14/2022	9,934.50	-	9,934.50	6/1/22 - 6/30/22

10/14/2022	2,227.50	-	2,227.50	7/1/22 - 7/29/22
12/13/2022	1,822.50	-	1,822.50	8/1/22-8/29/22
12/13/2022	315.00	-	315.00	10/3/22-10/27/22
12/30/2022	720.00	-	720.00	11/9/22-11/29/22
3/27/2023	607.50	-	607.50	12/08/22-12/23/2022
	<u>44,517.00</u>	-	<u>44,517.00</u>	

**NH PUC**

				\$	112,391.75
3/4/2021	570.00	-	570.00	2/1/21 - 2/28/21	
4/9/2021	510.00	-	510.00	3/1/21 - 3/31/21	
5/14/2021	4,753.75	-	4,753.75	4/1/21 - 4/31/21	
7/23/2021	480.00	-	480.00	6/1/21 - 6/30/21	
8/12/2021	900.00	-	900.00	7/1/21 - 7/31/21	
8/12/2021	6,663.75	-	6,663.75	7/1/21 - 7/31/21	
8/27/2021	1,625.00	-	1,625.00	6/1/21 - 7/31/21	
9/9/2021	480.00	-	480.00	8/1/21 - 8/31/21	
9/9/2021	4,312.50	-	4,312.50	8/1/21 - 8/31/21	
11/4/2021	4,193.75	-	4,193.75	10/1/21 - 10/31/21	
11/4/2021	1,493.75	-	1,493.75	9/1/21 - 9/30/21	
11/11/2021	1,080.00	-	1,080.00	9/1/21 - 10/31/21	
11/12/2021	3,875.00	-	3,875.00	8/1/21 - 9/30/21	
11/30/2021	750.00	-	750.00	11/1/21 - 11/30/21	
12/9/2021	4,372.50	-	4,372.50	11/1/21 - 11/30/21	
12/17/2021	46,338.00	-	46,338.00	10/1/21 - 11/30/21	
1/13/2022	3,768.75	-	3,768.75	12/1/21 - 12/31/21	
1/13/2022	930.00		930.00	12/1/21 - 12/31/21	
1/31/2022	360.00	-	360.00	1/1/22 - 1/31/22	
2/10/2022	6,637.50	-	6,637.50	1/1/22 - 1/31/22	
3/10/2022	10,247.50	-	10,247.50	2/1/22 - 2/28/22	
4/8/2022	1,956.25	-	1,956.25	3/1/22 - 3/31/22	
5/13/2022	337.50	-	337.50	4/1/22 - 4/30/22	
5/13/2022	2,137.50		2,137.50	3/1/22 - 3/31/22	
6/17/2022	2,418.75	-	2,418.75	5/1/22 - 5/31/22	
10/7/2022	187.50	-	187.50	7/2-7/6/22	
10/7/2022	712.50		712.50	9/23-9/26/22	
2/10/2023	300.00	-	300.00	10/1/22 - 10/31/22	
	112,391.75	-	112,391.75		

**Non-Employer Labor**

				<b>\$</b>	<b>75,022.00</b>
Debra Szabo	17,159.27	-	17,159.27		
J. Unger	17,272.38	-	17,272.38		
Huijing	16,679.05	-	16,679.05		
Payroll Overhead	23,911.30	-	23,911.30		
	<u>75,022.00</u>	-	<u>75,022.00</u>		

**Customer Notification Letters & Mailing**

**\$ -**

**Total Rate Case Expense**

**\$ 403,345.25**



REDACTED

## INVOICE

Excellence Delivered As Promised

## Gannett Fleming Valuation and Rate Consultants, LLC

Aquarion Water Company of New Hampshire  
Attn: Deb Szabo, Director, Rates & Regulations  
600 Lindley Street  
Bridgeport, CT 06606

ACH/EFT Payment Information:  
ABA: 031312738  
Account No.: 5003165655  
Account Name: Gannett Fleming

Check Payment Information:  
Gannett Fleming Valuation and Rate Consultants,  
LLC  
PO Box 829160  
Philadelphia, PA 19182-9160

Project: 066813  
Invoice No: 066813\*5655  
Invoice Date: November 23, 2020

Federal EIN: [REDACTED]  
Send Remit Info: AccountsReceivable@gfnet.com

Note: TO PREVENT IMPOSTER FRAUD, if you receive any notification of a change in payment instructions, you should call our Accounts Receivable department at 717-763-7211 to verify the authenticity of the change. We cannot be held responsible for a misdirected payment as a result of your not confirming authenticity of requested changes to payment instructions or "imposter hacks" to your system.

For Professional Services Rendered through: October 23, 2020

Project Manager : **Ned W. Allis**      nallis@gfnet.com

Purchase Order No: **4500051070** - Rate Case Project Number DD230-2020-001 - Depreciation Study

Summary of Current Charges

Phase 000	- DEPRECIATION STUDY	\$ 7,145.00
	Total Charges	\$ 7,145.00
	<b>Total Due This Invoice .....</b>	<b>\$7,145.00</b>

*Debra A. Szabo*  
11/30/2020



**Gannett Fleming**

*Excellence Delivered As Promised*

REDACTED

Project: 066813  
Invoice No: 066813\*5655  
Invoice Date: November 23, 2020

**Gannett Fleming Valuation and Rate Consultants, LLC**

Phase 000 -- Depreciation Study

**Labor Costs**

**Labor Classification**

**Hours**

**Rate**

**Amount**

Analyst

\$ 810.00

Associate Analyst

3,230.00

Ned W. Allis

1,725.00

Support Staff

180.00

Assistant Analyst I

1,200.00

**Total Labor Costs**

**\$ 7,145.00**

**Total Phase -- 000**

**\$ 7,145.00**

**Gannett Fleming***Excellence Delivered As Promised***INVOICE****REDACTED****Gannett Fleming Valuation and Rate Consultants, LLC**

Aquarion Water Company of New Hampshire  
Attn: Deb Szabo, Director, Rates & Regulations  
600 Lindley Street  
Bridgeport, CT 06606

**Project:** 066813**Invoice No:** 066813\*5720**Invoice Date:** December 23, 2020**ACH/EFT Payment Information:****ABA:** 031312738**Account No.:** 5003165655**Account Name:** Gannett Fleming**Check Payment Information:**Gannett Fleming Valuation and Rate Consultants,  
LLC

PO Box 829160

Philadelphia, PA 19182-9160

**Federal EIN:** [REDACTED]**Send Remit Info:** AccountsReceivable@gfnet.com

Note: TO PREVENT IMPOSTER FRAUD. If you receive any notification of a change in payment instructions, you should call our Accounts Receivable department at 717-763-7211 to verify the authenticity of the change. We cannot be held responsible for a misdirected payment as a result of your not confirming authenticity of requested changes to payment instructions or "imposter hacks" to your system.

**Invoice Period:** October 24, 2020 through November 27, 2020**Project Manager :** Ned W. Allis**nallis@gfnet.com**

Purchase Order No. 4500051070 - Rate Case Project Number DD230-2020-001 - Depreciation Study

**Summary of Current Charges**

Phase 000	- DEPRECIATION STUDY	\$ 19,450.00
	Total Charges	\$ 19,450.00
	<b>Total Due This Invoice .....</b>	<b>\$19,450.00</b>

  
1/7/2021**DD230-2020-001**



**Gannett Fleming***Excellence Delivered As Promised***REDACTED**

Project: 066813  
Invoice No: 066813\*5720  
Invoice Date: December 23, 2020

**Gannett Fleming Valuation and Rate Consultants, LLC**

Phase 000 -- Depreciation Study

**Labor Costs****Labor Classification****Hours****Rate****Amount**

Assistant Analyst I

\$ 2,160.00

Analyst

1,710.00

Associate Analyst

10,540.00

John J. Spanos

420.00

Ned W. Allis

4,140.00

Support Staff

480.00

**Total Labor Costs****\$ 19,450.00****Total Phase -- 000****\$ 19,450.00**



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# INVOICE

## Gannett Fleming Valuation and Rate Consultants, LLC

Aquarion Water Company of New Hampshire  
Attn: Deb Szabo, Director, Rates & Regulations  
600 Lindley Street  
Bridgeport, CT 06606

**ACH/EFT Payment Information:**

**ABA:** 031312738

**Account No.:** 5003165655

**Account Name:** Gannett Fleming

**Check Payment Information:**

Gannett Fleming Valuation and Rate Consultants,  
LLC

PO Box 829160

Philadelphia, PA 19182-9160

**Project:** 066813

**Invoice No:** 066813\*5836

**Invoice Date:** January 14, 2021

**Federal EIN:** [REDACTED]

**Send Remit Info:** AccountsReceivable@gfnet.com

Note: TO PREVENT IMPOSTER FRAUD. If you receive any notification of a change in payment instructions, you should call our Accounts Receivable department at 717-763-7211 to verify the authenticity of the change. We cannot be held responsible for a misdirected payment as a result of your not confirming authenticity of requested changes to payment instructions or "imposter hacks" to your system.

**Invoice Period: November 28, 2020 through December 31, 2020**

**Project Manager :** Ned W. Allis

**nallis@gfnet.com**

Purchase Order No. 4500051070 - Rate Case Project Number DD230-2020-001 - Depreciation Study

### Summary of Current Charges

Phase 000	- DEPRECIATION STUDY	\$	2,935.00
	Total Charges		<u>\$ 2,935.00</u>
	<b>Total Due This Invoice .....</b>		<b>\$2,935.00</b>

1/15/2021

DD230-2020-001



**Gannett Fleming Valuation and Rate Consultants, LLC**

Phase 000 -- Depreciation Study

**Labor Costs**

**Labor Classification**

**Hours**

**Rate**

**Amount**

Analyst

\$ 450.00

Associate Analyst

510.00

Ned W. Allis

1,495.00

Support Staff

480.00

**Total Labor Costs**

**\$ 2,935.00**

**Total Phase -- 000**

**\$ 2,935.00**



Excellence Delivered **As Promised**

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# INVOICE

## Gannett Fleming Valuation and Rate Consultants, LLC

Aquarion Water Company of New Hampshire  
Attn: Deb Szabo, Director, Rates & Regulations  
600 Lindley Street  
Bridgeport, CT 06606

**Project:** 066813

**Invoice No:** 066813\*118362

**Invoice Date:** July 13, 2021

**ACH/EFT Payment Information:**

**ABA:** 031312738

**Account No.:** 5003165655

**Account Name:** Gannett Fleming

**Check Payment Information:**

Gannett Fleming Valuation and Rate Consultants,  
LLC

PO Box 829160

Philadelphia, PA 19182-9160

**Federal EIN:** [REDACTED]

**Send Remit Info:** AccountsReceivable@gfnet.com

Note: TO PREVENT IMPOSTER FRAUD. If you receive any notification of a change in payment instructions, you should call our Accounts Receivable department at 717-763-7211 to verify the authenticity of the change. We cannot be held responsible for a misdirected payment as a result of your not confirming authenticity of requested changes to payment instructions or "imposter hacks" to your system.

**Invoice Period:** June 5, 2021 through July 2, 2021

**Project Manager :** Ned W. Allis

**nallis@gfnet.com**

Purchase Order No. 4500051070 - Rate Case Project Number DD230-2020-001 - Depreciation Study

### Summary of Current Charges

Phase 000	- DEPRECIATION STUDY	\$	240.00
	Total Charges		<u>\$ 240.00</u>
	<b>Total Due This Invoice .....</b>		<b>\$240.00</b>

**DD230-2020-001**



**Gannett Fleming Valuation and Rate Consultants, LLC**

Phase 000 -- Depreciation Study

**Labor Costs**

**Labor Classification**

**Hours**

**Rate**

**Amount**

Ned W. Allis

\$ 120.00

Support Staff

120.00

**Total Labor Costs**

**\$ 240.00**

**Total Phase -- 000**

**\$ 240.00**



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REDACTED

Attention: Deb Szabo  
Aquarion Water Company of New Hampshire  
600 Lindley Street  
Bridgeport, CT 06606  
UNITED STATES

Invoice : 0000000572  
Invoice Date : 11/2/2021  
Project : 066813  
Project Name : AquarionWaterCo-NewHampshire-  
Depr  
Bill Term : \*\*

---

For Professional Services Rendered For 8/28/2021 Through 10/1/2021

Purchase Order No. 4500051070 - Rate Case Project Number DD230-2020-001 - Depreciation Study

000 - Depreciation Study

Rate Labor 1,235.00

Current  
Billings

1,235.00

Current Billings

1,235.00

Amount Due This Bill

US 1,235.00

DD-230-2020-001

OK 11/4/21 12/2/21

PO# 4500056877  
MIG# 5000145204

DocuSigned by:

Debra Szabo

1B8801AB6F88403...

November 4, 2021

Ned W Allis

Check Payment Information: Gannett Fleming Valuation and Rate Consultants, LLC

PO Box 829160, Philadelphia, PA 19182-9160 Federal EIN: [REDACTED]

ACH/EFT Payment Information: Account Name: Gannett Fleming Companies ABA: 031312738 Account No.: 5003165655

Send Remit Info: AccountsReivable@gfnet.com

000 - Depreciation Study

REDACTED

Rate Labor Class	Hours	Rate	Amount	
Analyst			450.00	
Associate Analyst			425.00	
Ned W. Allis			360.00	
Total Rate Labor			1,235.00	
Total Bill Task: 000 - Depreciation Study			1,235.00	

Total Project: 066813 - AquarionWaterCo-NewHampshire-Depr

1,235.00



**Gannett Fleming**

*Excellence Delivered As Promised*

REDACTED

Attention: Deb Szabo  
Aquarion Water Company of New Hampshire  
600 Lindley Street  
Bridgeport, CT 06606  
UNITED STATES

Invoice : 0000001994  
Invoice Date : 12/1/2021  
Project : 066813  
Project Name : AquarionWaterCo-NewHampshire-  
Depr  
Bill Term : \*\*

**For Professional Services Rendered For 10/2/2021 Through 11/5/2021**

Purchase Order No. 4500051070 - Rate Case Project Number DD230-2020-001 - Depreciation Study

000 - Depreciation Study

Rate Labor

1,535.00

**Current**

**Billings**

1,535.00

**Current Billings**

**Amount Due This Bill**

**US**

1,535.00

1,535.00

DD230-2020-001  
PO# 4500051070  
MIG# 5000145205  
OK 12/2/21

**Ned W Allis**

**Outstanding Receivables**

**Invoice Number**

**Date**

**Amount**

**Balance Due**

0000000572

11/2/2021

1,235.00

1,235.00

1,235.00

Check Payment Information: Gannett Fleming Valuation and Rate Consultants, LLC

PO Box 829160, Philadelphia, PA 19182-9160 Federal EIN: [REDACTED]

ACH/EFT Payment Information: Account Name: Gannett Fleming Companies ABA: 031312738 Account No.: 5003165655

Send Remit Info: AccountsReceivable@gfnet.com



REDACTED

000 - Depreciation Study

Rate Labor

Class	Hours	Rate	Amount
Analyst			450.00
Associate Analyst			425.00
Ned W. Allis			600.00
Support Staff			60.00

Total Rate Labor 1,535.00

Total Bill Task: 000 - Depreciation Study 1,535.00

Total Project: 066813 - AquarionWaterCo-NewHampshire-Depr 1,535.00



REDACTED

Check Payment Information:  
Gannett Fleming Valuation and Rate Consultants, LLC  
PO Box 829160, Philadelphia, PA 19182-9160 Federal EIN: [REDACTED]  
ACH/EFT Payment Information:  
Account Name: Gannett Fleming Companies ABA: 031312738  
Account No.: 5003165655  
Send Remit Info: AccountsReceivable@gfnet.com

Attention: Deb Szabo  
Aquarion Water Company of New Hampshire  
600 Lindley Street  
Bridgeport, CT 06606  
UNITED STATES

Invoice : 0000003700  
Invoice Date : 1/10/2022  
Project : 066813  
Project Name : AquarionWaterCo-NewHampshire-  
Depr  
Bill Term : \*\*

---

For Professional Services Rendered For 12/4/2021 Through 12/31/2021

Purchase Order No. 4500051070 - Rate Case Project Number DD230-2020-001 - Depreciation Study

		Current
		Billings
000 - Depreciation Study		180.00
Rate Labor	180.00	

Current Billings	180.00
Amount Due This Bill	US 180.00

PO #4500056877  
MIGO #5000146641  
OK 1/10/22

---

Ned W Allis

Outstanding Receivables	Invoice Number	Date	Amount	Balance Due
	0000000572	11/2/2021	1,235.00	1,235.00
	0000001994	12/1/2021	1,535.00	1,535.00
				2,770.00

000 - Depreciation Study		REDACTED	
Rate Labor			
Class		Hours	Rate
Ned W. Allis			120.00
Support Staff			60.00
Total Rate Labor			180.00
Total Bill Task: 000 - Depreciation Study			180.00

Total Project: 066813 - AquarionWaterCo-NewHampshire-Depr

180.00

**Guastella Associates, LLC**

\*PLEASE NOTE OUR NEW REMIT TO ADDRESS

133 Mystic Lane  
Jupiter FL 33458

617-423-3030

REDACTED

**Invoice**

Invoice #: 488

Invoice Date: 1/4/2021

**Bill To:**Aquarion Water Co. of MA.  
c/o Debra Szabo  
600 Lindley Street  
Bridgeport, CT 06606

Description	Rate	Hours/Qty	Amount
Consulting services in connection with preparation of a cost of service study (COSS) as proposed on January 10, 2020. Provide data requests of Company, review and compile data submitted by the Company; prepare preliminary COSS model; analyze cost, operational and billing data; review revised revenue requirement information and adjustments; submit draft COSS and make multiple revisions on the basis of revised revenue requirement adjustments by the Company; Prepare testimony and exhibits for filing. Related calls and correspondence.			
Period from November 1, 2020 - December 31, 2020			
President			11,550.00
Associate			0.00
Vice President - Operation			0.00
Vice President - Financial/Accounting			17,977.50
Rate Analyst			0.00
Technician			0.00
Administration			12.50
Adjustment to Upset Limit (\$28,500.00)			-1,040.00
DD 230-3030-001 <i>Debra Szabo</i>			
OK 2/9/21			

**Invoice Total**

\$28,500.00

**Total Balance Due**

\$28,500.00

\*Please make checks payable to Guastella Associates, LLC

**Guastella Associates, LLC**

\*PLEASE NOTE OUR NEW REMIT TO ADDRESS

133 Mystic Lane  
Jupiter FL 33458

617-423-3030

**Invoice**

Invoice #: 511

Invoice Date: 7/8/2021

**Bill To:****REDACTED**Aquarion Water Co. of MA.  
c/o Debra Szabo  
600 Lindley Street  
Bridgeport, CT 06606

Description	Rate	Hours/Qty	Amount
Consulting services in connection with the preparation of a COSS. Review discovery by the Town and PUC staff, and draft responses and revisions. Related correspondence.			
Period from June 1, 2021 to June 30, 2021			
President			5,293.75
Associate			0.00
Vice President - Operation			0.00
Vice President - Financial/Accounting			650.00
Rate Analyst			0.00
Technician			0.00
Administration			12.50
DD230-2020-001 OK 8/3/21			

**Invoice Total**

\$5,956.25

**Total Balance Due**

\$5,956.25

\*Please make checks payable to Guastella Associates, LLC

**Guastella Associates, LLC**

\*PLEASE NOTE OUR NEW REMIT TO ADDRESS  
133 Mystic Lane  
Jupiter FL 33458

617-423-3030

**Invoice**

Invoice #: 517  
Invoice Date: 8/4/2021

**Bill To:**

Aquarion Water Co. of MA.  
c/o Debra Szabo  
600 Lindley Street  
Bridgeport, CT 06606

REDACTED

Description	Rate	Hours/Qty	Amount
Consulting services in connection with the preparation of a COSS. Review discovery by the Town and Staff; prepare responses to Town's 2.4, 2.5 and 3.1, and Staff's 2.75, 2-76, 2-77 and 2.78, along with attachment schedules. Related correspondence.			
Period from July 1, 2021 to July 31, 2021			
President			5,871.25
Associate			0.00
Vice President - Operation			0.00
Vice President - Financial/Accounting			390.00
Rate Analyst			0.00
Technician			0.00
Administration			12.50
DD230-2020-001			
PLEASE PAY AMOUNT DUE OF \$6,273.75.			
THE TOTAL BALANCE DUE INCLUDES A PREVIOUS INVOICE WHICH HAS ALREADY BEEN PROCESSED AND SENT TO AP FOR PAYMENT.			

Invoice Total \$6,273.75

Total Balance Due \$12,230.00

\*Please make checks payable to Guastella Associates, LLC

**Guastella Associates, LLC****\*PLEASE NOTE OUR NEW REMIT TO ADDRESS**

133 Mystic Lane

Jupiter FL 33458

617-423-3030

**Invoice****Invoice #:** 523**Invoice Date:** 8/24/2021**Bill To:**

Aquarion Water Co. of MA.

c/o Debra Szabo

600 Lindley Street

Bridgeport, CT 06606

**REDACTED**

Description	Rate	Hours/Qty	Amount
Consulting services in connection with the preparation of a COSS. Review discovery by Energy TS, draft responses; and related research on price elasticity. Prepare attachments and calculations. Related Correspondence.			
Period from August 1, 2021 to August 31, 2021			
President			2,117.50
Associate			0.00
Vice President - Operation			0.00
Vice President - Financial/Accounting			650.00
Rate Analyst			0.00
Technician			0.00
Administration			12.50

**Invoice Total**

\$2,780.00

**Total Balance Due**

\$2,780.00

\*Please make checks payable to Guastella Associates, LLC

OK 9/29/21  
NH DD# 230 2020-09  
000299

**Guastella Associates, LLC**

\*PLEASE NOTE OUR NEW REMIT TO ADDRESS

133 Mystic Lane

Jupiter FL 33458

617-423-3030

**Invoice**

Invoice #: 532

Invoice Date: 11/15/2021

**Bill To:**

Aquarion Water Co. of MA.

c/o Debra Szabo

600 Lindley Street

Bridgeport, CT 06606

REDACTED

Description	Rate	Hours/Qty	Amount
Consulting services in connection with the preparation of a COSS and rate case. Review Set 4 discovery by the Joint Towns and draft responses. Related correspondence.			
Period from October 1, 2021 to October 31, 2021			
President			1,058.75
Associate			0.00
Vice President - Operation			0.00
Vice President - Financial/Accounting			260.00
Rate Analyst			0.00
Technician			0.00
Administration			12.50
DD230-2020-001 PO# 4500056878 MIGO# 5000145202 OK 12/21			

**Invoice Total**

\$1,331.25

**Total Balance Due**

\$1,331.25

\*Please make checks payable to Guastella Associates, LLC



**Guastella Associates, LLC**

\*PLEASE NOTE OUR NEW REMIT TO ADDRESS  
133 Mystic Lane  
Jupiter FL 33458

617-423-3030

# Invoice

Invoice #: 536  
Invoice Date: 1/4/2022

**Bill To:**

Aquarion Water Co. of MA.  
c/o Debra Szabo  
600 Lindley Street  
Bridgeport, CT 06606

REDACTED

Description	Rate	Hours/Qty	Amount
Consulting services in connection with the preparation of a COSS and rate case. Review updated revenue requirement components and revise the COSS. Prepare for and attend Tech Session. Related correspondence.			
Period from November 1, 2021 to December 31, 2021 (2 Months)			
President			3,176.25
Associate			0.00
Vice President - Operation			0.00
Vice President - Financial/Accounting			3,120.00
Rate Analyst			0.00
Technician			0.00
Administration			12.50

PO# 4500056878  
MIG# 5000147126  
OK 2/1/22

Invoice Total \$6,308.75

Total Balance Due \$6,308.75

\*Please make checks payable to Guastella Associates, LLC

**Guastella Associates, LLC**

\*PLEASE NOTE OUR NEW REMIT TO ADDRESS  
133 Mystic Lane  
Jupiter FL 33458

617-423-3030

**Invoice**

Invoice #: 541

Invoice Date: 2/23/2022

**Bill To:**

Aquarion Water Co. of MA. *NH*  
c/o Debra Szabo  
600 Lindley Street  
Bridgeport, CT 06606

**REDACTED**

Description	Rate	Hours/Qty	Amount
Consulting services in connection with the preparation of a COSS and rate case. Review COSS and responses to discovery to prepare for tech session.  Period from January 1, 2022 to January 31, 2022 (1 Month)			
President			975.00
Associate			0.00
Vice President - Operation			0.00
Vice President - Financial/Accounting			0.00
Rate Analyst			0.00
Technician			0.00
Administration			13.75
<i>PO# 45000 56878</i> <i>MIG# 5000147977</i> <i>OK 3/3/22</i>			

**Invoice Total**

\$988.75

**Total Balance Due**

\$988.75

\*Please make checks payable to Guastella Associates, LLC

**Guastella Associates, LLC**

\*PLEASE NOTE OUR NEW REMIT TO ADDRESS  
133 Mystic Lane  
Jupiter FL 33458

617-423-3030

**Invoice**

Invoice #: 550  
Invoice Date: 4/8/2022

**Bill To:**

Aquarion Water Co. of MA.  
c/o Debra Szabo  
600 Lindley Street  
Bridgeport, CT 06606

REDACTED

Description	Rate	Hours/Qty	Amount
Consulting services in connection with the preparation of a COSS and rate case. Review settlement update of revenue requirement components and billing units for fire service, and revise COSS. Related correspondence.			
Period from March 1, 2022 to March 31, 2022			
President			2,535.00
Associate			0.00
Vice President - Operation			0.00
Vice President - Financial/Accounting			3,710.00
Rate Analyst			0.00
Technician			0.00
Administration			13.75
DD 230-2020-001 PO# 4500056878 MIG0# 500014914 OK 4/14/22			

Invoice Total \$6,258.75

Previous Balance \$6,258.75

\*Please make checks payable to Guastella Associates, LLC

**Guastella Associates, LLC**

\*PLEASE NOTE OUR NEW REMIT TO ADDRESS

133 Mystic Lane

Jupiter FL 33458

617-423-3030

**Invoice**

Invoice #: 556

Invoice Date: 5/12/2022

**Bill To:**

Aquarion Water Co. of MA.

c/o Debra Szabo

600 Lindley Street

Bridgeport, CT 06606

**REDACTED**

Description	Rate	Hours/Qty	Amount
Consulting services in connection with COSS and Rate Case. Examine COSS by Town's consultant Fox; prepare draft discovery. Review settlement issues and conference call with Company. Prepare draft rebuttal testimony of Fox. Related correspondence.			
Period from April 1, 2022 to April 30, 2022			
President			5,752.50
Associate			0.00
Vice President - Operation			0.00
Vice President - Financial/Accounting			795.00
Rate Analyst			0.00
Technician			0.00
Administration			13.75

PO# 4500056878  
MIG# 5000150328  
OK 5/25/22

**Invoice Total**

\$6,561.25

**Previous Balance**

\$6,561.25

\*Please make checks payable to Guastella Associates, LLC

**Guastella Associates, LLC**

\*PLEASE NOTE OUR NEW REMIT TO ADDRESS

133 Mystic Lane

Jupiter FL 33458

617-423-3030

**Invoice**

Invoice #: 561

Invoice Date: 6/16/2022

**Bill To:**

Aquarion Water Co. of MA.

c/o Debra Szabo

600 Lindley Street

Bridgeport, CT 06606

**REDACTED**

Description	Rate	Hours/Qty	Amount
Consulting services in connection with COSS and Rate Case. Prepare revisions to COSS with alternative rate design. Review revision by DS for settlement purposes. Relate correspondence.			
Period from May 1, 2022 to May 31, 2022			
President			1,755.00
Associate			0.00
Vice President - Operation			0.00
Vice President - Financial/Accounting			2,252.50
Rate Analyst			0.00
Technician			0.00
Administration			13.75

PD 230-202-001

QA 6/23/22

**Invoice Total**

\$4,021.25

**Previous Balance**

\$4,021.25

\*Please make checks payable to Guastella Associates, LLC

January 19, 2021

Invoice Number: 018484

**REDACTED**

Deb Szabo  
Aquarion Water Company  
600 Lindley Street  
Bridgeport, CT 06606

In Reference To: Professional services provided in December 2020 for project 133-003  
Aquarion Water NH 2020 ROE Testimony

	<i>Amount</i>
<b>Professional Fees</b>	\$ 25,000.00
<b>Total Fees &amp; Expenses</b>	\$ 25,000.00
<b>Total Due</b>	<u><u>\$ 25,000.00</u></u>

If you have any questions regarding this invoice, please let me know. Please remit payment in U.S. funds to: Accounts Receivable, ScottMadden, Inc., 2626 Glenwood Avenue, Suite 480, Raleigh, NC 27608. Thank you for retaining ScottMadden.

Sincerely,



Dylan D'Ascendis  
Director

ScottMadden, Inc.  
[REDACTED]

**DD230-2020-001**



1/21/2021

REDACTED

July 28, 2021

Invoice Number: 019386

Deb Szabo  
Aquarion Water Company  
600 Lindley Street  
Bridgeport, CT 06606

In Reference To: Professional services provided in June 2021 for project 133-003  
Aquarion Water NH 2020 ROE Testimony

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	<i>Amount</i>
<b>Professional Fees</b>	\$ 5,111.25
<b>Total Fees and Expenses</b>	<u>\$ 5,111.25</u>
<b>Total Due</b>	<u><u>\$ 5,111.25</u></u>

If you have any questions regarding this invoice, please let me know. Please remit payment in U.S. funds to:  
Accounts Receivable, ScottMadden, Inc., 2626 Glenwood Avenue, Suite 480, Raleigh, NC 27608. Thank you for retaining  
ScottMadden.

Sincerely,



Dylan D'Ascendis  
Partner

ScottMadden, Inc.  


DD230-2020-001  
OK 7/30/21

REDACTED

Project	Aquarion Water NH 2020 ROE Testimony
In Reference to:	Professional services provided in June 2021 for project 133-003

		Current		Current
		Hours	Rate	Amount
<b>Professional Fees</b>				
<b>Sara Derstine</b>	6/25/2021			113.75
Organized OCA Set 1 DR attachments				
<b>Matthew Howard</b>	6/24/2021			1,080.00
Discovery				
<b>Matthew Howard</b>	6/25/2021			1,620.00
Discovery				
<b>Matthew Howard</b>	6/30/2021			810.00
Discovery				
<b>Rayyan Islam</b>	6/28/2021			687.50
Discovery: Auditing DWD responses				
<b>Mike Kerrigan</b>	6/28/2021			800.00
Discovery request response preparation				
<b>Professional Fees</b>				<b>5,111.25</b>



REDACTED

August 20, 2021

Invoice Number: 019500

Deb Szabo  
Aquarion Water Company  
600 Lindley Street  
Bridgeport, CT 06606

In Reference To: Professional services provided in July 2021 for project 133-003  
Aquarion Water NH 2020 ROE Testimony

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	<i>Amount</i>
<b>Professional Fees</b>	\$ 1,020.00
<b>Total Fees and Expenses</b>	<u>\$ 1,020.00</u>
<b>Total Due</b>	<u><u>\$ 1,020.00</u></u>

If you have any questions regarding this invoice, please let me know. Please remit payment in U.S. funds to:  
Accounts Receivable, ScottMadden, Inc., 2626 Glenwood Avenue, Suite 480, Raleigh, NC 27608. Thank you for retaining  
ScottMadden.

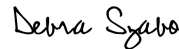
Sincerely,



Dylan D'Ascendis  
Partner

ScottMadden, Inc.  


DD230-2020-001  
OK 8/24/21

DocuSigned by:  
  
1B8801AB6F86403...

August 24, 2021

**REDACTED**

Project                      Aquarion Water NH 2020 ROE Testimony  
In Reference to:          Professional services provided in July 2021 for project 133-003

---

		Current <u>Hours</u>	<u>Rate</u>	Current <u>Amount</u>
Professional Fees				
Dylan D'Ascendis	7/1/2021			885.00
Response to discovery.				
Matthew Howard	7/2/2021			135.00
Discovery				
	Professional Fees			1,020.00

REDACTED

September 27, 2021

Invoice Number: 019717

Deb Szabo  
Aquarion Water Company  
600 Lindley Street  
Bridgeport, CT 06606

In Reference To: Professional services provided in August 2021 for project 133-003  
Aquarion Water NH 2020 ROE Testimony

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	<i>Amount</i>
<b>Professional Fees</b>	\$ 4,960.00
<b>Total Fees and Expenses</b>	<u>\$ 4,960.00</u>
<b>Total Due</b>	<u><u>\$ 4,960.00</u></u>

If you have any questions regarding this invoice, please let me know. Please remit payment in U.S. funds to:  
Accounts Receivable, ScottMadden, Inc., 2626 Glenwood Avenue, Suite 480, Raleigh, NC 27608. Thank you for retaining  
ScottMadden.

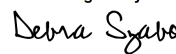
Sincerely,



Dylan D'Ascendis  
Partner

ScottMadden, Inc.  


DD230-2020-001  
OK 9/29/21

DocuSigned by:  
  
1B8801AB6F86403...

September 29, 2021

## REDACTED

Project Aquarion Water NH 2020 ROE Testimony  
In Reference to: Professional services provided in August 2021 for project 133-003

		Current <u>Hours</u>	<u>Rate</u>	Current <u>Amount</u>
<b>Professional Fees</b>				
Dylan D'Ascendis	8/13/2021			295.00
Prep for tech session.				
Dylan D'Ascendis	8/15/2021			885.00
Prep for tech session.				
Dylan D'Ascendis	8/16/2021			737.50
Technical session.				
Dylan D'Ascendis	8/23/2021			295.00
Call with RAM re: PRPM.				
Dylan D'Ascendis	8/24/2021			147.50
Discovery.				
Pauline Ahern	8/13/2021			975.00
Review of OCA Discovery				
Richard Michelfelder	8/20/2021			975.00
Reviewed Questions, Related Materials Referred to in the Document of Technical Questions Developed by the Opposition Witness; Developed Draft Responses to be Discussed with Dylan D'Ascendis on Scheduled August 23, 2021 Conference Call				
Richard Michelfelder	8/23/2021			650.00
Continued Review Stated Above, Call Preparation and Conference Call with Dylan D'Ascendis				
Professional Fees				4,960.00

**REDACTED**

October 29, 2021

Invoice Number: 019939

Deb Szabo  
Aquarion Water Company  
600 Lindley Street  
Bridgeport, CT 06606

In Reference To: Professional services provided in September 2021 for project 133-003  
Aquarion Water NH 2020 ROE Testimony

---


	<i>Amount</i>
<b>Professional Fees</b>	\$ 7,170.00
<b>Total Fees and Expenses</b>	<u>\$ 7,170.00</u>
<b>Total Due</b>	<u><u>\$ 7,170.00</u></u>

If you have any questions regarding this invoice, please let me know. Please remit payment in U.S. funds to:  
Accounts Receivable, ScottMadden, Inc., 2626 Glenwood Avenue, Suite 480, Raleigh, NC 27608. Thank you for retaining  
ScottMadden.

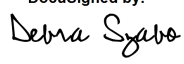
Sincerely,



Dylan D'Ascendis  
Partner

ScottMadden, Inc.  


DD230-2020-001  
OK 11/2/21

DocuSigned by:  
  
1B8801AB6F86403...

November 2, 2021

## REDACTED

Project Aquarion Water NH 2020 ROE Testimony  
In Reference to: Professional services provided in September 2021 for project 133-003

		Current <u>Hours</u>	<u>Rate</u>	Current <u>Amount</u>
<b>Professional Fees</b>				
Dylan D'Ascendis	9/16/2021			295.00
Response to DR.				
Dylan D'Ascendis	9/21/2021			1,475.00
Response to DR.				
Kamil Yusubov	9/1/2021			600.00
Prepared reseach for DR				
Kamil Yusubov	9/2/2021			600.00
Prepared reseach for DR				
Kamil Yusubov	9/3/2021			600.00
Prepared reseach for DR				
Kamil Yusubov	9/7/2021			600.00
Prepared reseach for DR				
Kamil Yusubov	9/8/2021			600.00
Prepared reseach for DR				
Kamil Yusubov	9/9/2021			600.00
Prepared reseach for DR				
Kamil Yusubov	9/10/2021			600.00
Prepared reseach for DR				
Kamil Yusubov	9/13/2021			600.00
Prepared reseach for DR				
Kamil Yusubov	9/14/2021			600.00
Prepared reseach for DR				
Professional Fees				7,170.00



Smart. Focused. Done Right.

ScottMadden, Inc.  
2626 Glenwood Avenue  
Suite 480  
Raleigh, NC 27608  
919-781-4191  
scottmadden.com

REDACTED

November 22, 2021

Invoice Number: 020057

Deb Szabo  
Aquarion Water Company  
600 Lindley Street  
Bridgeport, CT 06606

In Reference To: Professional services provided in October 2021 for project 133-003  
Aquarion Water NH 2020 ROE Testimony

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	<i>Amount</i>
Professional Fees	\$ 3,831.25
Total Fees and Expenses	<u>\$ 3,831.25</u>
Total Due	<u><u>\$ 3,831.25</u></u>

If you have any questions regarding this invoice, please let me know. Please remit payment in U.S. funds to:  
Accounts Receivable, ScottMadden, Inc., 2626 Glenwood Avenue, Suite 480, Raleigh, NC 27608. Thank you for retaining  
ScottMadden.

Sincerely,

Dylan D'Ascendis  
Partner

ScottMadden, Inc.

DD230-2020-001  
PO# 4500052879  
MIG# 5000145203  
OK 12/2/21

REDACTED

**Project** Aquarion Water NH 2020 ROE Testimony

**In Reference to:** Professional services provided in October 2021 for project 133-003

		Current Hours	Rate	Current Amount
<b>Professional Fees</b>				
Dylan D'Ascendis	10/13/2021			442.50
Response to discovery.				
Dylan D'Ascendis	10/14/2021			295.00
Response to discovery.				
Dylan D'Ascendis	10/15/2021			442.50
Response to discovery.				
Matthew Howard	10/12/2021			675.00
Discovery				
Matthew Howard	10/15/2021			270.00
Discovery				
Richard Michelfelder	10/12/2021			406.25
Reviewed Questions, Related Materials Referred to in the Document of Technical Questions Developed by the Opposition Witness; Developed and Re-Reviewed Draft Responses for Dylan D'Ascendis				
Richard Michelfelder	10/13/2021			406.25
Reviewed Questions, Related Materials Referred to in the Document of Technical Questions Developed by the Opposition Witness; Developed and Re-Reviewed Draft Responses for Dylan D'Ascendis				
Richard Michelfelder	10/14/2021			568.75
Reviewed Questions, Related Materials Referred to in the Document of Technical Questions Developed by the Opposition Witness; Developed and Re-Reviewed Draft Responses for Dylan D'Ascendis; Call Preparation and Conference Call with Dylan D'Ascendis				
Richard Michelfelder	10/15/2021			325.00
Final Pre-Submission-to-Client Review				
Professional Fees				3,831.25





Smart. Focused. Done Right.

ScottMadden, Inc.  
2626 Glenwood Avenue  
Suite 480  
Raleigh, NC 27608  
919-781-4191  
scottmadden.com

REDACTED

February 24, 2022

Invoice Number: 020548

Deb Szabo  
Aquarion Water Company  
600 Lindley Street  
Bridgeport, CT 06606

In Reference To: Professional services provided in January 2022 for project 133-003  
Aquarion Water NH 2020 ROE Testimony

---

	<i>Amount</i>
<b>Professional Fees</b>	\$ 3,452.50
<b>Total Fees and Expenses</b>	<u>\$ 3,452.50</u>
<b>Total Due</b>	<u><u>\$ 3,452.50</u></u>

If you have any questions regarding this invoice, please let me know. Please remit payment in U.S. funds to:  
ScottMadden, PO Box 935955, Atlanta, GA 31193-5955. Thank you for retaining ScottMadden.

