

Summary of Rate Case Expenses To Date

Line #	Vendor	Original Estimated Total Costs	Total Invoiced Cost for Work Performed	Remaining Amount of Estimate	Total of Incurred plus Remaining Amount of	Less Excess of Cap and Discount Amounts	Total Cost
		(a)	(b)	(c)	(d) = (b) + (c)	(e)	(f) = (d) + (e)
1	Keegan Werlin LLP - Legal	\$ 1,112,500.00	\$ 413,999.20	\$ 698,500.80	\$ 1,112,500.00	\$ -	\$ 1,112,500.00
2	Christensen Associates Energy Consulting - PBR	\$ 462,424.00	\$ 209,530.00	\$ 252,894.00	\$ 462,424.00		\$ 462,424.00
3	Kaufmann Consulting - PBR	\$ 317,600.00	\$ 180,910.00	\$ 136,690.00	\$ 317,600.00		\$ 317,600.00
4	HSG Group, Inc. - Allocated Cost of Service Study	\$ 112,500.00	\$ 52,500.00	\$ 60,000.00	\$ 112,500.00		\$ 112,500.00
5	HSG Group, Inc. - Marginal Cost of Service Study	\$ 47,000.00	\$ 25,000.00	\$ 22,000.00	\$ 47,000.00	\$ -	\$ 47,000.00
6	Willis Towers Watson - Compensation Study	\$ 112,080.00	\$ 103,080.91	\$ 8,999.09	\$ 112,080.00		\$ 112,080.00
7	ScottMadden, Inc- Return on Equity	\$ 97,550.00	\$ 47,560.58	\$ 49,989.42	\$ 97,550.00	\$ -	\$ 97,550.00
8	Foster Associates - Depreciation Study	\$ 230,000.00	\$ 164,416.29	\$ 65,583.71	\$ 230,000.00	\$ -	\$ 230,000.00
9	Miscellaneous Expense	\$ 50,000.00	\$ 19,573.82	\$ 30,426.18	\$ 50,000.00	\$ -	\$ 50,000.00
10							
11	GRAND TOTAL	\$ 2,541,654.00	\$ 1,216,570.80	\$ 1,325,083.20	\$ 2,541,654.00	\$ -	\$ 2,541,654.00

Note: Foster Associates increased PO amount by \$137,081 (see Information Request DPU-NG-2-1 Supplemental)

