

FILING FEE OF \$5.00 REQUIRED

GAS COMPANIES

The Commonwealth of Massachusetts

RETURN

OF THE

BERKSHIRE GAS

COMPANY

TO THE

DEPARTMENT OF PUBLIC UTILITIES

OF MASSACHUSETTS

For the Year Ended December 31,

2022



*The Commonwealth of Massachusetts
Department of Public Utilities*

One South Station, Boston, MA 02110

To the Presidents and Directors of the Gas Companies in the Commonwealth:

These blanks for the Returns are sent in triplicate, two copies are to be typed, signed and an original and a duplicate copy returned to this Department on or before March 31st following the close of the reporting calendar year. One copy is to be retained in the files of the respondent.

Manufacturing and other companies engaged in the manufacture of gas or electricity for sale, in connection with their other business, will state the book value of their gas plant and answer all other questions fully.

When the word "none" truly and completely states the fact, it should be given to any particular inquiry. Where dates are called for, the month and day should be stated as well as the year. Customary abbreviations may be used in stating dates.

If any schedule does not apply to the respondent, such fact should be shown on the schedule by the words "not applicable," or the schedule may be omitted and the notation made in the table of contents on pages 2 and 3.

If respondent so desires, cents may be omitted in the balance sheet, income statement, and supporting schedules. All supporting schedules on an even-dollar basis, however, shall agree with even-dollar amounts in the main schedules. Average and extracted figures, where cents are important must show cents for reasons which are apparent.

Special attention is called to the legislation in regard to the Returns printed as section 84 of the General Laws, on the inside of the back cover.

A FIVE DOLLAR FILING FEE SHOULD ACCOMPANY THE ORIGINAL COPY

The Commonwealth of Massachusetts

RETURN

OF THE

BERKSHIRE GAS

COMPANY

TO THE

DEPARTMENT OF PUBLIC UTILITIES

OF MASSACHUSETTS

For the Year Ended December 31,

2022

**Name of officer to whom correspondence should
be addressed regarding this report,**

Sue Kristjansson

Official title: President & COO

**Office address: 115 Cheshire Road
Pittsfield MA 01201-1803**



The Commonwealth of Massachusetts

DEPARTMENT OF PUBLIC UTILITIES
OFFICE OF UTILITY ACCOUNTING
One South Station
Boston, MA 02110

REVENUE STATEMENT

2022

Name of Company THE BERKSHIRE GAS COMPANY
D/B/A THE BERKSHIRE GAS COMPANY
Address 115 CHESHIRE ROAD
PITTSFIELD MA 01201-1803

Massachusetts Gross Revenues (Intrastate) \$ 97,585,907
Other Revenues (outside Massachusetts) _____
Total Revenues as per annual return \$ 97,585,907

I hereby certify under penalties of perjury, that the foregoing statement is true to the best of my knowledge and belief.

Title President & COO

Instructions to Department:

If invoice or correspondence are to be addressed to a particular individual or department please insert name and address below.

The purpose of this statement is to provide the Department with the amount of Intra-state Revenues for the assessment of taxes.

DEPARTMENT OF TELECOMMUNICATIONS & ENERGY

This statement is filed in accordance with Chapter 164, Section 84A

**CONDENSED FINANCIAL RETURN
FOR THE YEAR ENDED DECEMBER 31, 2022**

FULL NAME OF COMPANY	THE BERKSHIRE GAS COMPANY
LOCATION OF PRINCIPAL BUSINESS OFFICE	115 Cheshire Road Pittsfield, MA 01201-1803