Sincerely,

Dylan D'Ascendis  
Partner

ScottMadden, Inc.

PO# 4500056879  
MIGO# 5000147732  
OK 2/28/22

Debra Szabo

## REDACTED

Project Aquarion Water NH 2020 ROE Testimony  
In Reference to: Professional services provided in January 2022 for project 133-003

		Current		Current
		<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
<b>Professional Fees</b>				
Dylan D'Ascendis	12/2/2021			295.00
Conference call.				
Dylan D'Ascendis	1/7/2022			147.50
Prep.				
Dylan D'Ascendis	1/12/2022			737.50
Tech Session				
Dylan D'Ascendis	1/13/2022			442.50
Assistance on settlement discussions				
Matthew Howard	1/12/2022			270.00
Research				
Matthew Howard	1/13/2022			810.00
Research				
Cody Wankerl	1/13/2022			750.00
Research				
Professional Fees				3,452.50



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ScottMadden, Inc.  
2626 Glenwood Avenue  
Suite 480  
Raleigh, NC 27608  
919-781-4191  
scottmadden.com

REDACTED

April 27, 2022

Invoice Number: 020809

Deb Szabo  
Aquarion Water Company  
600 Lindley Street  
Bridgeport, CT 06606

In Reference To: Professional services provided in March 2022 for project 133-003  
Aquarion Water NH 2020 ROE Testimony

---

	<i>Amount</i>
<b>Professional Fees</b>	\$ 6,127.50
<b>Total Fees and Expenses</b>	<u>\$ 6,127.50</u>
<b>Total Due</b>	<u>\$ 6,127.50</u>

If you have any questions regarding this invoice, please let me know. Please remit payment in U.S. funds to:  
ScottMadden, PO Box 935955, Atlanta, GA 31193-5955. Thank you for retaining ScottMadden.

Sincerely,

Dylan D'Ascendis  
Partner

ScottMadden, Inc.

purch. reg. # 10059179  
PO# 4500056879  
MIGO# 5000149579  
OK 4/28/22

REDACTED

Project                      Aquarion Water NH 2020 ROE Testimony

In Reference to:        Professional services provided in March 2022 for project 133-003

		Current Hours	Rate	Current Amount
Professional Fees				
Dylan D'Ascendis	3/22/2022			2,212.50
Reviewed opposition testimony				
Matthew Howard	3/4/2022			1,080.00
Rebuttal				
Matthew Howard	3/7/2022			810.00
Rebuttal				
Matthew Howard	3/10/2022			135.00
Rebuttal				
Matthew Howard	3/14/2022			1,350.00
Rebuttal				
Matthew Howard	3/15/2022			540.00
Rebuttal				
Professional Fees				6,127.50



Smart. Focused. Done Right.

ScottMadden, Inc.  
2626 Glenwood Avenue  
Suite 480  
Raleigh, NC 27608  
919-781-4191  
scottmadden.com

REDACTED

May 27, 2022

Invoice Number: 021010

Deb Szabo  
Aquarion Water Company  
600 Lindley Street  
Bridgeport, CT 06606

In Reference To: Professional services provided in April 2022 for project 133-003  
Aquarion Water NH 2020 ROE Testimony

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	<i>Amount</i>
<b>Professional Fees</b>	\$ 12,370.00
<b>Total Fees and Expenses</b>	<u>\$ 12,370.00</u>
<b>Total Due</b>	<u>\$ 12,370.00</u>

If you have any questions regarding this invoice, please let me know. Please remit payment in U.S. funds to:  
ScottMadden, PO Box 935955, Atlanta, GA 31193-5955. Thank you for retaining ScottMadden.

Sincerely,

Dylan D'Ascendis  
Partner

ScottMadden, Inc.

DD 230-2020-001  
PO# 4500056879  
MI60#5000150944  
OK 6/6/22

# REDACTED

Project                      Aquarion Water NH 2020 ROE Testimony  
In Reference to:          Professional services provided in April 2022 for project 133-003

		Current Hours	Rate	Current Amount
<b>Professional Fees</b>				
Dylan D'Ascendis	4/14/2022			1,032.50
Rebuttal testimony / conference call				
Matthew Howard	4/4/2022			270.00
Rebuttal				
Matthew Howard	4/5/2022			135.00
Rebuttal				
Matthew Howard	4/7/2022			1,080.00
Rebuttal				
Matthew Howard	4/11/2022			1,080.00
Rebuttal Testimony and Analysis				
Matthew Howard	4/12/2022			1,080.00
Rebuttal Testimony and Analysis				
Matthew Howard	4/13/2022			1,080.00
Rebuttal Testimony and Analysis				
John Semenza	4/11/2022			375.00
PRPM update for analysis & Analysis audit				
Ryan Kucan	4/6/2022			800.00
Preparing Rebuttal Testimony				
Ryan Kucan	4/7/2022			1,400.00
Preparing Rebuttal Testimony				
Ryan Kucan	4/13/2022			500.00
Auditing analyses				
Ryan Kucan	4/14/2022			600.00
Rebuttal Testimony and analyses				
Cody Wankerl	4/5/2022			1,000.00
Exhibit Update				
Cody Wankerl	4/6/2022			687.50
Analysis				
Cody Wankerl	4/7/2022			375.00
Audit/Analysis				
Cody Wankerl	4/11/2022			375.00

REDACTED

Project		Aquarion Water NH 2020 ROE Testimony			
audit					
Cody Wankerl	4/14/2022			500.00	
research/analysis					
	Professional Fees				12,370.00

# INVOICE

REDACTED

## Invoice Information

Firm/Vendor: Keegan Werlin  
Office: Boston  
Invoice Number: 64483  
Date of Invoice: 03/24/2022  
Billing Period: 01/07/2022 - 01/31/2022  
Date Posted: 03/24/2022  
Invoice Description/Comment:

## Amount Approved

Approved Total \$3,982.50  
Invoice Currency: USD  
Date Approved: 03/25/2022  
Final Approver: Debra Kirven  
Approved Fees \$3,982.50  
Approved Expenses \$0.00  
Approved Total (excl. Tax) \$3,982.50  
Comments to AP:

DD230-2020-001  
OK 3/25/22

DocuSigned by:

Debra A. Szabo  
1B8801AB6F86403...

March 25, 2022

## Accounting Code Allocations

BPO #	Charge Cost Center	Field Work Order	FERC Activity (T)	Amount	Percentage	Comment
x	1LA	LGREAQCT		\$3,982.50	100%	

## Vendor Address & Tax Information in Legal Tracker

Keegan Werlin  
99 High Street, Ste 2900  
Boston, Massachusetts 02110

Tel: 617-951-1400  
Fax: 617-951-1354

## Remittance Address

Same as mail address

Vendor Tax ID: [REDACTED]

VAT ID: --

GST ID: --

HST ID: --

PST ID: --



Sales Tax ID: --  
QST ID: --  
Withholding Tax ID: --

---

***Other Invoice and Firm Information***

Regulatory Statements: –

---

***Amount Billed***

**Billed Total**                **\$3,982.50**  
Invoice Currency:        USD  
Billed Fees                \$3,982.50  
Billed Expenses        \$0.00  
Billed Total (excl. Tax) \$3,982.50

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***Approval History***

<u>User</u>	<u>Action</u>	<u>Date</u>	<u>Amount</u>	<u>Comment</u>
Nanette LeBlanc	Posted	03/24/2022	\$3,982.50	
Vincent Pace	Approved	03/24/2022	\$3,982.50	
Debra Kirven	Approved	03/25/2022	\$3,982.50	

---

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***Additional Financial Information***

Name of Invoice File in .Zip: Keegan Werlin - 64483.html  
Comments to Firm:  
AP Route:                      Aquarion AP Route

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***Matter Information***

Matter Name (Short):    Aquarion New Hampshire Rate Case  
Matter ID:                202200022  
Lead Company Person: Pace, Vincent  
Organizational unit:    Eversource Energy  
Practice group:        Eversource - Legal Dept.  
Law Firm Matter No.:    7  
Country (in Matter):    United States

**Invoice Line Items:**

**REDACTED**

<u>Date</u>	<u>Description Narrative</u>	<u>Timekeeper</u>	<u>Units</u>	<u>Rate</u>	<u>Adjust Taxes</u>	<u>TaxType%</u>	<u>Amount</u>
01/07/2022 -							\$270.00
01/11/2022 -							\$517.50
01/12/2022 -							\$1,530.00
01/13/2022 -							\$270.00
01/14/2022 -							\$427.50
01/19/2022 -							\$135.00
01/20/2022 -							\$90.00
01/27/2022 -							\$315.00
01/31/2022 -							\$427.50

# INVOICE

REDACTED

## Invoice Information

Firm/Vendor: Keegan Werlin  
Office: Boston  
Invoice Number: 64629  
Date of Invoice: 05/23/2022  
Billing Period: 02/01/2022 - 02/28/2022  
Date Posted: 05/23/2022  
Invoice Description/Comment:

## Amount Approved

Approved Total \$3,064.50  
Invoice Currency: USD  
Date Approved: 05/31/2022  
Final Approver: Debra Kirven  
Approved Fees \$3,064.50  
Approved Expenses \$0.00  
Approved Total (excl. Tax) \$3,064.50  
Comments to AP:

## Accounting Code Allocations

BPO #	Charge Cost Center	Field Work Order	FERC Activity (T)	Amount	Percentage	Comment
x	ILA	LGREAQCT		\$3,064.50	100%	

## Vendor Address & Tax Information in Legal Tracker

Keegan Werlin  
99 High Street, Ste 2900  
Boston, Massachusetts 02110

Tel: 617-951-1400  
Fax: 617-951-1354

## Remittance Address

Same as mail address

Vendor Tax ID: [REDACTED]

VAT ID: --

GST ID: --

HST ID: --

PST ID: --

DD 230-2020-001  
OK 6/3/22

DocuSigned by:

Debra A. Szabo

1B8801AB6F86403...

June 3, 2022

Sales Tax ID: --  
QST ID: --  
Withholding Tax ID: --

---

***Other Invoice and Firm Information***

Regulatory Statements: --

---

***Amount Billed***

Billed Total            \$3,064.50  
Invoice Currency:    USD  
Billed Fees            \$3,064.50  
Billed Expenses       \$0.00  
Billed Total (excl. Tax) \$3,064.50

---

***Approval History***

<u>User</u>	<u>Action</u>	<u>Date</u>	<u>Amount</u>	<u>Comment</u>
Nanette LeBlanc	Posted	05/23/2022	\$3,064.50	
Vincent Pace	Approved	05/31/2022	\$3,064.50	
Debra Kirven	Approved	05/31/2022	\$3,064.50	

---

***Additional Financial Information***

Name of Invoice File in .Zip: Keegan Werlin - 64629.html

Comments to Firm:

AP Route:                    Aquarion AP Route

---

***Matter Information***

Matter Name (Short):    Aquarion New Hampshire Rate Case  
Matter ID:                202200022  
Lead Company Person: Pace, Vincent  
Organizational unit:      Eversource Energy  
Practice group:            Eversource - Legal Dept.  
Law Firm Matter No.:     7  
Country (in Matter):      United States

REDACTED

**Invoice Line Items:**

<u>Date</u>	<u>Description Narrative</u>	<u>Timekeeper</u>	<u>Units</u>	<u>Rate</u>	<u>Adjust Taxes</u>	<u>TaxType%</u>	<u>Amount</u>
02/01/2022 -							\$72.00
02/01/2022 -							\$652.50
02/01/2022 -							\$157.50
02/02/2022 -							\$157.50
02/07/2022 -							\$90.00
02/08/2022 -							\$157.50
02/09/2022 -							\$270.00
02/15/2022 -							\$90.00
02/17/2022 -							\$180.00
02/17/2022 -							\$652.50
02/24/2022 -							\$292.50
02/28/2022 -							\$292.50

## INVOICE

REDACTED

### Invoice Information

Firm/Vendor: Keegan Werlin  
Office: Boston  
Invoice Number: 64887  
Date of Invoice: 07/25/2022  
Billing Period: 03/02/2022 - 03/31/2022  
Date Posted: 07/25/2022  
Invoice Description/Comment:

### Amount Approved

Approved Total \$6,502.50  
Invoice Currency: USD  
Date Approved: 07/26/2022  
Final Approver: Debra Kirven  
Approved Fees \$6,502.50  
Approved Expenses \$0.00  
Approved Total (excl. Tax) \$6,502.50  
Comments to AP:

DD-230-2020-001  
OK 7/27/22

Debra Szabo

### Accounting Code Allocations

BPO #	Charge Cost Center	Field Work Order	FERC Activity (T)	Amount	Percentage	Comment
x	ILA	LGREAQCT		\$6,502.50	100%	

### Vendor Address & Tax Information in Legal Tracker

Keegan Werlin  
99 High Street, Ste 2900  
Boston, Massachusetts 02110

Tel: 617-951-1400  
Fax: 617-951-1354

### Remittance Address

Same as mail address

Vendor Tax ID: [REDACTED]

VAT ID: --

GST ID: --

HST ID: --

PST ID: --

Sales Tax ID: --  
QST ID: --  
Withholding Tax ID: --

---

***Other Invoice and Firm Information***

Regulatory Statements: -

---

***Amount Billed***

**Billed Total**            \$6,502.50  
Invoice Currency:    USD  
Billed Fees            \$6,502.50  
Billed Expenses      \$0.00  
Billed Total (excl. Tax) \$6,502.50

---

***Approval History***

<u>User</u>	<u>Action</u>	<u>Date</u>	<u>Amount</u>	<u>Comment</u>
Nanette LeBlanc	Posted	07/25/2022	\$6,502.50	
Vincent Pace	Approved	07/26/2022	\$6,502.50	
Debra Kirven	Approved	07/26/2022	\$6,502.50	

---

***Additional Financial Information***

Name of Invoice File in .Zip: Keegan Werlin - 64887.html

Comments to Firm:

AP Route:                      Aquarion AP Route

---

***Matter Information***

Matter Name (Short):    Aquarion New Hampshire Rate Case  
Matter ID:                202200022  
Lead Company Person:    Pace, Vincent  
Organizational unit:      Eversource Energy  
Practice group:            Eversource - Legal Dept.  
Law Firm Matter No.:     7  
Country (in Matter):      United States

REDACTED

Invoice Line Items:

<u>Date</u>	<u>Description</u> <u>Narrative</u>	<u>Timekeeper</u>	<u>Units</u>	<u>Rate</u>	<u>Adjust</u>	<u>Taxes</u>	<u>TaxType%</u>	<u>Amount</u>
03/02/2022 -								\$382.50
03/02/2022 -								\$90.00
03/03/2022 -								\$112.50
03/04/2022 -								\$112.50
03/07/2022 -								\$112.50
03/08/2022 -								\$157.50
03/08/2022 -								\$562.50
03/09/2022 -								\$607.50
03/10/2022 -								\$270.00
03/11/2022 -								\$180.00
03/15/2022 -								\$180.00
03/15/2022 -								\$180.00
03/16/2022 -								\$157.50
03/16/2022 -								\$112.50
03/21/2022 -								\$270.00
03/21/2022 -								\$585.00
03/22/2022 -								\$1,147.50
03/23/2022 -								\$405.00



REDACTED

03/24/2022 -		\$630.00
03/25/2022 -		\$135.00
03/28/2022 -		\$67.50
03/31/2022 -		\$45.00

# INVOICE

REDACTED

## Invoice Information

Firm/Vendor: Keegan Werlin  
Office: Boston  
Invoice Number: 64984  
Date of Invoice: 08/26/2022  
Billing Period: 04/01/2022 - 04/29/2022  
Date Posted: 08/26/2022  
Invoice Description/Comment:

## Amount Approved

Approved Total \$8,905.50  
Invoice Currency: USD  
Date Approved: 08/31/2022  
Final Approver: Debra Kirven  
Approved Fees \$8,905.50  
Approved Expenses \$0.00  
Approved Total (excl. Tax) \$8,905.50  
Comments to AP:

DD230-2020-001  
OK 9/7/22

Debra Szabo

## Accounting Code Allocations

BPO #	Charge Cost Center	Field Work Order	FERC Activity (T)	Amount	Percentage	Comment
x	ILA	LGREAQCT		\$8,905.50	100%	

## Vendor Address & Tax Information in Legal Tracker

Keegan Werlin  
99 High Street, Ste 2900  
Boston, Massachusetts 02110

Tel: 617-951-1400  
Fax: 617-951-1354

## Remittance Address

Same as mail address

Vendor Tax ID: [REDACTED]

VAT ID: --

GST ID: --

HST ID: --

PST ID: --

Sales Tax ID: --  
QST ID: --  
Withholding Tax ID: --

---

***Other Invoice and Firm Information***

Regulatory Statements: --

---

***Amount Billed***

Billed Total            \$8,905.50  
Invoice Currency:    USD  
Billed Fees            \$8,905.50  
Billed Expenses       \$0.00  
Billed Total (excl. Tax) \$8,905.50

---

***Approval History***

<u>User</u>	<u>Action</u>	<u>Date</u>	<u>Amount</u>	<u>Comment</u>
Nanette LeBlanc	Posted	08/26/2022	\$8,905.50	
Vincent Pace	Approved	08/26/2022	\$8,905.50	
Debra Kirven	Approved	08/31/2022	\$8,905.50	

---

***Additional Financial Information***

Name of Invoice File in .Zip: Keegan Werlin - 64984.html  
Comments to Firm:  
AP Route:                      Aquarion AP Route

---

***Matter Information***

Matter Name (Short):    Aquarion New Hampshire Rate Case  
Matter ID:                202200022  
Lead Company Person:    Pace, Vincent  
Organizational unit:      Eversource Energy  
Practice group:            Eversource - Legal Dept.  
Law Firm Matter No.:     7  
Country (in Matter):      United States

REDACTED

Invoice Line Items:

<u>Date</u>	<u>Description Narrative</u>	<u>Timekeeper</u>	<u>Units</u>	<u>Rate</u>	<u>Adjust Taxes</u>	<u>TaxType%</u>	<u>Amount</u>
04/01/2022 -							\$45.00
04/02/2022 -							\$562.50
04/04/2022 -							\$720.00
04/06/2022 -							\$180.00
04/06/2022 -							\$787.50
04/07/2022 -							\$180.00
04/07/2022 -							\$270.00
04/08/2022 -							\$405.00
04/08/2022 -							\$157.50
04/11/2022 -							\$337.50
04/12/2022 -							\$108.00
04/12/2022 -							\$922.50
04/12/2022 -							\$157.50
04/13/2022 -							\$630.00
04/14/2022 -							\$135.00
04/14/2022 -							\$517.50
04/15/2022 -							\$90.00
04/15/2022 -							\$112.50

04/18/2022 -		\$360.00
04/19/2022 -		\$292.50
04/20/2022 -		\$247.50
04/25/2022 -		\$472.50
04/26/2022 -		\$562.50
04/27/2022 -		\$382.50
04/28/2022 -		\$112.50
04/29/2022 -		\$157.50

REDACTED

# INVOICE

REDACTED

## Invoice Information

Firm/Vendor: Keegan Werlin  
 Office: Boston  
 Invoice Number: 65006  
 Date of Invoice: 08/29/2022  
 Billing Period: 05/03/2022 - 05/31/2022  
 Date Posted: 08/29/2022  
 Invoice Description/Comment:

## Amount Approved

Approved Total \$6,435.00  
 Invoice Currency: USD  
 Date Approved: 09/07/2022  
 Final Approver: Debra Kirven  
 Approved Fees \$6,435.00  
 Approved Expenses \$0.00  
 Approved Total (excl. Tax) \$6,435.00  
 Comments to AP:

DP230-2020-001  
 OK 9/8/22

Debra Szabo

## Accounting Code Allocations

BPO #	Charge Cost Center	Field Work Order	FERC Activity (T)	Amount	Percentage	Comment
x	ILA	LGREAQCT		\$6,435.00	100%	

## Vendor Address & Tax Information in Legal Tracker

Keegan Werlin  
 99 High Street, Ste 2900  
 Boston, Massachusetts 02110

Tel: 617-951-1400  
 Fax: 617-951-1354

## Remittance Address

Same as mail address

Vendor Tax ID: [REDACTED]

VAT ID: --

GST ID: --

HST ID: --

PST ID: --

Sales Tax ID: --  
QST ID: --  
Withholding Tax ID: --

---

***Other Invoice and Firm Information***

Regulatory Statements: --

---

***Amount Billed***

Billed Total            \$6,435.00  
Invoice Currency:    USD  
Billed Fees            \$6,435.00  
Billed Expenses       \$0.00  
Billed Total (excl. Tax) \$6,435.00

---

***Approval History***

<u>User</u>	<u>Action</u>	<u>Date</u>	<u>Amount</u>	<u>Comment</u>
Nanette LeBlanc	Posted	08/29/2022	\$6,435.00	
Vincent Pace	Approved	09/07/2022	\$6,435.00	
Debra Kirven	Approved	09/07/2022	\$6,435.00	

---

***Additional Financial Information***

Name of Invoice File in .Zip: Keegan Werlin - 65006.html  
Comments to Firm:  
AP Route:                    Aquarion AP Route

---

***Matter Information***

Matter Name (Short):    Aquarion New Hampshire Rate Case  
Matter ID:                202200022  
Lead Company Person:    Pace, Vincent  
Organizational unit:      Eversource Energy  
Practice group:            Eversource - Legal Dept.  
Law Firm Matter No.:     7  
Country (in Matter):      United States

**Invoice Line Items:**

**REDACTED**

<u>Date</u>	<u>Description Narrative</u>	<u>Timekeeper</u>	<u>Units</u>	<u>Rate</u>	<u>Adjust</u>	<u>Taxes</u>	<u>TaxType%</u>	<u>Amount</u>
05/03/2022 -								\$112.50
05/05/2022 -								\$427.50
05/06/2022 -								\$517.50
05/10/2022 -								\$67.50
05/12/2022 -								\$180.00
05/12/2022 -								\$157.50
05/17/2022 -								\$270.00
05/18/2022 -								\$67.50
05/19/2022 -								\$157.50
05/20/2022 -								\$495.00
05/23/2022 -								\$832.50
05/24/2022 -								\$67.50
05/25/2022 -								\$697.50
05/26/2022 -								\$697.50
05/27/2022 -								\$765.00
05/31/2022 -								\$922.50



# INVOICE

REDACTED

## Invoice Information

Firm/Vendor: Keegan Werlin  
Office: Boston  
Invoice Number: 65118  
Date of Invoice: 09/28/2022  
Billing Period: 06/01/2022 - 06/30/2022  
Date Posted: 09/28/2022  
Invoice Description/Comment:

## Amount Approved

Approved Total \$9,934.50  
Invoice Currency: USD  
Date Approved: 09/28/2022  
Final Approver: Debra Kirven  
Approved Fees \$9,934.50  
Approved Expenses \$0.00  
Approved Total (excl. Tax) \$9,934.50  
Comments to AP:

DD230-2020-001  
OK 10/3/22

Debra Szabo

## Accounting Code Allocations

BPO #	Charge Cost Center	Field Work Order	FERC Activity (T)	Amount	Percentage	Comment
x	ILA	LGREAQCT		\$9,934.50	100%	

## Vendor Address & Tax Information in Legal Tracker

Keegan Werlin  
99 High Street, Ste 2900  
Boston, Massachusetts 02110

Tel: 617-951-1400  
Fax: 617-951-1354

## Remittance Address

Same as mail address

Vendor Tax ID: [REDACTED]

VAT ID: --

GST ID: --

HST ID: --

PST ID: --

Sales Tax ID: --  
QST ID: --  
Withholding Tax ID: --

---

***Other Invoice and Firm Information***

Regulatory Statements: --

---

***Amount Billed***

Billed Total           \$9,934.50  
Invoice Currency:    USD  
Billed Fees           \$9,934.50  
Billed Expenses      \$0.00  
Billed Total (excl. Tax) \$9,934.50

---

***Approval History***

<u>User</u>	<u>Action</u>	<u>Date</u>	<u>Amount</u>	<u>Comment</u>
Nanette LeBlanc	Posted	09/28/2022	\$9,934.50	
Vincent Pace	Approved	09/28/2022	\$9,934.50	
Debra Kirven	Approved	09/28/2022	\$9,934.50	

---

***Additional Financial Information***

Name of Invoice File in .Zip: Keegan Werlin - 65118.html  
Comments to Firm:  
AP Route:                   Aquarion AP Route

---

***Matter Information***

Matter Name (Short):   Aquarion New Hampshire Rate Case  
Matter ID:               202200022  
Lead Company Person:   Pace, Vincent  
Organizational unit:     Eversource Energy  
Practice group:          Eversource - Legal Dept.  
Law Firm Matter No.:    7  
Country (in Matter):     United States

Invoice Line Items:

REDACTED

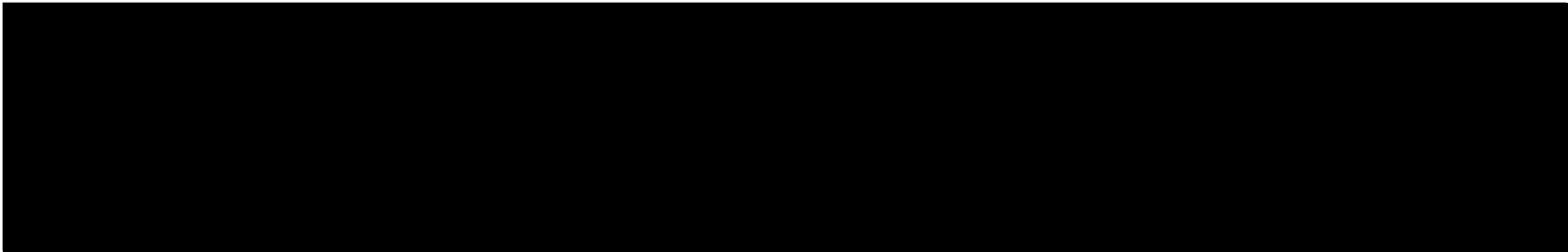
<u>Date</u>	<u>Description Narrative</u>	<u>Timekeeper</u>	<u>Units</u>	<u>Rate</u>	<u>Adjust</u>	<u>Taxes</u>	<u>TaxType%</u>	<u>Amount</u>
06/01/2022 -								\$216.00
06/01/2022 -								\$855.00
06/02/2022 -								\$112.50
06/09/2022 -								\$270.00
06/10/2022 -								\$202.50
06/13/2022 -								\$270.00
06/14/2022 -								\$1,125.00
06/14/2022 -								\$264.00
06/15/2022 -								\$84.00
06/15/2022 -								\$168.00
06/15/2022 -								\$1,237.50
06/16/2022 -								\$202.50
06/17/2022 -								\$382.50
06/20/2022 -								\$832.50
06/21/2022 -								\$967.50
06/22/2022 -								\$1,035.00
06/24/2022 -								\$247.50
06/28/2022 -								\$180.00

06/29/2022 -

\$585.00

06/30/2022 -

\$697.50



REDACTED

# INVOICE

REDACTED

DD 230-2020-001  
OK 10/5/22

Debra Szabo

## Invoice Information

Firm/Vendor: Keegan Werlin  
Office: Boston  
Invoice Number: 65253  
Date of Invoice: 10/03/2022  
Billing Period: 07/01/2022 - 07/29/2022  
Date Posted: 10/03/2022  
Invoice Description/Comment:

## Amount Approved

Approved Total \$2,227.50  
Invoice Currency: USD  
Date Approved: 10/05/2022  
Final Approver: Debra Kirven  
Approved Fees \$2,227.50  
Approved Expenses \$0.00  
Approved Total (excl. Tax) \$2,227.50  
Comments to AP:

## Accounting Code Allocations

BPO #	Charge Cost Center	Field Work Order	FERC Activity (T)	Amount	Percentage	Comment
x	ILA	LGREAQCT		\$2,227.50	100%	

## Vendor Address & Tax Information in Legal Tracker

Keegan Werlin  
99 High Street, Ste 2900  
Boston, Massachusetts 02110

Tel: 617-951-1400  
Fax: 617-951-1354

## Remittance Address

Same as mail address

Vendor Tax ID: [REDACTED]

VAT ID: --

GST ID: --

HST ID: --

PST ID: --

Sales Tax ID: --  
QST ID: --  
Withholding Tax ID: --

---

**Other Invoice and Firm Information**

Regulatory Statements: -

---

**Amount Billed**

Billed Total            \$2,227.50  
Invoice Currency:    USD  
Billed Fees            \$2,227.50  
Billed Expenses       \$0.00  
Billed Total (excl. Tax) \$2,227.50

---

**Approval History**

<u>User</u>	<u>Action</u>	<u>Date</u>	<u>Amount</u>	<u>Comment</u>
Nanette LeBlanc	Posted	10/03/2022	\$2,227.50	
Vincent Pace	Approved	10/04/2022	\$2,227.50	
Debra Kirven	Approved	10/05/2022	\$2,227.50	

---

**Additional Financial Information**

Name of Invoice File in .Zip: Keegan Werlin - 65253.html  
Comments to Firm:  
AP Route:                    Aquarion AP Route

---

**Matter Information**

Matter Name (Short):    Aquarion New Hampshire Rate Case  
Matter ID:                202200022  
Lead Company Person:    Pace, Vincent  
Organizational unit:      Eversource Energy  
Practice group:            Eversource - Legal Dept.  
Law Firm Matter No.:     7  
Country (in Matter):      United States

Invoice Line Items:

REDACTED

<u>Date</u>	<u>Description Narrative</u>	<u>Timekeeper</u>	<u>Units</u>	<u>Rate</u>	<u>Adjust Taxes</u>	<u>TaxType%</u>	<u>Amount</u>
07/01/2022 -							\$112.50
07/05/2022 -							\$67.50
07/06/2022 -							\$202.50
07/07/2022 -							\$1,282.50
07/13/2022 -							\$112.50
07/14/2022 -							\$112.50
07/25/2022 -							\$67.50
07/29/2022 -							\$270.00

# INVOICE

REDACTED

## Invoice Information

Firm/Vendor: Keegan Werlin  
Office: Boston  
Invoice Number: 65505  
Date of Invoice: 11/18/2022  
Billing Period: 08/01/2022 - 08/29/2022  
Date Posted: 11/18/2022  
Invoice Description/Comment:

## Amount Approved

Approved Total \$1,822.50  
Invoice Currency: USD  
Date Approved: 11/28/2022  
Final Approver: Debra Kirven  
Approved Fees \$1,822.50  
Approved Expenses \$0.00  
Approved Total (excl. Tax) \$1,822.50  
Comments to AP:

DD230-2020-001  
500010  
OK 12/1/22

Debra Szabo

## Accounting Code Allocations

BPO #	Charge Cost Center	Field Work Order	FERC Activity (T)	Amount	Percentage	Comment
x	ILA	LGREAQCT		\$1,822.50	100%	

## Vendor Address & Tax Information in Legal Tracker

Keegan Werlin  
99 High Street, Ste 2900  
Boston, Massachusetts 02110

Tel: 617-951-1400  
Fax: 617-951-1354

## Remittance Address

Same as mail address

Vendor Tax ID: [REDACTED]

VAT ID: --

GST ID: --

HST ID: --

PST ID: --



Sales Tax ID: --  
QST ID: --  
Withholding Tax ID: --

---

***Other Invoice and Firm Information***

Regulatory Statements: -

---

***Amount Billed***

Billed Total            \$1,822.50  
Invoice Currency:    USD  
Billed Fees            \$1,822.50  
Billed Expenses       \$0.00  
Billed Total (excl. Tax) \$1,822.50

---

***Approval History***

<u>User</u>	<u>Action</u>	<u>Date</u>	<u>Amount</u>	<u>Comment</u>
Nanette LeBlanc	Posted	11/18/2022	\$1,822.50	
Vincent Pace	Approved	11/25/2022	\$1,822.50	
Debra Kirven	Approved	11/28/2022	\$1,822.50	

---

***Additional Financial Information***

Name of Invoice File in .Zip: Keegan Werlin - 65505.html  
Comments to Firm:  
AP Route:                    Aquarion AP Route

---

***Matter Information***

Matter Name (Short):    Aquarion New Hampshire Rate Case  
Matter ID:                202200022  
Lead Company Person: Pace, Vincent  
Organizational unit:    Eversource Energy  
Practice group:          Eversource - Legal Dept.  
Law Firm Matter No.:    7  
Country (in Matter):    United States

Invoice Line Items:

REDACTED

<u>Date</u>	<u>Description Narrative</u>	<u>Timekeeper</u>	<u>Units</u>	<u>Rate</u>	<u>Adjust</u>	<u>Taxes</u>	<u>TaxType%</u>	<u>Amount</u>
08/01/2022 -								\$135.00
08/02/2022 -								\$112.50
08/04/2022 -								\$405.00
08/05/2022 -								\$180.00
08/10/2022 -								\$90.00
08/22/2022 -								\$45.00
08/23/2022 -								\$472.50
08/26/2022 -								\$157.50
08/29/2022 -								\$225.00

# INVOICE

REDACTED

## Invoice Information

Firm/Vendor: Keegan Werlin  
Office: Boston  
Invoice Number: 65650  
Date of Invoice: 11/29/2022  
Billing Period: 10/03/2022 - 10/27/2022  
Date Posted: 11/29/2022  
Invoice Description/Comment:

## Amount Approved

Approved Total \$315.00  
Invoice Currency: USD  
Date Approved: 12/08/2022  
Final Approver: Debra Kirven  
Approved Fees \$315.00  
Approved Expenses \$0.00  
Approved Total (excl. Tax) \$315.00  
Comments to AP:

DD230-2020-001  
500010  
OK 12/12/22  
Debra Szabo

## Accounting Code Allocations

BPO #	Charge Cost Center	Field Work Order	FERC Activity (T)	Amount	Percentage	Comment
x	ILA	LGREAQCT		\$315.00	100%	

## Vendor Address & Tax Information in Legal Tracker

Keegan Werlin  
99 High Street, Ste 2900  
Boston, Massachusetts 02110

Tel: 617-951-1400  
Fax: 617-951-1354

## Remittance Address

Same as mail address

Vendor Tax ID: [REDACTED]

VAT ID: --

GST ID: --

HST ID: --

PST ID: --

Sales Tax ID: --  
QST ID: --  
Withholding Tax ID: --

---

**Other Invoice and Firm Information**

Regulatory Statements: --

---

**Amount Billed**

Billed Total            \$315.00  
Invoice Currency:    USD  
Billed Fees            \$315.00  
Billed Expenses       \$0.00  
Billed Total (excl. Tax) \$315.00

---

**Approval History**

<u>User</u>	<u>Action</u>	<u>Date</u>	<u>Amount</u>	<u>Comment</u>
Nanette LeBlanc	Posted	11/29/2022	\$315.00	
Vincent Pace	Approved	12/07/2022	\$315.00	
Debra Kirven	Approved	12/08/2022	\$315.00	

---

**Additional Financial Information**

Name of Invoice File in .Zip: Keegan Werlin - 65650.html  
Comments to Firm:  
AP Route:                    Aquarion AP Route

---

**Matter Information**

Matter Name (Short):    Aquarion New Hampshire Rate Case  
Matter ID:                202200022  
Lead Company Person:    Pace, Vincent  
Organizational unit:      Eversource Energy  
Practice group:            Eversource - Legal Dept.  
Law Firm Matter No.:     7  
Country (in Matter):      United States

Invoice Line Items:

REDACTED

<u>Date</u>	<u>Description Narrative</u>	<u>Timekeeper</u>	<u>Units</u>	<u>Rate</u>	<u>Adjust Taxes</u>	<u>TaxType%</u>	<u>Amount</u>
10/03/2022 -							\$67.50
10/26/2022 -							\$112.50
10/27/2022 -							\$135.00

# INVOICE

## Invoice Information

Firm/Vendor: Keegan Werlin  
Office: Boston  
Invoice Number: 65759  
Date of Invoice: 12/08/2022  
Billing Period: 11/09/2022 - 11/29/2022  
Date Posted: 12/08/2022  
Invoice Description/Comment:

REDACTED

DD230-2020-001  
500010  
OK 12/22/22  
Debra Szabo

## Amount Approved

Approved Total \$720.00  
Invoice Currency: USD  
Date Approved: 12/22/2022  
Final Approver: Debra Kirven  
Approved Fees \$720.00  
Approved Expenses \$0.00  
Approved Total (excl. Tax) \$720.00  
Comments to AP:

## Accounting Code Allocations

BPO #	Charge Cost Center	Field Work Order	FERC Activity (T)	Amount	Percentage	Comment
x	x	x		\$720.00	100%	

## Vendor Address & Tax Information in Legal Tracker

Keegan Werlin  
99 High Street, Ste 2900  
Boston, Massachusetts 02110

Tel: 617-951-1400  
Fax: 617-951-1354

## Remittance Address

Same as mail address

Vendor Tax ID: [REDACTED]

VAT ID: --

GST ID: --

HST ID: --

PST ID: --

Sales Tax ID: --  
QST ID: --  
Withholding Tax ID: --

---

***Other Invoice and Firm Information***

Regulatory Statements: –

---

***Amount Billed***

**Billed Total**                **\$720.00**  
Invoice Currency:        USD  
Billed Fees                \$720.00  
Billed Expenses        \$0.00  
Billed Total (excl. Tax) \$720.00

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***Approval History***

<u>User</u>	<u>Action</u>	<u>Date</u>	<u>Amount</u>	<u>Comment</u>
Nanette LeBlanc	Posted	12/08/2022	\$720.00	
Vincent Pace	Approved	12/19/2022	\$720.00	
Debra Kirven	Approved	12/22/2022	\$720.00	

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***Additional Financial Information***

Name of Invoice File in .Zip: Keegan Werlin - 65759.html  
Comments to Firm:  
AP Route:                      Aquarion AP Route

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***Matter Information***

Matter Name (Short):    Aquarion New Hampshire Rate Case  
Matter ID:                202200022  
Lead Company Person: Pace, Vincent  
Organizational unit:    Eversource Energy  
Practice group:        Eversource - Legal Dept.  
Law Firm Matter No.:    7  
Country (in Matter):    United States

Invoice Line Items:

REDACTED

<u>Date</u>	<u>Description</u> <u>Narrative</u>	<u>Timekeeper</u>	<u>Units</u>	<u>Rate</u>	<u>Adjust</u>	<u>Taxes</u>	<u>TaxType%</u>	<u>Amount</u>
11/09/2022 -								\$360.00
11/15/2022 -								\$157.50
11/21/2022 -								\$67.50
11/29/2022 -								\$135.00



# INVOICE

REDACTED

## Invoice Information

Firm/Vendor: Keegan Werlin  
Office: Boston  
Invoice Number: 66076  
Date of Invoice: 03/13/2023  
Billing Period: 12/08/2022 - 12/23/2022  
Date Posted: 03/13/2023  
Invoice Description/Comment:

## Amount Approved

Approved Total \$607.50  
Invoice Currency: USD  
Date Approved: 03/14/2023  
Final Approver: Debra Kirven  
Approved Fees \$607.50  
Approved Expenses \$0.00  
Approved Total (excl. Tax) \$607.50  
Comments to AP:

DP230-2020-001  
500010  
OK 3/15/23

Debra Szabo

## Accounting Code Allocations

<u>BPO #</u>	<u>Charge Cost Center</u>	<u>Field Work Order</u>	<u>FERC Activity (T)</u>	<u>Amount</u>	<u>Percentage</u>	<u>Comment</u>
x	x	x		\$607.50	100%	

## Vendor Address & Tax Information in Legal Tracker

Keegan Werlin  
99 High Street, Ste 2900  
Boston, Massachusetts 02110

Tel: 617-951-1400  
Fax: 617-951-1354

## Remittance Address

Same as mail address

Vendor Tax ID: [REDACTED]

VAT ID: --

GST ID: --

HST ID: --

PST ID: --

Sales Tax ID: --  
QST ID: --  
Withholding Tax ID: --

---

***Other Invoice and Firm Information***

Regulatory Statements: --

---

***Amount Billed***

Billed Total            \$607.50  
Invoice Currency:    USD  
Billed Fees            \$607.50  
Billed Expenses       \$0.00  
Billed Total (excl. Tax) \$607.50

---

***Approval History***

<u>User</u>	<u>Action</u>	<u>Date</u>	<u>Amount</u>	<u>Comment</u>
Nanette LeBlanc	Posted	03/13/2023	\$607.50	
Vincent Pace	Approved	03/14/2023	\$607.50	
Debra Kirven	Approved	03/14/2023	\$607.50	

---

***Additional Financial Information***

Name of Invoice File in .Zip: Keegan Werlin - 66076.html  
Comments to Firm:  
AP Route:                    Aquarion AP Route

---

***Matter Information***

Matter Name (Short):    Aquarion New Hampshire Rate Case  
Matter ID:                202200022  
Lead Company Person:    Pace, Vincent  
Organizational unit:      Eversource Energy  
Practice group:            Eversource - Legal Dept.  
Law Firm Matter No.:     7  
Country (in Matter):      United States

**Invoice Line Items:**

**REDACTED**

<u>Date</u>	<u>Description</u> <u>Narrative</u>	<u>Timekeeper</u>	<u>Units</u>	<u>Rate</u>	<u>Adjust</u>	<u>Taxes</u>	<u>TaxType%</u>	<u>Amount</u>
12/08/2022 -								\$315.00
12/23/2022 -								\$292.50

303442

Page 2

**STATE OF NEW HAMPSHIRE**

21 S. Fruit St, Ste 10  
Concord, NH 03301-2429  
Tel. 603-271-2431

**Invoice No. 12407**

**Date: March 1, 2021**

Carl McMorran

Debra Szabo

Aquarion Water Company of New Hampshire, Inc.

