STATE OF NEW HAMPSHIRE
2013 Statement of Income and Expenses for LOBBYISTS (RSA Chapter 15)

RECEIVED
JAN 29 2014
NEW HAMPSHIRE DEPARTMENT OF STATE

PLEASE PRINT

I. Name of Lobbyist(s): Heidi L. Kroll

II. Name of Lobbyist's partnership, firm or corporation, if any:

GALLAGHER, CALLAHAN & GARTRELL, P.C.
214 North Main Street, P.O. Box 1415, Concord, NH 03302-1415

603-228-1181	603-226-3477	kroll@gcglaw.com
(Telephone)	(Fax)	(Email)

III. This statement covers: (Choose one – file separate reports for each client, OR you may file a separate report for reportable expense transactions which are not attributable to any one client.)

[X] All reportable transactions occurring in the month prior to the reporting date relative to the following client.

NATIONAL ACADEMY OF ELDER LAW ATTORNEYS
(Full Name of Client as it appears on the Lobbyist Registration Form)

OR

[ ] All reportable transactions by the lobbyist (including the lobbyist's family), or the lobbying firm listed below which are unrelated to any particular client.

IV. Date of Report:

Reports cover:

April 24, 2013 [ ] — *activity from date of registration to 3/31/13*

July 31, 2013 [ ] — *activity from 4/1/13 to 6/30/13*

October 30, 2013 [ ] — *activity from 7/1/13 to 9/30/13*

January 29, 2014 [X] — *activity from 10/1/13 to12/31/13*

V. There have been no fees received and no reportable transactions made since the last report. [ ]
If this box is checked, complete just this form and submit it to the Secretary of State's Office, State House, Room 204, Concord, NH 03301.

VI. Check if additional reports are attached:

[X] If you have received fees or made expenditures, you must file **Addendum A** – Fees and Expenses

[ ] If you have paid an honorarium or reimbursed expenses, you must file **Addendum B** – Report of Honorariums or Expense Reimbursement

[ ] If you, your firm, or your family has made political contributions, you must file **Addendum C** – Political Contributions

Sworn Statement/Affirmation by Lobbyist
I have read RSA 15, RSA 15-B and RSA 664 and hereby swear or affirm that the foregoing information is true and complete to the best of my knowledge and belief.

Heidi L. Kroll
(Signature of Lobbyist)

1/27/2014
(Date)

Heidi L. Kroll
(Print Name of lobbyist)

STATE OF NEW HAMPSHIRE
Lobbyists Fees and Expenses
Addendum A

(RSA Chapter 15:6)

P L E A S E P R I N T

I. Name of Lobbyist(s) **Heidi L. Kroll**

II. Name of lobbyist's partnership, firm or corporation, if any:

GALLAGHER, CALLAHAN & GARTRELL, P.C.
(Name of partnership, firm or corporation)

III. Name of Client **NATIONAL ACADEMY OF ELDER LAW ATTORNEYS** Date **January 29, 2014**

IV. Fees Received
Indicate the gross amount of all fees received from the client identified above that are related, directly or indirectly, to lobbying, including fees for services such as public advocacy, government relations, or public relations services, including research, monitoring legislation, and related legal work. The gross fee amount reported shall not be reduced by any expenses:

a) Total of all fees received in this reporting period	a) $	3,000.00
b) Total of all fees received this calendar year, prior to this reporting period. (This should equal the total prior monthly reports for this calendar year.)	b) $	10,000.00
c) Total of all fees received to date. (Add lines a and b)	c) $	13,000.00
d) Indicate the amount of any such fees that are due, but have not yet been paid.	d) $	.00

V. Expenses:
Lobbyist(s)/Lobbying partnerships, firms, or corporations are required to report all expenses made from lobbying fees. Separate reports are to be filed for expenditures made relative to each client and if expenditures are made by the lobbyist(s)/firm that are unrelated to any one client a separate report may be filed for the lobbyist(s)/firm. Expenses are to be reported in one of three categories of expenses: (a) the aggregate total of all expenses paid during the reporting period for salaries, benefits, support staff, and office expenses; (b) the aggregate total of all individual expenses where the expenditure was of $25.00 or less (for example: meals purchased during a business lunch where the cost was $25.00 or less, purchase of a pen with a value of less than $10 that is given to the person being lobbied, purchase of a ceremonial object given to a person being lobbied with a value of $25.00 or less); and (c) an itemized statement of each individual expenditure made during this reporting period of greater than $25.00 for any purpose not covered by (a) (for example: purchase of a meal with value of greater than $25, purchase of a ceremonial object to be given to the subject of lobbying with a value greater than $25, but not greater than $50, restaurant expenses for a legislative reception). Expenses for honorariums, expense reimbursement, or political contributions will be reported on separate addendums and should not be reported on Addendum A.

a) Total aggregate expenses for this reporting period for salaries, benefits, support staff, and office expenses, related directly or indirectly to lobbying.	a) $	3,675.00
b) Total aggregate of expenditures during this reporting period, not reported in a), of $25 or less.	b) $	.00
c) Total of all itemized expenditures reported in detail in section VI.	c) $	50.00

Client: NATIONAL ACADEMY OF ELDER LAW ATTORNEYS

d) Total expenses for this reporting period.
(Add lines a, b and c.) d) $ 3,725.00

e) Total of expenses paid this calendar year, prior to this reporting period.
(This should be the amount on line f of addendum A for last month's report.) e) $ 12,997.50

f) Total of all expenses year to date. f) $ 16,722.50

VI. Other Expenses:
Provide the following detail for all expenditures of more than $25 made from lobbying fees during this reporting period, including by whom paid or to whom charged.

Paid to:	Amount
State of NH	$ 50.00
	$
	$
	$
	$
	$

Sworn Statement/Affirmation by Lobbyist

I have read RSA 15, RSA 15-B and RSA 664 and hereby swear or affirm that the foregoing information is true and complete to the best of my knowledge and belief.

Heidi L. Kroll
(Signature of lobbyist)

1/27/2014
(Date)

Heidi L. Kroll
(Print Name of Lobbyist)