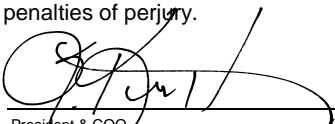
STATEMENT OF INCOME FOR THE YEAR

Item	Current Year	Increase or (Decrease) from Preceding Year
OPERATING INCOME	\$	\$
Operating Revenues	97,585,907	15,215,766
Operating Expenses:		
Operation Expense	71,989,773	13,166,848
Maintenance Expense	2,799,182	23,931
Depreciation Expense	7,264,328	969,321
Amortization of Utility Plant	897,284	7,320
Amortization of Property Losses	0	
Amortization of Conversion Expenses	0	
Taxes Other Than Income Taxes	6,576,524	1,322,841
Income Taxes	(2,553,342)	(5,430,643)
Provision for Deferred Fed.Inc.Taxes	3,115,658	5,214,925
Fed. Inc. Taxes Def. in Prior Yrs.-Cr.		
Total Operating Expenses	90,089,407	15,274,543
Net Operating Revenues	7,496,500	(58,777)
Income from Utility Plant Leased to Others	0	0
Other Utility Operating Income	0	0
Total Utility Operating Income	7,496,500	(58,777)
OTHER INCOME		
Income from Mdse. Job. & Contract Work	0	0
Income from Nonutility Operations	0	0
Nonoperating Rental Income	825,750	557,391
Interest and Dividend Income	161,624	4,014
Miscellaneous Nonoperating Income	867,409	375,129
Total Other Income	1,854,783	936,534
Total Income	9,351,283	877,757
MISCELLANEOUS INCOME DEDUCTIONS		
Miscellaneous Amortization	0	0
Other Income Deductions	585,122	(710,990)
Total Income Deductions	585,122	(710,990)
Income Before Interest Charges	8,766,161	1,588,747
INTEREST CHARGES		
Interest on Long-Term Debt	728,649	(1,896,619)
Amortization of Debt Disc. & Expense	47,393	(74,132)
Amortization of Prem. on Debt - Credit	0	0
Int. on Debt to Associated Companies	136,909	150,609
Other Interest Expense	1,881,572	1,768,828
Interest Charged to Construction - Credit	(129,372)	(95,716)
Total Interest Charges	2,665,151	(147,030)
Net Income	6,101,010	1,735,777

BALANCE SHEET

Title of Account	Balance End of Year	Title of Account	Balance End of Year
UTILITY PLANT	\$	PROPRIETARY CAPITAL	\$
Utility Plant	385,937,488	CAPITAL STOCK	
OTHER PROPERTY AND INVESTMENTS		Common Stock Issued	250
Nonutility Property	4,887,582	Preferred Stock Issued	-
Investment in Associated Companies	-	Capital Stock Subscribed	-
Other Investments	-	Premium on Capital Stock	-
Special Funds	1,989,770	Total	250
Total Other Property and Investments	6,877,352	SURPLUS	
CURRENT AND ACCRUED ASSETS		Other Paid-In Capital	126,094,738
Cash	667,913	Earned Surplus	17,480,992
Special Deposits	-	Surplus Invested in Plant	-
Working Funds	-	Total	143,575,730
Temporary Cash Investments	-	Total Proprietary Capital	143,575,980
Notes and Accounts Receivable	25,748,290	LONG-TERM DEBT	
Receivables from Assoc.Companies	3,668	Bonds	60,000,000
Materials and Supplies	6,684,941	Advances from Associated Companies	-
Prepayments	360,926	Other Long-Term Debt	-
Interest and Dividends Receivable	-	Total Long-Term Debt	60,000,000
Rents Receivable	-	CURRENT AND ACCRUED LIABILITIES	
Accrued Utility Revenues	10,785,236	Notes Payable	-
Misc. Current and Accrued Assets	-	Accounts Payable	24,789,495
Total Current and Accrued Assets	44,250,974	Payables to Associated Companies	10,698,101
DEFERRED DEBITS		Customer Deposits	275,089
Unamortized Debt Discount and Expense	452,592	Taxes Accrued	65,739
Extraordinary Property Losses	-	Interest Accrued	783,671
Preliminary Survey and Investigation Charges	823	Dividends Declared	-
Clearing Accounts	(37,642)	Matured Long-Term Debt	-
Temporary Facilities	-	Matured Interest	-
Miscellaneous Deferred Debits	23,982,612	Tax Collections Payable	34,645
Total Deferred Debits	24,398,385	Misc. Current and Accrued Liabilities	2,386,126
CAPITAL STOCK DISCOUNT AND EXPENSE		Total Current and Accrued Liabilities	39,032,866
Discount on Capital Stock	-	DEFERRED CREDITS	
Capital Stock Expense	-	Unamortized Premium on Debt	-
Total Capital Stock Discount and Expense	-	Customer Advances for Construction	-
REACQUIRED SECURITIES		Other Deferred Credits	23,793,992
Reacquired Capital Stock	-	Total Deferred Credits	23,793,992
Reacquired Bonds	-	RESERVES	
Total Reacquired Securities	-	Reserves for Depreciation	146,386,869
Total Assets and Other Debits	461,464,199	Reserves for Amortization	-
		Reserve for Uncollectible Accounts	3,598,523
		Operating Reserves	13,778,010
		Reserve for Depreciation and Amortization of Nonutility Property	3,053,523
		Reserves for Deferred Federal Income	-
		Taxes	22,132,184
		Total Reserves	188,949,109
		CONTRIBUTIONS IN AID OF CONSTRUCTION	
		Contributions in Aid of Construction	6,112,252
		Total Liabilities and Other Credits	461,464,199