7 Scott Road

Hampton, NH 03842

**Return Payment To:**  
**PUBLIC UTILITIES COMMISSION**  
**ATTN: BUSINESS OFFICE**

---

We have enclosed an invoice for expenses incurred by Douglas W Brogan, a firm contracted by the Commission. This is for work performed in the month of February 2021, in reference to NHPUC Aquarion Water Company of NH, Inc. Docket DW 20-184.

<b>Total Due \$570.00</b>
---------------------------

( 010-081-52160000-404989 ) - PO#1070627 Douglas W Brogan

PLEASE ENCLOSE DUPLICATE WITH PAYMENT WITHIN 15 DAYS

**Douglas W Brogan**

INVOICE #15  
DATE: 3/1/2021

**FOR:**  
**P.O. # 1070627**

Please make all checks payable to Douglas W Brogan

000337

CHAIRWOMAN  
Dianne Martin

COMMISSIONERS  
Kathryn M. Bailey  
Michael S. Giaimo

EXECUTIVE DIRECTOR  
Debra A. Howland

STATE OF NEW HAMPSHIRE



PUBLIC UTILITIES COMMISSION

21 S. Fruit St., Suite 10  
Concord, N.H. 03301-2429

TDD Access: Relay NH  
1-800-735-2964

Tel. (603) 271-2431

FAX No. 271-3878

Website:  
[www.puc.nh.gov](http://www.puc.nh.gov)

March 1, 2021

Carl McMorran  
Debra Szabo  
Aquarion Water Company of New Hampshire, Inc.  
7 Scott Road  
Hampton, NH 03842

E-mail: [cmcmorran@aquarionwater.com](mailto:cmcmorran@aquarionwater.com)

E-mail: [dszabo@aquarionwater.com](mailto:dszabo@aquarionwater.com)

Dear Carl & Debra:

We have enclosed an invoice for expenses incurred by Douglas W Brogan, a firm contracted by the Commission. This is for work performed in the month February 2021, in reference to NHPUC Aquarion Water Company of NH, Inc. Docket DW 20-184.

It would be much appreciated if payment could be returned to the Commission within 15 days.

If you have any questions, please do not hesitate to contact me at 603-271-6007.

Very truly yours,

A handwritten signature in cursive script that reads "Emily Larson".

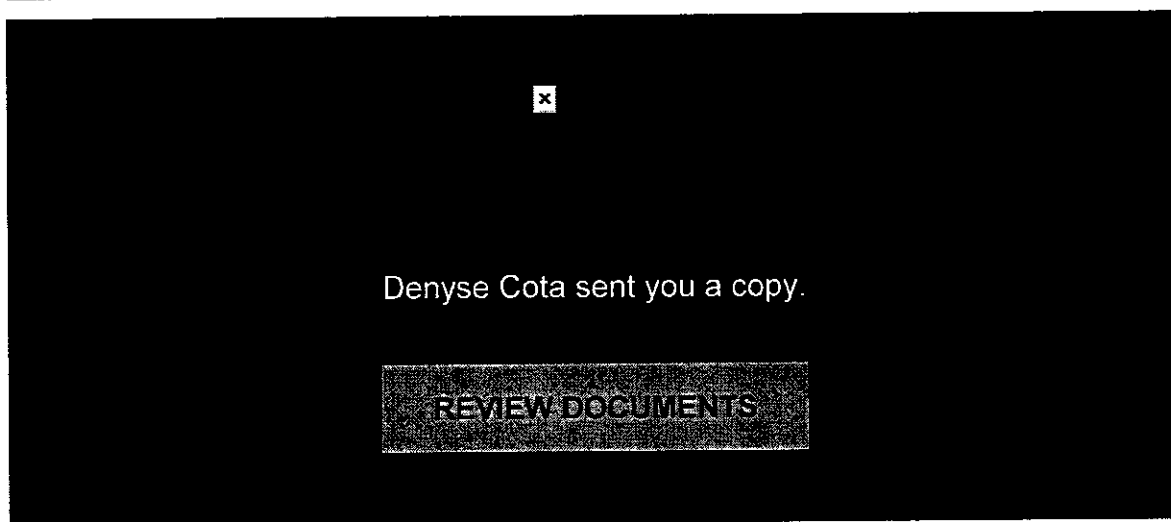
Emily Larson  
Business Office

Enclosures: Invoice #12407  
Copy of Douglas Brogan Invoice #15

## Herminia Perez


**From:** DocuSign NA3 System <dse\_NA3@docusign.net> on behalf of Denyse Cota via DocuSign <dse\_NA3@docusign.net>  
**Sent:** Tuesday, March 02, 2021 2:26 PM  
**To:** Herminia Perez  
**Subject:** Please DocuSign: D Brogan - Invoice #15.pdf, INV #12407 - FOR PROCESSING.pdf

CAUTION: This is an EXTERNAL EMAIL. Do not reply, click on links or open attachments unless you are the sender AND you know the content is safe. Report suspicious emails by clicking on the flag icon.



**Denyse Cota**  
[dcota@aquarionwater.com](mailto:dcota@aquarionwater.com)

Please charge both of these invoices to the New Hampshire rate case #DD230-2020-001

Powered by 

### Do Not Share This Email

This email contains a secure link to DocuSign. Please do not share this email, link, or access code with others.

## Patricia Wright

---

**From:** Debra Szabo  
**Sent:** Thursday, March 04, 2021 11:11 AM  
**To:** Patricia Wright; Denyse Cota  
**Cc:** Maria Pantoja  
**Subject:** Re: Please let me know Vendor # using

Hi Patricia. Sorry this is a confusing one but we are only paying one invoice to the NH public utility commission (NHPUC). They hired Douglas Brogan and we are required to reimburse the NHPUC who provided his invoice only as backup.

Please be sure the correct vendor code for the NHPUC is being used as separate vendor codes exist for the NHPUC and the State of NH.

Ive copied Denyse on this who can assist with any questions.

----- Original Message -----

**From:** Patricia Wright <[pwright@aquarionwater.com](mailto:pwright@aquarionwater.com)>  
**Date:** Thu, Mar 4, 2021, 11:00 AM  
**To:** Debra Szabo <[DSzabo@aquarionwater.com](mailto:DSzabo@aquarionwater.com)>  
**CC:** Maria Pantoja <[MPantoja@aquarionwater.com](mailto:MPantoja@aquarionwater.com)>  
**Subject:** Please let me know Vendor # using

Hello Debra

I find a vendor # 303524 for the State of New Hampshire, but not for Douglas W. Brogan, can you please email me the vendor # you are using for him?

Thank you  
Patricia



## Patricia Wright

---

**From:** Patricia Wright  
**Sent:** Thursday, March 04, 2021 11:28 AM  
**To:** Bonnie Stoll  
**Subject:** RE: Can you please unblock Vendor # 303470

Thank you

---

**From:** Bonnie Stoll  
**Sent:** Thursday, March 04, 2021 11:27 AM  
**To:** Patricia Wright  
**Subject:** RE: Can you please unblock Vendor # 303470

Hi Patricia, all set

*Aquarion Water Company  
Bonnie Stoll  
Purchasing Specialist  
600 Lindley Street  
Bridgeport CT 06606*

*(203) 337-5977  
Email: [bstoll@aquarionwater.com](mailto:bstoll@aquarionwater.com)*

---

**From:** Patricia Wright  
**Sent:** Thursday, March 04, 2021 11:25 AM  
**To:** Bonnie Stoll  
**Subject:** Can you please unblock Vendor # 303470

Hi Bonnie

I just received an invoice from Donna Hardardt to pay using vendor #: 303470 which I think is blocked, can you please unblock so I can process for payment?

Thank you  
Patricia

CHAIRWOMAN

Dianne Martin

Page 2

COMMISSIONERS

Kathryn M. Bailey

EXECUTIVE DIRECTOR

Debra A. Howland

STATE OF NEW HAMPSHIRE



TDD Access: Relay NH  
1-800-735-2964

Tel. (603) 271-2431

Website:  
[www.puc.nh.gov](http://www.puc.nh.gov)

**PUBLIC UTILITIES COMMISSION**

21 S. Fruit St., Suite 10  
Concord, N.H. 03301-2429

April 2, 2021

Carl McMorran

Debra Szabo

Aquarion Water Company of New Hampshire, Inc.

7 Scott Road

Hampton, NH 03842

Dear Carl & Debra:

E-mail: [cnemorran@aquarionwater.com](mailto:cnemorran@aquarionwater.com)

E-mail: [dszabo@aquarionwater.com](mailto:dszabo@aquarionwater.com)

We have enclosed an invoice for expenses incurred by Douglas W Brogan, a firm contracted by the Commission. This is for work performed in the month of March 2021, in reference to NHPUC Aquarion Water Company of NH, Inc. Docket DW 20-184.

It would be much appreciated if payment could be returned to the Commission within 15 days.

If you have any questions, please do not hesitate to contact me at 603-271-6007.

Very truly yours,

*Emily Larson*

Emily Larson  
Business Office

Enclosures: Invoice #12418  
Copy of Douglas Brogan Invoice #18

000342

**STATE OF NEW HAMPSHIRE**

21 S. Fruit St, Ste 10  
Concord, NH 03301-2429  
Tel. 603-271-2431

**Invoice No. 12418**

**Date: April 2, 2021**

Carl McMorran

Debra Szabo

Aquarion Water Company of New Hampshire, Inc.

7 Scott Road

Hampton, NH 03842

**Return Payment To:**  
**PUBLIC UTILITIES COMMISSION**  
**ATTN: BUSINESS OFFICE**

---

We have enclosed an invoice for expenses incurred by Douglas W Brogan, a firm contracted by the Commission. This is for work performed in the month of March 2021, in reference to NHPUC Aquarion Water Company of NH, Inc. Docket DW 20-184.

<b>Total Due \$510.00</b>
---------------------------

( 010-081-52160000-404989 ) - PO#1070627 Douglas W Brogan

**PLEASE ENCLOSE DUPLICATE WITH PAYMENT WITHIN 15 DAYS**

**Douglas W Brogan**

4 Russell St.  
Concord, NH 03301  
Phone 603-225-3508  
Vendor Code 231075

**INVOICE**

INVOICE #18  
DATE: 4/1/2021

**TO:**  
NH Public Utilities Commission  
21 South Fruit St, Suite 10  
Concord, NH 03301-2429

**FOR:**  
P.O. # 1070627

DESCRIPTION	DATES	HOURS	RATE	AMOUNT
<b>DW 20-184 Aquarion Water Company of New Hampshire, Inc. (Rate Case):</b> Continue preparation of discovery questions, attend online Staff meeting, attend prehearing conference and technical session; all with a primary focus on engineering issues.	Mar 1 - 10	8.50	60.00	510.00
TOTAL				510.00

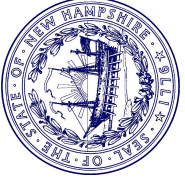
Please make all checks payable to Douglas W Brogan

**THANK YOU FOR YOUR BUSINESS!**

INTERIM COMMISSIONER  
Jared Chicoine

DEPUTY COMMISSIONER  
Vacant

STATE OF NEW HAMPSHIRE



TDD Access: Relay NH  
1-800-735-2964

Tel. (603) 271-3670

FAX No. 271-1526

Website:  
[www.energy.nh.gov](http://www.energy.nh.gov)

**DEPARTMENT OF ENERGY**  
21 S. Fruit St., Suite 10  
Concord, N.H. 03301-2429

July 14, 2021

Carl McMorran  
Debra Szabo  
Aquarion Water Company of New Hampshire, Inc.  
7 Scott Road  
Hampton, NH 03842

E-mail: [cmemorran@aquarionwater.com](mailto:cmemorran@aquarionwater.com)  
E-mail: [dszabo@aquarionwater.com](mailto:dszabo@aquarionwater.com)

Dear Carl & Debra:

We have enclosed an invoice for expenses incurred by Douglas W Brogan, a firm contracted by the Commission. This is for work performed in the month of June 2021, in reference to NHPUC Aquarion Water Company of NH, Inc. Docket DW 20-184.

It would be much appreciated if payment could be returned to the Commission within 15 days.

If you have any questions, please do not hesitate to contact me at 603-271-6007.

Very truly yours,

*Emily Larson*

Emily Larson  
Business Office

Enclosures: Invoice #12429  
Copy of Douglas Brogan Invoice #24

**STATE OF NEW HAMPSHIRE**

21 S. Fruit St, Ste 10  
Concord, NH 03301-2429  
Tel. 603-271-2431

**Invoice No. 12429**

**Date: July 14, 2021**

Carl McMorran

Debra Szabo

Aquarion Water Company of New Hampshire, Inc.

7 Scott Road

Hampton, NH 03842

**DD230-2020-001**

**PLEASE MAKE PAYMENT TO NH PUC.  
BROGAN INVOICE IS FOR  
BACKUP ONLY. PLEASE USE  
VENDOR ID #303442.**

**Return Payment To:**

**PUBLIC UTILITIES COMMISSION**

**ATTN: BUSINESS OFFICE**

---

We have enclosed an invoice for expenses incurred by Douglas W Brogan, a firm contracted by the Commission. This is for work performed in the month of June 2021, in reference to NHPUC Aquarion Water Company of NH, Inc. Docket DW 20-184.

<b>Total Due \$480.00</b>
---------------------------

( 010-081-52160000-404989 ) - PO#1070627 Douglas W Brogan

**PLEASE ENCLOSE DUPLICATE WITH PAYMENT WITHIN 15 DAYS**

**Douglas W Brogan**

4 Russell St.  
Concord, NH 03301  
Phone 603-225-3508  
Vendor Code 231075

**INVOICE**

INVOICE #24  
DATE: 7/2/2021

**TO:**

NH Public Utilities Commission  
21 South Fruit St, Suite 10  
Concord, NH 03301-2429

**FOR:**

P.O. # 1070627

DESCRIPTION	DATES	HOURS	RATE	AMOUNT
<b>DW 20-184 Aquarion Water Company of New Hampshire, Inc. (Rate Case):</b>  Review set 1 and tech session discovery responses, attend team meeting, prepare set 2 questions, with a primary focus on engineering issues.	Jun 19 - 23	8.0	60.00	480.00
TOTAL				480.00

Please make all checks payable to Douglas W Brogan

**THANK YOU FOR YOUR BUSINESS!**

**STATE OF NEW HAMPSHIRE**

21 S. Fruit St, Ste 10  
Concord, NH 03301-2429  
Tel. 603-271-2431

**Invoice No. 12432**

Date: August 5, 2021

Carl McMorran

Debra Szabo

Aquarion Water Company of New Hampshire, Inc.

7 Scott Road

Hampton, NH 03842

DD230-2020-01  
PLEASE MAKE PAYMENT TO NH PUC.  
BROGAN INVOICE IS FOR BACKUP ONLY.  
PLEASE USE VENDOR ID #303442.  
THANK YOU.

DocuSigned by:

*Debra Szabo*

1B8801AB6F86403...

August 6, 2021

Return Payment To:  
**PUBLIC UTILITIES COMMISSION**  
**ATTN: BUSINESS OFFICE**

We have enclosed an invoice for expenses incurred by Douglas W Brogan, a firm contracted by the Commission. This is for work performed in the month of July 2021, in reference to NHPUC Aquarion Water Company of NH, Inc. Docket DW 20-184.

**Total Due \$900.00**

( 010-081-52160000-404989 ) - PO#1070627 Douglas W Brogan

PLEASE ENCLOSE DUPLICATE WITH PAYMENT WITHIN 15 DAYS



4 Russell St.  
Concord, NH 03301  
Phone 603-225-3508  
Vendor Code 231075

INVOICE #27  
DATE: 8/3/2021

**TO:**  
NH Public Utilities Commission  
21 South Fruit St, Suite 10  
Concord, NH 03301-2429

**FOR:**  
P.O. # 1070627

DESCRIPTION	DATES	HOURS	RATE	AMOUNT
<b>DW 20-184 Aquarion Water Company of New Hampshire, Inc. (Rate Case):</b>				
Review set 2 discovery responses, attend team meeting, prepare set 3 questions, with a primary focus on engineering issues.	Jul 16 - 22	15.0	60.00	900.00
<b>TOTAL</b>				<b>900.00</b>

Please make all checks payable to Douglas W Brogan

**THANK YOU FOR YOUR BUSINESS!**

STATE OF NEW HAMPSHIRE

INTERIM COMMISSIONER  
Jared Chicoine

DEPUTY COMMISSIONER  
Vacant



DEPARTMENT OF ENERGY  
21 S. Fruit St., Suite 10  
Concord, N.H. 03301-2429

TDD Access: Relay NH  
1-800-735-2964

Tel. (603) 271-3670

FAX No. 271-1526

Website:  
[www.energy.nh.gov](http://www.energy.nh.gov)

August 5, 2021

Carl McMorran  
Debra Szabo  
Aquarion Water Company of New Hampshire, Inc.  
7 Scott Road  
Hampton, NH 03842

E-mail: [cmcmorran@aquarionwater.com](mailto:cmcmorran@aquarionwater.com)

E-mail: [dszabo@aquarionwater.com](mailto:dszabo@aquarionwater.com)

Dear Carl & Debra:

We have enclosed an invoice for expenses incurred by Douglas W Brogan, a firm contracted by the Commission. This is for work performed in the month of July 2021, in reference to NHPUC Aquarion Water Company of NH, Inc. Docket DW 20-184.

It would be much appreciated if payment could be returned to the Commission within 15 days.

If you have any questions, please do not hesitate to contact me at 603-271-6007.

Very truly yours,

A handwritten signature in cursive script that reads "Emily Larson".

Emily Larson  
Business Office

Enclosures: Invoice #12432  
Copy of Douglas Brogan Invoice #27

**STATE OF NEW HAMPSHIRE**  
**21 S. Fruit St, Ste 10**  
**Concord, NH 03301-2429**  
**Tel. 603-271-2431**

**Invoice No. 12433**

**Date: 8/5/21**

Carl McMorran  
Debra Szabo  
Aquarion Water Company of New Hampshire, Inc.  
7 Scott Road  
Hampton, NH 038421

**Return Payment To:**  
**PUBLIC UTILITIES COMMISSION**  
**ATTN: BUSINESS OFFICE**

---

We have enclosed an invoice for expenses incurred by Blue Ridge Consulting Services, Inc., a firm contracted by the Commission. This is for work performed in the month of July 2021, re NHPUC Aquarion Water Company of NH, Inc. Docket DG 20-184.

<b>Total Due \$6,663.75</b>
-----------------------------

**010-081-52160000-404989 / PO# – BLUE RIDGE**

**DD230-2020-001**  
**PLEASE MAKE PAYMENT TO NH PUC. VENDOR ID #303442**  
**BLUE RIDGE INVOICE IS FOR BACK UP ONLY.**  
**THANK YOU.**

DocuSigned by:  
*Debra Szabo*  
1B8801AB6F86403...

August 6, 2021

**PLEASE ENCLOSE DUPLICATE WITH PAYMENT WITHIN 15 DAYS**

STATE OF NEW HAMPSHIRE

INTERIM COMMISSIONER  
Jared Chicoine

DEPUTY COMMISSIONER  
Vacant



DEPARTMENT OF ENERGY  
21 S. Fruit St., Suite 10  
Concord, N.H. 03301-2429

TDD Access: Relay NH  
1-800-735-2964

Tel. (603) 271-3670

FAX No. 271-1526

Website:  
[www.energy.nh.gov](http://www.energy.nh.gov)

April 2, 2021

7 Carl McMorran  
Debra Szabo  
Aquarion Water Company of New Hampshire, Inc.  
7 Scott Road  
Hampton, NH 03842

E-mail: [cmcmorran@aquarionwater.com](mailto:cmcmorran@aquarionwater.com)  
E-mail: [dszabo@aquarionwater.com](mailto:dszabo@aquarionwater.com)

Dear Carl & Debra:

We have enclosed an invoice for expenses incurred by Blue Ridge Consulting, a firm contracted by the Commission. This is for work performed in the month of July 2021, in reference to NHPUC Aquarion Water Company of NH, Inc. Docket DW 20-184.

It would be much appreciated if payment could be returned to the Commission within 15 days.

If you have any questions, please do not hesitate to contact me at 603-271-6007.

Very truly yours,

A handwritten signature in cursive script that reads "Emily Larson".

Emily Larson  
Business Office

Enclosures: Invoice #12433  
Copy of Blue Ridge Invoice #210408-03



August 5, 2021

Business Office  
New Hampshire Department of Energy  
21 South Fruit Street, Suite 10  
Concord, NH 03301-2429

(submitted electronically - [ENGY-BusinessOfficeGroup@energy.nh.gov](mailto:ENGY-BusinessOfficeGroup@energy.nh.gov))

SUBJECT: NHPUC Aquarion Rate Case Docket DW-20-184  
Federal Tax Identification Number: 27-0019089  
Invoice # NHAquarion210408-03 – July 2021 Due on Receipt:

Thank you for giving us the opportunity to assist you. The following is a summary of the amounts due for the prior month. Time and expense reports are attached that include the hours incurred by task. Should you need any additional information, please let me know.

Name	Title	Hours Invoiced	Rate	Total
Donna H. Mullinax, CPA	PM, Lead Consultant	19.75	\$225.00	\$4,443.75
Daniel Salter	Senior Consultant	5.00	\$195.00	\$975.00
Joseph Freedman	Senior Consultant	1.00	\$195.00	\$195.00
Wen Hudson	Consultant	5.00	\$175.00	\$875.00
Tracy Klaes	Consultant and Document Manager	1.00	\$175.00	\$175.00
<b>Total</b>		<b>31.75</b>		<b>\$6,663.75</b>
Expenses				\$0.00
<b>Total Due This Invoice</b>				<b>\$6,663.75</b>

Please send your payment to the following address:

Blue Ridge Consulting Services, Inc.  
114 Knightsridge Rd.  
Travelers Rest, SC 29690

Very truly yours,

*Donna Mullinax*  
Donna H. Mullinax  
President

C: Jayson Laflamme – NH DOE  
File

### Summary of Amounts Invoiced To Date

Date	Invoice #	Professional Services	Expenses	Total Invoiced	Status
5/4/21	NHAquarion210408-01	\$4,753.75	\$0.00	\$4,753.75	
7/2/21	NHAquarion210408-02	\$3,311.25	\$0.00	\$3,311.25	
8/5/21	NHAquarion210408-03	\$6,663.75	\$0.00	\$6,663.75	
Totals		\$14,728.75	\$0.00	\$14,728.75	

Not to Exceed

\$69,965.00

Available Balance

\$55,236.25



**Project Number: NH Aquarion 210408**

**PM/APM Approval:**

DHM

Month: July 2021

Email: [tklaes@blueridgecs.com](mailto:tklaes@blueridgecs.com)

Invoiced Hours	19.75
Unbilled Hours	"
Total Hours	19.75
Total Expenses	\$ -

000355



DW-20-184

Project Number: NH Aquanor 210408

**Name:** Daniel W. Salter

**PM/APM Approval:**

DIHVN

Month:

7/1/21

**114 Knightsridge Road  
Travelers Rest, SC 29690  
Phone: (864) 836-4497  
Fax: (864) 751-5717**

Email: [tklaes@blueridgecs.com](mailto:tklaes@blueridgecs.com)

[illegible]**Invoiced Hours**

5.004

### Unbilled Hours

**Total Hours**

**5.00**

**Total Expenses**

\$





Project Number: NHAquarion 210408

**Name:** Joseph N. Freedman

PM/APM Approval: *DHm*

Month: July 2021  
6/1/21

**114 Knightsridge Road  
Travelers Rest, SC 29690  
Phone: (864) 836-4497  
Fax: (864) 751-5717**

Email: tklaos@blueridgecs.com

[illegible]

Invoiced Hours	1.00
Unbilled Hours	-
Total Hours	1.00
Total Expenses	\$ -

Project Number: 0 NH Aquarion 210408

PM/APM Approval: DHM

Email: [tklaes@bluewin.ch](mailto:tklaes@bluewin.ch)

[illegible]

Invoiced Hours	5.00
Unbilled Hours	-
Total Hours	5.00
Total Expenses	\$ -

000358



**Project Number: NH Aquarion 210408**

**Name:** Tracy M. Klaes

**PM/APM Approval:**

DHM

Month:

7/1/21

Email: [tklaes@blueridgecs.com](mailto:tklaes@blueridgecs.com)

[illegible]

1.00

**1.00**

**5.00**

000359

STATE OF NEW HAMPSHIRE

CHAIRWOMAN  
Dianne Martin

COMMISSIONER  
Kathryn M. Bailey

EXECUTIVE DIRECTOR  
Debra A. Howland



TDD Access: Relay NH  
1-800-735-2964

Tel. (603) 271-2431

Website:  
[www.puc.nh.gov](http://www.puc.nh.gov)

**PUBLIC UTILITIES COMMISSION**

21 S. Fruit St., Suite 10  
Concord, N.H. 03301-2429

May 7, 2021

Carl McMorran  
Debra Szabo  
Aquarion Water Company of New Hampshire, Inc.  
7 Scott Road  
Hampton, NH 03842

E-mail: [cmcmorran@aquarionwater.com](mailto:cmcmorran@aquarionwater.com)  
E-mail: [dszabo@aquarionwater.com](mailto:dszabo@aquarionwater.com)

Dear Carl & Debra:

We have enclosed an invoice for expenses incurred by Blue Ridge Consulting, a firm contracted by the Commission. This is for work performed in the month of April 2021, in reference to NHPUC Aquarion Water Company of NH, Inc. Docket DW 20-184.

It would be much appreciated if payment could be returned to the Commission within 15 days.

If you have any questions, please do not hesitate to contact me at 603-271-6078.

Very truly yours,

*Susan J Lefebvre*

Susan Lefebvre  
Business Office

Enclosures: Invoice # 12423  
Copy of Blue Ridge Invoice #210408-01

**STATE OF NEW HAMPSHIRE**

**21 S. Fruit St, Ste 10  
Concord, NH 03301-2429  
Tel. 603-271-2431**

**Invoice No. 12423**

**Date: May 7, 2021**

Carl McMorran  
Debra Szabo  
Aquarion Water Company of New Hampshire, Inc.  
7 Scott Road  
Hampton, NH 038421

**Return Payment To:**  
**PUBLIC UTILITIES COMMISSION**  
**ATTN: BUSINESS OFFICE**

---

We have enclosed an invoice for expenses incurred by Blue Ridge Consulting Services, Inc., a firm contracted by the Commission. This is for work performed in the month of April 2021, re NHPUC Aquarion Water Company of NH, Inc. Docket DW 20-184.

<b>Total Due \$4,753.75</b>
-----------------------------

**010-081-52160000-404989 / PO#TBD – BLUE RIDGE**

**DD-230-2020-001**

**OK 8/20/21**

**This bill is payable to NH PUC. The Blue Ridge Consulting  
invoice is for back-up purposes only. Vendor ID #303442**

**PLEASE ENCLOSE DUPLICATE WITH PAYMENT WITHIN 15 DAYS**



# Blue Ridge Consulting Services, Inc.

May 4, 2021

Business Office  
New Hampshire Public Utilities Commission  
21 South Fruit Street, Suite 10  
Concord, NH 03301-2429

RECEIVED

MAY 05 2021

NH PUBLIC  
UTILITIES COMMISSION

(submitted electronically - [PUC-BusinessOfficeGroup@nh.gov](mailto:PUC-BusinessOfficeGroup@nh.gov))

SUBJECT: NHPUC Aquarion Rate Case Docket DG-20-184  
Federal Tax Identification Number: 27-0019089  
Invoice # NHAquarion210408-01 – April 2021

Due on Receipt:

Thank you for giving us the opportunity to assist you. The following is a summary of the amounts due for the prior month. Time and expense reports are attached that include the hours incurred by task. Should you need any additional information, please let me know.

Name	Title	Hours Invoiced	Rate	Total
Donna H. Mullinax, CPA	PM, Lead Consultant	16.00	\$225.00	\$3,600.00
Daniel Salter	Senior Consultant	2.00	\$195.00	\$390.00
Joseph Freedman	Senior Consultant	1.00	\$195.00	\$195.00
Wen Hudson	Consultant	1.00	\$175.00	\$175.00
Tracy Klaes	Consultant and Document Manager	2.25	\$175.00	\$393.75
<b>Total</b>		<b>22.25</b>		<b>\$4,753.75</b>
Expenses				\$0.00
<b>Total Due This Invoice</b>				<b>\$4,753.75</b>

Please send your payment to the following address:

Blue Ridge Consulting Services, Inc.  
114 Knightsridge Rd.  
Travelers Rest, SC 29690

Very truly yours,

*Donna Mullinax*  
Donna H. Mullinax  
President

C: Stephen P. Frink – PUC NH  
File

BUS. OFF.	DATE	INV #
VENDOR	REMIT	AMT
PO #	LINE #	
	LINE #	
A/U	ACCT	
A/U	ACCT	
A/U	ACCT	
DESC		
TOTAL	DUE DATE	

### Summary of Amounts Invoiced To Date

Date	Invoice #	Professional Services	Expenses	Total Invoiced	Status
5/4/21	NHAquarion210408-01	\$4,753.75	\$0.00	\$4,753.75	
Totals		\$4,753.75	\$0.00	\$4,753.75	
Not to Exceed				\$69,965.00	
Available Balance				<u>\$65,211.25</u>	





Project Number: NH Aquarion 210408

PM/APM Approval: *DHm*

Month: Apr 2021

Email: [tklaes@blueridgecs.com](mailto:tklaes@blueridgecs.com)

Invoiced Hours	16.00
Unbilled Hours	-
Total Hours	16.00
Total Expenses	\$ -





Project Number: NH Aquaculture 210406

PM/APM Approval: DHm

Month: 4/1/21

114 Knightsridge Road  
Travelers Rest, SC 29690  
Phone: (864) 836-4497  
Fax: (864) 751-5717

Email: [tklaes@blueridgecs.com](mailto:tklaes@blueridgecs.com)

Invoiced Hours	2.00
Unbilled Hours	-
Total Hours	2.00
Total Expenses	\$ -



Project Number: NH Aquarion 210408

PM/APM Approval: DHm

Month: 4/1/21

Email: tklaes@blueridgecs.com

[illegible]

Invoiced Hours	1.00
Unbilled Hours	-
Total Hours	1.00
Total Expenses	\$ -





Project Number: NH Aquatics 210408

PM/APM Approval: D Km

Month: 4/1/21

Email: [tklaes@blueridgecs.com](mailto:tklaes@blueridgecs.com)

Invoiced Hours	1.00
Unbilled Hours	-
Total Hours	1.00
Total Expenses	\$ -



Project Number: NH Aquarion 210408

Name: Tracy M. Klaes

PM/APM Approval: DHm

Month:

Apr. 202  
~~6/1/20~~

Fax: (864) 751-5717

Email: [tklaes@blueridgecs.com](mailto:tklaes@blueridgecs.com)

[illegible]

Invoiced Hours	2.25
Unbilled Hours	-
Total Hours	2.25
Total Expenses	\$ 5,062.50



## Lefebvre, Susan

---

**From:** Laflamme, Jayson  
**Sent:** Wednesday, May 5, 2021 7:54 AM  
**To:** Lefebvre, Susan; Larson, Emily  
**Cc:** Frink, Stephen; Tuomala, Christopher  
**Subject:** RE: NHAquarion210408-01 and NHEnergyNorth201016-07 April 2021 Invoices

Hi Susan and Emily:

I approve the Blue Ridge invoice for Aquarion.

Thanks,

*Jayson*

---

**From:** Frink, Stephen <Stephen.P.Frink@puc.nh.gov>  
**Sent:** Wednesday, May 5, 2021 7:36 AM  
**To:** Laflamme, Jayson <Jayson.P.Laflamme@puc.nh.gov>  
**Cc:** Lefebvre, Susan <Susan.J.Lefebvre@puc.nh.gov>; Larson, Emily <Emily.A.Larson@puc.nh.gov>  
**Subject:** FW: NHAquarion210408-01 and NHEnergyNorth201016-07 April 2021 Invoices

Hi Jayson,

Aquarion invoice for your review.

Steve

---

**From:** Lefebvre, Susan <[Susan.J.Lefebvre@puc.nh.gov](mailto:Susan.J.Lefebvre@puc.nh.gov)>  
**Sent:** Wednesday, May 5, 2021 7:16 AM  
**To:** Frink, Stephen <[Stephen.P.Frink@puc.nh.gov](mailto:Stephen.P.Frink@puc.nh.gov)>  
**Cc:** Larson, Emily <[Emily.A.Larson@puc.nh.gov](mailto:Emily.A.Larson@puc.nh.gov)>  
**Subject:** FW: NHAquarion210408-01 and NHEnergyNorth201016-07 April 2021 Invoices

Hi Steve,

Can you please approve and then I will assess out while Emily is out. Thanks.

*Susan J Lefebvre*

Accountant II-Business Office  
NH Public Utilities Commission  
21 St Fruit St, Suite 10  
Concord, NH 03301  
603-271-6078  
[susan.j.lefebvre@puc.nh.gov](mailto:susan.j.lefebvre@puc.nh.gov)

---

**From:** Tracy Mullinax Klaes <[tklaes@blueridgecs.com](mailto:tklaes@blueridgecs.com)>  
**Sent:** Tuesday, May 4, 2021 2:40 PM  
**To:** PUC - Business Office Group <[PUC-BusinessOfficeGroup@nh.gov](mailto:PUC-BusinessOfficeGroup@nh.gov)>  
**Cc:** Frink, Stephen <[Steve.Frink@puc.nh.gov](mailto:Steve.Frink@puc.nh.gov)>; Donna Mullinax <[dmullinax@blueridgecs.com](mailto:dmullinax@blueridgecs.com)>  
**Subject:** NHAquarion210408-01 and NHEnergyNorth201016-07 April 2021 Invoices

**EXTERNAL:** Do not open attachments or click on links unless you recognize and trust the sender.

---

Please find the attached Blue Ridge invoices for April. Let us know if you have any questions. Thanks!

---

Tracy Klaes  
Consultant & Office Manager  
Blue Ridge Consulting Services, Inc.  
Mobile: 864-420-4922  
Fax: 864-751-5717  
[tklaes@blueridgecs.com](mailto:tklaes@blueridgecs.com)

**STATE OF NEW HAMPSHIRE**

21 S. Fruit St, Ste 10  
Concord, NH 03301-2429  
Tel. 603-271-2431

**Invoice No. 12423**

Date: May 7, 2021

Carl McMorran  
Debra Szabo  
Aquarion Water Company of New Hampshire, Inc.  
7 Scott Road  
Hampton, NH 038421

**Return Payment To:**  
**PUBLIC UTILITIES COMMISSION**  
**ATTN: BUSINESS OFFICE**

---

We have enclosed an invoice for expenses incurred by Blue Ridge Consulting Services, Inc., a firm contracted by the Commission. This is for work performed in the month of April 2021, re NHPUC Aquarion Water Company of NH, Inc. Docket DW 20-184.

<b>Total Due \$4,753.75</b>
-----------------------------

010-081-52160000-404989 / PO#TBD – BLUE RIDGE

DD-230-2020-001

OK 8/20/21

This bill is payable to NH PUC. The Blue Ridge Consulting invoice is for back-up purposes only. Vendor ID #303442

PLEASE ENCLOSE DUPLICATE WITH PAYMENT WITHIN 15 DAYS



May 4, 2021

Business Office  
New Hampshire Public Utilities Commission  
21 South Fruit Street, Suite 10  
Concord, NH 03301-2429

(submitted electronically - [PUC-BusinessOfficeGroup@nh.gov](mailto:PUC-BusinessOfficeGroup@nh.gov))

SUBJECT: NHPUC Aquarion Rate Case Docket DG-20-184  
Federal Tax Identification Number: 27-0019089  
Invoice # NHAquarion210408-01 - April 2021

RECEIVED  
MAY 05 2021  
NH PUBLIC  
UTILITIES COMMISSION

Due on Receipt:

Thank you for giving us the opportunity to assist you. The following is a summary of the amounts due for the prior month. Time and expense reports are attached that include the hours incurred by task. Should you need any additional information, please let me know.

