

**Commission for Regulation of Utilities: Payments over €20,000  
Quarter 3/2019**

<b>Supplier</b>	<b>Description</b>	<b>Total</b>	<b>Date Paid</b>
Mason Hayes & Curran	Legal Services	318,882.42	12/08/2019
GH Investments Ltd	Rent and Managed Services	102,983.25	14/08/2019
SoftwareONE Ireland	IT Licence Fees	98,532.00	14/08/2019
MJ Flood (Irl) Ltd	IT Licence Fees	61,656.21	14/08/2019
Europe Economics Research Ltd	Professional Services	59,859.20	08/08/2019
Farrell Brothers (Ardee) Ltd	Fixtures & Fittings	57,717.44	12/09/2019
Behaviour & Attitudes Ltd.	Professional Services	47,281.14	14/08/2019
GL Industrial Services UK Ltd	Professional Services	43,298.13	18/07/2019
DNV GL Limited	Professional Services	40,900.37	14/08/2019
Benchmark Property	Rent and Managed Services	39,878.65	18/07/2019
Deloitte Ireland LLP	Professional Services	31,672.50	06/09/2019
GL Industrial Services UK Ltd	Professional Services	29,089.08	26/09/2019
DNV GL Limited	Professional Services	27,591.50	18/07/2019
RSM Ireland Business Advisory	Recruitment Services	26,979.01	08/08/2019
Qualcom Systems Ltd	IT Managed Services	25,953.37	25/07/2019
Cambridge Economic Policy Ass.	Professional Services	25,925.60	12/07/2019
Behaviour & Attitudes Ltd.	Professional Services	23,639.37	12/07/2019
NERA Economic Consulting	Professional Services	22,067.00	25/07/2019
ESP Consulting Ltd	Professional Services	20,935.84	12/09/2019
NERA UK Limited	Professional Services	20,552.00	08/08/2019

Notes:

Payments are inclusive of VAT where appropriate

Suppliers subject to Withholding Tax will have it deducted at point of payment which may decrease the amount paid to under €20,000

Penalty interest may be added at point of payment for late payments over 30 days (or whatever is agreed with the supplier) which may increase the payment. In addition, if the penalty interest amount calculated goes over €125 it is then subject to DIRT.

The report includes payments for goods and services and does not include reimbursements etc.

Some payments may be excluded from the above data if their publication would be precluded under Freedom of Information legislation.