NOTES:

GAS OPERATING REVENUES			
Account	Operating Revenues		
	Amount for Year		Increase (Decrease) from Preceding Year
SALES OF GAS	\$		\$
Residential Sales		57,348,125	10,308,495
Commercial and Industrial Sales			
Small (or Commercial)		24,410,290	5,695,191
Large (or Industrial)			
Other Sales to Public Authorities			
Interdepartmental Sales			
Miscellaneous Electric Sales			
Total Sales to Ultimate Consumers		81,758,415	16,003,686
Sales for Resale		-	-
Total Sales of Gas		81,758,415	16,003,686
OTHER OPERATING REVENUES			
Forfeited Discounts		35,469	35,469
Miscellaneous Service Revenues		25,780	11,500
Revenues from Transportation of Gas of Others		16,886,100	2,363,104
Sales of Products Extracted from Natural Gas			
Revenues from Natural Gas Processed by Others			
Rent from Gas Property			
Interdepartmental Rents			
Other Gas Revenues		(1,119,857)	(3,197,993)
Total Other Operating Revenues		15,827,492	(787,920)
Total Gas Operating Revenues		97,585,907	15,215,766
SUMMARY OF GAS OPERATION AND MAINTENANCE EXPENSES			
Functional Classification	Operation	Maintenance	Total
Steam Production	\$	\$	\$
Manufactured Gas Production	1,851,686	571,558	2,423,244
Other Gas Supply Expenses	47,312,821		47,312,821
Total Production Expenses	49,164,507	571,558	49,736,065
Local Storage Expenses			
Transmission and Distribution Expenses	12,076,365	2,164,497	14,240,862
Customer Accounts Expenses	4,525,340		4,525,340
Sales Expenses	77,514		77,514
Administrative and General Expenses	6,146,047	63,127	6,209,174
Total Gas Operation and Maintenance Expenses	\$71,989,773	2,799,182	\$74,788,955
<p>I hereby certify that the foregoing statements are full, just and true to the best of my knowledge and belief. This statement is signed under the penalties of perjury.</p> <div style="text-align: right;">  President & COO Sue Kristjansson </div>			

STATEMENT OF EARNED SURPLUS

	Amount for Year	Increase (Decrease) from Preceding Year
Unappropriated Earned Surplus (at beginning of period)	\$21,323,097	\$4,365,233
Balance Transferred from Income	6,101,010	1,735,777
Miscellaneous Credit to Surplus	-	-
Miscellaneous Debits to Surplus	56,885	56,885
Appropriations of Surplus	-	-
Net Additions to Earned Surplus	6,157,895	1,792,662
Dividends Declared - Preferred Stock	-	-
Dividends Declared - Common Stock	10,000,000	10,000,000
Unappropriated Earned Surplus (at end of period)	17,480,992	(3,842,105)

ELECTRIC OPERATING REVENUES

Account	Operating Revenues	
	Amount for Year	Increase or (Decrease) from Preceding Year
SALES OF ELECTRICITY	\$	\$
Residential Sales	N/A	
Commercial and Industrial Sales		
Small (or Commercial)		
Large (or Industrial)		
Public Street and Highway Lighting		
Other Sales to Public Authorities		
Sales to Railroad and Railways		
Interdepartmental Sales		
Miscellaneous Electric Sales		
Total Sales to Ultimate Consumers		
Sales for Resale		
Total Sales of Electricity		
OTHER OPERATING REVENUES		
Forfeited Discounts		
Miscellaneous Service Revenues		
Sales of Water and Power		
Rent from Electric Property		
Interdepartmental Rents		
Other Electric Revenues		
Total Other Operating Revenues		
Total Electric Operating Revenues		

SUMMARY OF ELECTRIC OPERATION AND MAINTENANCE EXPENSES

Functional Classification	Operation	Maintenance	Total
Power Production Expenses	\$	\$	\$
Electric Generation:		N/A	
Steam Power			
Nuclear Power			
Hydraulic Power			
Other Power			
Other Power Supply Expenses			
Total Power Production Expenses			
Transmission Expenses			
Distribution Expenses			
Customer Accounts Expenses			
Sales Expenses			
Administrative and General Expenses			
Total Electric Operation and Maintenance Expenses			

DEPARTMENT OF TELECOMMUNICATIONS & ENERGY

This statement is filed in accordance with Chapter 164, Section 83 AND 220 c.m.r. & 79.00