Name	Title	Hours	Rate	Total
		Invoiced		
Donna H. Mullinax, CPA	PM, Lead Consultant	16.00	\$225.00	\$3,600.00
Daniel Salter	Senior Consultant	2.00	\$195.00	\$390.00
Joseph Freedman	Senior Consultant	1.00	\$195.00	\$195.00
Wen Hudson	Consultant	1.00	\$175.00	\$175.00
Tracy Klaes	Consultant and Document Manager	2.25	\$175.00	\$393.75
<b>Total</b>		<b>22.25</b>		<b>\$4,753.75</b>
Expenses				\$0.00
<b>Total Due This Invoice</b>				<b>\$4,753.75</b>

Please send your payment to the following address:

Blue Ridge Consulting Services, Inc.  
114 Knightsridge Rd.  
Travelers Rest, SC 29690

Very truly yours,

*Donna Mullinax*  
Donna H. Mullinax  
President

C: Stephen P. Frink - PUC NH  
File

BUS. OFF	DATE	INV#
VENDOR	REMIT	AMT
PO#	LINE#	
	LINE#	
A/U	A/CT	
A/U	A/CT	
A/U	A/CT	
DESC		
TOTAL	DUE DATE	

114 Knightsridge Road ♦ Travelers Rest, SC 29690 ♦ (864) 836-4497



**Summary of Amounts Invoiced To Date**

Date	Invoice #	Professional Services	Expenses	Total Invoiced	Status
5/4/21	NHIAquarion210408-01	\$4,753.75	\$0.00	\$4,753.75	
Totals		\$4,753.75	\$0.00	\$4,753.75	

Not to Exceed

Available Balance

\$69,965.00

\$65,211.25





Project Number: N-H Aquenon 2104080

PM/APM Approval: DHM

Month: 4/1/21

114 Knightsbridge Road  
Travelers Rest, SC 29690  
Phone: (864) 836-4497  
Fax: (864) 751-5717  
E-mail: [tklaes@bluendgecs.com](mailto:tklaes@bluendgecs.com)

Invoice Hours	2.00
Unbilled Hours	-
Total Hours	2.00
Total Expenses	\$



Project Number: NH Aquarion 210408

Name: Joseph N. Freedman

PM/APM Approval: DHM

Month: 4/1/21

Fax: (864) 751-5717

Email: [tklaes@blueridgecs.com](mailto:tklaes@blueridgecs.com)

[illegible]

Invoiced Hours	1.00
Unbilled Hours	-
Total Hours	1.00
Total Expenses	\$ -



Project Number: 9NH Aquaponics 210408

PM/APM Approval: *D. Khan*

Month: 4/1/21

114 Knightsbridge Road  
Travelers Rest, SC 29690  
Phone: (864) 836-4497  
Fax: (864) 751-5717  
Email: [tklaes@blueridgeccs.com](mailto:tklaes@blueridgeccs.com)

Invoiced Hours	1.00	
Unbilled Hours	-	
Total Hours	1.00	
Total Expenses	\$ -	



Project Number: NH Aquarion 210408

PM/APM Approval: DHm

Month: Apr. 2021

114 Knightsbridge Road  
Travelers Rest, SC 29690  
Phone: (864) 835-4497  
Fax: (864) 751-5717  
Email: tklaes@blueidgecs.com

Invoiced Hours	2.25
Unbilled Hours	-
Total Hours	2.25
Total Expenses	\$ 66.00

## Lefebvre, Susan

---

**From:** Laflamme, Jayson  
**Sent:** Wednesday, May 5, 2021 7:54 AM  
**To:** Lefebvre, Susan; Larson, Emily  
**Cc:** Frink, Stephen; Tuomala, Christopher  
**Subject:** RE: NHAquarion210408-01 and NHEnergyNorth201016-07 April 2021 Invoices

Hi Susan and Emily:

I approve the Blue Ridge invoice for Aquarion.

Thanks,

*Jayson*

**From:** Frink, Stephen <Stephen.P.Frink@puc.nh.gov>  
**Sent:** Wednesday, May 5, 2021 7:36 AM  
**To:** Laflamme, Jayson <Jayson.P.Laflamme@puc.nh.gov>  
**Cc:** Lefebvre, Susan <Susan.J.Lefebvre@puc.nh.gov>; Larson, Emily <Emily.A.Larson@puc.nh.gov>  
**Subject:** FW: NHAquarion210408-01 and NHEnergyNorth201016-07 April 2021 Invoices

Hi Jayson,

Aquarion invoice for your review.

Steve

**From:** Lefebvre, Susan <Susan.J.Lefebvre@puc.nh.gov>  
**Sent:** Wednesday, May 5, 2021 7:16 AM  
**To:** Frink, Stephen <Stephen.P.Frink@puc.nh.gov>  
**Cc:** Larson, Emily <Emily.A.Larson@puc.nh.gov>  
**Subject:** FW: NHAquarion210408-01 and NHEnergyNorth201016-07 April 2021 Invoices

Hi Steve,

Can you please approve and then I will assess out while Emily is out. Thanks.

*Susan J Lefebvre*

Accountant II-Business Office  
NH Public Utilities Commission  
21 St Fruit St, Suite 10  
Concord, NH 03301  
603-271-6078  
[susan.j.lefebvre@puc.nh.gov](mailto:susan.j.lefebvre@puc.nh.gov)

**From:** Tracy Mullinax Klaes <tklaes@blueridgecs.com>  
**Sent:** Tuesday, May 4, 2021 2:40 PM  
**To:** PUC - Business Office Group <PUC-BusinessOfficeGroup@nh.gov>  
**Cc:** Frink, Stephen <Steve.Frink@puc.nh.gov>; Donna Mullinax <dmullinax@blueridgecs.com>  
**Subject:** NHAquarion210408-01 and NHEnergyNorth201016-07 April 2021 Invoices

**EXTERNAL: Do not open attachments or click on links unless you recognize and trust the sender.**

Please find the attached Blue Ridge invoices for April. Let us know if you have any questions. Thanks!

---

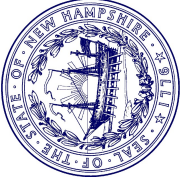
Tracy Klaes  
Consultant & Office Manager  
Blue Ridge Consulting Services, Inc.  
Mobile: 864-420-4922  
Fax: 864-751-5717  
[tklaes@blueridgecs.com](mailto:tklaes@blueridgecs.com)



INTERIM COMMISSIONER  
Jared Chicoine

DEPUTY COMMISSIONER  
Vacant

STATE OF NEW HAMPSHIRE



TDD Access: Relay NH  
1-800-735-2964

Tel. (603) 271-3670

FAX No. 271-1526

Website:  
[www.energy.nh.gov](http://www.energy.nh.gov)

**DEPARTMENT OF ENERGY**  
21 S. Fruit St., Suite 10  
Concord, N.H. 03301-2429

August 19, 2021

Carl McMorran  
Debra Szabo  
Aquarion Water Company of New Hampshire, Inc.  
7 Scott Road  
Hampton, NH 03842

E-mail: [cmcmorran@aquarionwater.com](mailto:cmcmorran@aquarionwater.com)  
E-mail: [dszabo@aquarionwater.com](mailto:dszabo@aquarionwater.com)

Dear Carl & Debra:

We have enclosed an invoice for expenses incurred by Mark Ellis, a consultant contracted by the Commission. This is for work performed in the month of June and July 2021, in reference to NHPUC Aquarion Water Company of NH, Inc. Docket DW 20-184.

It would be much appreciated if payment could be returned to the Commission within 15 days.

If you have any questions, please do not hesitate to contact me at 603-271-6007.

Very truly yours,

*Emily A. Larson*

Emily Larson  
Business Office

Enclosures: Invoice #12436  
Copy of Mark Ellis Invoice #04-001

**STATE OF NEW HAMPSHIRE**

21 S. Fruit St, Ste 10  
Concord, NH 03301-2429  
Tel. 603-271-2431

**Invoice No. 12436**

**Date: 8/19/21**

Carl McMorran  
Debra Szabo  
Aquarion Water Company of New Hampshire, Inc.  
7 Scott Road  
Hampton, NH 038421

**Return Payment To:**  
**PUBLIC UTILITIES COMMISSION**  
**ATTN: BUSINESS OFFICE**

---

We have enclosed an invoice for expenses incurred by Mark Ellis, a consultant contracted by the Commission. This is for work performed in the month of June & July 2021, re NHPUC Aquarion Water Company of NH, Inc. Docket DG 20-184.

<b>Total Due \$1,625.00</b>
-----------------------------

010-081-52160000-404989 / PO#1080450 – Mark Ellis

DD230-2020-001  
OK 8/20/21  
PLEASE MAKE PAYMENT TO  
NH PUC. VENDOR ID #303442.  
MELLIS INVOICE IS FOR BACKUP  
ONLY. THANK YOU.

**PLEASE ENCLOSE DUPLICATE WITH PAYMENT WITHIN 15 DAYS**

**Mark Ellis**

8595 Nottingham Place  
La Jolla, CA 92037  
[mark.edward.ellis@gmail.com](mailto:mark.edward.ellis@gmail.com)  
Phone: (619) 507-8892

**INVOICE****To:**

Mr. Jayson Laflamme  
Assistant Director, Regulatory Water Division  
New Hampshire Department of Energy  
21 South Fruit Street, Suite 10  
Concord, NH 03301-2429

Invoice #: 04-001  
Date: August 1, 2021

Case #: **DW 20-184**

Date	Description	Hours
6/17/21	Kick-off call	0.50
6/18/21	DR #2 draft	1.00
6/19/21	DR #2 finalize/submit	0.50
6/26/21	ROE timing questions (AR request) draft	0.50
6/27/21	ROE timing questions draft	0.50
6/28/21	ROE timing questions draft	0.25
6/29/21	ROE timing questions draft	0.25
6/30/21	ROE timing questions finalize/submit	0.50
7/20/21	Review AWWNH DR 2 responses	2.50
<b>Total hours</b>		<b>6.50</b>
x hourly rate		\$250
<b>Amount due</b>		<b>\$1,625.00</b>

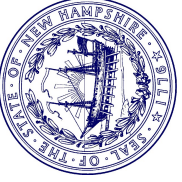
**Payment details**

Bank Name: Wells Fargo, N.A.  
Account Number: 7463249644  
ABA Number (ACH credits): 121042882

INTERIM COMMISSIONER  
Jared Chicoine

DEPUTY COMMISSIONER  
Christopher J. Ellms, Jr.

STATE OF NEW HAMPSHIRE



TDD Access: Relay NH  
1-800-735-2964

Tel. (603) 271-3670

FAX No. 271-1526

Website:  
[www.energy.nh.gov](http://www.energy.nh.gov)

**DEPARTMENT OF ENERGY**  
21 S. Fruit St., Suite 10  
Concord, N.H. 03301-2429

September 1, 2021

Carl McMorran  
Debra Szabo  
Aquarion Water Company of New Hampshire, Inc.  
7 Scott Road  
Hampton, NH 03842

E-mail:[cmemorran@aquarionwater.com](mailto:cmemorran@aquarionwater.com)  
E-mail:[dszabo@aquarionwater.com](mailto:dszabo@aquarionwater.com)

Dear Carl & Debra:

We have enclosed an invoice for expenses incurred by Douglas W Brogan, a firm contracted by the Department. This is for work performed in the month of August 2021, in reference to Aquarion Water Company of NH, Inc. Docket DW 20-184.

It would be much appreciated if payment could be returned to the Department within 15 days.

If you have any questions, please do not hesitate to contact me at 603-271-6007.

Very truly yours,

*Emily Larson*

Emily Larson  
Business Office

Enclosures: Invoice #12447  
Copy of Douglas Brogan Invoice #29

**STATE OF NEW HAMPSHIRE**

21 S. Fruit St, Ste 10  
Concord, NH 03301-2429  
Tel. 603-271-2431

**Invoice No. 12447**

**Date: September 1, 2021**

Carl McMorran

Debra Szabo

Aquarion Water Company of New Hampshire, Inc.

7 Scott Road

Hampton, NH 03842

**Return Payment To:**  
**NH DEPARTMENT OF ENERGY**  
**ATTN: BUSINESS OFFICE**

We have enclosed an invoice for expenses incurred by Douglas W Brogan, a firm contracted by the Department. This is for work performed in the month of August 2021, in reference to Aquarion Water Company of NH, Inc. Docket DW 20-184.

**Total Due \$480.00**

DD230-2020-001

**PLEASE MAKE PAYMENT TO**  
**NH DEPT OF ENERGY. VENDOR**  
**ID #307580.**

( 010-081-52160000-404989 ) - PO#1070627 Douglas W Brogan

**PLEASE ENCLOSE DUPLICATE WITH PAYMENT WITHIN 15 DAYS**

DocuSigned by:  
*Debra Szabo*  
1B8801AB6F86403...

September 9, 2021

4 Russell St.  
Concord, NH 03301  
Phone 603-225-3508  
Vendor Code 231075

INVOICE #29  
DATE: 9/1/2021

**TO:**  
NH Public Utilities Commission  
21 South Fruit St, Suite 10  
Concord, NH 03301-2429

**FOR:**  
P.O. # 1070627

DESCRIPTION	DATES	HOURS	RATE	AMOUNT
<b>DW 20-184 Aquarion Water Company of New Hampshire, Inc. (Rate Case):</b>				
Review set 3 discovery responses, attend team meeting, attend Aug 16 technical session, prepare technical session questions; all with a primary focus on engineering issues.	Aug 11 - 17	8.0	60.00	480.00
<b>TOTAL</b>				<b>480.00</b>

Please make all checks payable to Douglas W Brogan

**THANK YOU FOR YOUR BUSINESS!**

## Larson, Emily

---

**From:** Laflamme, Jayson  
**Sent:** Wednesday, September 1, 2021 10:07 AM  
**To:** ENGY - Business Office Group  
**Cc:** Doug B  
**Subject:** RE: Invoices 28,29,30

**Follow Up Flag:** Follow up  
**Flag Status:** Flagged

I approve these invoices.

Thank you,

*Jayson P. Laflamme*

Assistant Director – Water Group, Regulatory Support Division  
New Hampshire Department of Energy  
21 South Fruit Street, Suite 10  
Concord, New Hampshire 03301-2429  
(603) 271-6322  
[jayson.p.laflamme@energy.nh.gov](mailto:jayson.p.laflamme@energy.nh.gov)

---

**From:** Doug B <douglas.brogan@gmail.com>  
**Sent:** Wednesday, September 1, 2021 7:41 AM  
**To:** Laflamme, Jayson <Jayson.P.Laflamme@energy.nh.gov>; ENGY - Business Office Group <ENGY-BusinessOfficeGroup@energy.nh.gov>  
**Subject:** Invoices 28,29,30

**EXTERNAL:** Do not open attachments or click on links unless you recognize and trust the sender.

---

Jayson and others,

Please find three new invoices attached.

Just FYI, payment is still outstanding on two invoices from early June (#20 Hampstead Area Water Company, #22 Pittsfield Aqueduct Company). One from August 3<sup>rd</sup> is outstanding as well, but isn't 'overdue' yet (#26 HAWC).

Thank you,  
Doug

STATE OF NEW HAMPSHIRE

COMMISSIONER  
Vacant

DEPUTY COMMISSIONER  
Christopher J. Ellms, Jr.



DEPARTMENT OF ENERGY  
21 S. Fruit St., Suite 10  
Concord, N.H. 03301-2429

TDD Access: Relay NH  
1-800-735-2964

Tel. (603) 271-3670

FAX No. 271-1526

Website:  
[www.energy.nh.gov](http://www.energy.nh.gov)

September 7, 2021

Carl McMorran  
Debra Szabo  
Aquarion Water Company of New Hampshire, Inc.  
7 Scott Road  
Hampton, NH 03842

E-mail: [cmcmorran@aquarionwater.com](mailto:cmcmorran@aquarionwater.com)

E-mail: [dszabo@aquarionwater.com](mailto:dszabo@aquarionwater.com)

Dear Carl & Debra:

We have enclosed an invoice for expenses incurred by Blue Ridge Consulting, a firm contracted by the Commission. This is for work performed in the month of August 2021, in reference to NHPUC Aquarion Water Company of NH, Inc. Docket DW 20-184.

It would be much appreciated if payment could be returned to the Commission within 15 days.

If you have any questions, please do not hesitate to contact me at 603-271-6078.

Very truly yours,

A handwritten signature in cursive script that reads "Susan J. Lefebvre".

Susan J Lefebvre  
Business Office

Enclosures: Invoice #12451  
Copy of Blue Ridge Invoice #210408-04



**STATE OF NEW HAMPSHIRE**

21 S. Fruit St, Ste 10  
Concord, NH 03301-2429  
Tel. 603-271-2431

**Invoice No. 12450**

Date: September 7, 2021

Carl McMorran  
Debra Szabo  
Aquarion Water Company of New Hampshire, Inc.  
7 Scott Road  
Hampton, NH 038421

**Return Payment To:**  
**PUBLIC UTILITIES COMMISSION**  
**ATTN: BUSINESS OFFICE**

---

We have enclosed an invoice for expenses incurred by Blue Ridge Consulting Services, Inc., a firm contracted by the Commission. This is for work performed in the month of August 2021, re NHPUC Aquarion Water Company of NH, Inc. Docket DG 20-184.

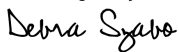
<b>Total Due \$4,312.50</b>
-----------------------------

010-081-52160000-404989 / PO# 1079717 – BLUE RIDGE

**DD230-2020-001**

**PLEASE MAKE PAYMENT  
TO NH DEPT OF ENERGY.  
VENDOR ID #307580. THANK YOU.**

**PLEASE ENCLOSE DUPLICATE WITH PAYMENT WITHIN 15 DAYS**

DocuSigned by:  
  
1B8801AB6F86403...

September 9, 2021

000389



September 3, 2021

Business Office  
New Hampshire Department of Energy  
21 South Fruit Street, Suite 10  
Concord, NH 03301-2429

(submitted electronically - [ENGY-BusinessOfficeGroup@energy.nh.gov](mailto:ENGY-BusinessOfficeGroup@energy.nh.gov))

SUBJECT: NHPUC Aquarion Rate Case Docket DW-20-184  
Federal Tax Identification Number: 27-0019089  
Invoice # NHAquarion210408-04 – August 2021

Due on Receipt:

Thank you for giving us the opportunity to assist you. The following is a summary of the amounts due for the prior month. Time and expense reports are attached that include the hours incurred by task. Should you need any additional information, please let me know.

Name	Title	Hours		Total
		Invoiced	Rate	
Donna H. Mullinax, CPA	PM, Lead Consultant	12.50	\$225.00	\$2,812.50
Daniel Salter	Senior Consultant	5.00	\$195.00	\$975.00
Joseph Freedman	Senior Consultant	-	\$195.00	\$0.00
Wen Hudson	Consultant	2.00	\$175.00	\$350.00
Tracy Klaes	Consultant and Document Manager	1.00	\$175.00	\$175.00
<b>Total</b>		<b>20.50</b>		<b>\$4,312.50</b>
Expenses				\$0.00
<b>Total Due This Invoice</b>				<b>\$4,312.50</b>

Please send your payment to the following address:

Blue Ridge Consulting Services, Inc.  
114 Knightsridge Rd.  
Travelers Rest, SC 29690

Very truly yours,

  
Donna H. Mullinax  
President

C: Jayson Laflamme – NH DOE  
File

**Summary of Amounts Invoiced To Date**

<b>Date</b>	<b>Invoice #</b>	<b>Professional Services</b>	<b>Expenses</b>	<b>Total Invoiced</b>	<b>Status</b>
5/4/21	NHAquarion210408-01	\$4,753.75	\$0.00	\$4,753.75	
7/2/21	NHAquarion210408-02	\$3,311.25	\$0.00	\$3,311.25	
8/5/21	NHAquarion210408-03	\$6,663.75	\$0.00	\$6,663.75	
9/3/21	NHAquarion210408-04	\$4,312.50	\$0.00	\$4,312.50	
<b>Totals</b>		<b>\$19,041.25</b>	<b>\$0.00</b>	<b>\$19,041.25</b>	

Not to Exceed  
Available Balance

\$69,965.00  
\$50,923.75



Project Number: NH Aquarion 210408

Name: Donna H. Mullianx

PM/APM Approval: DHm Month: Aug 2021

Email: [tklaes@blueridgecs.com](mailto:tklaes@blueridgecs.com)

Email: kjaes@goldenrocks.co

		Hours by Task									Expenses				
Date	Description	Task 1 Project Management	Task 2 Project Startup	Task 3 Discovery	Task 4 Analysis	Task 5 Interview/Field Work	Task 6 Testimony (Draft & Rebuttal)	Task 7 Settlement or Hearings		Unbilled	Transportation Air, Auto, Train, Gas, Parking	Meals Breakfast, Lunch, Dinner	Lodging	Other Provide description	
8/1/21															
8/2/21															
8/3/21															
8/4/21															
8/5/21															
8/6/21															
8/7/21															
8/8/21															
8/9/21	Update issue summary, review discovery			0.25	0.75										
8/10/21	Update issue summary, RR model				2.00										
8/11/21	Update issue summary, RR model				4.00										
8/12/21	Meeting with DOE, update issue summary	1.50			0.50										
8/13/21															
8/14/21															
8/15/21															
8/16/21	Tech Session			2.75											
8/17/21	Draft data requests			0.25											
8/18/21															
8/19/21															
8/20/21															
8/21/21															
8/22/21															
8/23/21															
8/24/21															
8/25/21															
8/26/21	Review discovery			0.50											
8/27/21															
8/28/21															
8/29/21															
8/30/21															
	Totals	1.50	-	3.75	7.25	-	-	-	-	-	\$ -	\$ -	\$ -	\$ -	

Invoiced Hours	12.50
Unbilled Hours	-
Total Hours	12.50
Total Expenses	\$ -





Project Number: NH Aquarion 210408

Name: Daniel W. Salter

PM/APM Approval: DHm

Month: 8/1/21

Fax: (864) 751-5717

Email: [tklaes@blueridgecs.com](mailto:tklaes@blueridgecs.com)

Invoiced Hours	5.00
Unbilled Hours	-
Total Hours	5.00
Total Expenses	\$ -

Email: [tklaes@blueidgecs.com](mailto:tklaes@blueidgecs.com)

[illegible]

Invoiced Hours	2.00
Unbilled Hours	-
Total Hours	2.00
Total Expenses	\$ -





**Lefebvre, Susan**

---

**From:** Laflamme, Jayson  
**Sent:** Tuesday, September 7, 2021 8:43 AM  
**To:** ENGY - Business Office Group  
**Cc:** Donna Mullinax; Tracy Klaes  
**Subject:** FW: NHHampstead210625-02 and NHAquarion210408-04 August 2021 Invoices  
**Attachments:** NHAquarion210408-04 August 2021 Invoice.pdf; NHHampstead210625-02 August 2021 Invoice.pdf

I approve these invoices.

Thank you,

***Jayson P. Laflamme***

Assistant Director – Water Group, Regulatory Support Division  
New Hampshire Department of Energy  
21 South Fruit Street, Suite 10  
Concord, New Hampshire 03301-2429  
(603) 271-6322  
[jayson.p.laflamme@energy.nh.gov](mailto:jayson.p.laflamme@energy.nh.gov)

**From:** Tracy Mullinax Klaes <[tklaes@blueridgecs.com](mailto:tklaes@blueridgecs.com)>  
**Sent:** Friday, September 3, 2021 3:50 PM  
**To:** ENGY - Business Office Group <[ENGY-BusinessOfficeGroup@energy.nh.gov](mailto:ENGY-BusinessOfficeGroup@energy.nh.gov)>  
**Cc:** Laflamme, Jayson <[Jayson.P.Laflamme@energy.nh.gov](mailto:Jayson.P.Laflamme@energy.nh.gov)>; Donna Mullinax <[dmullinax@blueridgecs.com](mailto:dmullinax@blueridgecs.com)>  
**Subject:** Re: NHHampstead210625-02 and NHAquarion210408-04 August 2021 Invoices

**EXTERNAL:** Do not open attachments or click on links unless you recognize and trust the sender.

---

Sorry - I sent the attachment to the wrong email address for Jayson. Please find the attached August invoice from Blue Ridge. Let us know if you have any questions. Thanks!

---

Tracy Klaes  
Consultant & Office Manager  
Blue Ridge Consulting Services, Inc.  
Mobile: 864-420-4922  
Fax: 864-751-5717  
[tklaes@blueridgecs.com](mailto:tklaes@blueridgecs.com)

On Sep 3, 2021, at 3:48 PM, Tracy Mullinax Klaes <[tklaes@blueridgecs.com](mailto:tklaes@blueridgecs.com)> wrote:

Please find the attached August invoice from Blue Ridge. Let us know if you have any questions.  
Thanks!



STATE OF NEW HAMPSHIRE

INTERIM COMMISSIONER  
Jared Chicoine

DEPUTY COMMISSIONER  
Christopher J. Ellms, Jr.



DEPARTMENT OF ENERGY  
21 S. Fruit St., Suite 10  
Concord, N.H. 03301-2429

TDD Access: Relay NH  
1-800-735-2964

Tel. (603) 271-3670

FAX No. 271-1526

Website:  
[www.energy.nh.gov](http://www.energy.nh.gov)

October 5, 2021

Carl McMorran  
Debra Szabo  
Aquarion Water Company of New Hampshire, Inc.  
7 Scott Road  
Hampton, NH 03842

E-mail: [cmcmorran@aquarionwater.com](mailto:cmcmorran@aquarionwater.com)

E-mail: [dszabo@aquarionwater.com](mailto:dszabo@aquarionwater.com)

Dear Carl & Debra:

We have enclosed an invoice for expenses incurred by Mark Ellis, a consultant contracted by the Department. This is for work performed in the month of August and September 2021, in reference to Aquarion Water Company of NH, Inc. Docket DW 20-184.

It would be much appreciated if payment could be returned to the Department within 15 days.

If you have any questions, please do not hesitate to contact me at 603-271-6078.

Very truly yours,

*Susan J Lefebvre*

Susan Lefebvre  
Business Office

Enclosures: Invoice #12455  
Copy of Mark Ellis Invoice #04-002

**STATE OF NEW HAMPSHIRE**

**21 S. Fruit St, Ste 10  
Concord, NH 03301-2429  
Tel. 603-271-2431**

**Invoice No. 12455**

**Date: October 5, 2021**

Carl McMorran  
Debra Szabo  
Aquarion Water Company of New Hampshire, Inc.  
7 Scott Road  
Hampton, NH 038421

**Return Payment To:  
DEPARTMENT OF ENERGY  
ATTN: BUSINESS OFFICE**

---

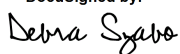
We have enclosed an invoice for expenses incurred by Mark Ellis, a consultant contracted by the Department. This is for work performed in the month of August and September 2021, re Aquarion Water Company of NH, Inc. Docket DG 20-184.

<b>Total Due \$3,875.00</b>
-----------------------------

**010-052-13820000-404989 / PO# – Mark Ellis**

DD230-2020-001  
PLEASE MAKE PAYMENT TO  
NH DEPARTMENT OF ENERGY  
Vendor ID #307580  
ELLIS INVOICE IS FOR BACKUP ONLY

**PLEASE ENCLOSE DUPLICATE WITH PAYMENT WITHIN 15 DAYS**

DocuSigned by:  
  
1B8801AB6F86403...

October 6, 2021

RECEIVED

OCT 04 2021

Mark Ellis

8595 Nottingham Place  
La Jolla, CA 92037  
[mark.edward.ellis@gmail.com](mailto:mark.edward.ellis@gmail.com)  
Phone: (619) 507-8892

NH DEPARTMENT  
OF ENERGY

INVOICE

To:

Mr. Jayson Laflamme  
Assistant Director, Regulatory Water Division  
New Hampshire Department of Energy  
21 South Fruit Street, Suite 10  
Concord, NH 03301-2429

Invoice #: 04-002  
Date: October 1, 2021

Case #: DW 20-184

Date	Description	Hours
8/7/21	Tech session prep	1.50
8/8/21	Tech session prep	1.00
8/10/21	C. Tuomala call	0.50
8/10/21	TS 1 Qs	1.00
8/12/21	Pre-TS conf call	0.50
8/16/21	TS & debrief	2.50
8/23/21	D'Ascendis TS follow-up call/notes	1.00
8/24/21	TS follow-up Qs/research	1.75
8/25/21	TS follow-up Qs/research	0.25
9/23/21	Review AWWNH DR 4 responses	2.00
9/26/21	Review AWWNH DR 4 responses/draft follow-up Qs/research PRPM assumptions	2.50
9/27/21	DR 5 Qs	1.00
Total hours		15.50
x hourly rate		\$250
Amount due		\$3,875.00

Payment details

Bank Name: Wells Fargo, N.A.  
Account Number: 7463249644  
ABA Number (ACH credits): 121042882

BUS. OFF.	DATE	INV#
VENDOR	REMIT	AMT
PO#	LINE#	
	LINE#	
A/U	ACCT	
A/U	ACCT	
A/U	ACCT	
DESC		
TOTAL	DUE DATE	

## Lefebvre, Susan

---

**From:** Laflamme, Jayson  
**Sent:** Monday, October 4, 2021 8:45 AM  
**To:** ENGY - Business Office Group  
**Cc:** Mark Ellis; Tuomala, Christopher  
**Subject:** FW: Invoices  
**Attachments:** MEllis invoice 21-08 09.pdf

I approve this invoice.

Thank you,

***Jayson P. Laflamme***

Assistant Director – Water Group, Regulatory Support Division  
New Hampshire Department of Energy  
21 South Fruit Street, Suite 10  
Concord, New Hampshire 03301-2429  
(603) 271-6322  
[jayson.p.laflamme@energy.nh.gov](mailto:jayson.p.laflamme@energy.nh.gov)

---

**From:** Mark Ellis <mark.edward.ellis@gmail.com>  
**Sent:** Saturday, October 2, 2021 12:21 PM  
**To:** Laflamme, Jayson <Jayson.P.Laflamme@energy.nh.gov>  
**Cc:** ENGY - Business Office Group <ENGY-BusinessOfficeGroup@energy.nh.gov>; Tuomala, Christopher <Christopher.R.Tuomala@energy.nh.gov>  
**Subject:** Re: Invoices

**EXTERNAL:** Do not open attachments or click on links unless you recognize and trust the sender.

---

Hi, Jayson.

Attached please find my invoice for the months of August and September. Please let me know if you have any questions.

The previous invoice was paid by paper check. I believe I completed the forms for electronic payment; if not, could you please send me the forms/link where I can provide my bank information?

Thanks!

Mark

On Thu, Aug 5, 2021 at 5:29 AM Laflamme, Jayson <[Jayson.P.Laflamme@energy.nh.gov](mailto:Jayson.P.Laflamme@energy.nh.gov)> wrote:

Hi Mark:

Please submit your invoices to the NH Department of Energy Business Office (cc'd on this e-mail) and myself.

STATE OF NEW HAMPSHIRE

INTERIM COMMISSIONER  
Jared Chicoine

DEPUTY COMMISSIONER  
Christopher J. Ellms, Jr.



DEPARTMENT OF ENERGY  
21 S. Fruit St., Suite 10  
Concord, N.H. 03301-2429

TDD Access: Relay NH  
1-800-735-2964

Tel. (603) 271-3670

FAX No. 271-1526

Website:  
[www.energy.nh.gov](http://www.energy.nh.gov)

November 2, 2021

Carl McMorran  
Debra Szabo  
Aquarion Water Company of New Hampshire, Inc.  
7 Scott Road  
Hampton, NH 03842

E-mail: [cmcmorran@aquarionwater.com](mailto:cmcmorran@aquarionwater.com)

E-mail: [dszabo@aquarionwater.com](mailto:dszabo@aquarionwater.com)

Dear Carl & Debra:

We have enclosed an invoice for expenses incurred by Douglas W Brogan, a firm contracted by the Department. This is for work performed in the month of Sept-Oct 2021, in reference to Aquarion Water Company of NH, Inc. Docket DW 20-184.

It would be much appreciated if payment could be returned to the Department within 15 days.

If you have any questions, please do not hesitate to contact me at 603-271-6078.

Very truly yours,

A handwritten signature in cursive script, appearing to read "Susan Lefebvre".

Susan Lefebvre  
Business Office

Enclosures: Invoice #12468  
Copy of Douglas Brogan Invoice #33

**STATE OF NEW HAMPSHIRE**

21 S. Fruit St, Ste 10  
Concord, NH 03301-2429  
Tel. 603-271-2431

**Invoice No. 12468**

Date: November 2, 2021

Carl McMorran

Debra Szabo

Aquarion Water Company of New Hampshire, Inc.

7 Scott Road

Hampton, NH 03842

**Return Payment To:**  
**NH DEPARTMENT OF ENERGY**  
**ATTN: BUSINESS OFFICE**

We have enclosed an invoice for expenses incurred by Douglas W Brogan, a firm contracted by the Department. This is for work performed in the month of Sept-Oct 2021, in reference to Aquarion Water Company of NH, Inc. Docket DW 20-184.

**Total Due \$1,080.00**

( 010-052-13820000-404989 ) - PO#1082749 Douglas W Brogan

PLEASE ENCLOSE DUPLICATE WITH PAYMENT WITHIN 15 DAYS **BROGAN INVOICE IS FOR BACKUP ONLY**

**DD230-2020-001**  
**PLEASE MAKE PAYMENT**  
**TO NH DEPARTMENT OF**  
**ENERGY.**  
**VENDOR ID #307580**

DocuSigned by:

*Debra Szabo*

November 2, 2021

1B8801AB6F86403...

000402

4 Russell St.  
Concord, NH 03301  
Phone 603-225-3508  
Vendor Code 231075

INVOICE #33  
DATE: 11/1/2021

12468

**TO:**  
NH Public Utilities Commission  
21 South Fruit St, Suite 10  
Concord, NH 03301-2429

**FOR:**  
P.O. # 1070627

DESCRIPTION	DATES	HOURS	RATE	AMOUNT
<b>DW 20-184 Aquarion Water Company of New Hampshire, Inc. (Rate Case):</b>				
Review tech session 2 discovery responses, attend Sep 7 team meeting, prepare set 4 questions.	Sep 7 - 8	6.5	60.00	390.00
Review set 4 responses, attend Oct 6 team meeting, prepare set 5 questions.	Oct 1 - 6	11.5	60.00	690.00
All with a primary focus on engineering issues.				
<b>TOTAL</b>				<b>1,080.00</b>

**Please make all checks payable to Douglas W Brogan**

**THANK YOU FOR YOUR BUSINESS!**

**Lefebvre, Susan**

---

**From:** Laflamme, Jayson  
**Sent:** Monday, November 1, 2021 8:05 AM  
**To:** ENGY - Business Office Group  
**Cc:** Doug B  
**Subject:** FW: Invoices # 32, 33, 34  
**Attachments:** D Brogan - Invoice #32.docx; D Brogan - Invoice #33.docx; D Brogan - Invoice #34.docx

I approve these invoices.

Thanks,

***Jayson P. Laflamme***

Assistant Director – Water Group, Regulatory Support Division  
New Hampshire Department of Energy  
21 South Fruit Street, Suite 10  
Concord, New Hampshire 03301-2429  
(603) 271-6322  
[jayson.p.laflamme@energy.nh.gov](mailto:jayson.p.laflamme@energy.nh.gov)

**From:** Doug B <douglas.brogan@gmail.com>  
**Sent:** Monday, November 1, 2021 7:15 AM  
**To:** Laflamme, Jayson <Jayson.P.Laflamme@energy.nh.gov>; ENGY - Business Office Group <ENGY-BusinessOfficeGroup@energy.nh.gov>  
**Subject:** Invoices # 32, 33, 34

<b>EXTERNAL: Do not open attachments or click on links unless you recognize and trust the sender.</b>
---

---

Jayson and others,

Please find three new invoices attached.

Thank you,  
Doug



**STATE OF NEW HAMPSHIRE**  
**21 S. Fruit St, Ste 10**  
**Concord, NH 03301-2429**  
**Tel. 603-271-3670**

**Invoice No. 12458**

**Date: October 6, 2021**

Carl McMorran  
Debra Szabo  
Aquarion Water Company of New Hampshire, Inc.  
7 Scott Road  
Hampton, NH 038421

**Return Payment To:**  
**DEPARTMENT OF ENERGY**  
**ATTN: BUSINESS OFFICE**

---

We have enclosed an invoice for expenses incurred by Blue Ridge Consulting Services, Inc., a firm contracted by the Department. This is for work performed in the month of September 2021, re Aquarion Water Company of NH, Inc. Docket DG 20-184.

<b>Total Due \$1,493.75</b>
-----------------------------

**010-052-13820000-404989 / PO# - BLUE RIDGE**

**DD230-2020-001**  
**PLEASE MAKE PAYMENT TO**  
**NH DEPARTMENT OF ENERGY**  
**VENDOR ID #307580**  
**BLUE RIDGE INVOICE IS FOR BACKUP ONLY**

DocuSigned by:  
*Debra Szabo*  
1B3801AB6F86403...

**November 4, 2021**

**PLEASE ENCLOSE DUPLICATE WITH PAYMENT WITHIN 15 DAYS**

STATE OF NEW HAMPSHIRE

INTERIM COMMISSIONER  
Jared Chicoine

DEPUTY COMMISSIONER  
Christopher J. Ellms, Jr.



DEPARTMENT OF ENERGY  
21 S. Fruit St., Suite 10  
Concord, N.H. 03301-2429

TDD Access: Relay NH  
1-800-735-2964

Tel. (603) 271-3670

FAX No. 271-1526

Website:  
[www.energy.nh.gov](http://www.energy.nh.gov)

October 6, 2021

Carl McMorran  
Debra Szabo  
Aquarion Water Company of New Hampshire, Inc.  
7 Scott Road  
Hampton, NH 03842

E-mail: [cmcmorran@aquarionwater.com](mailto:cmcmorran@aquarionwater.com)

E-mail: [dszabo@aquarionwater.com](mailto:dszabo@aquarionwater.com)

Dear Carl & Debra:

We have enclosed an invoice for expenses incurred by Blue Ridge Consulting, a firm contracted by the Department. This is for work performed in the month of September 2021, in reference to NHPUC Aquarion Water Company of NH, Inc. Docket DW 20-184.

It would be much appreciated if payment could be returned to the Department within 15 days.

If you have any questions, please do not hesitate to contact me at 603-271-6078.

Very truly yours,

*Susan J Lefebvre*

Susan Lefebvre  
Business Office

Enclosures: Invoice #12458  
Copy of Blue Ridge Invoice #210408-05

**Lefebvre, Susan**

---

**From:** Laflamme, Jayson  
**Sent:** Thursday, November 4, 2021 9:33 AM  
**To:** ENGY - Business Office Group  
**Cc:** Tracy Klaes; Donna Mullinax  
**Subject:** FW: NHHampstead210625-04 and NHAquarion210408-06 October 2021 Invoices  
**Attachments:** NHAquarion210408-06 October 2021 Invoice.pdf; NHHampstead210625-04 October 2021 Invoice.pdf

I approve these invoices.

Thank you,

***Jayson P. Laflamme***

Assistant Director - Water Group, Regulatory Support Division  
New Hampshire Department of Energy  
21 South Fruit Street, Suite 10  
Concord, New Hampshire 03301-2429  
(603) 271-6322  
[jayson.p.laflamme@energy.nh.gov](mailto:jayson.p.laflamme@energy.nh.gov)

**From:** Tracy Mullinax Klaes <[tklaes@blueridgecs.com](mailto:tklaes@blueridgecs.com)>  
**Sent:** Thursday, November 4, 2021 9:04 AM  
**To:** ENGY - Business Office Group <[ENGY-BusinessOfficeGroup@energy.nh.gov](mailto:ENGY-BusinessOfficeGroup@energy.nh.gov)>  
**Cc:** Donna Mullinax <[dmullinax@blueridgecs.com](mailto:dmullinax@blueridgecs.com)>; Laflamme, Jayson <[Jayson.P.Laflamme@energy.nh.gov](mailto:Jayson.P.Laflamme@energy.nh.gov)>  
**Subject:** NHHampstead210625-04 and NHAquarion210408-06 October 2021 Invoices

**EXTERNAL: Do not open attachments or click on links unless you recognize and trust the sender.**

Please find the attached October invoices from Blue Ridge. Let us know if you have any questions. Thanks!

---

Tracy Klaes  
Consultant & Office Manager  
Blue Ridge Consulting Services, Inc.  
Mobile: 864-420-4922  
Fax: 864-751-5717  
[tklaes@blueridgecs.com](mailto:tklaes@blueridgecs.com)

**STATE OF NEW HAMPSHIRE**  
21 S. Fruit St, Ste 10  
Concord, NH 03301-2429  
Tel. 603-271-3670

**Invoice No. 12473**

**Date: November 4, 2021**

Carl McMorran

Debra Szabo

Aquarion Water Company of New Hampshire, Inc.