Schedule of Rate Case Expenses To Date

Line #	Vendor	Reference No.	Invoice Number	Invoice Date	Copy of Invoice Provided with Response to:	Consulting Fees	Ancillary Costs	Total Invoice Amount
1	<u>KEEGAN WERLIN LLP - Legal</u>		55510	9/10/2018	DPU-NG-2-3	1,799.50	-	1,799.50
2			55827	10/25/2018	DPU-NG-2-3	9,204.00	-	9,204.00
3			55989	11/14/2018	DPU-NG-2-3	22,663.50	179.91	22,843.41
4			56060	11/20/2018	DPU-NG-2-3	42,863.50	917.86	43,781.36
5			56201	11/28/2018	DPU-NG-2-3	68,810.50	49.51	68,860.01
6			56290	12/6/2018	DPU-NG-2-3	71,005.50	5,816.03	76,821.53
7			56307	12/7/2018	DPU-NG-2-3	75.00	9.50	84.50
8			56553	12/31/2018	DPU-NG-2-3 Supplemental-2	64,650.50	15,540.68	80,191.18
9			56743	3/26/2019	DPU-NG-2-3 Supplemental-3	108,631.50	1,782.21	110,413.71
10								-
11								
12	Total Keegan Werlin LLP					389,703.50	24,295.70	413,999.20
13								
14	<u>Christensen Associates Energy Consulting - PBR</u>		0818- NG-PBR	9/10/2018	DPU-NG-2-3	77,485.00	-	77,485.00
15			0918-NG-PBR	10/5/2018	DPU-NG-2-3	58,066.00	-	58,066.00 (a)
16			1018- NG-PBR	11/7/2018	DPU-NG-2-3	28,469.00	-	28,469.00
17			1118- NG-PBR	12/6/2018	DPU-NG-2-3	6,290.00	-	6,290.00
18			0119- NG-PBR	2/8/2019	DPU-NG-2-3 Supplemental-2	77.00	-	77.00
19			0219- NG-PBR	3/13/2019	DPU-NG-2-3 Supplemental-3	39,143.00	-	39,143.00
20								
21	Total Christensen Associates Energy Consulting - PBR	3200391424				209,530.00	-	209,530.00
22								
23	<u>Kaufmann Consulting - PBR</u>		3200390825_0818	8/31/2018	DPU-NG-2-3	79,000.00	-	79,000.00
24			3200390825_0918	10/1/2018	DPU-NG-2-3	60,435.00	-	60,435.00
25			3200390825_1018	10/31/2018	DPU-NG-2-3	36,537.50	-	36,537.50
26			3200390825_1118	11/30/2018	DPU-NG-2-3	4,937.50	-	4,937.50
27								
28	Total Kaufmann Consulting - PBR	3200390825				180,910.00	-	180,910.00
29								
30	<u>HSG Group, Inc. - Allocated Cost of Service Study</u>		HSG1807-02	7/25/2018	DPU-NG-2-3	2,500.00	-	2,500.00
31			HSG1811-02	11/15/2018	DPU-NG-2-3	20,000.00	-	20,000.00
32			HSG1901-04	1/16/2019	DPU-NG-2-3 Supplemental	30,000.00	-	30,000.00
33								
34	Total HSG Group, Inc. (ACOSS)	3200383116				52,500.00	-	52,500.00
35								
36	<u>HSG Group, Inc. - Marginal Cost of Service Study</u>		HSG1807-03	7/25/2018	DPU-NG-2-3	5,000.00	-	5,000.00
37			HSG1811-03	11/15/2018	DPU-NG-2-3	10,000.00	-	10,000.00
38			HSG1901-03	1/16/2019	DPU-NG-2-3 Supplemental	10,000.00	-	10,000.00
39								
40	Total HSG Group, Inc. (MCOSS)	3200383117				25,000.00	-	25,000.00
41								
42	<u>Willis Towers Watson - Compensation Study</u>		150140745088	9/27/2018	DPU-NG-2-3	26,083.93	-	26,083.93
43			100063144398	10/31/2018	DPU-NG-2-3	38,495.75	-	38,495.75
44			100063174813	11/29/2018	DPU-NG-2-3	38,501.23	-	38,501.23
45								

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Line #	Vendor	Reference No.	Invoice Number	Invoice Date	Copy of Invoice Provided with Response to:	Consulting Fees	Ancillary Costs	Total Invoice Amount
46								
47								
48								
49	Total Willis Towers Watson					103,080.91	-	103,080.91
50								
51	<u>ScottMadden, Inc.- Return on Equity</u>		014508	8/29/2018	DPU-NG-2-3	1,165.28	-	1,165.28
52			014635	9/26/2018	DPU-NG-2-3	10,488.85	-	10,488.85
53			014796	10/23/2018	DPU-NG-2-3	1,792.75	-	1,792.75
54			014978	11/30/2018	DPU-NG-2-3	10,324.42	-	10,324.42
55			015097	12/20/2018	DPU-NG-2-3 Supplemental	14,479.61	-	14,479.61
56			015200	1/22/2019	DPU-NG-2-3 Supplemental-2	1,075.65	-	1,075.65
57			015356	2/27/2019	DPU-NG-2-3 Supplemental-3	8,234.02	-	8,234.02
58								-
59	Total Scott Madden Inc.	3200382492				47,560.58	-	47,560.58
60								
61								
62	<u>Foster Associates - Depreciation Study</u>		2099	8/10/2018	DPU-NG-2-3	31,937.50	-	31,937.50
63			2110	9/11/2018	DPU-NG-2-3	40,210.00	-	40,210.00
64			2128	11/19/2018	DPU-NG-2-3 Supplemental	79,731.29		79,731.29
65			2149	1/7/2019	DPU-NG-2-3 Supplemental	12,537.50		12,537.50
66								-
67	Total Foster Associates	3200379532				164,416.29	-	164,416.29
68								
69	<u>Administrative & Miscellaneous</u>							
70	WarRoom - Case Production Expenses		58913	8/8/2018	DPU-NG-2-3		321.50	321.50
71			59199	11/15/2018	DPU-NG-2-3 Supplemental		11,889.14	11,889.14 (b)
72			59246	12/10/2018	DPU-NG-2-3		7,363.18	7,363.18
73								-
74	Total Administrative & Miscellaneous	XG277015804				-	19,573.82	19,573.82
75								
76	Total D.P.U. 18-150 Rate Case					1,172,701.28	43,869.52	1,216,570.80

(a) Updated total invoice amount

(b) Invoice amount revised