**RETURN ON EQUITY CALCULATION
FOR THE YEAR ENDED DECEMBER 31, 2022**

FULL NAME OF COMPANY
LOCATION OF PRINCIPAL BUSINESS OFFICE

THE BERKSHIRE GAS COMPANY
115 Cheshire Road
Pittsfield, MA 01201-1803

STATEMENT OF RETURN ON EQUITY

line	Item		Current Year
1	NET UTILITY INCOME AVAILABLE FOR SHAREHOLDERS:		
2			
3	Total Utility Operating Income	\$	7,496,500
4	Less:		
5	Total Interest Charges - 97.80%		(2,618,490)
6	Dividends Declared - Preferred Stock (437)- 97.80%		0
7			
8	Total Net Utility Income Available for Common Shareholders	\$	4,878,010
9			
10	TOTAL UTILITY COMMON EQUITY:		
11			
12	Total Proprietary Capital-	\$	140,497,033
13			
14	Preferred Stock Issued		0
15	Unamortized Acquisition Premium-		(51,932,490)
16	Net Proprietary Capital	\$	88,564,543
17			
18	Utility allocation:		
19	Utility Plant (101-107) P. 8 line 2		385,937,488
20	Gross Utility Plant and Total Other Plant and Investments (P. 8, lines 2 and 8)		392,814,840
21			
22	Ratio of utility Plant to Total Plant (line 18 divided by line 19)		98.25%
23			
24	Total Utility Common Equity	\$	87,013,966
25			
26	Return on Equity (Line 8 divided by line 24)		5.61%

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Designate in column (c) by the terms "none" or "not applicable," as appropriate, in instances where no information or amounts have been reported in certain schedules. Pages may be omitted where the responses are "none" or "not applicable" to the schedules on such pages.

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GENERAL INFORMATION
PRINCIPAL AND SALARIED OFFICERS

Titles	Names	Addresses	Annual Salaries
Chairman & Chief Executive Officer *Includes only salary issued by Berkshire Gas Company.	Franklyn Reynolds	All at: Avangrid Inc. 180 Marsh Hill Rd. Orange, CT 06477	\$0
Treasurer *Includes only salary issued by Berkshire Gas Company.	Vacant		\$0
Secretary *Includes only salary issued by Berkshire Gas Company.	Kenna Hagan		\$0
President	Sue Kristjansson	All at: 115 Cheshire Road Pittsfield, MA 01201	\$0
Master Gas Fitter	Christopher Zahensky		\$0
NOTE: Salary information excludes any applicable bonuses and stock options paid during the period.			

DIRECTORS

Names	Addresses	Fees Paid During Year
Franklyn Reynolds	All at: Avangrid Inc. 180 Marsh Hill Rd. Orange, CT 06477	\$0
Noelle Kinsch		\$0
Catherine Stempien		\$0
Andrea Vanluling		\$0
Sue Kristjansson	All at: 115 Cheshire Road Pittsfield, MA 01201	\$0

* By General Laws, Chapter 164, Section 83, the Return must contain a "List of the names of all their salaried officers and the amount of the salary paid to each," and by Section 77, the department is required to include in its annual report "the names and addresses of the principal officers and of the directors

GENERAL INFORMATION--Continued

1. Corporate name of company making report,
THE BERKSHIRE GAS COMPANY
2. Date of organization,
1853
3. Date of incorporation,
1853
4. Give location (including street and number) of principal business office:-
115 Cheshire Road, Pittsfield MA 01201-1803
5. Total number of stockholders,

Preferred:	0
Common:	1
6. Number of stockholders in Massachusetts,

Preferred:	0
Common:	1
7. Amount of stock held in Massachusetts, No. of shares,

Preferred:	0	\$0
Common:	100	\$0
8. Capital stock issued prior to June 5, 1894, No. of shares, Preferred: 625 \$62,500 (A)
9. Capital stock issued with approval of Board
of Gas and Electric Light Commissioners
or Department of Public Utilities since June 5, 1894

No. of shares,	0	\$0
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Total,	shares, par value, \$, outstanding	December 31	of the fiscal year	2021
Preferred:	4.8% 15 \$100				0
Common:	100 \$2.50				250

(A) \$100 Par Value

11. Management Fees and Expenses during the Year.

List all individuals, corporations or concerns with whom the company has any contract or agreement covering management or supervision of its affairs, such as accounting, financing, engineering, construction, purchasing, operation, etc., and show the total amount paid to each for the year.