7 Scott Road

Hampton, NH 038421

DD230-2020-001  
PLEASE MAKE PAYMENT TO  
NH DEPARTMENT OF ENERGY  
VENDOR ID #307580

BLUE RIDGE INVOICE IS FOR BACKUP ONLY

**Return Payment To:**  
**DEPARTMENT OF ENERGY**  
**ATTN: BUSINESS OFFICE**

We have enclosed an invoice for expenses incurred by Blue Ridge Consulting Services, Inc., a firm contracted by the Department. This is for work performed in the month of October 2021, re Aquarion Water Company of NH, Inc. Docket DG 20-184.

**Total Due \$4,193.75**

010-052-13820000-404989 / PO# 1082755 – BLUE RIDGE

DD230-2020-001

PLEASE MAKE PAYMENT TO  
NH DEPARTMENT OF ENERGY.

VENDOR ID #307580

BLUE RIDGE INVOICE IS FOR BACKUP ONLY

DocuSigned by:

*Debra Szabo*

1B8801AB6F86403...

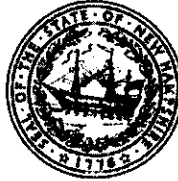
November 4, 2021

PLEASE ENCLOSE DUPLICATE WITH PAYMENT WITHIN 15 DAYS

STATE OF NEW HAMPSHIRE

INTERIM COMMISSIONER  
Jared Chicoine

DEPUTY COMMISSIONER  
Christopher J. Ellms, Jr.



DEPARTMENT OF ENERGY  
21 S. Fruit St., Suite 10  
Concord, N.H. 03301-2429

TDD Access: Relay NH  
1-800-735-2964

Tel. (603) 271-3670

FAX No. 271-1526

Website:  
[www.energy.nh.gov](http://www.energy.nh.gov)

November 4, 2021

7 Carl McMorran  
Debra Szabo  
Aquarion Water Company of New Hampshire, Inc.  
7 Scott Road  
Hampton, NH 03842

E-mail: [cmcmorran@aquarionwater.com](mailto:cmcmorran@aquarionwater.com)

E-mail: [dszabo@aquarionwater.com](mailto:dszabo@aquarionwater.com)

Dear Carl & Debra:

We have enclosed an invoice for expenses incurred by Blue Ridge Consulting, a firm contracted by the Department. This is for work performed in the month of October 2021, in reference to Aquarion Water Company of NH, Inc. Docket DW 20-184.

It would be much appreciated if payment could be returned to the Department within 15 days.

If you have any questions, please do not hesitate to contact me at 603-271-6078.

Very truly yours,

Susan J Lefebvre  
Business Office

Enclosures: Invoice #12474  
Copy of Blue Ridge Invoice #210408-06



# Blue Ridge Consulting Services, Inc.

November 3, 2021

Business Office  
New Hampshire Public Utilities Commission  
21 South Fruit Street, Suite 10  
Concord, NH 03301-2429

RECEIVED

NOV 04 2021

NH DEPARTMENT  
OF ENERGY

(submitted electronically - [PUC-BusinessOfficeGroup@nh.gov](mailto:PUC-BusinessOfficeGroup@nh.gov))

SUBJECT: NHPUC Aquarion Rate Case Docket DG-20-184  
Federal Tax Identification Number: 27-0019089  
Invoice # NHAquarion210408-06 – October 2021

Due on Receipt:

Thank you for giving us the opportunity to assist you. The following is a summary of the amounts due for the prior month. Time and expense reports are attached that include the hours incurred by task. Should you need any additional information, please let me know.

Name	Title	Hours		Rate	Total
		Invoiced			
Donna H. Mullinax, CPA	PM, Lead Consultant	13.75		\$225.00	\$3,093.75
Daniel Salter	Senior Consultant	1.50		\$195.00	\$292.50
Joseph Freedman	Senior Consultant	1.00		\$195.00	\$195.00
Wen Hudson	Consultant	-		\$175.00	\$0.00
Tracy Klaes	Consultant and Document Manager	3.50		\$175.00	\$612.50
<b>Total</b>		<b>19.75</b>			<b>\$4,193.75</b>
Expenses					\$0.00
<b>Total Due This Invoice</b>					<b>\$4,193.75</b>

Please send your payment to the following address:

Blue Ridge Consulting Services, Inc.  
114 Knightsridge Rd.  
Travelers Rest, SC 29690

Very truly yours,

*Donna Mullinax*

Donna H. Mullinax  
President

C: Christopher Tuomala – PUC NH  
File

BUS. OFF _____	DATE _____	INV# _____
VENDOR _____	REMIT _____	AMT _____
PO# _____	LINE# _____	
	LINE# _____	
A/U _____	ACCT _____	
A/U _____	ACCT _____	
A/U _____	ACCT _____	
DESC _____		
TOTAL _____	DUE DATE _____	

### Summary of Amounts Invoiced To Date

Date	Invoice #	Professional Services	Expenses	Total Invoiced	Status
5/4/21	NHAquarion210408-01	\$4,753.75	\$0.00	\$4,753.75	<i>PAST DUE</i>
7/2/21	NHAquarion210408-02	\$3,311.25	\$0.00	\$3,311.25	<i>Received 9/13/21</i>
8/5/21	NHAquarion210408-03	\$6,663.75	\$0.00	\$6,663.75	<i>Received 9/3/21</i>
9/3/21	NHAquarion210408-04	\$4,312.50	\$0.00	\$4,312.50	
10/5/21	NHAquarion210408-05	\$1,493.75	\$0.00	\$1,493.75	
11/3/21	NHAquarion210408-06	\$4,193.75	\$0.00	\$4,193.75	
<b>Totals</b>		<b>\$24,728.75</b>	<b>\$0.00</b>	<b>\$24,728.75</b>	

Not to Exceed  
Available Balance

\$69,965.00

\$45,236.25



**Project Number:** NH Aquarion 210408

PM/APM Approval: **DEM**

Month: Oct 2021

Fax: (864) 751-5717

Email: [tklaes@bluewin.ch](mailto:tklaes@bluewin.ch)

Email: tkiaes@bluendgecs.com

		Hours by Task									Expenses				
Date	Description	Task 1 Project Management	Task 2 Project Startup	Task 3 Discovery	Task 4 Analysis	Task 5 Interview/Field Work	Task 6 Testimony (Draft & Rebuttal)	Task 7 Settlement or Hearings		Unbilled	Transportation Air, Auto, Train, Gas, Parking	Meals Breakfast, Lunch, Dinner	Lodging	Other Provide description	
10/1/21															
10/2/21															
10/3/21															
10/4/21															
10/5/21															
10/6/21	Draft Testimony, review DRs, update Rev Req Model			0.50	2.50		1.00								
10/7/21	Draft Testimony, Rev Req Model						1.00								
10/8/21	Policy Qs, Rev Req Model				5.25										
10/9/21															
10/10/21															
10/11/21															
10/12/21															
10/13/21															
10/14/21															
10/15/21															
10/16/21															
10/17/21															
10/18/21	Prep for status call				0.50										
10/19/21	Status call				1.50										
10/20/21	Review discovery, update Issue Summary			0.50	0.50										
10/21/21															
10/22/21	Review discovery, update Issue Summary			0.25	0.25										
10/23/21															
10/24/21															
10/25/21															
10/26/21															
10/27/21															
10/28/21															
10/29/21															
10/30/21															

Invoiced Hours	13.75
Unbilled Hours	-
Total Hours	13.75
Total Expenses	\$ -





**Project Number: NH Aquarion 210408**

Name: Joseph N. Freedman

PM/APM Approval: DHm

Month: 10/1/21

Fax: (864) 751-5737

Email: [tklaes@bluewin.ch](mailto:tklaes@bluewin.ch)

[illegible]

Invoiced Hours	1.00
Unbilled Hours	-
Total Hours	1.00
Total Expenses	\$ -



Project Number: NH Aquarion 210408

PM/APM Approval: *[Signature]*

Month: 10/1/21

114 Knightsbridge Road  
Travelers Rest, SC 29690  
Phone (864) 836-4497  
Fax: (864) 751-5717

Email: [tkaes@bluewin.ch](mailto:tkaes@bluewin.ch)

[illegible]

Invoiced Hours	1.50
Unbilled Hours	-
Total Hours	1.50
Total Expenses	\$ -



**Project Number: NH Aquanon 210408**

PM/APM Approval: DHW

Month: 10/1/21

Fax: (864) 751-5717

Email: [iklaes@bluendgecs.com](mailto:iklaes@bluendgecs.com)

[illegible]

Invoiced Hours	3.50
Unbilled Hours	-
Total Hours	3.50
Total Expenses	\$ -

STATE OF NEW HAMPSHIRE

INTERIM COMMISSIONER  
Jared Chicoine

DEPUTY COMMISSIONER  
Christopher J. Ellms, Jr.



DEPARTMENT OF ENERGY  
21 S. Fruit St., Suite 10  
Concord, N.H. 03301-2429

TDD Access: Relay NH  
1-800-735-2964

Tel. (603) 271-3670

FAX No. 271-1526

Website:  
[www.energy.nh.gov](http://www.energy.nh.gov)

December 1, 2021

Carl McMorran  
Debra Szabo  
Aquarion Water Company of New Hampshire, Inc.  
7 Scott Road  
Hampton, NH 03842

E-mail: [cmcmorran@aquarionwater.com](mailto:cmcmorran@aquarionwater.com)  
E-mail: [dszabo@aquarionwater.com](mailto:dszabo@aquarionwater.com)

Dear Carl & Debra:

We have enclosed an invoice for expenses incurred by Douglas W Brogan, a firm contracted by the Department. This is for work performed in the month of November 2021, in reference to Aquarion Water Company of NH, Inc. Docket DW 20-184.

It would be much appreciated if payment could be returned to the Department within 15 days.

If you have any questions, please do not hesitate to contact me at 603-271-6078.

Very truly yours,

A handwritten signature in cursive script, appearing to read "Susan J. Lefebvre".

Susan J Lefebvre  
Business Office

Enclosures: Invoice #12478  
Copy of Douglas Brogan Invoice #36

**STATE OF NEW HAMPSHIRE**

21 S. Fruit St, Ste 10  
Concord, NH 03301-2429  
Tel. 603-271-2431

**Invoice No. 12478**

Date: December 1, 2021

Carl McMorran

Debra Szabo

Aquarion Water Company of New Hampshire, Inc.

7 Scott Road

Hampton, NH 03842

**Return Payment To:**  
**NH DEPARTMENT OF ENERGY**  
**ATTN: BUSINESS OFFICE**

We have enclosed an invoice for expenses incurred by Douglas W Brogan, a firm contracted by the Department. This is for work performed in the month of November 2021, in reference to Aquarion Water Company of NH, Inc. Docket DW 20-184.

**Total Due \$750.00**

**DD230-2020-001**

**PLEASE MAKE PAYMENT TO  
NH DEPARTMENT OF ENERGY  
VENDOR ID 307580**

**( 010-052-13820000-404989 ) - PO#1082749 Douglas W Brogan**

**BROGAN INVOICE  
IS FOR BACKUP  
ONLY**

**PLEASE ENCLOSE DUPLICATE WITH PAYMENT WITHIN 15 DAYS**

DocuSigned by:  
*Debra Szabo*  
1B8801AB6F86403...

December 2, 2021

**4 Russell St.  
Concord, NH 03301  
Phone 603-225-3508  
Vendor Code 231075**

INVOICE #36  
DATE: 12/1/2021

**FOR:**  
**P.O. # 1082749**

**Please make all checks payable to Douglas W Brogan**

000418

**Lefebvre, Susan**

---

**From:** Laflamme, Jayson  
**Sent:** Wednesday, December 1, 2021 10:32 AM  
**To:** ENGY - Business Office Group  
**Cc:** Doug B  
**Subject:** FW: Invoices 35, 36, 37  
**Attachments:** D Brogan - Invoice #35.docx; D Brogan - Invoice #36.docx; D Brogan - Invoice #37.docx

I approve these invoices.

Thank you,

***Jayson P. Laflamme***

Assistant Director – Water Group, Regulatory Support Division  
New Hampshire Department of Energy  
21 South Fruit Street, Suite 10  
Concord, New Hampshire 03301-2429  
(603) 271-6322  
[jayson.p.laflamme@energy.nh.gov](mailto:jayson.p.laflamme@energy.nh.gov)

**From:** Doug B <douglas.brogan@gmail.com>  
**Sent:** Wednesday, December 1, 2021 9:59 AM  
**To:** Laflamme, Jayson <Jayson.P.Laflamme@energy.nh.gov>; ENGY - Business Office Group <ENGY-BusinessOfficeGroup@energy.nh.gov>  
**Subject:** Invoices 35, 36, 37

**EXTERNAL: Do not open attachments or click on links unless you recognize and trust the sender.**

---

Jayson and others,

Please find three new invoices attached. I used the new PO # and changed 'PUC' to 'DOE' as requested by the Business Office, but kept numbering the invoices sequentially since it's under the same contract. Please let me know if any problem with doing that, or any other changes I should make.

Thank you,  
Doug

STATE OF NEW HAMPSHIRE

INTERIM COMMISSIONER  
Jared Chicoine

DEPUTY COMMISSIONER  
Christopher J. Ellms, Jr.



DEPARTMENT OF ENERGY  
21 S. Fruit St., Suite 10  
Concord, N.H. 03301-2429

TDD Access: Relay NH  
1-800-735-2964

Tel. (603) 271-3670

FAX No. 271-1526

Website:  
[www.energy.nh.gov](http://www.energy.nh.gov)

December 3, 2021

7 Carl McMorran  
Debra Szabo  
Aquarion Water Company of New Hampshire, Inc.  
7 Scott Road  
Hampton, NH 03842

E-mail: [cmcmorran@aquarionwater.com](mailto:cmcmorran@aquarionwater.com)

E-mail: [dszabo@aquarionwater.com](mailto:dszabo@aquarionwater.com)

Dear Carl & Debra:

We have enclosed an invoice for expenses incurred by Blue Ridge Consulting, a firm contracted by the Department. This is for work performed in the month of November 2021, in reference to Aquarion Water Company of NH, Inc. Docket DW 20-184.

It would be much appreciated if payment could be returned to the Department within 15 days.

If you have any questions, please do not hesitate to contact me at 603-271-6078.

Very truly yours,

A handwritten signature in blue ink, appearing to read "Susan J. Lefebvre".

Susan J Lefebvre  
Business Office

Enclosures: Invoice #12481  
Copy of Blue Ridge Invoice #210408-07



**STATE OF NEW HAMPSHIRE**

21 S. Fruit St, Ste 10  
Concord, NH 03301-2429  
Tel. 603-271-3670

**Invoice No. 12480**

**Date: December 3, 2021**

Carl McMorran  
Debra Szabo  
Aquarion Water Company of New Hampshire, Inc.  
7 Scott Road  
Hampton, NH 038421

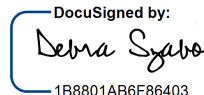
**Return Payment To:**  
**DEPARTMENT OF ENERGY**  
**ATTN: BUSINESS OFFICE**

---

We have enclosed an invoice for expenses incurred by Blue Ridge Consulting Services, Inc., a firm contracted by the Department. This is for work performed in the month of November 2021, re Aquarion Water Company of NH, Inc. Docket DG 20-184.

<b>Total Due \$4,372.50</b>
-----------------------------

010-052-13820000-404989 / PO# **1082755** – BLUE RIDGE

DocuSigned by:  
  
1B8801AB6F86403...

December 3, 2021

**DD230-2020-001**  
**PLEASE MAKE PAYMENT TO**  
**NH DEPARTMENT OF ENERGY**  
**VENDOR ID #307580**  
**BLUE RIDGE INVOICE IS FOR**  
**BACKUP ONLY**

**PLEASE ENCLOSE DUPLICATE WITH PAYMENT WITHIN 15 DAYS**



December 2, 2021

Business Office  
New Hampshire Public Utilities Commission  
21 South Fruit Street, Suite 10  
Concord, NH 03301-2429

RECEIVED

DEC 02 2021

NH DEPARTMENT  
OF ENERGY

(submitted electronically – [ENGY-BusinessOfficeGroup@energy.nh.gov](mailto:ENGY-BusinessOfficeGroup@energy.nh.gov))

SUBJECT: NHPUC Aquarion Rate Case Docket DG-20-184

Federal Tax Identification Number: 27-0019089

Invoice # NHAquarion210408-07 – November 2021 Due on Receipt:

Thank you for giving us the opportunity to assist you. The following is a summary of the amounts due for the prior month. Time and expense reports are attached that include the hours incurred by task. Should you need any additional information, please let me know.

Name	Title	Hours Invoiced	Rate	Total
Donna H. Mullinax, CPA	PM, Lead Consultant	19.00	\$225.00	\$4,275.00
Daniel Salter	Senior Consultant	0.50	\$195.00	\$97.50
Joseph Freedman	Senior Consultant	-	\$195.00	\$0.00
Wen Hudson	Consultant	-	\$175.00	\$0.00
Tracy Klaes	Consultant and Document Manager	-	\$175.00	\$0.00
<b>Total</b>		<b>19.50</b>		<b>\$4,372.50</b>
Expenses				\$0.00
<b>Total Due This Invoice</b>				<b>\$4,372.50</b>

Please send your payment to the following address:

Blue Ridge Consulting Services, Inc.  
114 Knightsridge Rd.  
Travelers Rest, SC 29690

Very truly yours,

*Donna Mullinax*  
Donna H. Mullinax  
President

C: Christopher Tuomala – PUC NH  
File

BUS. OFF.	DATE	INV#
VENDOR	REMIT	AMT
PO#	LINE#	
	LINE#	
A/U	ACCT	
A/U	ACCT	
A/U	ACCT	
DESC		
TOTAL	DUE DATE	

### Summary of Amounts Invoiced To Date

Date	Invoice #	Professional Services	Expenses	Total Invoiced	Status
5/4/21	NHAquarion210408-01	\$4,753.75	\$0.00	\$4,753.75	Received 11/2/21
7/2/21	NHAquarion210408-02	\$3,311.25	\$0.00	\$3,311.25	Received 9/13/21
8/5/21	NHAquarion210408-03	\$6,663.75	\$0.00	\$6,663.75	Received 9/3/21
9/3/21	NHAquarion210408-04	\$4,312.50	\$0.00	\$4,312.50	Received 11/2/21
10/5/21	NHAquarion210408-05	\$1,493.75	\$0.00	\$1,493.75	
11/3/21	NHAquarion210408-06	\$4,193.75	\$0.00	\$4,193.75	
Totals		\$24,728.75	\$0.00	\$24,728.75	

Not to Exceed

Available Balance

\$69,965.00

\$45,236.25

DATE	INVT	BUS OFF	VENDOR	PO#
REMIT	TMA			
LINE#				
LINE#				
ACCT				
ACCT				
ACCT				
DESC				
TOTAL	DUE DATE			



Project Number: NH Aquarion 210408

PM/APM Approval: DHM

Month: Nov 2021

Email: [tklaes@blueridgecs.com](mailto:tklaes@blueridgecs.com)

Invoiced Hours	19.00
Unbilled Hours	-
Total Hours	19.00
Total Expenses	\$ -



Project Number: NH Aquarion 210408

PM/APM Approval: DHm

Month: 11/1/21

Email: [tklaes@blueridgecs.com](mailto:tklaes@blueridgecs.com)

Invoiced Hours	0.50
Unbilled Hours	-
Total Hours	0.50
Total Expenses	\$ -

## Lefebvre, Susan

---

**From:** Laflamme, Jayson  
**Sent:** Friday, December 3, 2021 7:32 AM  
**To:** ENGY - Business Office Group  
**Cc:** Tracy Klaes; Donna Mullinax  
**Subject:** FW: NHHampstead210625-05 and NHAquarion210408-07 November 2021 Invoices  
**Attachments:** NHAquarion210408-07 November 2021 Invoice.pdf; NHHampstead210625-05 November 2021 Invoice.pdf

I approve these invoices.

***Jayson P. Laflamme***

Assistant Director – Water Group, Regulatory Support Division  
New Hampshire Department of Energy  
21 South Fruit Street, Suite 10  
Concord, New Hampshire 03301-2429  
(603) 271-6322  
[jayson.p.laflamme@energy.nh.gov](mailto:jayson.p.laflamme@energy.nh.gov)

---

**From:** Tracy Mullinax Klaes <[tklaes@blueridgecs.com](mailto:tklaes@blueridgecs.com)>  
**Sent:** Thursday, December 2, 2021 3:14 PM  
**To:** ENGY - Business Office Group <[ENGY-BusinessOfficeGroup@energy.nh.gov](mailto:ENGY-BusinessOfficeGroup@energy.nh.gov)>  
**Cc:** Donna Mullinax <[dmullinax@blueridgecs.com](mailto:dmullinax@blueridgecs.com)>; Laflamme, Jayson <[Jayson.P.Laflamme@energy.nh.gov](mailto:Jayson.P.Laflamme@energy.nh.gov)>  
**Subject:** Re: NHHampstead210625-05 and NHAquarion210408-07 November 2021 Invoices

**EXTERNAL:** Do not open attachments or click on links unless you recognize and trust the sender.

---

Please find the attached November invoices from Blue Ridge. Let us know if you have any questions. Thanks!

---

Tracy Klaes  
Consultant & Office Manager  
Blue Ridge Consulting Services, Inc.  
Mobile: 864-420-4922  
Fax: 864-751-5717  
[tklaes@blueridgecs.com](mailto:tklaes@blueridgecs.com)



STATE OF NEW HAMPSHIRE

COMMISSIONER  
Jared S. Chicoine

DEPUTY COMMISSIONER  
Christopher J. Ellms, Jr.



DEPARTMENT OF ENERGY  
21 S. Fruit St., Suite 10  
Concord, N.H. 03301-2429

TDD Access: Relay NH  
1-800-735-2964

Tel. (603) 271-3670

FAX No. 271-1526

Website:  
[www.energy.nh.gov](http://www.energy.nh.gov)

December 16, 2021

Carl McMorran  
Debra Szabo  
Aquarion Water Company of New Hampshire, Inc.  
7 Scott Road  
Hampton, NH 03842

E-mail: [cmcmorran@aquarionwater.com](mailto:cmcmorran@aquarionwater.com)  
E-mail: [dszabo@aquarionwater.com](mailto:dszabo@aquarionwater.com)

Dear Carl & Debra:

We have enclosed an invoice for expenses incurred by Mark Ellis, a consultant contracted by the Department. This is for work performed in the months of October and November 2021, in reference to Aquarion Water Company of NH, Inc. Docket DW 20-184.

It would be much appreciated if payment could be returned to the Department within 15 days.

If you have any questions, please do not hesitate to contact me at 603-271-6078.

Very truly yours,

A handwritten signature in blue ink, appearing to read "Susan J Lefebvre".

Susan J Lefebvre  
Business Office

Enclosures: Invoice #12488  
Copy of Mark Ellis Invoice #04-003

**STATE OF NEW HAMPSHIRE**

21 S. Fruit St, Ste 10  
Concord, NH 03301-2429  
Tel. 603-271-3670

**Invoice No. 12488**

**Date: December 16, 2021**

Carl McMorran  
Debra Szabo  
Aquarion Water Company of New Hampshire, Inc.  
7 Scott Road  
Hampton, NH 038421

**Return Payment To:**  
**NH DEPARTMENT OF ENERGY**  
**ATTN: BUSINESS OFFICE**

---

We have enclosed an invoice for expenses incurred by Mark Ellis, a consultant contracted by the Department. This is for work performed in the months of October and November 2021, re Aquarion Water Company of NH, Inc. Docket DG 20-184.

<b>Total Due \$46,338.00</b>
------------------------------

010-052-13820000-404989 / PO# 1082752 – Mark Ellis

**DD230-2020-001**  
**PLEASE MAKE PAYMENT TO**  
**NH DEPARTMENT OF ENERGY**  
**VENDOR ID #307580**  
**ELLIS INVOICE IS FOR BACKUP ONLY**

DocuSigned by:  
*Debra Szabo*  
1B8801AB6F86403...

December 17, 2021

**PLEASE ENCLOSE DUPLICATE WITH PAYMENT WITHIN 15 DAYS**



Mark Ellis

8595 Nottingham Place  
La Jolla, CA 92037

[mark.edward.ellis@gmail.com](mailto:mark.edward.ellis@gmail.com)

Phone: (619) 507-8892

To:

Mr. Jayson Laflamme

Assistant Director, Regulatory Water Division

New Hampshire Department of Energy

21 South Fruit Street, Suite 10

Concord, NH 03301-2429

Case #: DW 20-184

BUS. OFF.	DATE	INV#
VENDOR	REMIT	AMT
PO#	LINE#	
	LINE#	
A/U	ACCT	
A/U	ACCT	
A/U	ACCT	
DESC		
TOTAL	DUE DATE	

INVOICE

Invoice #: 04-003

Date: December 1, 2021

Date	Description	Hours
10/4/21	PRPM critique (predictive validity)	0.75
10/5/21	DRS Qs	0.50
10/6/21	DRS team call; DRS Qs	2.50
10/7/21	DRS Qs	0.50
10/9/21	PRPM critique (predictive validity)	0.75
10/10/21	Research DWD defense in other proceedings	1.00
10/11/21	ECAPM critique (background)	1.00
10/14/21	BCFF critique (data collection)	2.00
10/15/21	BCFF critique (data collection; predictive validity)	3.00
10/16/21	BCFF critique (predictive validity)	3.50
10/17/21	Historical MRP analysis	3.00
10/18/21	Treasury unbiased predictor	5.00
10/20/21	Team call; draft testimony: Review proposal, identify analyses to be updated, new issues to be investigated	8.00
10/21/21	Review DR responses; draft testimony: proxy group critique	8.00
10/22/21	Draft testimony: capital structure/cost of debt critique	8.00
10/23/21	Draft testimony: DCF growth critique (income>GDP)	8.00
10/24/21	Draft testimony: PRPM critique (total vs. systemic risk)	8.00
10/25/21	Draft testimony: PRPM critique (GARCH unsuitability)	8.00
10/26/21	Draft testimony: PRPM critique (predictive validity, inconsistent application, bias)	8.00
10/27/21	Draft testimony: TMA critique (risk premia)	8.00
10/28/21	Draft testimony: TMA critique (bond yield adjustments, DCF)	8.00
10/29/21	Draft testimony: CAPM critique (forecast risk-free rate)	8.00
11/1/21	Draft testimony: CAPM critique (Treasury unbiased predictor)	8.00
11/2/21	Draft testimony: CAPM critique (beta methodology, adjusted beta)	8.00
11/3/21	Draft testimony: CAPM critique (MRP)	8.00
11/4/21	Draft testimony: CAPM critique (geometric vs. arithmetic, yield vs. total return, real vs. nominal)	8.00
11/5/21	Draft testimony: CAPM critique (regression-based MRP)	8.00
11/8/21	Draft testimony: CAPM critique (ECAPM)	8.00
11/9/21	Draft testimony: ROE critique (adjustments, conclusion)	8.00
11/10/21	Draft testimony: MS DCF	8.00
11/11/21	Draft testimony: CAPM (MRP)	8.00
11/12/21	Draft testimony: CAPM (beta)	8.00
11/15/21	Draft testimony: ICSRM results, recommendation	8.00
11/16/21	Preliminary results summary for team call; edit/revise draft testimony	8.00
11/17/21	Edit/revise draft testimony	8.00
11/18/21	Team call; edit/revise draft testimony	8.00
11/19/21	Buy-side return forecast survey	8.00
11/22/21	M/B, ROE-Treasury benchmarking, Polya urn model	8.00
11/23/21	Draft testimony: survey, benchmarking, Polya urn	8.00
11/24/21	Results summary bullet points for TF; edit/revise draft testimony	8.00
11/29/21	Draft testimony: Update ICSRM for Moody's methodology	8.00
11/30/21	Draft testimony: Update analyses/testimony for Moody's methodology	8.00
Total hours		263.50
Less contractual cap		(78.15)
Billed hours		185.35
x hourly rate		\$250
Amount due		\$46,338.00

Note: After our team call on October 20, where it was determined we needed our recommended ROE and capital structure by Thanksgiving, I devoted myself full-time to updating and revising the analysis contained in my proposal, as well as investigating various additional issues identified since then. I worked pretty much continuously through the subsequent five weeks. Although I worked more than 8 hours per day and numerous weekends, I have limited the reported hours to 8 per weekday. As you can imagine, there is a lot of iteration and back-and-forth between data, models/analyses, and draft testimony, so the timesheet reflects the major focus of each day's work, not individual tasks.

Payment details

Bank Name: Wells Fargo, N.A.

Account Number: 7463249644

ABA Number (ACH credits): 121042882

**Lefebvre, Susan**

---

**From:** Laflamme, Jayson  
**Sent:** Wednesday, December 15, 2021 3:13 PM  
**To:** ENGY - Business Office Group  
**Cc:** Frantz, Tom; Chicoine, Jared; EllmsJr, Christopher J; Shulock, David; Tuomala, Christopher; Mark Ellis  
**Subject:** FW: Invoice -- Oct & Nov  
**Attachments:** MEllis invoice 21-10 11.pdf

I approve this invoice for payment.

Thank you,

***Jayson P. Laflamme***

Assistant Director – Water Group, Regulatory Support Division  
New Hampshire Department of Energy  
21 South Fruit Street, Suite 10  
Concord, New Hampshire 03301-2429  
(603) 271-6322  
[jayson.p.laflamme@energy.nh.gov](mailto:jayson.p.laflamme@energy.nh.gov)

---

**From:** Mark Ellis <mark.edward.ellis@gmail.com>  
**Sent:** Thursday, December 9, 2021 3:52 PM  
**To:** Laflamme, Jayson <Jayson.P.Laflamme@energy.nh.gov>  
**Subject:** Invoice -- Oct & Nov

**EXTERNAL: Do not open attachments or click on links unless you recognize and trust the sender.**

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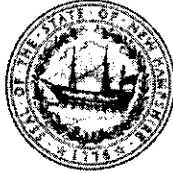
Thanks for your help with this, Jayson.

Mark

STATE OF NEW HAMPSHIRE

COMMISSIONER  
Jared S. Chicoine

DEPUTY COMMISSIONER  
Christopher J. Ellms, Jr.



DEPARTMENT OF ENERGY  
21 S. Fruit St., Suite 10  
Concord, N.H. 03301-2429

TDD Access: Relay NH  
1-800-735-2964

Tel. (603) 271-3670

FAX No. 271-1526

Website:  
[www.energy.nh.gov](http://www.energy.nh.gov)

January 6, 2022

7 Carl McMorran  
Debra Szabo  
Aquarion Water Company of New Hampshire, Inc.  
7 Scott Road  
Hampton, NH 03842

E-mail: [cmemorran@aquarionwater.com](mailto:cmemorran@aquarionwater.com)  
E-mail: [dszabo@aquarionwater.com](mailto:dszabo@aquarionwater.com)

Dear Carl & Debra:

We have enclosed an invoice for expenses incurred by Blue Ridge Consulting, a firm contracted by the Department. This is for work performed in the month of December 2021, in reference to Aquarion Water Company of NH, Inc. Docket DW 20-184.

It would be much appreciated if payment could be returned to the Department within 15 days.

If you have any questions, please do not hesitate to contact me at 603-271-6078.

Very truly yours,

*Susan J Lefebvre*

Susan J Lefebvre  
Business Office

Enclosures: Invoice #12502  
Copy of Blue Ridge Invoice #210408-08

**STATE OF NEW HAMPSHIRE**

**21 S. Fruit St, Ste 10  
Concord, NH 03301-2429  
Tel. 603-271-3670**

**Invoice No. 12502**

**Date: January 6, 2022**

Carl McMorran  
Debra Szabo  
Aquarion Water Company of New Hampshire, Inc.  
7 Scott Road  
Hampton, NH 038421

DocuSigned by:  
*Debra A. Szabo*  
1B8801AB6F86403...

January 7, 2022

DD230-2020-001  
PLEASE MAKE PAYMENT TO  
NH DEPARTMENT OF ENERGY  
VENDOR ID #307580  
BLUE RIDGE INVOICE IS FOR  
BACKUP ONLY

**Return Payment To:**  
**DEPARTMENT OF ENERGY**  
**ATTN: BUSINESS OFFICE**

---

We have enclosed an invoice for expenses incurred by Blue Ridge Consulting Services, Inc., a firm contracted by the Department. This is for work performed in the month of December 2021, re Aquarion Water Company of NH, Inc. Docket DG 20-184.

<b>Total Due \$3,768.75</b>
-----------------------------

**010-052-13820000-404989 / PO# 1082755 – BLUE RIDGE**

**PLEASE ENCLOSE DUPLICATE WITH PAYMENT WITHIN 15 DAYS**



January 4, 2022

Business Office  
New Hampshire Department of Energy  
21 South Fruit Street, Suite 10  
Concord, NH 03301-2429

(submitted electronically – [ENGY-BusinessOfficeGroup@energy.nh.gov](mailto:ENGY-BusinessOfficeGroup@energy.nh.gov))

SUBJECT: NHPUC Aquarion Rate Case Docket DG-20-184  
Federal Tax Identification Number: 27-0019089  
Invoice # NHAquarion210408-08 – December 2021 Due on Receipt:

Thank you for giving us the opportunity to assist you. The following is a summary of the amounts due for the prior month. Time and expense reports are attached that include the hours incurred by task. Should you need any additional information, please let me know.

Name	Title	Hours Invoiced	Rate	Total
Donna H. Mullinax, CPA	PM, Lead Consultant	16.75	\$225.00	\$3,768.75
Daniel Salter	Senior Consultant	-	\$195.00	\$0.00
Joseph Freedman	Senior Consultant	-	\$195.00	\$0.00
Wen Hudson	Consultant	-	\$175.00	\$0.00
Tracy Klaes	Consultant and Document Manager	-	\$175.00	\$0.00
<b>Total</b>		<b>16.75</b>		<b>\$3,768.75</b>
Expenses				\$0.00
<b>Total Due This Invoice</b>				<b>\$3,768.75</b>

Please send your payment to the following address:

Blue Ridge Consulting Services, Inc.  
114 Knightsridge Rd.  
Travelers Rest, SC 29690

Very truly yours,

A handwritten signature in cursive script that reads "Donna Mullinax".

Donna H. Mullinax  
President

C: Jayson Laflamme – NH DOE  
File

### Summary of Amounts Invoiced To Date

Date	Invoice #	Professional Services	Expenses	Total Invoiced	Status
5/4/21	NHAquarion210408-01	\$4,753.75	\$0.00	\$4,753.75	<i>Received 11/2/21</i>
7/2/21	NHAquarion210408-02	\$3,311.25	\$0.00	\$3,311.25	<i>Received 9/13/21</i>
8/5/21	NHAquarion210408-03	\$6,663.75	\$0.00	\$6,663.75	<i>Received 9/3/21</i>
9/3/21	NHAquarion210408-04	\$4,312.50	\$0.00	\$4,312.50	<i>Received 11/2/21</i>
10/5/21	NHAquarion210408-05	\$1,493.75	\$0.00	\$1,493.75	<i>Received 11/19/21</i>
11/3/21	NHAquarion210408-06	\$4,193.75	\$0.00	\$4,193.75	<i>Received 11/19/21</i>
12/2/21	NHAquarion210408-07	\$4,372.50	\$0.00	\$4,372.50	
1/4/22	NHAquarion210408-08	\$3,768.75	\$0.00	\$3,768.75	
Totals		\$32,870.00	\$0.00	\$32,870.00	

Not to Exceed

Available Balance

\$69,965.00

\$37,095.00



Project Number: NH Aquanion 210408

PM/APM Approval: DHM

Month: Dec 2021

114 Knightsbridge Road  
Travelers Rest, SC 29690  
Phone: (864) 836-4497  
Fax: (864) 751-5717

Email: tklaes@bluewin.ch

Invoiced Hours	16.75
Unbilled Hours	-
Total Hours	16.75
Total Expenses	\$ -

STATE OF NEW HAMPSHIRE

COMMISSIONER  
Jared S. Chicoine

DEPUTY COMMISSIONER  
Christopher J. Ellms, Jr.



DEPARTMENT OF ENERGY  
21 S. Fruit St., Suite 10  
Concord, N.H. 03301-2429

TDD Access: Relay NH  
1-800-735-2964

Tel. (603) 271-3670

FAX No. 271-1526

Website:  
[www.energy.nh.gov](http://www.energy.nh.gov)

January 6, 2022

Carl McMorran  
Debra Szabo  
Aquarion Water Company of New Hampshire, Inc.  
7 Scott Road  
Hampton, NH 03842

E-mail: [cmcmorran@aquarionwater.com](mailto:cmcmorran@aquarionwater.com)

E-mail: [dszabo@aquarionwater.com](mailto:dszabo@aquarionwater.com)

Dear Carl & Debra:

We have enclosed an invoice for expenses incurred by Douglas W Brogan, a firm contracted by the Department. This is for work performed in the month of December 2021, in reference to Aquarion Water Company of NH, Inc. Docket DW 20-184.

It would be much appreciated if payment could be returned to the Department within 15 days.

If you have any questions, please do not hesitate to contact me at 603-271-6078.

Very truly yours,

*Susan J Lefebvre*

Susan J Lefebvre  
Business Office

Enclosures: Invoice #12498  
Copy of Douglas Brogan Invoice #39



**STATE OF NEW HAMPSHIRE**

21 S. Fruit St, Ste 10  
Concord, NH 03301-2429  
Tel. 603-271-2431

**Invoice No. 12498**

Date: January 6, 2022

Carl McMorran

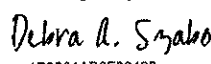
Debra Szabo

Aquarion Water Company of New Hampshire, Inc.

7 Scott Road

Hampton, NH 03842

DD230-2020-001  
PLEASE MAKE PAYMENT TO  
NH DEPARTMENT OF ENERGY  
VENDOR ID #307580  
BROGAN INVOICE IS FOR  
BACKUP ONLY

DocuSigned by:  
  
1B8801AB6F86403...

January 7, 2022

Return Payment To:  
NH DEPARTMENT OF ENERGY  
ATTN: BUSINESS OFFICE

---

We have enclosed an invoice for expenses incurred by Douglas W Brogan, a firm contracted by the Department. This is for work performed in the month of December 2021, in reference to Aquarion Water Company of NH, Inc. Docket DW 20-184.

<b>Total Due \$930.00</b>
---------------------------

( 010-052-13820000-404989 ) - PO#1082749 Douglas W Brogan

PLEASE ENCLOSE DUPLICATE WITH PAYMENT WITHIN 15 DAYS

# INVOICE

**FOR:**  
**P.O. # 1082749**

000438

STATE OF NEW HAMPSHIRE

COMMISSIONER  
Jared S. Chicoine

DEPUTY COMMISSIONER  
Christopher J. Ellms, Jr.



DEPARTMENT OF ENERGY  
21 S. Fruit St., Suite 10  
Concord, N.H. 03301-2429

TDD Access: Relay NH  
1-800-735-2964

Tel. (603) 271-3670

FAX No. 271-1526

Website:  
[www.energy.nh.gov](http://www.energy.nh.gov)

February 2, 2022

Carl McMorran  
Debra Szabo  
Aquarion Water Company of New Hampshire, Inc.  
7 Scott Road  
Hampton, NH 03842

E-mail: [cmcmorran@aquarionwater.com](mailto:cmcmorran@aquarionwater.com)

E-mail: [dszabo@aquarionwater.com](mailto:dszabo@aquarionwater.com)

Dear Carl & Debra:

We have enclosed an invoice for expenses incurred by Douglas W Brogan, a firm contracted by the Department. This is for work performed in the month of January 2022, in reference to Aquarion Water Company of NH, Inc. Docket DW 20-184.

It would be much appreciated if payment could be returned to the Department within 15 days.