UIL Holdings Corporation	\$ 3,262,662
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GENERAL INFORMATION

1. Describe briefly all the important physical changes in the property during the last fiscal period including additions, alterations or improvements to the works or physical property retired.

SEE PAGE 77

COMPARATIVE BALANCE SHEET Assets and Other Debits				
Line No.	Title of Account (a)	Balance Beginning of Year (b)	Balance End of Year (c)	Increase or (Decrease) (d)
1	UTILITY PLANT	\$	\$	\$
2	Utility Plant (101-107) P. 13.....	365,944,615	385,937,488	19,992,873
3	OTHER PROPERTY AND INVESTMENTS			
4	Nonutility Property (121) P. 19.....	4,686,945	4,887,582	200,637
5	Investment in Associated Companies (123) P. 20.....	-	-	-
6	Other Investments (124) P. 20.....	-	-	-
7	Special Funds (125, 126, 127, 128) P. 21.....	2,179,170	1,989,770	(189,400)
8	Total Other Property and Investments.....	6,866,115	6,877,352	11,237
9	CURRENT AND ACCRUED ASSETS			
10	Cash (131).....	4,536,926	667,913	(3,869,013)
11	Special Deposits (132, 133, 134) P. 21.....	-	-	-
12	Working Funds (135).....	-	-	-
13	Temporary Cash Investments (136) P. 20.....	-	-	-
14	Notes and Accounts Receivable (141,142,143) P. 22.....	18,875,249	25,748,290	6,873,041
15	Receivables from Assoc.Companies (145, 146) P. 23.....	26,143	3,668	(22,475)
16	Materials and Supplies (151-159, 163) P. 24.....	4,092,466	6,684,941	2,592,475
17	Prepayments (165).....	146,109	360,926	214,817
18	Interest and Dividends Receivable (171).....	-	-	-
19	Rents Receivable (172).....	-	-	-
20	Accrued Utility Revenues (173-175).....	11,708,691	10,785,236	(923,455)
21	Misc. Current and Accrued Assets (174).....	-	-	-
22	Total Current and Accrued Assets.....	39,385,584	44,250,974	4,865,390
23	DEFERRED DEBITS			
24	Unamortized Debt Discount and Expense (181) P. 26.....	499,985	452,592	(47,393)
25	Extraordinary Property Losses (182) P. 27.....	-	-	-
26	Preliminary Survey and Investigation Charges (183).....	823	823	-
27	Clearing Accounts (184).....	(66,608)	(37,642)	28,966
28	Temporary Facilities (185).....	-	-	-
29	Miscellaneous Deferred Debits (186) P. 27.....	26,866,610	23,982,612	(2,883,998)
30	Total Deferred Debits.....	27,300,810	24,398,385	(2,902,425)
31	CAPITAL STOCK DISCOUNT AND EXPENSE			
32	Discount on Capital Stock (191) P. 28.....	-	-	-
33	Capital Stock Expense (192) P. 28.....	-	-	-
34	Total Capital Stock Discount and Expense.....	-	-	-
35	REACQUIRED SECURITIES			
36	Reacquired Capital Stock (196).....	-	-	-
37	Reacquired Bonds (197).....	-	-	-
38	Total Reacquired Securities.....	-	-	-
39	Total Assets and Other Debits.....	439,497,124	461,464,199	21,967,075