If you have any questions, please do not hesitate to contact me at 603-271-6078.

Very truly yours,

A handwritten signature in blue ink, appearing to read "Susan J Lefebvre".

Susan J Lefebvre  
Business Office

Enclosures: Invoice #12510  
Copy of Douglas Brogan Invoice #41

**STATE OF NEW HAMPSHIRE**

21 S. Fruit St, Ste 10  
Concord, NH 03301-2429  
Tel. 603-271-2431

**Invoice No. 12511**

Date: February 2, 2022

Carl McMorran

Debra Szabo

Aquarion Water Company of New Hampshire, Inc.

7 Scott Road

Hampton, NH 03842

**Return Payment To:**  
**NH DEPARTMENT OF ENERGY**  
**ATTN: BUSINESS OFFICE**

We have enclosed an invoice for expenses incurred by Douglas W Brogan, a firm contracted by the Department. This is for work performed in the month of January 2022, in reference to Aquarion Water Company of NH, Inc. Docket DW 20-184.

**Total Due \$360.00**

**DD230-2020-001**  
**PLEASE MAKE PAYMENT TO NH**  
**DEPARTMENT OF ENERGY - VENDOR ID**  
**#307580 - BROGAN INVOICE IS FOR BACKUP**

( 010-052-13820000-404989 ) - PO#**1082749** Douglas W Brogan **ONLY**

**PLEASE ENCLOSE DUPLICATE WITH PAYMENT WITHIN 15 DAYS**

DocuSigned by:  
*Debra A. Szabo*  
1B8801AB6F86403...

February 3, 2022  
000440

RECEIVED

## INVOICE

**Douglas W Brogan**

4 Russell St.  
Concord, NH 03301  
Phone 603-225-3508  
Vendor Code 231075

FEB 02 2022

NH DEPARTMENT  
OF ENERGY

INVOICE #41  
DATE: 2/2/2022

**TO:**

NH Department of Energy  
21 South Fruit St, Suite 10  
Concord, NH 03301-2429

**FOR:**

P.O. # 1082749

DESCRIPTION	DATES	HOURS	RATE	AMOUNT
<b>DW 20-184 Aquarion Water Company of New Hampshire, Inc. (Rate Case):</b>				
Review tech session set 3 data responses; prepare for and attend Jan 12 tech session and associated team meetings; all with a primary focus on engineering issues.	Jan 10 - 20	6.0	60.00	360.00
BUS. OFF. _____ DATE _____ INV# _____				
VENDOR _____ REMIT _____ AMT _____				
PO# _____ LINE# _____				
_____ LINE# _____				
A/U _____ ACCT _____				
A/U _____ ACCT _____				
A/U _____ ACCT _____				
DESC _____				
TOTAL _____ DUE DATE _____				
TOTAL				360.00

Please make all checks payable to Douglas W Brogan

THANK YOU FOR YOUR BUSINESS!

## Lefebvre, Susan

---

**From:** Laflamme, Jayson  
**Sent:** Wednesday, February 2, 2022 11:19 AM  
**To:** ENGY - Business Office Group  
**Cc:** Doug B  
**Subject:** FW: Invoices 40, 41, 42  
**Attachments:** D Brogan - Invoice #40.docx; D Brogan - Invoice #41.docx; D Brogan - Invoice #42.docx

I approve these invoices.

Thank you,

***Jayson P. Laflamme***

Assistant Director – Water Group, Regulatory Support Division  
New Hampshire Department of Energy  
21 South Fruit Street, Suite 10  
Concord, New Hampshire 03301-2429  
(603) 271-6322  
[jayson.p.laflamme@energy.nh.gov](mailto:jayson.p.laflamme@energy.nh.gov)

---

**From:** Doug B <douglas.brogan@gmail.com>  
**Sent:** Wednesday, February 2, 2022 9:36 AM  
**To:** Laflamme, Jayson <Jayson.P.Laflamme@energy.nh.gov>; ENGY - Business Office Group <ENGY-BusinessOfficeGroup@energy.nh.gov>  
**Subject:** Invoices 40, 41, 42

**EXTERNAL:** Do not open attachments or click on links unless you recognize and trust the sender.

---

Jayson and others,

Please find three new invoices attached.

Thank you,  
Doug

STATE OF NEW HAMPSHIRE

COMMISSIONER  
Jared S. Chicoine

DEPUTY COMMISSIONER  
Christopher J. Ellms, Jr.



DEPARTMENT OF ENERGY  
21 S. Fruit St., Suite 10  
Concord, N.H. 03301-2429

TDD Access: Relay NH  
1-800-735-2964

Tel. (603) 271-3670

FAX No. 271-1526

Website:  
[www.energy.nh.gov](http://www.energy.nh.gov)

February 4, 2022

7 Carl McMorran  
Debra Szabo  
Aquarion Water Company of New Hampshire, Inc.  
7 Scott Road  
Hampton, NH 03842

E-mail: [cmcmorran@aquarionwater.com](mailto:cmcmorran@aquarionwater.com)

E-mail: [dszabo@aquarionwater.com](mailto:dszabo@aquarionwater.com)

Dear Carl & Debra:

We have enclosed an invoice for expenses incurred by Blue Ridge Consulting, a firm contracted by the Department. This is for work performed in the month of January 2022, in reference to Aquarion Water Company of NH, Inc. Docket DW 20-184.

It would be much appreciated if payment could be returned to the Department within 15 days.

If you have any questions, please do not hesitate to contact me at 603-271-6078.

Very truly yours,

A handwritten signature in cursive script, appearing to read "Susan Lefebvre".

Susan Lefebvre  
Business Office

Enclosures: Invoice #12517  
Copy of Blue Ridge Invoice #210408-09

**STATE OF NEW HAMPSHIRE**  
**21 S. Fruit St, Ste 10**  
**Concord, NH 03301-2429**  
**Tel. 603-271-3670**

**Invoice No. 12517**

**Date: February 4, 2022**

Carl McMorran  
Debra Szabo  
Aquarion Water Company of New Hampshire, Inc.  
7 Scott Road  
Hampton, NH 038421

**Return Payment To:**  
**DEPARTMENT OF ENERGY**  
**ATTN: BUSINESS OFFICE**

---

We have enclosed an invoice for expenses incurred by Blue Ridge Consulting Services, Inc., a firm contracted by the Department. This is for work performed in the month of January 2022, re Aquarion Water Company of NH, Inc. Docket DG 20-184.

<b>Total Due \$6,637.50</b>
-----------------------------

**010-052-13820000-404989 / PO# 1082755 – BLUE RIDGE**

**DD230-2020-001**  
**PLEASE MAKE PAYMENT TO**  
**NH DEPARTMENT OF ENERGY**  
**VENDOR ID# 307580**  
**BLUE RIDGE CONSULTING INVOICE IS FOR BACKUP ONLY**

**PLEASE ENCLOSE DUPLICATE WITH PAYMENT WITHIN 15 DAYS**

DocuSigned by:  
*Debra A. Szabo*  
1B8801AB6F86403...

February 4, 2022





February 2, 2022

Business Office  
New Hampshire Department of Energy  
21 South Fruit Street, Suite 10  
Concord, NH 03301-2429

(submitted electronically – [ENGY-BusinessOfficeGroup@energy.nh.gov](mailto:ENGY-BusinessOfficeGroup@energy.nh.gov))

SUBJECT: NHPUC Aquarion Rate Case Docket DG-20-184

Federal Tax Identification Number: 27-0019089

Invoice # NHAquarion210408-09 – January 2022

Due on Receipt:

Thank you for giving us the opportunity to assist you. The following is a summary of the amounts due for the prior month. Time and expense reports are attached that include the hours incurred by task. Should you need any additional information, please let me know.

Name	Title	Hours	Rate	Total
		Invoiced		
Donna H. Mullinax, CPA	PM, Lead Consultant	29.50	\$225.00	\$6,637.50
Daniel Salter	Senior Consultant	-	\$195.00	\$0.00
Joseph Freedman	Senior Consultant	-	\$195.00	\$0.00
Wen Hudson	Consultant	-	\$175.00	\$0.00
Tracy Klaes	Consultant and Document Manager	-	\$175.00	\$0.00
<b>Total</b>		<b>29.50</b>		<b>\$6,637.50</b>
Expenses				\$0.00
<b>Total Due This Invoice</b>				<b>\$6,637.50</b>

Please send your payment to the following address:

Blue Ridge Consulting Services, Inc.  
114 Knightsridge Rd.  
Travelers Rest, SC 29690

Very truly yours,

*Donna Mullinax*  
Donna H. Mullinax  
President

C: Jayson Laflamme – NH DOE  
File

### Summary of Amounts Invoiced To Date

Date	Invoice #	Professional Services	Expenses	Total Invoiced	Status
5/4/21	NHAquarion210408-01	\$4,753.75	\$0.00	\$4,753.75	<i>Received 11/2/21</i>
7/2/21	NHAquarion210408-02	\$3,311.25	\$0.00	\$3,311.25	<i>Received 9/13/21</i>
8/5/21	NHAquarion210408-03	\$6,663.75	\$0.00	\$6,663.75	<i>Received 9/3/21</i>
9/3/21	NHAquarion210408-04	\$4,312.50	\$0.00	\$4,312.50	<i>Received 11/2/21</i>
10/5/21	NHAquarion210408-05	\$1,493.75	\$0.00	\$1,493.75	<i>Received 11/19/21</i>
11/3/21	NHAquarion210408-06	\$4,193.75	\$0.00	\$4,193.75	<i>Received 11/19/21</i>
12/2/21	NHAquarion210408-07	\$4,372.50	\$0.00	\$4,372.50	<i>Received 12/16/21</i>
1/4/22	NHAquarion210408-08	\$3,768.75	\$0.00	\$3,768.75	<i>Received 1/26/22</i>
2/2/22	NHAquarion210408-09	\$6,637.50	\$0.00	\$6,637.50	
<b>Totals</b>		<b>\$39,507.50</b>	<b>\$0.00</b>	<b>\$39,507.50</b>	

Not to Exceed

\$69,965.00

Available Balance

\$30,457.50



Project Number: NH Aquarion 210408

**Name:** Donna H. Mullianx

PM/APM Approval: DHM

**Month:** Jan 2022

Fax: (864) 751-5717

Email: tklaes@blueridgecs.com

		Hours by Task										Expenses			
Date	Description	Task 1 Project Management	Task 2 Project Startup	Task 3 Discovery	Task 4 Analysis	Task 5 Interview/Field Work	Task 6 Testimony (Draft & Rebuttal)	Task 7 Settlement or Hearings		Unbilled	Transportation Air, Auto, Train, Gas, Parking	Meals Breakfast, Lunch, Dinner	Lodging	Other Provide description	
1/1/22															
1/2/22															
1/3/22	Model to DOE, answer Qs				0.25										
1/4/22															
1/5/22															
1/6/22															
1/7/22															
1/8/22															
1/9/22															
1/10/22	Preparation for Tech Session			1.00											
1/11/22															
1/12/22	Prep for and Participation in Tech Session/Settlement			1.00				2.75							
1/13/22															
1/14/22															
1/15/22															
1/16/22															
1/17/22															
1/18/22															
1/19/22															
1/20/22	Status meeting with DOE	0.50													
1/21/22	Discussions with DOE; Settlement scenarios							0.50							
1/22/22															
1/23/22	Settlement scenarios							3.00							
1/24/22	Settlement scenarios; draft testimony; update RR model				4.00		1.00	1.00							
1/25/22	Settlement scenario; draft testimony						0.75	0.25							
1/26/22	Draft Testimony and RR model				0.25		2.25								
1/27/22	Draft Testimony and RR model				0.50		2.50								
1/28/22	Draft Testimony and RR model						2.00								
1/29/22															
1/30/22															
1/31/22	Draft Testimony and RR model				1.00		5.00								
	Totals	0.50	-	2.00	6.00	-	13.50	7.50	-	-	\$ -	\$ -	\$ -	\$ -	

Invoiced Hours	29.50
Unbilled Hours	-
Total Hours	29.50
Total Expenses	\$ -

**Lefebvre, Susan**

---

**From:** Laflamme, Jayson  
**Sent:** Wednesday, February 2, 2022 2:33 PM  
**To:** ENG - Business Office Group  
**Cc:** tklaes@blueridgecs.com; Donna Mullinax  
**Subject:** FW: NHHampstead210625-07 and NHAquarion210408-09 January 2022 Invoice  
**Attachments:** NHHampstead210625-07 Invoice January 2022.pdf; NHAquarion210408-09 Invoice January 2022.pdf

I approve these invoices.

Thank you,

***Jayson P. Laflamme***

Assistant Director – Water Group, Regulatory Support Division  
New Hampshire Department of Energy  
21 South Fruit Street, Suite 10  
Concord, New Hampshire 03301-2429  
(603) 271-6322  
[jayson.p.laflamme@energy.nh.gov](mailto:jayson.p.laflamme@energy.nh.gov)

**From:** Tracy Mullinax Klaes <tklaes@blueridgecs.com>  
**Sent:** Wednesday, February 2, 2022 12:59 PM  
**To:** ENG - Business Office Group <ENG-BusinessOfficeGroup@energy.nh.gov>  
**Cc:** Donna Mullinax <dmullinax@blueridgecs.com>; Laflamme, Jayson <Jayson.P.Laflamme@energy.nh.gov>  
**Subject:** NHHampstead210625-07 and NHAquarion210408-09 January 2022 Invoice

**EXTERNAL:** Do not open attachments or click on links unless you recognize and trust the sender.

---

Please find the attached January Invoices. Let us know if you have any questions. Thanks!

---

Tracy Klaes  
Consultant & Office Manager  
Blue Ridge Consulting Services, Inc.  
Mobile: 864-420-4922  
Fax: 864-751-5717  
[tklaes@blueridgecs.com](mailto:tklaes@blueridgecs.com)

STATE OF NEW HAMPSHIRE

COMMISSIONER  
Jared S. Chicoine

DEPUTY COMMISSIONER  
Christopher J. Ellms, Jr.



DEPARTMENT OF ENERGY  
21 S. Fruit St., Suite 10  
Concord, N.H. 03301-2429

TDD Access: Relay NH  
1-800-735-2964

Tel. (603) 271-3670

FAX No. 271-1526

Website:  
[www.energy.nh.gov](http://www.energy.nh.gov)

March 4, 2022

7 Carl McMorran  
Debra Szabo  
Aquarion Water Company of New Hampshire, Inc.  
7 Scott Road  
Hampton, NH 03842

E-mail: [cmcmorran@aquarionwater.com](mailto:cmcmorran@aquarionwater.com)  
E-mail: [dszabo@aquarionwater.com](mailto:dszabo@aquarionwater.com)

Dear Carl & Debra:

We have enclosed an invoice for expenses incurred by Blue Ridge Consulting, a firm contracted by the Department. This is for work performed in the month of February 2022, in reference to Aquarion Water Company of NH, Inc. Docket DW 20-184.

It would be much appreciated if payment could be returned to the Department within 15 days.

If you have any questions, please do not hesitate to contact me at 603-271-6007.

Very truly yours,

A handwritten signature in cursive script that reads "Sharon Kask".

Sharon Kask  
Business Office

Enclosures: Invoice #12528  
Copy of Blue Ridge Invoice #210408-10

**STATE OF NEW HAMPSHIRE**

21 S. Fruit St, Ste 10  
Concord, NH 03301-2429  
Tel. 603-271-3670

**Invoice No. 12528**

Date: February 4, 2022

Carl McMorran  
Debra Szabo  
Aquarion Water Company of New Hampshire, Inc.  
7 Scott Road  
Hampton, NH 038421

**Return Payment To:**  
**DEPARTMENT OF ENERGY**  
**ATTN: BUSINESS OFFICE**


---

We have enclosed an invoice for expenses incurred by Blue Ridge Consulting Services, Inc., a firm contracted by the Department. This is for work performed in the month of February 2022, re Aquarion Water Company of NH, Inc. Docket DG 20-184.

<b>Total Due \$10,247.50</b>
------------------------------

010-052-13820000-404989 / PO# **1082755** – BLUE RIDGE

**PLEASE ENCLOSE DUPLICATE WITH PAYMENT WITHIN 15 DAYS**

DocuSigned by:  
  
1B8801AB6F86403...

March 7, 2022

**DD230-2020-001**  
**PLEASE MAKE PAYMENT TO**  
**NH DEPARTMENT OF ENERGY**  
**VENDOR ID #307580**  
**BLUE RIDGE INVOICE IS**  
**FOR BACKUP ONLY**

000450





# Blue Ridge Consulting Services, Inc.

March 2, 2022

Business Office  
New Hampshire Department of Energy  
21 South Fruit Street, Suite 10  
Concord, NH 03301-2429

(submitted electronically – [ENGY-BusinessOfficeGroup@energy.nh.gov](mailto:ENGY-BusinessOfficeGroup@energy.nh.gov))

SUBJECT: NHPUC Aquarion Rate Case Docket DG-20-184

Federal Tax Identification Number: 27-0019089

Invoice # NHAquarion210408-10 – February 2022 Due on Receipt:

Thank you for giving us the opportunity to assist you. The following is a summary of the amounts due for the prior month. Time and expense reports are attached that include the hours incurred by task. Should you need any additional information, please let me know.

Name	Title	Hours	Rate	Total
		Invoiced		
Donna H. Mullinax, CPA	PM, Lead Consultant	38.25	\$225.00	\$8,606.25
Daniel Salter	Senior Consultant	5.00	\$195.00	\$975.00
Joseph Freedman	Senior Consultant	0.50	\$195.00	\$97.50
Wen Hudson	Consultant	-	\$175.00	\$0.00
Tracy Klaes	Consultant and Document Manager	3.25	\$175.00	\$568.75
<b>Total</b>		<b>47.00</b>		<b>\$10,247.50</b>
Expenses				\$0.00
<b>Total Due This Invoice</b>				<b>\$10,247.50</b>

Please send your payment to the following address:

Blue Ridge Consulting Services, Inc.  
114 Knightsridge Rd.  
Travelers Rest, SC 29690

Very truly yours,

*Donna Mullinax*

Donna H. Mullinax  
President

C: Jayson Laflamme – NH DOE  
File

BUS. OFF.	DATE	INV#
VENDOR	REMIT	AMT
PO#	LINE#	
	LINE#	
A/U	ACCT	
A/U	ACCT	
A/U	ACCT	
DESC		
TOTAL	DUE DATE	

### Summary of Amounts Invoiced To Date

Date	Invoice #	Professional Services	Expenses	Total Invoiced	Status
5/4/21	NHAquarion210408-01	\$4,753.75	\$0.00	\$4,753.75	Received 11/2/21
7/2/21	NHAquarion210408-02	\$3,311.25	\$0.00	\$3,311.25	Received 9/13/21
8/5/21	NHAquarion210408-03	\$6,663.75	\$0.00	\$6,663.75	Received 9/3/21
9/3/21	NHAquarion210408-04	\$4,312.50	\$0.00	\$4,312.50	Received 11/2/21
10/5/21	NHAquarion210408-05	\$1,493.75	\$0.00	\$1,493.75	Received 11/19/21
11/3/21	NHAquarion210408-06	\$4,193.75	\$0.00	\$4,193.75	Received 11/19/21
12/2/21	NHAquarion210408-07	\$4,372.50	\$0.00	\$4,372.50	Received 12/16/21
1/4/22	NHAquarion210408-08	\$3,768.75	\$0.00	\$3,768.75	Received 1/26/22
2/2/22	NHAquarion210408-09	\$6,637.50	\$0.00	\$6,637.50	Received 2/17/22
3/2/22	NHAquarion210408-10	\$10,247.50	\$0.00	\$10,247.50	
Totals		\$49,755.00	\$0.00	\$49,755.00	

Not to Exceed

Available Balance

\$69,965.00

\$20,210.00





Feb 2022

Email: [tklaes@blueidgecs.com](mailto:tklaes@blueidgecs.com)

Invoiced Hours	38.25
Unbilled Hours	-
Total Hours	38.25
Total Expenses	\$ -





Project Number: NHAquarion210408

Name: Daniel W. Salter

PM/APM Approval: DHM

Month: 2/1/22

Fax: (864) 751-5717

Email: [tklaes@blueridgecs.com](mailto:tklaes@blueridgecs.com)

		Hours by Task									Expenses			
Date	Description	Task 1 Project Management	Task 2 Project Startup	Task 3 Discovery	Task 4 Analysis	Task 5 Interview/Field Work	Task 6 Testimony (Draft & Rebuttal)	Task 7 Hearings		Unbilled	Transportation Air, Auto, Train, Gas, Parking	Meals Breakfast, Lunch, Dinner	Lodging	Other Provide description
2/8/22	Testimony						3.00							
2/9/22	Testimony						1.00							
2/15/22	Testimony						1.00							
Totals		-	-	-	-	-	5.00	-	-	-	\$ -	\$ -	\$ -	\$ -

Invoiced Hours	5.00
Unbilled Hours	-
Total Hours	5.00
Total Expenses	\$ -



Project Number: NHAquarion210408

PM/APM Approval:

Month: 2/1/22

Email: [tklaes@blueridgecs.com](mailto:tklaes@blueridgecs.com)

Invoiced Hours	0.50
Unbilled Hours	-
Total Hours	0.50
Total Expenses	\$ -





Project Number: NHDOE Aquarion 210408

Month:

Feb. 2022  
8/1/22

Email: [tklaes@blueridgecs.com](mailto:tklaes@blueridgecs.com)

Invoiced Hours	3.25
Unbilled Hours	-
Total Hours	3.25
Total Expenses	\$ -

**Kask, Sharon**

---

**From:** Laflamme, Jayson  
**Sent:** Thursday, March 3, 2022 8:39 AM  
**To:** ENGY - Business Office Group  
**Cc:** Tracy Klaes; Donna Mullinax  
**Subject:** FW: NHHampstead210625-08 and NHAquarion210408-10 February 2022 Invoice  
**Attachments:** NHAquarion210408-10 February 2022 Invoice.pdf; NHHampstead210625-08 February 2022 Invoice.pdf

I approve these invoices.

Thank you,

***Jayson P. Laflamme***

Assistant Director – Water Group, Regulatory Support Division  
New Hampshire Department of Energy  
21 South Fruit Street, Suite 10  
Concord, New Hampshire 03301-2429  
(603) 271-6322  
[jayson.p.laflamme@energy.nh.gov](mailto:jayson.p.laflamme@energy.nh.gov)

---

**From:** Tracy Mullinax Klaes <tklaes@blueridgecs.com>  
**Sent:** Wednesday, March 2, 2022 3:52 PM  
**To:** ENGY - Business Office Group <ENGY-BusinessOfficeGroup@energy.nh.gov>  
**Cc:** Donna Mullinax <dmullinax@blueridgecs.com>; Laflamme, Jayson <Jayson.P.Laflamme@energy.nh.gov>  
**Subject:** NHHampstead210625-08 and NHAquarion210408-10 February 2022 Invoice

**EXTERNAL: Do not open attachments or click on links unless you recognize and trust the sender.**

---

Please find the attached February Invoices. Let us know if you have any questions. Thanks!

---

Tracy Klaes  
Consultant & Office Manager  
Blue Ridge Consulting Services, Inc.  
Mobile: 864-420-4922  
Fax: 864-751-5717  
[tklaes@blueridgecs.com](mailto:tklaes@blueridgecs.com)

STATE OF NEW HAMPSHIRE

COMMISSIONER  
Jared S. Chicoine

DEPUTY COMMISSIONER  
Christopher J. Ellms, Jr.



DEPARTMENT OF ENERGY  
21 S. Fruit St., Suite 10  
Concord, N.H. 03301-2429

TDD Access: Relay NH  
1-800-735-2964

Tel. (603) 271-3670

FAX No. 271-1526

Website:  
[www.energy.nh.gov](http://www.energy.nh.gov)

April 6, 2022

7 Carl McMorran  
Debra Szabo  
Aquarion Water Company of New Hampshire, Inc.  
7 Scott Road  
Hampton, NH 03842

E-mail: [cmcmorran@aquarionwater.com](mailto:cmcmorran@aquarionwater.com)

E-mail: [dszabo@aquarionwater.com](mailto:dszabo@aquarionwater.com)

Dear Carl & Debra:

We have enclosed an invoice for expenses incurred by Blue Ridge Consulting, a firm contracted by the Department. This is for work performed in the month of March 2022, in reference to Aquarion Water Company of NH, Inc. Docket DW 20-184.

It would be much appreciated if payment could be returned to the Department within 15 days.

If you have any questions, please do not hesitate to contact me at 603-271-6007.

Sincerely,

A handwritten signature in blue ink that reads "Sharon Kask".

Sharon Kask  
Business Office

Enclosures: Invoice #12542  
Copy of Blue Ridge Invoice #210408-11



**STATE OF NEW HAMPSHIRE**

21 S. Fruit St, Ste 10  
Concord, NH 03301-2429  
Tel. 603-271-3670

**Invoice No. 12542**

Date: April 6, 2022

Carl McMorran  
Debra Szabo  
Aquarion Water Company of New Hampshire, Inc.  
7 Scott Road  
Hampton, NH 038421


**Return Payment To:**  
**DEPARTMENT OF ENERGY**  
**ATTN: BUSINESS OFFICE**

---

We have enclosed an invoice for expenses incurred by Blue Ridge Consulting Services, Inc., a firm contracted by the Department. This is for work performed in the month of March 2022, re Aquarion Water Company of NH, Inc. Docket DG 20-184.

<b>Total Due \$1,956.25</b>
-----------------------------

010-052-13820000-404989 / PO# **1082755** – BLUE RIDGE

DocuSigned by:  
  
1B8801AB6F86403...

April 7, 2022

**DD230-2020-001**

**PLEASE MAKE PAYMENT TO**  
**NH DEPARTMENT OF ENERGY**  
**VENDOR ID #307580**  
**BLUE RIDGE INVOICE IS FOR**  
**BACKUP ONLY**

**PLEASE ENCLOSE DUPLICATE WITH PAYMENT WITHIN 15 DAYS**



# Blue Ridge Consulting Services, Inc.

April 4, 2022

Business Office  
New Hampshire Department of Energy  
21 South Fruit Street, Suite 10  
Concord, NH 03301-2429

(submitted electronically – [ENGY-BusinessOfficeGroup@energy.nh.gov](mailto:ENGY-BusinessOfficeGroup@energy.nh.gov))

SUBJECT: NHPUC Aquarion Rate Case Docket DW-20-184  
Federal Tax Identification Number: 27-0019089  
Invoice # NHAquarion210408-11 – March 2022

Due on Receipt:

Thank you for giving us the opportunity to assist you. The following is a summary of the amounts due for the prior month. Time and expense reports are attached that include the hours incurred by task. Should you need any additional information, please let me know.

Name	Title	Hours	Rate	Total
		Invoiced		
Donna H. Mullinax, CPA	PM, Lead Consultant	8.50	\$225.00	\$1,912.50
Daniel Salter	Senior Consultant	-	\$195.00	\$0.00
Joseph Freedman	Senior Consultant	-	\$195.00	\$0.00
Wen Hudson	Consultant	-	\$175.00	\$0.00
Tracy Klaes	Consultant and Document Manager	0.25	\$175.00	\$43.75
<b>Total</b>		<b>8.75</b>		<b>\$1,956.25</b>
Expenses				\$0.00
<b>Total Due This Invoice</b>				<b>\$1,956.25</b>

Please send your payment to the following address:

Blue Ridge Consulting Services, Inc.  
114 Knightsridge Rd.  
Travelers Rest, SC 29690

Very truly yours,

*Donna Mullinax*

Donna H. Mullinax  
President

C: Jayson Laflamme – NH DOE  
File



### Summary of Amounts Invoiced To Date

Date	Invoice #	Professional Services	Expenses	Total Invoiced	Status
5/4/21	NHAquarion210408-01	\$4,753.75	\$0.00	\$4,753.75	<i>Received 11/2/21</i>
7/2/21	NHAquarion210408-02	\$3,311.25	\$0.00	\$3,311.25	<i>Received 9/13/21</i>
8/5/21	NHAquarion210408-03	\$6,663.75	\$0.00	\$6,663.75	<i>Received 9/3/21</i>
9/3/21	NHAquarion210408-04	\$4,312.50	\$0.00	\$4,312.50	<i>Received 11/2/21</i>
10/5/21	NHAquarion210408-05	\$1,493.75	\$0.00	\$1,493.75	<i>Received 11/19/21</i>
11/3/21	NHAquarion210408-06	\$4,193.75	\$0.00	\$4,193.75	<i>Received 11/19/21</i>
12/2/21	NHAquarion210408-07	\$4,372.50	\$0.00	\$4,372.50	<i>Received 12/16/21</i>
1/4/22	NHAquarion210408-08	\$3,768.75	\$0.00	\$3,768.75	<i>Received 1/26/22</i>
2/2/22	NHAquarion210408-09	\$6,637.50	\$0.00	\$6,637.50	<i>Received 2/17/22</i>
3/2/22	NHAquarion210408-10	\$10,247.50	\$0.00	\$10,247.50	<i>Received 3/21/22</i>
4/4/22	NHAquarion210408-11	\$1,956.25	\$0.00	\$1,956.25	
Totals		\$51,711.25	\$0.00	\$51,711.25	

Not to Exceed

Available Balance

\$69,965.00

\$18,253.75



Client and Project: NHDOE Aquarion DW 20-184

Project Number: NH Aquarion 210408

Name: Donna H. Mullianx

PM/APM Approval: DHM

Month: Mar 2022

114 Knightsbridge Road

Travelers Rest, SC 29690

Phone: (864) 836-4497

Fax: (864) 751-5717

Email: tklaes@blueridgecs.com

Date	Description	Hours by Task								Expenses			
		Task 1 Project Management	Task 2 Project Startup	Task 3 Discovery	Task 4 Analysis	Task 5 Interview/Field Work	Task 6 Testimony (Draft & Rebuttal)	Task 7 Settlement or Hearings	Unbilled	Transportation Air, Auto, Train, Gas, Parking	Meals Breakfast, Lunch, Dinner	Lodging	Other Provide description
3/1/22													
3/2/22													
3/3/22													
3/4/22													
3/5/22													
3/6/22													
3/7/22													
3/8/22	Settlement support							0.75					
3/9/22	Settlement support							2.00					
3/10/22	Settlement support							0.50					
3/11/22													
3/12/22													
3/13/22													
3/14/22													
3/15/22													
3/16/22													
3/17/22													
3/18/22													
3/19/22													
3/20/22													
3/21/22	Project Mgmt	0.25											
3/22/22	Review Settlement Terms							1.75					
3/23/22	Settlement support							1.25					
3/24/22	Review of Discovery requests			0.50									
3/25/22													
3/26/22													
3/27/22													
3/28/22													
3/29/22	Settlement support							1.25					
3/30/22													
3/31/22	Team coordination	0.25											
	Totals	0.50	-	0.50	-	-	-	7.50	-	\$ -	\$ -	\$ -	\$ -

Invoiced Hours 8.50  
 Unbilled Hours -  
 Total Hours 8.50  
 Total Expenses \$ -





Project Number: NHDOE Aquarion 210408

Month: 3/1/22

Email: [tklaes@blueridgecs.com](mailto:tklaes@blueridgecs.com)

Invoiced Hours	0.25
Unbilled Hours	-
Total Hours	0.25
Total Expenses	\$ -

**Kask, Sharon**

---

**From:** Laflamme, Jayson  
**Sent:** Tuesday, April 5, 2022 9:13 AM  
**To:** ENGY - Business Office Group  
**Cc:** Tracy Klaes; Donna Mullinax  
**Subject:** FW: NHAquarion210408-11 and NHHampstead210625-09 March 2022 Invoices  
**Attachments:** NHHampstead210625-09 March 2022 Invoice.pdf; NHAquarion2104008-11 March 2022 Invoice.pdf

I approve these invoices.

Thank you,

***Jayson P. Laflamme***

Assistant Director – Water Group, Regulatory Support Division  
New Hampshire Department of Energy  
21 South Fruit Street, Suite 10  
Concord, New Hampshire 03301-2429  
(603) 271-6322  
[jayson.p.laflamme@energy.nh.gov](mailto:jayson.p.laflamme@energy.nh.gov)

---

**From:** Tracy Mullinax Klaes <[tklaes@blueridgecs.com](mailto:tklaes@blueridgecs.com)>  
**Sent:** Monday, April 4, 2022 4:41 PM  
**To:** ENGY - Business Office Group <[ENGY-BusinessOfficeGroup@energy.nh.gov](mailto:ENGY-BusinessOfficeGroup@energy.nh.gov)>  
**Cc:** Laflamme, Jayson <[Jayson.P.Laflamme@energy.nh.gov](mailto:Jayson.P.Laflamme@energy.nh.gov)>; Donna Mullinax <[dmullinax@blueridgecs.com](mailto:dmullinax@blueridgecs.com)>  
**Subject:** Re: NHAquarion210408-11 and NHHampstead210625-09 March 2022 Invoices

**EXTERNAL:** Do not open attachments or click on links unless you recognize and trust the sender.

---

I used the wrong email address originally for Jayson. .

---

Tracy Klaes  
Consultant & Office Manager  
Blue Ridge Consulting Services, Inc.  
Mobile: 864-420-4922  
Fax: 864-751-5717  
[tklaes@blueridgecs.com](mailto:tklaes@blueridgecs.com)

On Apr 4, 2022, at 4:38 PM, Tracy Mullinax Klaes <[tklaes@blueridgecs.com](mailto:tklaes@blueridgecs.com)> wrote:

Please find the attached March invoices from Blue Ridge. Let us know if you have any questions.Thanks!

---

Tracy Klaes  
Consultant & Office Manager

Blue Ridge Consulting Services, Inc.  
Mobile: 864-420-4922  
Fax: 864-751-5717  
[tklaes@blueridgecs.com](mailto:tklaes@blueridgecs.com)

<NHAquarion2104008-11 March 2022 Invoice.pdf>  
<NHHampstead210625-09 March 2022 Invoice.pdf>



**STATE OF NEW HAMPSHIRE**

21 S. Fruit St, Ste 10  
Concord, NH 03301-2429  
Tel. 603-271-3670

**Invoice No. 12555**

Date: May 6, 2022

Carl McMorran  
Debra Szabo  
Aquarion Water Company of New Hampshire, Inc.  
7 Scott Road  
Hampton, NH 038421

**Return Payment To:**  
**DEPARTMENT OF ENERGY**  
**ATTN: BUSINESS OFFICE**

We have enclosed an invoice for expenses incurred by Blue Ridge Consulting Services, Inc., a firm contracted by the Department. This is for work performed in the month of March 2022, re Aquarion Water Company of NH, Inc. Docket DG 20-184.

**Total Due \$2,137.50**

010-052-13820000-404989 / PO# **1082755** – BLUE RIDGE

DocuSigned by:  
*Debra A. Szabo*  
1B8801AB6F86403...

May 9, 2022

**DD230-2020-001**

**PLEASE MAKE PAYMENT TO  
NH DEPARTMENT OF ENERGY**

**BLUE RIDGE INVOICE IS FOR BACKUP ONLY**

**PLEASE ENCLOSE DUPLICATE WITH PAYMENT WITHIN 15 DAYS**

MAY 05 2022

NH DEPARTMENT  
OF ENERGY

May 4, 2022

Business Office  
New Hampshire Department of Energy  
21 South Fruit Street, Suite 10  
Concord, NH 03301-2429

(submitted electronically – [ENGY-BusinessOfficeGroup@energy.nh.gov](mailto:ENGY-BusinessOfficeGroup@energy.nh.gov))

SUBJECT: NHPUC Aquarion Rate Case Docket DW-20-184  
Federal Tax Identification Number: 27-0019089  
Invoice # NHAquarion210408-12 – April 2022

Due on Receipt:

Thank you for giving us the opportunity to assist you. The following is a summary of the amounts due for the prior month. Time and expense reports are attached that include the hours incurred by task. Should you need any additional information, please let me know.

Name	Title	Hours	Rate	Total
		Invoiced		
Donna H. Mullinax, CPA	PM, Lead Consultant	9.50	\$225.00	\$2,137.50
Daniel Salter	Senior Consultant	-	\$195.00	\$0.00
Joseph Freedman	Senior Consultant	-	\$195.00	\$0.00
Wen Hudson	Consultant	-	\$175.00	\$0.00
Tracy Klaes	Consultant and Document Manager	-	\$175.00	\$0.00
<b>Total</b>		<b>9.50</b>		<b>\$2,137.50</b>
Expenses				\$0.00
<b>Total Due This Invoice</b>				<b>\$2,137.50</b>

Please send your payment to the following address:

Blue Ridge Consulting Services, Inc.  
114 Knightsridge Rd.  
Travelers Rest, SC 29690

Very truly yours,

*Donna Mullinax*  
Donna H. Mullinax  
President

C: Jayson Laflamme – NH DOE  
File

114 Knightsridge Road ♦ Travelers Rest, SC 29690 ♦ (864) 836-4497

### Summary of Amounts Invoiced To Date

Date	Invoice #	Professional Services	Expenses	Total Invoiced	Status
5/4/21	NHAquarion210408-01	\$4,753.75	\$0.00	\$4,753.75	Received 11/2/21
7/2/21	NHAquarion210408-02	\$3,311.25	\$0.00	\$3,311.25	Received 9/13/21
8/5/21	NHAquarion210408-03	\$6,663.75	\$0.00	\$6,663.75	Received 9/3/21
9/3/21	NHAquarion210408-04	\$4,312.50	\$0.00	\$4,312.50	Received 11/2/21
10/5/21	NHAquarion210408-05	\$1,493.75	\$0.00	\$1,493.75	Received 11/19/21
11/3/21	NHAquarion210408-06	\$4,193.75	\$0.00	\$4,193.75	Received 11/19/21
12/2/21	NHAquarion210408-07	\$4,372.50	\$0.00	\$4,372.50	Received 12/16/21
1/4/22	NHAquarion210408-08	\$3,768.75	\$0.00	\$3,768.75	Received 1/26/22
2/2/22	NHAquarion210408-09	\$6,637.50	\$0.00	\$6,637.50	Received 2/17/22
3/2/22	NHAquarion210408-10	\$10,247.50	\$0.00	\$10,247.50	Received 3/21/22
4/4/22	NHAquarion210408-11	\$1,956.25	\$0.00	\$1,956.25	Received 4/14/22
5/4/22	NHAquarion210408-12	\$2,137.50	\$0.00	\$2,137.50	
Totals		\$53,848.75	\$0.00	\$53,848.75	

Not to Exceed

Available Balance

\$69,965.00

\$16,116.25





**Kask, Sharon**

---

**From:** Laflamme, Jayson  
**Sent:** Wednesday, May 4, 2022 3:10 PM  
**To:** ENGY - Business Office Group  
**Cc:** Donna Mullinax; Tracy Klaes  
**Subject:** FW: NHAquarion210407-12 and NHHampstead210625-10 April 2022 Invoices  
**Attachments:** NHAquarion210407-12 April 2022 Invoice.pdf; NHHampstead210625-10 April 2022 Invoice.pdf

I approve these invoices.

Thank you,

***Jayson P. Laflamme***

Assistant Director - Water Group, Regulatory Support Division  
New Hampshire Department of Energy  
21 South Fruit Street, Suite 10  
Concord, New Hampshire 03301-2429  
(603) 271-6322  
[jayson.p.laflamme@energy.nh.gov](mailto:jayson.p.laflamme@energy.nh.gov)

**From:** Tracy Mullinax Klaes <tklaes@blueridgecs.com>  
**Sent:** Wednesday, May 4, 2022 1:52 PM  
**To:** ENGY - Business Office Group <ENGY-BusinessOfficeGroup@energy.nh.gov>  
**Cc:** Laflamme, Jayson <Jayson.P.Laflamme@energy.nh.gov>; Donna Mullinax <dmullinax@blueridgecs.com>  
**Subject:** NHAquarion210407-12 and NHHampstead210625-10 April 2022 Invoices

**EXTERNAL: Do not open attachments or click on links unless you recognize and trust the sender.**

Please find the attached April invoices from Blue Ridge. Let us know if you need anything. Thanks!

---

Tracy Klaes  
Consultant & Office Manager  
Blue Ridge Consulting Services, Inc.  
Mobile: 864-420-4922  
Fax: 864-751-5717  
[tklaes@blueridgecs.com](mailto:tklaes@blueridgecs.com)

STATE OF NEW HAMPSHIRE

COMMISSIONER  
Jared S. Chicoine

DEPUTY COMMISSIONER  
Christopher J. Ellms, Jr.



DEPARTMENT OF ENERGY  
21 S. Fruit St., Suite 10  
Concord, N.H. 03301-2429

TDD Access: Relay NH  
1-800-735-2964

Tel. (603) 271-3670

FAX No. 271-1526

Website:  
[www.energy.nh.gov](http://www.energy.nh.gov)

May 6, 2022

7 Carl McMorran  
Debra Szabo  
Aquarion Water Company of New Hampshire, Inc.  
7 Scott Road  
Hampton, NH 03842

E-mail: [cmcmorran@aquarionwater.com](mailto:cmcmorran@aquarionwater.com)

E-mail: [dszabo@aquarionwater.com](mailto:dszabo@aquarionwater.com)

Dear Carl & Debra:

We have enclosed an invoice for expenses incurred by Blue Ridge Consulting, a firm contracted by the Department. This is for work performed in the month of April 2022, in reference to Aquarion Water Company of NH, Inc. Docket DW 20-184.

It would be much appreciated if payment could be returned to the Department within 15 days.

If you have any questions, please do not hesitate to contact me at 603-271-6007.

Sincerely,

A handwritten signature in blue ink that reads "Sharon Kask".

Sharon Kask  
Business Office

Enclosures: Invoice #12555  
Copy of Blue Ridge Invoice #210408-12

**STATE OF NEW HAMPSHIRE**

21 S. Fruit St, Ste 10  
Concord, NH 03301-2429  
Tel. 603-271-2431

**Invoice No. 12557**

Date: May 6 2022

Carl McMorran

Debra Szabo

Aquarion Water Company of New Hampshire, Inc.

7 Scott Road

Hampton, NH 03842

**Return Payment To:**  
**NH DEPARTMENT OF ENERGY**  
**ATTN: BUSINESS OFFICE**

We have enclosed an invoice for expenses incurred by Douglas W Brogan, a firm contracted by the Department. This is for work performed in the month of April 2022, in reference to Aquarion Water Company of NH, Inc. Docket DW 20-184.

**Total Due \$337.50**

( 010-052-13820000-404989 ) - PO#**1082749** Douglas W Brogan

**PLEASE ENCLOSE DUPLICATE WITH PAYMENT WITHIN 15 DAYS**

DocuSigned by:  
*Debra A. Szabo*  
1B8801AB6F86403...

May 9, 2022

**DD230-2020-001**  
**PLEASE MAKE PAYMENT TO**  
**NH DEPARTMENT OF ENERGY**

**BROGAN INVOICE IS FOR BACKUP ONLY**

**4 Russell St.  
Concord, NH 03301  
Phone 603-225-3508  
Vendor Code 231075**

**MAY 02 2022**

# INVOICE

**TO:**  
**NH Department of Energy**  
**21 South Fruit St, Suite 10**  
**Concord, NH 03301-2429**

DESCRIPTION	DATES	HOURS	RATE	AMOUNT
DW 20-184 Aquarion Water Company of New Hampshire, Inc. (Rate Case):				
Attend Apr 6 team meeting; prepare for and attend Apr 13 technical session and follow-up team meeting; all with a primary focus on engineering issues.	Apr 6 - 13	4.5	75.00	337.50
TOTAL				337.50

000473



**Kask, Sharon**

---

**From:** Laflamme, Jayson  
**Sent:** Monday, May 2, 2022 8:54 AM  
**To:** ENGY - Business Office Group  
**Cc:** douglas.brogan@gmail.com  
**Subject:** FW: Invoices 3 & 4  
**Attachments:** D Brogan Invoice #3.docx; D Brogan Invoice #4.docx

I approve these invoices.

Thank you,

***Jayson P. Laflamme***

Assistant Director— Water Group, Regulatory Support Division  
New Hampshire Department of Energy  
21 South Fruit Street, Suite 10  
Concord, New Hampshire 03301-2429  
(603) 271-6322  
[jayson.p.laflamme@energy.nh.gov](mailto:jayson.p.laflamme@energy.nh.gov)

**From:** Doug B <douglas.brogan@gmail.com>  
**Sent:** Monday, May 2, 2022 7:57 AM  
**To:** Laflamme, Jayson <Jayson.P.Laflamme@energy.nh.gov>; ENGY - Business Office Group <ENGY-BusinessOfficeGroup@energy.nh.gov>  
**Subject:** Invoices 3 & 4

**EXTERNAL: Do not open attachments or click on links unless you recognize and trust the sender.**

---

Jayson and others,

Please find two new invoices attached.

Thank you,  
Doug

STATE OF NEW HAMPSHIRE

COMMISSIONER  
Jared S. Chicoine

DEPUTY COMMISSIONER  
Christopher J. Ellms, Jr.



DEPARTMENT OF ENERGY  
21 S. Fruit St., Suite 10  
Concord, N.H. 03301-2429

TDD Access: Relay NH  
1-800-735-2964

Tel. (603) 271-3670

FAX No. 271-1526

Website:  
[www.energy.nh.gov](http://www.energy.nh.gov)

May 6, 2022

Carl McMorran  
Debra Szabo  
Aquarion Water Company of New Hampshire, Inc.  
7 Scott Road  
Hampton, NH 03842

E-mail: [cmcmorran@aquarionwater.com](mailto:cmcmorran@aquarionwater.com)

E-mail: [dszabo@aquarionwater.com](mailto:dszabo@aquarionwater.com)

Dear Carl & Debra:

We have enclosed an invoice for expenses incurred by Douglas W Brogan, a firm contracted by the Department. This is for work performed in the month of April 2022, in reference to Aquarion Water Company of NH, Inc. Docket DW 20-184.

It would be much appreciated if payment could be returned to the Department within 15 days.

If you have any questions, please do not hesitate to contact me at 603-271-6007.

Thank you,

A handwritten signature in blue ink that reads "Sharon Kask".

Sharon Kask  
Business Office

Enclosures: Invoice #12557  
Copy of Douglas Brogan Invoice #4

STATE OF NEW HAMPSHIRE

COMMISSIONER  
Jared S. Chicoine

DEPUTY COMMISSIONER  
Christopher J. Ellms, Jr.



DEPARTMENT OF ENERGY  
21 S. Fruit St., Suite 10  
Concord, N.H. 03301-2429

TDD Access: Relay NH  
1-800-735-2964

Tel. (603) 271-3670

FAX No. 271-1526

Website:  
[www.energy.nh.gov](http://www.energy.nh.gov)

June 9, 2022

7 Carl McMorran  
Debra Szabo  
Aquarion Water Company of New Hampshire, Inc.  
7 Scott Road  
Hampton, NH 03842

E-mail: [cmcmorran@aquarionwater.com](mailto:cmcmorran@aquarionwater.com)  
E-mail: [dszabo@aquarionwater.com](mailto:dszabo@aquarionwater.com)

Dear Carl & Debra:

We have enclosed an invoice for expenses incurred by Blue Ridge Consulting, a firm contracted by the Department. This is for work performed in the month of May 2022, in reference to Aquarion Water Company of NH, Inc. Docket DW 20-184.

It would be much appreciated if payment could be returned to the Department within 15 days.

If you have any questions, please do not hesitate to contact me at 603-271-6007.

Sincerely,

A handwritten signature in blue ink that reads "Sharon Kask".

Sharon Kask  
Business Office

Enclosures: Invoice #12565  
Copy of Blue Ridge Invoice #210408-13



**STATE OF NEW HAMPSHIRE**

21 S. Fruit St, Ste 10  
Concord, NH 03301-2429  
Tel. 603-271-3670

**Invoice No. 12555**

Date: June 9, 2022

Carl McMorran  
Debra Szabo  
Aquarion Water Company of New Hampshire, Inc.  
7 Scott Road  
Hampton, NH 038421

**Return Payment To:**  
**DEPARTMENT OF ENERGY**  
**ATTN: BUSINESS OFFICE**

---

We have enclosed an invoice for expenses incurred by Blue Ridge Consulting Services, Inc., a firm contracted by the Department. This is for work performed in the month of May 2022, re Aquarion Water Company of NH, Inc. Docket DG 20-184.

<b>Total Due \$2,418.75</b>
-----------------------------

010-052-13820000-404989 / PO# **1082755** – BLUE RIDGE

DocuSigned by:  
*Debra D. Szabo*  
1B8801AB6F86403...

**DD 230-2020-001**  
**PLEASE MAKE PAYMENT TO**  
**NH DEPARTMENT OF ENERGY**

**BLUE RIDGE INVOICE IS FOR BACKUP ONLY**

June 10, 2022

**PLEASE ENCLOSE DUPLICATE WITH PAYMENT WITHIN 15 DAYS**



# Blue Ridge Consulting Services, Inc.

June 2, 2022

12-568

Business Office  
New Hampshire Department of Energy  
21 South Fruit Street, Suite 10  
Concord, NH 03301-2429

(submitted electronically – [ENGY-BusinessOfficeGroup@energy.nh.gov](mailto:ENGY-BusinessOfficeGroup@energy.nh.gov))

SUBJECT: NHPUC Aquarion Rate Case Docket DW-20-184  
Federal Tax Identification Number: 27-0019089  
Invoice # NHAquarion210408-13 – May 2022 Due on Receipt:

Thank you for giving us the opportunity to assist you. The following is a summary of the amounts due for the prior month. Time and expense reports are attached that include the hours incurred by task. Should you need any additional information, please let me know.

Name	Title	Hours	Rate	Total
		Invoiced		
Donna H. Mullinax, CPA	PM, Lead Consultant	10.75	\$225.00	\$2,418.75
Daniel Salter	Senior Consultant	-	\$195.00	\$0.00
Joseph Freedman	Senior Consultant	-	\$195.00	\$0.00
Wen Hudson	Consultant	-	\$175.00	\$0.00
Tracy Klaes	Consultant and Document Manager	-	\$175.00	\$0.00
<b>Total</b>		<b>10.75</b>		<b>\$2,418.75</b>
Expenses				\$0.00
<b>Total Due This Invoice</b>				<b>\$2,418.75</b>

Please send your payment to the following address:

Blue Ridge Consulting Services, Inc.  
114 Knightsridge Rd.  
Travelers Rest, SC 29690

Very truly yours,

*Donna Mullinax*  
Donna H. Mullinax  
President

C: Jayson Laflamme – NH DOE  
File

### Summary of Amounts Invoiced To Date

Date	Invoice #	Professional Services	Expenses	Total Invoiced	Status
5/4/21	NHAquarion210408-01	\$4,753.75	\$0.00	\$4,753.75	Received 11/2/21
7/2/21	NHAquarion210408-02	\$3,311.25	\$0.00	\$3,311.25	Received 9/13/21
8/5/21	NHAquarion210408-03	\$6,663.75	\$0.00	\$6,663.75	Received 9/3/21
9/3/21	NHAquarion210408-04	\$4,312.50	\$0.00	\$4,312.50	Received 11/2/21
10/5/21	NHAquarion210408-05	\$1,493.75	\$0.00	\$1,493.75	Received 11/19/21
11/3/21	NHAquarion210408-06	\$4,193.75	\$0.00	\$4,193.75	Received 11/19/21
12/2/21	NHAquarion210408-07	\$4,372.50	\$0.00	\$4,372.50	Received 12/16/21
1/4/22	NHAquarion210408-08	\$3,768.75	\$0.00	\$3,768.75	Received 1/26/22
2/2/22	NHAquarion210408-09	\$6,637.50	\$0.00	\$6,637.50	Received 2/17/22
3/2/22	NHAquarion210408-10	\$10,247.50	\$0.00	\$10,247.50	Received 3/21/22
4/4/22	NHAquarion210408-11	\$1,956.25	\$0.00	\$1,956.25	Received 4/14/22
5/4/22	NHAquarion210408-12	\$2,137.50	\$0.00	\$2,137.50	
6/2/22	NHAquarion210408-13	\$2,418.75	\$0.00	\$2,418.75	
Totals		\$56,267.50	\$0.00	\$56,267.50	

Not to Exceed

\$69,965.00

Available Balance

\$13,697.50





**Kask, Sharon**

---

**From:** Laflamme, Jayson  
**Sent:** Friday, June 3, 2022 9:02 AM  
**To:** ENGY - Business Office Group  
**Cc:** Tracy Klaes; Donna Mullinax  
**Subject:** FW: NHAquarion210408-13 May 2022 Invoice  
**Attachments:** NHAquarion210408-13 May 2022 Invoice.pdf

I approve this invoice.

Thank you,

***Jayson P. Laflamme***

Assistant Director - Water Group, Regulatory Support Division  
New Hampshire Department of Energy  
21 South Fruit Street, Suite 10  
Concord, New Hampshire 03301-2429  
(603) 271-6322  
[jayson.p.laflamme@energy.nh.gov](mailto:jayson.p.laflamme@energy.nh.gov)

**From:** Tracy Mullinax Klaes <[tklaes@blueridgecs.com](mailto:tklaes@blueridgecs.com)>  
**Sent:** Thursday, June 2, 2022 4:47 PM  
**To:** ENGY - Business Office Group <[ENGY-BusinessOfficeGroup@energy.nh.gov](mailto:ENGY-BusinessOfficeGroup@energy.nh.gov)>  
**Cc:** Laflamme, Jayson <[jayson.p.laflamme@energy.nh.gov](mailto:jayson.p.laflamme@energy.nh.gov)>; Donna Mullinax <[dmullinax@blueridgecs.com](mailto:dmullinax@blueridgecs.com)>  
**Subject:** NHAquarion210408-13 May 2022 Invoice

**EXTERNAL: Do not open attachments or click on links unless you recognize and trust the sender.**

Please find the attached May invoice from Blue Ridge. Let us know if you have any questions. Thanks!

---

Tracy Klaes  
Consultant & Office Manager  
Blue Ridge Consulting Services, Inc.  
Mobile: 864-420-4922  
Fax: 864-751-5717  
[tklaes@blueridgecs.com](mailto:tklaes@blueridgecs.com)

**STATE OF NEW HAMPSHIRE**

21 S. Fruit St, Ste 10  
Concord, NH 03301-2429  
Tel. 603-271-2431

**Invoice No. 12592**

Date: October 3, 2022

Carl McMoran

Debra Szabo

Aquarion Water Company of New Hampshire, Inc.

7 Scott Road

Hampton, NH 03842

Return Payment To:  
**NH DEPARTMENT OF ENERGY**  
**ATTN: BUSINESS OFFICE**

We have enclosed an invoice for expenses incurred by Douglas W Brogan, a firm contracted by the Department. This is for work performed in the months of July and September 2022, in reference to Aquarion Water Company of NH, Inc. Docket DW 20-184.

**Total Due \$900.00**

**DD230-2020-001**  
**PLEASE MAKE PAYMENT TO**  
**NH DEPARTMENT OF ENERGY**  
**VENDOR ID #307580**

( 010-052-13820000-404989 ) - PO#1082749 Douglas W Brogan **BROGAN INVOICE IS**  
**FOR BACKUP ONLY**

PLEASE ENCLOSE DUPLICATE WITH PAYMENT WITHIN 15 DAYS

Debra Szabo  
OK 10/5/22

4 Russell St.  
Concord, NH 03301  
Phone 603-225-3508  
Vendor Code 231075

INVOICE #8  
DATE: 10/3/2022

**TO:**  
NH Department of Energy  
21 South Fruit St, Suite 10  
Concord, NH 03301-2429

**FOR:**  
**P.O. # 1084993**

DESCRIPTION	DATES	HOURS	RATE	AMOUNT
<b>DW 20-184 Aquarion Water Company of New Hampshire, Inc. (Rate Case):</b>				
Review step filing, respond to audit question.	Jul 2 - 6	2.5	75.00	187.50
Prepare data requests on step filing.	Sep 23 - 26	9.5	75.00	712.50
All with a primary focus on engineering issues.				
TOTAL				900.00

**Please make all checks payable to Douglas W Brogan**

**THANK YOU FOR YOUR BUSINESS!**

**Kask, Sharon**

---

**From:** Laflamme, Jayson  
**Sent:** Monday, October 3, 2022 9:46 AM  
**To:** ENGY: Business Office Group  
**Cc:** Doug B  
**Subject:** RE: Invoices 8 & 9

I approve these invoices.

Thank you,

*Jayson P. Laflamme*

Director – Water Group, Regulatory Support Division  
New Hampshire Department of Energy  
21 South Fruit Street, Suite 10  
Concord, New Hampshire 03301-2429  
(603) 271-6322  
[jayson.p.laflamme@energy.nh.gov](mailto:jayson.p.laflamme@energy.nh.gov)

**From:** Doug B <douglas.brogan@gmail.com>  
**Sent:** Monday, October 3, 2022 4:26 AM  
**To:** Laflamme, Jayson <Jayson.P.Laflamme@energy.nh.gov>; ENGY: Business Office Group <ENGY-BusinessOfficeGroup@energy.nh.gov>  
**Subject:** Invoices 8 & 9

**EXTERNAL: Do not open attachments or click on links unless you recognize and trust the sender.**

---

Jayson and others,

Please find the next couple invoices attached.

Thank you,  
Doug



STATE OF NEW HAMPSHIRE

COMMISSIONER  
Jared S. Chioine

DEPUTY COMMISSIONER  
Christopher J. Ellms, Jr.



DEPARTMENT OF ENERGY  
21 S. Fruit St., Suite 10  
Concord, N.H. 03301-2429

TDD Access: Relay NH  
1-800-735-2964

Tel. (603) 271-3670

FAX No. 271-1526

Website:  
[www.energy.nh.gov](http://www.energy.nh.gov)

October 3, 2022

Carl McMorran  
Debra Szabo  
Aquarion Water Company of New Hampshire, Inc.  
7 Scott Road  
Hampton, NH 03842

E-mail: [cmcmorran@aquarionwater.com](mailto:cmcmorran@aquarionwater.com)  
E-mail: [dszabo@aquarionwater.com](mailto:dszabo@aquarionwater.com)

Dear Carl & Debra:

We have enclosed an invoice for expenses incurred by Douglas W Brogan, a firm contracted by the Department. This is for work performed in the months of July through September 2022, in reference to Aquarion Water Company of NH, Inc. Docket DW 20-184.

It would be much appreciated if payment could be returned to the Department within 15 days.

If you have any questions, please do not hesitate to contact me at 603-271-6007.

Thank you,

A handwritten signature in cursive script that reads "Sharon Kask".

Sharon Kask  
Business Office

Enclosures: Invoice #12592  
Copy of Douglas Brogan Invoice #8

STATE OF NEW HAMPSHIRE

COMMISSIONER  
Jared S. Chicoine

DEPUTY COMMISSIONER  
Christopher J. Ellms, Jr.



DEPARTMENT OF ENERGY  
21 S. Fruit St., Suite 10  
Concord, N.H. 03301-2429

TDD Access: Relay NH  
1-800-735-2964

Tel. (603) 271-3670

FAX No. 271-1526

Website:  
[www.energy.nh.gov](http://www.energy.nh.gov)

November 18, 2022

Carl McMorran  
Debra Szabo  
Aquarion Water Company of New Hampshire, Inc.  
7 Scott Road  
Hampton, NH 03842

E-mail: [cmcmorran@aquarionwater.com](mailto:cmcmorran@aquarionwater.com)  
E-mail: [dszabo@aquarionwater.com](mailto:dszabo@aquarionwater.com)

Dear Carl & Debra:

We have enclosed an invoice for expenses incurred by Douglas W Brogan, a firm contracted by the Department. This is for work performed in the month of October 2022, in reference to Aquarion Water Company of NH, Inc. Docket DW 20-184.

It would be much appreciated if payment could be returned to the Department within 15 days.

If you have any questions, please do not hesitate to contact me at 603-271-6007.

Thank you,

A handwritten signature in cursive script that reads "Sharon Kask".

Sharon Kask  
Business Office

Enclosures: Invoice #12596  
Copy of Douglas Brogan Invoice #10

**STATE OF NEW HAMPSHIRE**

21 S. Fruit St, Ste 10  
Concord, NH 03301-2429  
Tel. 603-271-2431

**Invoice No. 12596**

Date: November 18, 2022

Carl McMoran

Debra Szabo

Aquarion Water Company of New Hampshire, Inc.

7 Scott Road

Hampton, NH 03842

**Return Payment To:**  
**NH DEPARTMENT OF ENERGY**  
**ATTN: BUSINESS OFFICE**

We have enclosed an invoice for expenses incurred by Douglas W Brogan, a firm contracted by the Department. This is for work performed in the month of October 2022, in reference to Aquarion Water Company of NH, Inc. Docket DW 20-184.

**Total Due \$300.00**

DD230-2020-001  
PLEASE MAKE PAYMENT TO  
NH DEPARTMENT OF ENERGY  
VENDOR ID #307580

( 010-052-13820000-404989 ) - PO#1082749 Douglas W Brogan **BROGAN INVOICE IS  
FOR BACKUP ONLY**

PLEASE ENCLOSE DUPLICATE WITH PAYMENT WITHIN 15 DAYS **OK 2/10/23**

Debra Szabo

**Douglas W Brogan**

4 Russell St.  
Concord, NH 03301  
Phone 603-225-3508  
Vendor Code 231075

**INVOICE**

INVOICE #10  
DATE: 11/1/2022

**TO:**  
NH Department of Energy  
21 South Fruit St, Suite 10  
Concord, NH 03301-2429

**FOR:**  
P.O. # 1084993

DESCRIPTION	DATES	HOURS	RATE	AMOUNT
<b>DW 20-184 Aquarion Water Company of New Hampshire, Inc. (Rate Case):</b>				
Review set 6 (step adjustment) data responses, prepare for and attend Oct 27 technical session and pre- and post-session team meetings; all with a primary focus on engineering issues.	Oct 19 - 27	4.0	75.00	300.00
TOTAL				300.00

Please make all checks payable to Douglas W Brogan

**THANK YOU FOR YOUR BUSINESS!**

**Kask, Sharon**

---

**From:** Laflamme, Jayson  
**Sent:** Tuesday, November 1, 2022 3:38 PM  
**To:** ENGY: Business Office Group  
**Cc:** douglas.brogan@gmail.com  
**Subject:** FW: Invoices 10, 11, & 12  
**Attachments:** D Brogan Invoice #10.docx; D Brogan Invoice #11.docx; D Brogan Invoice #12.docx

I approve these invoices.

Thank you,

*Jayson P. Laflamme*

Director – Water Group, Regulatory Support Division  
New Hampshire Department of Energy  
21 South Fruit Street, Suite 10  
Concord, New Hampshire 03301-2429  
(603) 271-6322  
[jayson.p.laflamme@energy.nh.gov](mailto:jayson.p.laflamme@energy.nh.gov)

---

**From:** Doug B <douglas.brogan@gmail.com>  
**Sent:** Tuesday, November 1, 2022 3:35 PM  
**To:** Laflamme, Jayson <Jayson.P.Laflamme@energy.nh.gov>; ENGY: Business Office Group <ENGY-BusinessOfficeGroup@energy.nh.gov>  
**Subject:** Invoices 10, 11, & 12

**EXTERNAL: Do not open attachments or click on links unless you recognize and trust the sender.**

---

Jayson and others,

Please find the next several invoices attached.

Thank you,  
Doug

**INVOICE**

**Steven E. Patnaude, LCR**

*12 Keneval Avenue  
Boscawen, New Hampshire 03303  
Phone (603)796-2596 Email: spatnaude@tds.net*

Bill to: Martin Delgado, Legal B&R Coord  
Legal Dept. – BMN-2  
Eversource Energy  
107 Selden Street  
Berlin, CT 06037

**INVOICE NO.: 2021-010**

**DATE:** 05-28-21  
**TERMS:** Net 30 days  
**DUE DATE:** 06-28-2021

**Re: Aquarion Water Company of New Hampshire**

**EMAILED on: 03-29-21      SHIPPED VIA: Electronic only**

**DOCKET NO.: DW 20-184 AQUARION WATER COMPANY OF N.H.:**  
Request for Change in Rates.  
(Prehearing conference)

**SERVICES PROVIDED:**

**Original & 2 copies** of a **34-page transcript** of the Prehearing Conference held on **March 10, 2021**, including appearance fee >

(Original to PUC/Copy to OCA delivered on 03-29-21)

**DD230-2020-001**  
**OK 6/3/21**

SUBTOTAL =  
SHIPPING =

**TOTAL DUE =**

AMOUNT

\$ 329.00

\$ 329.00

\$

**\$ 329.00**

**Please remove bottom portion and return with payment**

**(Payable to: Steven E. Patnaude, LCR)**

Invoice No. 2021-010    Company billed: Eversource Energy    **Amount: \$ 329.00**

**SUSAN J. ROBIDAS, NH LCR**

**30 James Pollock Drive  
Manchester, NH 03102  
(603)540-2083**

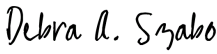
**shortrptr@comcast.net**

**Invoice #:** 2494

**Invoice Date:** 11/6/2021

**BILL TO:**

Martin Delgado  
Legal Dept. - BMN-2  
Eversource Energy  
107 Selden Street  
Berlin, CT 06037

Description	Amount
June 9, 2021 IN RE: DW 20-184 AQUARION WATER CO. OF NH, INC. Request for Change in Rates (Webex Hearing)	
(1/2-DAY) APPEARANCE FEE	125.00
ORIG + 4 COMPRESSED COPIES	218.00
DISTRIBUTION: Electronic bundle emailed	
ORIG to NH PUC COPY to: OCA COPY to: Attys. Fossum/Chiavara COPY to: Attys. Richardson and Gearreald	
DD230-2020-001 OK 2/17/22	
DocuSigned by:  1B8801AB6F86403...	
<b>TOTAL</b>	<b>\$343.00</b>

FED. I.D. 27-4652732

**THANK YOU FOR YOUR BUSINESS!  
PAYMENT DUE UPON RECEIPT.**

### Supplier Award & Value Report

Supplier/Contractor:	Gannett Flemming	Order or Contract Number:	
Supplier Address:	P.O. Box 67100, Harrisburg, PA 17106-7100	Date:	24-Feb-20
Name of Supplier Contact		Email/Phone No.	
Commodity/Job/Service:	Appraisal Reports	Category Code:	

#### Commitment Value Information

Total Commitment Value:	\$80,000	Total or Estimated Savings:	\$0	Additional Comments:
First Year Value if Multi-Year Commitment:		First Year Savings if Multi-Year Commitment:		
Contract Period, Shipment, or Delivery Date		Percent of Usage:	0.0%	
Capital Expenditure (Yes/ No)		IF Capital, Show WBS No:		

#### PLEASE REVIEW AND/OR APPROVE COMMITMENT

Department:	Name	Signature	Date	Comment
Rates & Regulation	Debra Szabo			

#### For Repetitive Purchases & On-Going Agreements

#### Basis for Awarding the Business

Price Decreased, % (Apparent Savings Described Below)		X	Evaluated Best Value (See Worksheet) See attached matrix that was used to determine who would be awarded this contract
Price Same as Last Agreement (No Change)		X	Negotiated Purchase (Explain in Remarks) See attached matrix that was used to determine who would be awarded this contract
Price Increased, % (Explain in Remarks)		X	Engineering or User Preference (Explain in Remarks) See attached matrix that was used to determine who would be awarded this contract
			Other (Explain in Remarks)

#### Savings Summary

#### Remarks: (Note Remarks must be completed if other than Evaluated Low Price is Marked)

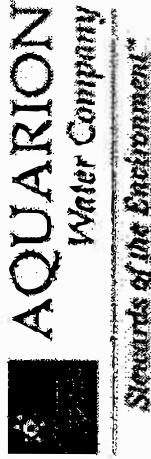
New Supplier or Contractor		2020 CT Rate Case - See attached matrix that was used to determine who would be awarded this contract.
Alternate Material or Method		
Improved Efficiency		
Avoidance - Industry Increase		
Direct Price Reduction		
Disposal, Recycling, Reuse		
Spare Parts & Standardization		
Technical Innovation		
Financial Terms		
Inventory Reduction		
Transportation & Freight		
Packaging, Materials Handling		
OTHER (explain in remarks)		
TOTAL Savings:	\$0.00	

#### Attachments:


### Worksheet for Quotes

	Supplier A	Supplier B	Supplier C	Supplier D
Material Price/Unit (\$)	\$0.0000	\$0.0000	\$0.0000	\$0.0000
Quantity (if applicable)	0.00	0.00	0.00	0.00
Total Material Cost (\$)	\$0.00	\$0.00	\$0.00	\$0.00
Labor Rate (\$)	\$0.0000	\$0.0000	\$0.0000	\$0.0000
Hours of Labor (if applicable)	0.00	0.00	0.00	0.00
Total Labor Cost (\$)	\$0.00	\$0.00	\$0.00	\$0.00
Total Freight Costs (\$)	\$0.00	\$0.00	\$0.00	\$0.00
Total Handling Costs (\$)	\$0.00	\$0.00	\$0.00	\$0.00
Other Costs:	\$0.00	\$0.00	\$0.00	\$0.00
	\$0.00	\$0.00	\$0.00	\$0.00
	\$0.00	\$0.00	\$0.00	\$0.00
Payment Terms	Net 30 days	Net 30 days	Net 30 days	Net 30 days
Payment Discount (%)	0.0000%	0.0000%	0.0000%	0.0000%
Total Evaluated Cost	\$0.00	\$0.00	\$0.00	\$0.00





Deb Szabo  
Director, Rates & Regulations  
Aquarion Water Company  
600 Lindley Street  
Bridgeport, CT 06606  
(203) 337-5933  
[dszabo@aquarionwater.com](mailto:dszabo@aquarionwater.com)

January 20, 2020

Ned Allis, CDP | Vice President  
Gannett Fleming Valuation and Rate Consultants, LLC  
207 Senate Ave W630, Camp Hill, PA 17011  
T: 717-886-5714 | [nallis@gfnet.com](mailto:nallis@gfnet.com)

Re: Request For Proposals: Aquarion Water Company, Two Rate Cases in 2020: CT & NH

### Depreciation

Aquarion Water Company ("Aquarion") provides this response to your recent submission of a bid in the above-captioned request for proposals (RFP) to provide services in connection with one or more rate cases.

After careful consideration, Aquarion accepts your bid to provide services for both its Connecticut and New Hampshire rate cases in accordance with the terms, deadlines and conditions set forth in the RFP and the bid, *subject to the following additional conditions: The lead witness for the Connecticut and New Hampshire rate cases will be Ned Allis.*

Please contact me or Joshua Unger, Senior Regulatory Compliance Specialist (203.337.5990 or [JUnger@aquarionwater.com](mailto:JUnger@aquarionwater.com)) to: (1) coordinate our provision of the data and information you requested to facilitate your performance of the services, (2) coordinate other details in connection with your performance of the services and (3) describe where and to whom you will submit invoices for your services.

Very truly yours,

*Deb Szabo*

Deb Szabo  
Director, Rates & Regulations  
Aquarion Water Company  
600 Lindley Street  
Bridgeport, CT 06606  
(203) 337-5933  
[dszabo@aquarionwater.com](mailto:dszabo@aquarionwater.com)

## RFP Evaluation - Depreciation – Aquarion – 2020 Rate Review

REDACTED

**Scoring criteria (please provide an assessment of each criterion using a 1-5 rating, with 1 being least desirable and 5 being ideal and most desirable)**

- (1) Overall capability of firm to provide the level of services required by the Company and to conduct the proceeding in a responsible and knowledgeable manner;
- (2) Experience and expertise of staff designated for work on the Company's filing, with a focus on knowledge of CT & NH PUC regulation in general as well as ratemaking precedent and related requirements for base-rate review by each PUC;
- (3) Specific familiarity with Aquarion regulatory matters and familiarity with the Company's state-specific operations;
- (4) Fee structure and cost-containment strategy, and
- (5) Potential commercial impediments, including conflicts of interest.

	FIRM	Overall Capability	Experience and Expertise of Staff	Familiarity with Aquarion Regulatory	Fee Structure and Cost Containment	Commercial Terms / Lack of Potential Conflicts	TOTAL SCORE (Sum of Ratings X Weightings)	
1	Gannett Flemming							
2	Alliance Consulting							
3	Jay Shutt from CT Consultants							

\*Weighted score = (score) x (weighted percentage).

\*\*Although Gannett Flemming does not have prior experience performing depreciation studies for Aquarion, this firm has substantial experience performing excellent depreciation-related work for electric and gas affiliates of Eversource Energy.

### Supplier Award & Value Report

<b>Supplier/Contractor:</b> Guastella & Associates, LLC	<b>Order or Contract Number:</b>
<b>Supplier Address:</b> 133 Mystic Lane, Jupiter, FL 33458	<b>Date:</b> 24-Feb-20
<b>Name of Supplier Contact</b>	<b>Email/Phone No.</b>
<b>Commodity/Job/Service:</b>	<b>Category Code:</b>

#### Commitment Value Information

<b>Total Commitment Value:</b>	<b>\$70,000</b>	<b>Total or Estimated Savings:</b>	<b>\$0</b>	<b>Additional Comments:</b>
<b>First Year Value If Multi-Year Commitment:</b>		<b>First Year Savings If Multi-Year Commitment:</b>		
<b>Contract Period, Shipment, or Delivery Date</b>		<b>Percent of Usage:</b>	<b>0.0%</b>	
<b>Capital Expenditure (Yes/ No)</b>		<b>IF Capital, Show WBS No:</b>		

#### PLEASE REVIEW AND/OR APPROVE COMMITMENT

Department:	Name	Signature	Date	Comment
Rates & Regulation	Debra Szabo			

#### For Repetitive Purchases & On-Going Agreements

#### Basis for Awarding the Business

Price Decreased, % (Apparent Savings Described Below)	X	Evaluated Best Value (See Worksheet) See attached matrix that was used to determine who would be awarded this contract
Price Same as Last Agreement (No Change)	X	Negotiated Purchase (Explain in Remarks) See attached matrix that was used to determine who would be awarded this contract
Price Increased, % (Explain in Remarks)	X	Engineering or User Preference (Explain in Remarks) See attached matrix that was used to determine who would be awarded this contract
		Other (Explain in Remarks)

#### Savings Summary

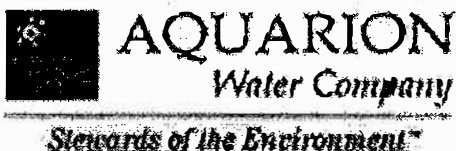
Remarks: (Note Remarks must be completed if other than Evaluated Low Price is Marked)

New Supplier or Contractor		2020 CT Rate Case - See attached matrix that was used to determine who would be awarded this contract
Alternate Material or Method		
Improved Efficiency		
Avoidance - Industry Increase		
Direct Price Reduction		
Disposal, Recycling, Reuse		
Spare Parts & Standardization		
Technical Innovation		
Financial Terms		
Inventory Reduction		
Transportation & Freight		
Packaging, Materials Handling		
OTHER (explain in remarks)		
<b>TOTAL Savings:</b>	<b>\$0.00</b>	

#### Attachments:


### Worksheet for Quotes

	Supplier A	Supplier B	Supplier C	Supplier D
Material Price/Unit (\$)	\$0.0000	\$0.0000	\$0.0000	\$0.0000
Quantity (if applicable)	0.00	0.00	0.00	0.00
Total Material Cost (\$)	\$0.00	\$0.00	\$0.00	\$0.00
Labor Rate (\$)	\$0.0000	\$0.0000	\$0.0000	\$0.0000
Hours of Labor (if applicable)	0.00	0.00	0.00	0.00
Total Labor Cost (\$)	\$0.00	\$0.00	\$0.00	\$0.00
Total Freight Costs (\$)	\$0.00	\$0.00	\$0.00	\$0.00
Total Handling Costs (\$)	\$0.00	\$0.00	\$0.00	\$0.00
Other Costs:	\$0.00	\$0.00	\$0.00	\$0.00
	\$0.00	\$0.00	\$0.00	\$0.00
	\$0.00	\$0.00	\$0.00	\$0.00
Payment Terms	Net 30 days	Net 30 days	Net 30 days	Net 30 days
Payment Discount (%)	0.0000%	0.0000%	0.0000%	0.0000%
Total Evaluated Cost	\$0.00	\$0.00	\$0.00	\$0.00



Deb Szabo  
Director, Rates & Regulations  
Aquarion Water Company  
600 Lindley Street  
Bridgeport, CT 06606

(203) 337-5933  
[dszabo@aquarionwater.com](mailto:dszabo@aquarionwater.com)

January 20, 2020

John Guastella  
Guastella Associates, LLC  
Utility management • valuation • rate consultants  
725 N. Highway A1A, Suite B103  
Jupiter, FL 33477  
T: (561) 747-9867  
E: [jfg@guastella.com](mailto:jfg@guastella.com)

Re: Request For Proposals: Aquarion Water Company, Two Rate Cases in 2020: CT & NH

**Cost of Service & Rate Design**

Aquarion Water Company ("Aquarion") provides this response to your recent submission of a bid in the above-captioned request for proposals (RFP) to provide services in connection with one or more rate cases.

After careful consideration, Aquarion accepts your bid to provide services for both its Connecticut and New Hampshire rate cases in accordance with the terms, deadlines and conditions set forth in the RFP and the bid.

Please contact me or Joshua Unger, Senior Regulatory Compliance Specialist (203.337.5990 or [JUnger@aquarionwater.com](mailto:JUnger@aquarionwater.com)) to: (1) coordinate our provision of the data and information you requested to facilitate your performance of the services, (2) coordinate other details in connection with your performance of the services and (3) describe where and to whom you will submit invoices for your services.

Very truly yours,

*Deb Szabo*

Deb Szabo  
Director, Rates & Regulations  
Aquarion Water Company  
600 Lindley Street  
Bridgeport, CT 06606  
(203) 337-5933  
[dszabo@aquarionwater.com](mailto:dszabo@aquarionwater.com)

enter into any other form of agreement typically used by the Companies for consulting services.

We very much appreciate this opportunity to submit a proposal and again look forward to working with the Companies on this project.

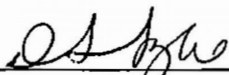
Respectfully submitted,

GUASTELLA ASSOCIATES, LLC



John F. Guastella  
President

Confirmed and agreed to on behalf of Company

  
Name and Title      Debra Szabo  
Director Rates, Regulation

## RFP Evaluation - ROE – Cost of Service & Rate Design – 2020 Rate Review

REDACTED

**Scoring criteria (please provide an assessment of each criterion using a 1-5 rating, with 1 being least desirable and 5 being ideal and most desirable)**

- (1) Overall capability of firm to provide the level of services required by the Company and to conduct the proceeding in a responsible and knowledgeable manner;
- (2) Experience and expertise of staff designated for work on the Company's filing, with a focus on knowledge of CT & NH PUC regulation in general as well as ratemaking precedent and related requirements for base-rate review by each PUC;
- (3) Specific familiarity with Aquarion regulatory matters and familiarity with the Company's state-specific operations;
- (4) Fee structure and cost-containment strategy, and
- (5) Potential commercial impediments, including conflicts of interest.

	FIRM	Overall Capability	Experience and Expertise of Staff	Familiarity with Aquarion Regulatory	Fee Structure and Cost Containment	Commercial Terms / Lack of Potential Conflicts	TOTAL SCORE (Sum of Ratings X Weightings)	
1	Gannett Fleming							
2	Concentric							
3	Guastella							

\*Weighted score = (score) x (weighted percentage).

### Supplier Award & Value Report

<b>Supplier/Contractor:</b>	ScottMadden, Inc.	<b>Order or Contract Number:</b>	
<b>Supplier Address:</b>	1900 West Park Drive, Suite 250, Westborough, MA 01581	<b>Date:</b>	24-Feb-20
<b>Name of Supplier Contact</b>		<b>Email/Phone No.</b>	
<b>Commodity/Job/Service:</b>	Appraisal Reports	<b>Category Code:</b>	

#### Commitment Value Information

<b>Total Commitment Value:</b>	\$100,000	<b>Total or Estimated Savings:</b>	\$0	<b>Additional Comments:</b>
<b>First Year Value If Multi-Year Commitment:</b>		<b>First Year Savings If Multi-Year Commitment:</b>		
<b>Contract Period, Shipment, or Delivery Date</b>		<b>Percent of Usage:</b>	0.0%	
<b>Capital Expenditure (Yes/ No)</b>		<b>IF Capital, Show WBS No:</b>		

#### PLEASE REVIEW AND/OR APPROVE COMMITMENT

Department:	Name	Signature	Date	Comment
Rates & Regulation	Debra Szabo			

#### For Repetitive Purchases & On-Going Agreements

#### Basis for Awarding the Business

Price Decreased, % (Apparent Savings Described Below)	X	Evaluated Best Value (See Worksheet) See attached matrix that was used to determine who would be awarded this contract
Price Same as Last Agreement (No Change)	X	Negotiated Purchase (Explain in Remarks) See attached matrix that was used to determine who would be awarded this contract
Price Increased, % (Explain in Remarks)	X	Engineering or User Preference (Explain in Remarks) See attached matrix that was used to determine who would be awarded this contract
		Other (Explain in Remarks)

#### Savings Summary

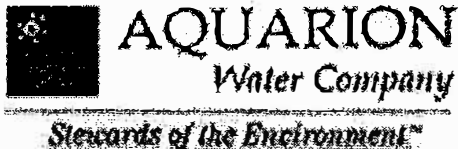
#### Remarks: (Note Remarks must be completed if other than Evaluated Low Price is Marked)

New Supplier or Contractor	2020 CT Rate Case - See attached matrix that was used to determine who would be awarded this contract
Alternate Material or Method	
Improved Efficiency	
Avoidance - Industry Increase	
Direct Price Reduction	
Disposal, Recycling, Reuse	
Spare Parts & Standardization	
Technical Innovation	
Financial Terms	
Inventory Reduction	
Transportation & Freight	
Packaging, Materials Handling	
OTHER (explain in remarks)	
<b>TOTAL Savings:</b>	\$0.00

#### Attachments:


### Worksheet for Quotes

	Supplier A	Supplier B	Supplier C	Supplier D
Material Price/Unit (\$)	\$0.0000	\$0.0000	\$0.0000	\$0.0000
Quantity (if applicable)	0.00	0.00	0.00	0.00
Total Material Cost (\$)	\$0.00	\$0.00	\$0.00	\$0.00
Labor Rate (\$)	\$0.0000	\$0.0000	\$0.0000	\$0.0000
Hours of Labor (if applicable)	0.00	0.00	0.00	0.00
Total Labor Cost (\$)	\$0.00	\$0.00	\$0.00	\$0.00
Total Freight Costs (\$)	\$0.00	\$0.00	\$0.00	\$0.00
Total Handling Costs (\$)	\$0.00	\$0.00	\$0.00	\$0.00
Other Costs:	\$0.00	\$0.00	\$0.00	\$0.00
	\$0.00	\$0.00	\$0.00	\$0.00
	\$0.00	\$0.00	\$0.00	\$0.00
Payment Terms	Net 30 days	Net 30 days	Net 30 days	Net 30 days
Payment Discount (%)	0.0000%	0.0000%	0.0000%	0.0000%
Total Evaluated Cost	\$0.00	\$0.00	\$0.00	\$0.00



Deb Szabo  
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[dszabo@aquarionwater.com](mailto:dszabo@aquarionwater.com)

January 20, 2020

Robert B. Hevert | Partner  
Dylan W. D'Ascendis | Director  
1900 West Park Drive | Suite 250  
Westborough, MA 01581  
O: (508) 202-7923  
E-mail: [bhevert@scottmadden.com](mailto:bhevert@scottmadden.com)  
[ddascendis@scottmadden.com](mailto:ddascendis@scottmadden.com)

Re: Request For Proposals: Aquarion Water Company, Two Rate Cases in 2020: CT & NH

**Return on Equity & Cost of Capital**

Aquarion Water Company ("Aquarion") provides this response to your recent submission of a bid in the above-captioned request for proposals (RFP) to provide services in connection with one or more rate cases.

After careful consideration, Aquarion accepts your bid to provide services for both its Connecticut and New Hampshire rate cases in accordance with the terms, deadlines and conditions set forth in the RFP and the bid, *subject to the following additional conditions: The lead witness for the Connecticut rate case will be Bob Hevert supported by Dylan D'Ascendis; and the lead witness for the New Hampshire case will be Dylan D'Ascendis.*

Please contact me or Joshua Unger, Senior Regulatory Compliance Specialist (203.337.5990 or [JUnger@aquarionwater.com](mailto:JUnger@aquarionwater.com)) to: (1) coordinate our provision of the data and information you requested to facilitate your performance of the services, (2) coordinate other details in connection with your performance of the services and (3) describe where and to whom you will submit invoices for your services.

Very truly yours,

*Deb Szabo*

Deb Szabo  
Director, Rates & Regulations  
Aquarion Water Company  
600 Lindley Street  
Bridgeport, CT 06606  
(203) 337-5933  
[dszabo@aquarionwater.com](mailto:dszabo@aquarionwater.com)



Again, we appreciate you contacting ScottMadden for this opportunity. As always, please do not hesitate to call us with any questions you may have. I may be reached at your convenience at 609.680.8695 (mobile), or via email at [ddascendis@scottmadden.com](mailto:ddascendis@scottmadden.com).

In advance, thank you again for your time and consideration.

Kind regards,



Dylan W. D'Ascendis  
Director

ACCEPTED AND AGREED:

By: 

Date: 1/20/2020

## RFP Evaluation - ROE – Aquarion – 2020 Rate Review

REDACTED

**Scoring criteria (please provide an assessment of each criterion using a 1-5 rating, with 1 being least desirable and 5 being ideal and most desirable)**

- (1) Overall capability of firm to provide the level of services required by the Company and to conduct the proceeding in a responsible and knowledgeable manner;
- (2) Experience and expertise of staff designated for work on the Company's filing, with a focus on knowledge of CT & NH PUC regulation in general as well as ratemaking precedent and related requirements for base-rate review by each PUC;
- (3) Specific familiarity with Aquarion regulatory matters and familiarity with the Company's state-specific operations;
- (4) Fee structure and cost-containment strategy, and
- (5) Potential commercial impediments, including conflicts of interest.

	FIRM	Overall Capability	Experience and Expertise of Staff	Familiarity with Aquarion Regulatory	Fee Structure and Cost Containment	Commercial Terms / Lack of Potential Conflicts	TOTAL SCORE  (Sum of Ratings X Weightings)	
1	ScottMadden	█	█	█	█	█	█	
2	Concentric	█	█	█	█	█	█	

\*Weighted score = (score) x (weighted percentage).

\*\*Both bidders have previously provided testimony for gas and electric affiliates of Eversource Energy. For ScottMadden, Dylan D'Ascendis provided support to Ms. Ahern in the CT PURA Dockets 10-02-13 and 13-02-30 involving Aquarion's CT operations and NH PUC Docket DW 12-085 involving Aquarion's NH operations.

**From:** [Pace, Vincent P](#)  
**To:** [Kevin F. Penders](#); [ckimball \(keeganwerlin.com\)](#); [dvenora \(keeganwerlin.com\)](#); [Ralston, Jessica B](#)  
**Cc:** [khoran \(keeganwerlin.com\)](#); [Fossum, Matthew J](#); [Chiavara, Jessica A](#); [Menard, Erica L](#)  
**Subject:** RE: Proposal to provide additional state regulatory coverage in New Hampshire - reply from Eversource  
**Date:** Monday, December 6, 2021 5:30:15 PM  
**Attachments:** [Keegan Werlin Proposal for NH Regulatory Coverage \(12-1\)\(as provided\) \(002\).pdf](#)

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Kevin/Cheryl/Dan: Thank you for providing the attached proposal for KW to provide coverage for Matthew Fossum's NH state regulatory files. Eversource accepts KW's proposal. Melissa Price of Eversource will be scheduling a call this week for me, Jessica Chiavara, Matthew Fossum, Jessica Ralston and Dan Venora to discuss the specific near-term state regulatory files we will have Jessica Ralston take over. We will also add Jessica R to the weekly NH state regulatory call every Monday so she can start to become more involved in NH state regulatory activity. Thank you.

I will send a separate e-mail for the charging instructions.

-----  
Vincent P. Pace  
Assistant General Counsel  
Eversource Energy  
P.O. Box 270, Hartford, CT 06141-0270  
T: 860.665.5426; C: 860.280.5227  
E: [vincent.pace@eversource.com](mailto:vincent.pace@eversource.com)

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# REDACTED

## Aqurion Employee Labor Hours and Charges for Aqurion NH Rate Case

Fiscal Year	Period	Cost Element	Cost element name	Val/COArea Crcy	Posting Date	Document Number	Hours	Vendor Name	Partner object	CO partner object name
2020	10	408500	PR OH - Cap PR Taxes		10/31/2020	302966999			2196500	Accounting
2020	10	920002	Supervisory Labor		10/29/2020	302956533			2196500/DS290R	Accounting / Debra Szabo
2020	10	920002	Supervisory Labor		10/28/2020	302956532			2196500/DS290R	Accounting / Debra Szabo
2020	10	920002	Supervisory Labor		10/27/2020	302956531			2196500/DS290R	Accounting / Debra Szabo
2020	10	920002	Supervisory Labor		10/26/2020	302956530			2196500/DS290R	Accounting / Debra Szabo
2020	10	920002	Supervisory Labor		10/23/2020	302956529			2196500/DS290R	Accounting / Debra Szabo
2020	10	920002	Supervisory Labor		10/22/2020	302956528			2196500/DS290R	Accounting / Debra Szabo
2020	10	920002	Supervisory Labor		10/21/2020	302956527			2196500/DS290R	Accounting / Debra Szabo
2020	10	920002	Supervisory Labor		10/20/2020	302956526			2196500/DS290R	Accounting / Debra Szabo
2020	10	920002	Supervisory Labor		10/19/2020	302956525			2196500/DS290R	Accounting / Debra Szabo
2020	10	920002	Supervisory Labor		10/16/2020	302956524			2196500/DS290R	Accounting / Debra Szabo
2020	10	920002	Supervisory Labor		10/15/2020	302956523			2196500/DS290R	Accounting / Debra Szabo
2020	10	920002	Supervisory Labor		10/14/2020	302956522			2196500/DS290R	Accounting / Debra Szabo
2020	10	920002	Supervisory Labor		10/13/2020	302956521			2196500/DS290R	Accounting / Debra Szabo
2020	10	920002	Supervisory Labor		10/12/2020	302956520			2196500/DS290R	Accounting / Debra Szabo
2020	10	920002	Supervisory Labor		10/9/2020	302956518			2196500/DS290R	Accounting / Debra Szabo
2020	10	920002	Supervisory Labor		10/8/2020	302956517			2196500/DS290R	Accounting / Debra Szabo
2020	10	920002	Supervisory Labor		10/7/2020	302956516			2196500/DS290R	Accounting / Debra Szabo
2020	10	920002	Supervisory Labor		10/6/2020	302956515			2196500/DS290R	Accounting / Debra Szabo
2020	10	920002	Supervisory Labor		10/5/2020	302956514			2196500/DS290R	Accounting / Debra Szabo
2020	10	920002	Supervisory Labor		10/2/2020	302956513			2196500/DS290R	Accounting / Debra Szabo
2020	10	920002	Supervisory Labor		10/9/2020	302956361			2196500/JU053R	Accounting / Joshua Unger
2020	10	920002	Supervisory Labor		10/7/2020	302956360			2196500/JU053R	Accounting / Joshua Unger
2020	10	920002	Supervisory Labor		10/6/2020	302956359			2196500/JU053R	Accounting / Joshua Unger
2020	10	920002	Supervisory Labor		10/5/2020	302956358			2196500/JU053R	Accounting / Joshua Unger
2020	10	920002	Supervisory Labor		10/16/2020	302956357			2196500/JU053R	Accounting / Joshua Unger
2020	10	920002	Supervisory Labor		10/15/2020	302956356			2196500/JU053R	Accounting / Joshua Unger
2020	10	920002	Supervisory Labor		10/14/2020	302956355			2196500/JU053R	Accounting / Joshua Unger
2020	10	920002	Supervisory Labor		10/13/2020	302956354			2196500/JU053R	Accounting / Joshua Unger
2020	10	920002	Supervisory Labor		10/12/2020	302956353			2196500/JU053R	Accounting / Joshua Unger
2020	10	920002	Supervisory Labor		10/23/2020	302956352			2196500/JU053R	Accounting / Joshua Unger
2020	10	920002	Supervisory Labor		10/22/2020	302956351			2196500/JU053R	Accounting / Joshua Unger
2020	10	920002	Supervisory Labor		10/21/2020	302956350			2196500/JU053R	Accounting / Joshua Unger
2020	10	920002	Supervisory Labor		10/20/2020	302956349			2196500/JU053R	Accounting / Joshua Unger
2020	10	920002	Supervisory Labor		10/19/2020	302956348			2196500/JU053R	Accounting / Joshua Unger
2020	10	920002	Supervisory Labor		10/28/2020	302956347			2196500/JU053R	Accounting / Joshua Unger
2020	10	920002	Supervisory Labor		10/27/2020	302956346			2196500/JU053R	Accounting / Joshua Unger
2020	10	920002	Supervisory Labor		10/26/2020	302956345			2196500/JU053R	Accounting / Joshua Unger
2020	10	920002	Supervisory Labor		10/30/2020	302956727			2196500/HS393R	Accounting / Huijing Shi
2020	10	920002	Supervisory Labor		10/29/2020	302956726			2196500/HS393R	Accounting / Huijing Shi
2020	10	920002	Supervisory Labor		10/28/2020	302956725			2196500/HS393R	Accounting / Huijing Shi
2020	10	920002	Supervisory Labor		10/27/2020	302956724			2196500/HS393R	Accounting / Huijing Shi
2020	10	920002	Supervisory Labor		10/26/2020	302956723			2196500/HS393R	Accounting / Huijing Shi
2020	10	920002	Supervisory Labor		10/30/2020	302956534			2196500/DS290R	Accounting / Debra Szabo
2020	10	926500	PR OH - Cap Fringes		10/31/2020	302966999			2196500	Accounting
2020	11	408500	PR OH - Cap PR Taxes		11/30/2020	302987974			2196500	Accounting
2020	11	920002	Supervisory Labor		11/20/2020	302975861			2196500/HS393R	Accounting / Huijing Shi
2020	11	920002	Supervisory Labor		11/19/2020	302975860			2196500/HS393R	Accounting / Huijing Shi
2020	11	920002	Supervisory Labor		11/18/2020	302975859			2196500/HS393R	Accounting / Huijing Shi
2020	11	920002	Supervisory Labor		11/17/2020	302975858			2196500/HS393R	Accounting / Huijing Shi
2020	11	920002	Supervisory Labor		11/16/2020	302975857			2196500/HS393R	Accounting / Huijing Shi
2020	11	920002	Supervisory Labor		11/13/2020	302975850			2196500/HS393R	Accounting / Huijing Shi
2020	11	920002	Supervisory Labor		11/12/2020	302975849			2196500/HS393R	Accounting / Huijing Shi

2020	11	920002	Supervisory Labor	11/11/2020	302975848	2196500/HS393R	Accounting / Huijing Shi
2020	11	920002	Supervisory Labor	11/10/2020	302975847	2196500/HS393R	Accounting / Huijing Shi
2020	11	920002	Supervisory Labor	11/9/2020	302975846	2196500/HS393R	Accounting / Huijing Shi
2020	11	920002	Supervisory Labor	11/6/2020	302975839	2196500/HS393R	Accounting / Huijing Shi
2020	11	920002	Supervisory Labor	11/5/2020	302975838	2196500/HS393R	Accounting / Huijing Shi
2020	11	920002	Supervisory Labor	11/4/2020	302975837	2196500/HS393R	Accounting / Huijing Shi
2020	11	920002	Supervisory Labor	11/3/2020	302975836	2196500/HS393R	Accounting / Huijing Shi
2020	11	920002	Supervisory Labor	11/2/2020	302975835	2196500/HS393R	Accounting / Huijing Shi
2020	11	920002	Supervisory Labor	11/6/2020	302976086	2196500/DS290R	Accounting / Debra Szabo
2020	11	920002	Supervisory Labor	11/5/2020	302976085	2196500/DS290R	Accounting / Debra Szabo
2020	11	920002	Supervisory Labor	11/4/2020	302976084	2196500/DS290R	Accounting / Debra Szabo
2020	11	920002	Supervisory Labor	11/3/2020	302976083	2196500/DS290R	Accounting / Debra Szabo
2020	11	920002	Supervisory Labor	11/30/2020	302975966	2196500/JU053R	Accounting / Joshua Unger
2020	11	920002	Supervisory Labor	11/20/2020	302975959	2196500/JU053R	Accounting / Joshua Unger
2020	11	920002	Supervisory Labor	11/19/2020	302975958	2196500/JU053R	Accounting / Joshua Unger
2020	11	920002	Supervisory Labor	11/18/2020	302975957	2196500/JU053R	Accounting / Joshua Unger
2020	11	920002	Supervisory Labor	11/17/2020	302975956	2196500/JU053R	Accounting / Joshua Unger
2020	11	920002	Supervisory Labor	11/16/2020	302975955	2196500/JU053R	Accounting / Joshua Unger
2020	11	920002	Supervisory Labor	11/13/2020	302975949	2196500/JU053R	Accounting / Joshua Unger
2020	11	920002	Supervisory Labor	11/12/2020	302975948	2196500/JU053R	Accounting / Joshua Unger
2020	11	920002	Supervisory Labor	11/11/2020	302975947	2196500/JU053R	Accounting / Joshua Unger
2020	11	920002	Supervisory Labor	11/10/2020	302975946	2196500/JU053R	Accounting / Joshua Unger
2020	11	920002	Supervisory Labor	11/9/2020	302975945	2196500/JU053R	Accounting / Joshua Unger
2020	11	920002	Supervisory Labor	11/6/2020	302975818	2196500/JU053R	Accounting / Joshua Unger
2020	11	920002	Supervisory Labor	11/5/2020	302975817	2196500/JU053R	Accounting / Joshua Unger
2020	11	920002	Supervisory Labor	11/4/2020	302975816	2196500/JU053R	Accounting / Joshua Unger
2020	11	920002	Supervisory Labor	11/3/2020	302975815	2196500/JU053R	Accounting / Joshua Unger
2020	11	920002	Supervisory Labor	11/30/2020	302976441	2196500/HS393R	Accounting / Huijing Shi
2020	11	920002	Supervisory Labor	11/30/2020	302976097	2196500/DS290R	Accounting / Debra Szabo
2020	11	920002	Supervisory Labor	11/10/2020	302976096	2196500/DS290R	Accounting / Debra Szabo
2020	11	920002	Supervisory Labor	11/11/2020	302976095	2196500/DS290R	Accounting / Debra Szabo
2020	11	920002	Supervisory Labor	11/12/2020	302976094	2196500/DS290R	Accounting / Debra Szabo
2020	11	920002	Supervisory Labor	11/13/2020	302976093	2196500/DS290R	Accounting / Debra Szabo
2020	11	920002	Supervisory Labor	11/23/2020	302976092	2196500/DS290R	Accounting / Debra Szabo
2020	11	920002	Supervisory Labor	11/24/2020	302976091	2196500/DS290R	Accounting / Debra Szabo
2020	11	920002	Supervisory Labor	11/20/2020	302976090	2196500/DS290R	Accounting / Debra Szabo
2020	11	920002	Supervisory Labor	11/19/2020	302976089	2196500/DS290R	Accounting / Debra Szabo
2020	11	920002	Supervisory Labor	11/18/2020	302976088	2196500/DS290R	Accounting / Debra Szabo
2020	11	920002	Supervisory Labor	11/17/2020	302976087	2196500/DS290R	Accounting / Debra Szabo
2020	11	926500	PR OH - Cap Fringes	11/30/2020	302987974	2196500	Accounting
2020	12	408500	PR OH - Cap PR Taxes	12/31/2020	303004568	2196500	Accounting
2020	12	920002	Supervisory Labor	12/7/2020	302990846	2196500/HS393R	Accounting / Huijing Shi
2020	12	920002	Supervisory Labor	12/17/2020	302988739	2196500/DS290R	Accounting / Debra Szabo
2020	12	920002	Supervisory Labor	12/16/2020	302988738	2196500/DS290R	Accounting / Debra Szabo
2020	12	920002	Supervisory Labor	12/15/2020	302988737	2196500/DS290R	Accounting / Debra Szabo
2020	12	920002	Supervisory Labor	12/11/2020	302988729	2196500/DS290R	Accounting / Debra Szabo
2020	12	920002	Supervisory Labor	12/10/2020	302988728	2196500/DS290R	Accounting / Debra Szabo
2020	12	920002	Supervisory Labor	12/8/2020	302988727	2196500/DS290R	Accounting / Debra Szabo
2020	12	920002	Supervisory Labor	12/4/2020	302988712	2196500/DS290R	Accounting / Debra Szabo
2020	12	920002	Supervisory Labor	12/3/2020	302988711	2196500/DS290R	Accounting / Debra Szabo
2020	12	920002	Supervisory Labor	12/2/2020	302988710	2196500/DS290R	Accounting / Debra Szabo
2020	12	920002	Supervisory Labor	12/1/2020	302988709	2196500/DS290R	Accounting / Debra Szabo
2020	12	920002	Supervisory Labor	12/18/2020	302994107	2196500/JU053R	Accounting / Joshua Unger
2020	12	920002	Supervisory Labor	12/17/2020	302994106	2196500/JU053R	Accounting / Joshua Unger

2020	12	920002	Supervisory Labor	12/16/2020	302994105	2196500/JU053R	Accounting / Joshua Unger
2020	12	920002	Supervisory Labor	12/15/2020	302994104	2196500/JU053R	Accounting / Joshua Unger
2020	12	920002	Supervisory Labor	12/14/2020	302994103	2196500/JU053R	Accounting / Joshua Unger
2020	12	920002	Supervisory Labor	12/11/2020	302994102	2196500/JU053R	Accounting / Joshua Unger
2020	12	920002	Supervisory Labor	12/10/2020	302994101	2196500/JU053R	Accounting / Joshua Unger
2020	12	920002	Supervisory Labor	12/9/2020	302994100	2196500/JU053R	Accounting / Joshua Unger
2020	12	920002	Supervisory Labor	12/8/2020	302994099	2196500/JU053R	Accounting / Joshua Unger
2020	12	920002	Supervisory Labor	12/7/2020	302994098	2196500/JU053R	Accounting / Joshua Unger
2020	12	920002	Supervisory Labor	12/4/2020	302994097	2196500/JU053R	Accounting / Joshua Unger
2020	12	920002	Supervisory Labor	12/3/2020	302994096	2196500/JU053R	Accounting / Joshua Unger
2020	12	920002	Supervisory Labor	12/2/2020	302994095	2196500/JU053R	Accounting / Joshua Unger
2020	12	920002	Supervisory Labor	12/1/2020	302994094	2196500/JU053R	Accounting / Joshua Unger
2020	12	920002	Supervisory Labor	12/24/2020	302990871	2196500/HS393R	Accounting / Huijing Shi
2020	12	920002	Supervisory Labor	12/23/2020	302990870	2196500/HS393R	Accounting / Huijing Shi
2020	12	920002	Supervisory Labor	12/22/2020	302990869	2196500/HS393R	Accounting / Huijing Shi
2020	12	920002	Supervisory Labor	12/21/2020	302990868	2196500/HS393R	Accounting / Huijing Shi
2020	12	920002	Supervisory Labor	12/18/2020	302990861	2196500/HS393R	Accounting / Huijing Shi
2020	12	920002	Supervisory Labor	12/17/2020	302990860	2196500/HS393R	Accounting / Huijing Shi
2020	12	920002	Supervisory Labor	12/16/2020	302990859	2196500/HS393R	Accounting / Huijing Shi
2020	12	920002	Supervisory Labor	12/15/2020	302990858	2196500/HS393R	Accounting / Huijing Shi
2020	12	920002	Supervisory Labor	12/14/2020	302990857	2196500/HS393R	Accounting / Huijing Shi
2020	12	920002	Supervisory Labor	12/11/2020	302990850	2196500/HS393R	Accounting / Huijing Shi
2020	12	920002	Supervisory Labor	12/10/2020	302990849	2196500/HS393R	Accounting / Huijing Shi
2020	12	920002	Supervisory Labor	12/9/2020	302990848	2196500/HS393R	Accounting / Huijing Shi
2020	12	920002	Supervisory Labor	12/8/2020	302990847	2196500/HS393R	Accounting / Huijing Shi
2020	12	920002	Supervisory Labor	12/2/2020	302988792	2196500/HS393R	Accounting / Huijing Shi
2020	12	920002	Supervisory Labor	12/1/2020	302988791	2196500/HS393R	Accounting / Huijing Shi
2020	12	920002	Supervisory Labor	12/4/2020	302988794	2196500/HS393R	Accounting / Huijing Shi
2020	12	920002	Supervisory Labor	12/3/2020	302988793	2196500/HS393R	Accounting / Huijing Shi
2020	12	926500	PR OH - Cap Fringes	12/31/2020	303004568	2196500	Accounting
2021	3	408500	PR OH - Cap PR Taxes	3/31/2021	303061723	2196500	Accounting
2021	3	926500	PR OH - Cap Fringes	3/31/2021	303061723	2196500	Accounting
2021	6	408500	PR OH - Cap PR Taxes	6/30/2021	303118650	2196500	Accounting
2021	6	920002	Supervisory Labor	6/10/2021	303110212	2196500/DS290R	Accounting / Debra Szabo
2021	6	920002	Supervisory Labor	6/9/2021	303110211	2196500/DS290R	Accounting / Debra Szabo
2021	6	920002	Supervisory Labor	6/8/2021	303110210	2196500/DS290R	Accounting / Debra Szabo
2021	6	926500	PR OH - Cap Fringes	6/30/2021	303118650	2196500	Accounting
2021	7	408500	PR OH - Cap PR Taxes	7/31/2021	303137711	2196500	Accounting
2021	7	920002	Supervisory Labor	7/7/2021	303129806	2196500/JU053R	Accounting / Joshua Unger
2021	7	920002	Supervisory Labor	7/6/2021	303129805	2196500/JU053R	Accounting / Joshua Unger
2021	7	920002	Supervisory Labor	7/5/2021	303129804	2196500/JU053R	Accounting / Joshua Unger
2021	7	920002	Supervisory Labor	7/1/2021	303129803	2196500/JU053R	Accounting / Joshua Unger
2021	7	920002	Supervisory Labor	7/30/2021	303129666	2196500/DS290R	Accounting / Debra Szabo
2021	7	920002	Supervisory Labor	7/29/2021	303129665	2196500/DS290R	Accounting / Debra Szabo
2021	7	920002	Supervisory Labor	7/29/2021	303130766	2196500/JU053R	Accounting / Joshua Unger
2021	7	920002	Supervisory Labor	7/28/2021	303130765	2196500/JU053R	Accounting / Joshua Unger
2021	7	920002	Supervisory Labor	7/27/2021	303130764	2196500/JU053R	Accounting / Joshua Unger
2021	7	920002	Supervisory Labor	7/8/2021	303129807	2196500/JU053R	Accounting / Joshua Unger
2021	7	926500	PR OH - Cap Fringes	7/31/2021	303137711	2196500	Accounting
2021	8	408500	PR OH - Cap PR Taxes	8/31/2021	303158970	2196500	Accounting
2021	8	920002	Supervisory Labor	8/20/2021	303147571	2196500/DS290R	Accounting / Debra Szabo
2021	8	920002	Supervisory Labor	8/17/2021	303147570	2196500/DS290R	Accounting / Debra Szabo
2021	8	920002	Supervisory Labor	8/24/2021	303147572	2196500/DS290R	Accounting / Debra Szabo
2021	8	920002	Supervisory Labor	8/25/2021	303147573	2196500/DS290R	Accounting / Debra Szabo

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2021	8	920002	Supervisory Labor	8/26/2021	303147574	2196500/DS290R	Accounting / Debra Szabo
2021	8	920002	Supervisory Labor	8/27/2021	303147575	2196500/DS290R	Accounting / Debra Szabo
2021	8	920002	Supervisory Labor	8/23/2021	303147546	2196500/JU053R	Accounting / Joshua Unger
2021	8	920002	Supervisory Labor	8/24/2021	303147547	2196500/JU053R	Accounting / Joshua Unger
2021	8	920002	Supervisory Labor	8/25/2021	303147548	2196500/JU053R	Accounting / Joshua Unger
2021	8	920002	Supervisory Labor	8/26/2021	303147549	2196500/JU053R	Accounting / Joshua Unger
2021	8	920002	Supervisory Labor	8/27/2021	303147550	2196500/JU053R	Accounting / Joshua Unger
2021	8	920002	Supervisory Labor	8/3/2021	303146882	2196500/JU053R	Accounting / Joshua Unger
2021	8	920002	Supervisory Labor	8/4/2021	303146883	2196500/JU053R	Accounting / Joshua Unger
2021	8	920002	Supervisory Labor	8/5/2021	303146884	2196500/JU053R	Accounting / Joshua Unger
2021	8	920002	Supervisory Labor	8/6/2021	303146885	2196500/JU053R	Accounting / Joshua Unger
2021	8	920002	Supervisory Labor	8/10/2021	303146891	2196500/JU053R	Accounting / Joshua Unger
2021	8	920002	Supervisory Labor	8/11/2021	303146892	2196500/JU053R	Accounting / Joshua Unger
2021	8	920002	Supervisory Labor	8/12/2021	303146893	2196500/JU053R	Accounting / Joshua Unger
2021	8	920002	Supervisory Labor	8/16/2021	303146899	2196500/JU053R	Accounting / Joshua Unger
2021	8	926500	PR OH - Cap Fringes	8/31/2021	303158970	2196500	Accounting
2021	9	408500	PR OH - Cap PR Taxes	9/30/2021	303177583	2196500	Accounting
2021	9	920002	Supervisory Labor	9/10/2021	303159285	2196500/HS393R	Accounting / Huijing Shi
2021	9	920002	Supervisory Labor	9/10/2021	303168433	2196500/JU053R	Accounting / Joshua Unger
2021	9	926500	PR OH - Cap Fringes	9/30/2021	303177583	2196500	Accounting
2021	11	408500	PR OH - Cap PR Taxes	11/30/2021	303217858	2196500	Accounting
2021	11	920002	Supervisory Labor	11/8/2021	303207251	2196500/HS393R	Accounting / Huijing Shi
2021	11	920002	Supervisory Labor	11/9/2021	303207252	2196500/HS393R	Accounting / Huijing Shi
2021	11	920002	Supervisory Labor	11/10/2021	303207253	2196500/HS393R	Accounting / Huijing Shi
2021	11	920002	Supervisory Labor	11/11/2021	303207254	2196500/HS393R	Accounting / Huijing Shi
2021	11	920002	Supervisory Labor	11/12/2021	303207255	2196500/HS393R	Accounting / Huijing Shi
2021	11	920002	Supervisory Labor	11/1/2021	303207262	2196500/HS393R	Accounting / Huijing Shi
2021	11	920002	Supervisory Labor	11/2/2021	303207263	2196500/HS393R	Accounting / Huijing Shi
2021	11	920002	Supervisory Labor	11/3/2021	303207264	2196500/HS393R	Accounting / Huijing Shi
2021	11	920002	Supervisory Labor	11/4/2021	303207265	2196500/HS393R	Accounting / Huijing Shi
2021	11	920002	Supervisory Labor	11/5/2021	303207266	2196500/HS393R	Accounting / Huijing Shi
2021	11	920002	Supervisory Labor	11/12/2021	303208203	2196500/JU053R	Accounting / Joshua Unger
2021	11	920002	Supervisory Labor	11/11/2021	303208204	2196500/JU053R	Accounting / Joshua Unger
2021	11	920002	Supervisory Labor	11/10/2021	303208205	2196500/JU053R	Accounting / Joshua Unger
2021	11	920002	Supervisory Labor	11/9/2021	303208206	2196500/JU053R	Accounting / Joshua Unger
2021	11	920002	Supervisory Labor	11/8/2021	303208207	2196500/JU053R	Accounting / Joshua Unger
2021	11	920002	Supervisory Labor	11/8/2021	303205914	2196500/JU053R	Accounting / Joshua Unger
2021	11	920002	Supervisory Labor	11/9/2021	303205915	2196500/JU053R	Accounting / Joshua Unger
2021	11	920002	Supervisory Labor	11/10/2021	303205916	2196500/JU053R	Accounting / Joshua Unger
2021	11	920002	Supervisory Labor	11/11/2021	303205917	2196500/JU053R	Accounting / Joshua Unger
2021	11	920002	Supervisory Labor	11/12/2021	303205918	2196500/JU053R	Accounting / Joshua Unger
2021	11	920002	Supervisory Labor	11/8/2021	303206603	2196500/JU053R	Accounting / Joshua Unger
2021	11	920002	Supervisory Labor	11/9/2021	303206604	2196500/JU053R	Accounting / Joshua Unger
2021	11	920002	Supervisory Labor	11/10/2021	303206605	2196500/JU053R	Accounting / Joshua Unger
2021	11	920002	Supervisory Labor	11/11/2021	303206606	2196500/JU053R	Accounting / Joshua Unger
2021	11	920002	Supervisory Labor	11/12/2021	303206607	2196500/JU053R	Accounting / Joshua Unger
2021	11	926500	PR OH - Cap Fringes	11/30/2021	303217858	2196500	Accounting
2021	12	408500	PR OH - Cap PR Taxes	12/31/2021	303238504	2196500	Accounting
2021	12	408500	PR OH - Cap PR Taxes	12/31/2021	303237986	2196500	Accounting
2021	12	408500	PR OH - Cap PR Taxes	12/31/2021	303237463	2196500	Accounting
2021	12	920002	Supervisory Labor	12/7/2021	303226474	2196500/HS393R	Accounting / Huijing Shi
2021	12	920002	Supervisory Labor	12/8/2021	303226475	2196500/HS393R	Accounting / Huijing Shi
2021	12	920002	Supervisory Labor	12/6/2021	303221836	2196500/JU053R	Accounting / Joshua Unger
2021	12	920002	Supervisory Labor	12/15/2021	303226488	2196500/HS393R	Accounting / Huijing Shi



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2021	12	920002	Supervisory Labor		12/16/2021	303226489		2196500/HS393R	Accounting / Huijing Shi
2021	12	920002	Supervisory Labor		12/17/2021	303226490		2196500/HS393R	Accounting / Huijing Shi
2021	12	920002	Supervisory Labor		12/14/2021	303226487		2196500/HS393R	Accounting / Huijing Shi
2021	12	920002	Supervisory Labor		12/13/2021	303226486		2196500/HS393R	Accounting / Huijing Shi
2021	12	920002	Supervisory Labor		12/6/2021	303226479		2196500/HS393R	Accounting / Huijing Shi
2021	12	920002	Supervisory Labor		12/10/2021	303226477		2196500/HS393R	Accounting / Huijing Shi
2021	12	920002	Supervisory Labor		12/9/2021	303226476		2196500/HS393R	Accounting / Huijing Shi
2021	12	926500	PR OH - Cap Fringes		12/31/2021	303237463		2196500	Accounting
2021	12	926500	PR OH - Cap Fringes		12/31/2021	303237986		2196500	Accounting
2021	12	926500	PR OH - Cap Fringes		12/31/2021	303238504		2196500	Accounting
2022	1	408500	PR OH - Cap PR Taxes		1/31/2022	303261635		2196500	Accounting
2022	1	920002	Supervisory Labor		1/12/2022	303253558		2196500/DS290R	Accounting / Debra Szabo
2022	1	926500	PR OH - Cap Fringes		1/31/2022	303261635		2196500	Accounting
2022	3	408500	PR OH - Cap PR Taxes		3/31/2022	303302127		2196500	Accounting
2022	3	920002	Supervisory Labor		3/24/2022	303295692		2196500/DS290R	Accounting / Debra Szabo
2022	3	920002	Supervisory Labor		3/22/2022	303295691		2196500/DS290R	Accounting / Debra Szabo
2022	3	920002	Supervisory Labor		3/10/2022	303295683		2196500/DS290R	Accounting / Debra Szabo
2022	3	920002	Supervisory Labor		3/8/2022	303295682		2196500/DS290R	Accounting / Debra Szabo
2022	3	920002	Supervisory Labor		3/31/2022	303291410		2196500/HS393R	Accounting / Huijing Shi
2022	3	920002	Supervisory Labor		3/30/2022	303291409		2196500/HS393R	Accounting / Huijing Shi
2022	3	920002	Supervisory Labor		3/29/2022	303291408		2196500/HS393R	Accounting / Huijing Shi
2022	3	920002	Supervisory Labor		3/28/2022	303291407		2196500/HS393R	Accounting / Huijing Shi
2022	3	920002	Supervisory Labor		3/21/2022	303291406		2196500/HS393R	Accounting / Huijing Shi
2022	3	920002	Supervisory Labor		3/25/2022	303291405		2196500/HS393R	Accounting / Huijing Shi
2022	3	920002	Supervisory Labor		3/24/2022	303291404		2196500/HS393R	Accounting / Huijing Shi
2022	3	920002	Supervisory Labor		3/23/2022	303291403		2196500/HS393R	Accounting / Huijing Shi
2022	3	920002	Supervisory Labor		3/22/2022	303291402		2196500/HS393R	Accounting / Huijing Shi
2022	3	920002	Supervisory Labor		3/11/2022	303295934		2196500/JU053R	Accounting / Joshua Unger
2022	3	920002	Supervisory Labor		3/22/2022	303295933		2196500/JU053R	Accounting / Joshua Unger
2022	3	926500	PR OH - Cap Fringes		3/31/2022	303302127		2196500	Accounting
2022	4	408500	PR OH - Cap PR Taxes		4/30/2022	303321666		2196500	Accounting
2022	4	920002	Supervisory Labor		4/1/2022	303311388		2196500/HS393R	Accounting / Huijing Shi
2022	4	926500	PR OH - Cap Fringes		4/30/2022	303321666		2196500	Accounting
2022	6	408500	PR OH - Cap PR Taxes		6/30/2022	303364702		2196500	Accounting
2022	6	920002	Supervisory Labor		6/22/2022	303358222		2196500/DS290R	Accounting / Debra Szabo
2022	6	926500	PR OH - Cap Fringes		6/30/2022	303364702		2196500	Accounting
2023	3	408500	PR OH - Cap PR Taxes		3/31/2023	303504803		2196500	Accounting
2023	3	926500	PR OH - Cap Fringes		3/31/2023	303504803		2196500	Accounting
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