COMPARATIVE BALANCE SHEET Liabilities and Other Credits

Line No.	Title of Account (a)	Balance Beginning of Year (b)	Balance End of Year (c)	Increase or (Decrease) (d)
1	PROPRIETARY CAPITAL	\$	\$	\$
2	CAPITAL STOCK			
3	Common Stock Issued (210) P. 29.....	250	250	-
4	Preferred Stock Issued (204) P. 29.....	-	-	-
5	Capital Stock Subscribed (202, 205).....	-	-	-
6	Premium on Capital Stock (207) P. 29.....	-	-	-
7	Total.....	250	250	-
8	SURPLUS			
9	Other Paid-In Capital (208-211) P. 30.....	116,094,738	126,094,738	10,000,000
10	Earned Surplus (215, 216) P. 12.....	21,323,097	17,480,992	(3,842,105)
11	Surplus Invested in Plant (217).....	-	-	-
12	Total.....	137,417,835	143,575,730	6,157,895
13	Total Proprietary Capital.....	137,418,085	143,575,980	6,157,895
14	LONG-TERM DEBT			
15	Bonds (221) p. 31.....	60,000,000	60,000,000	-
16	Advances from Associated Companies (223) P. 31....	-	-	-
17	Other Long-Term Debt (224) P. 31.....	-	-	-
18	Total Long-Term Debt.....	60,000,000	60,000,000	-
19	CURRENT AND ACCRUED LIABILITIES			
20	Notes Payable (231) P. 32.....	-	-	-
21	Accounts Payable (232).....	16,405,256	24,789,495	8,384,239
22	Payables to Associated Companies (233, 234) P. 32.	754,479	10,698,101	9,943,622
23	Customer Deposits (235).....	191,632	275,089	83,457
24	Taxes Accrued (236).....	7,281,311	65,739	(7,215,572)
25	Interest Accrued (237).....	755,194	783,671	28,477
26	Dividends Declared (238).....	-	-	-
27	Matured Long-Term Debt (239).....	-	-	-
28	Matured Interest (240).....	-	-	-
29	Tax Collections Payable (241).....	36,435	34,645	(1,790)
30	Misc. Current and Accrued Liabilities (242) P. 33.	3,693,397	2,386,126	(1,307,271)
31	Total Current and Accrued Liabilities.....	29,117,704	39,032,866	9,915,162
32	DEFERRED CREDITS			
33	Unamortized Premium on Debt (251) P. 26.....	-	-	-
34	Customer Advances for Construction (252).....	5,908	-	(5,908)
35	Other Deferred Credits (253) P. 33.....	27,601,113	23,793,992	(3,807,121)
36	Total Deferred Credits.....	27,607,021	23,793,992	(3,813,029)
37	RESERVES			
38	Reserves for Depreciation (254-256) P. 13.....	139,065,413	146,386,869	7,321,456
39	Reserves for Amortization (257-259) P. 13.....	-	-	-
40	Reserve for Uncollectible Accounts (260).....	3,166,417	3,598,523	432,106
41	Operating Reserves (261-265) P. 35.....	12,046,474	13,778,010	1,731,536
42	Reserve for Depreciation and Amortization of Nonutility Property (266).....	2,904,694	3,053,523	148,829
43	Reserves for Deferred Federal Income Taxes (267, 268) P. 36.....	-	-	-
		22,350,228	22,132,184	(218,044)
44	Total Reserves.....	179,533,226	188,949,109	9,415,883
45	CONTRIBUTIONS IN AID OF CONSTRUCTION			
46	Contributions in Aid of Construction (271) P. 36..	5,821,088	6,112,252	291,164
47	Total Liabilities and Other Credits.....	439,497,124	461,464,199	21,967,075

STATEMENT OF INCOME FOR THE YEAR			
Line No.	Account (a)	Total	
		Current Year (b)	Increase or (Decrease) from Preceding Year (c)
1	OPERATING INCOME	\$	\$
2	Operating Revenues (400) P. 37, 43.....	97,585,907	15,215,766
3	Operating Expenses:		
4	Operation Expense (401) P. 42, 47.....	71,989,773	13,166,848
5	Maintenance Expense (402) P. 42, 47.....	2,799,182	23,931
6	Depreciation Expense (403) P. 34.....	7,264,328	969,321
7	Amortization of Utility Plant (404 and 405).....	897,284	7,320
8	Amortization of Property Losses (407.1).....	-	-
9	Amortization of Conversion Expenses (407.2).....	-	-
10	Taxes Other Than Income Taxes (408) P. 49.....	6,576,524	1,322,841
11	Income Taxes (409) P. 49.....	(2,553,342)	(5,430,643)
12	Provision for Deferred Fed.Inc.Taxes (411) P.36.....	3,115,658	5,214,925
13		-	-
14	Total Operating Expenses.....	90,089,407	15,274,543
15	Net Operating Revenues.....	7,496,500	(58,777)
16	Income from Utility Plant Leased to Others (412).....	-	-
17	Other Utility Operating Income (414) P. 50.....	-	-
18	Total Utility Operating Income.....	7,496,500	(58,777)
19	OTHER INCOME		
20	Income from Mdse. Job. & Contract Work (415) P. 51.....	-	-
21	Income from Nonutility Operations (417).....	-	-
22	Nonoperating Rental Income (418).....	825,750	557,391
23	Interest and Dividend Income (419).....	161,624	4,014
24	Miscellaneous Nonoperating Income (421).....	867,409	375,129
25	Total Other Income.....	1,854,783	936,534
26	Total Income.....	9,351,283	877,757
27	MISCELLANEOUS INCOME DEDUCTIONS		
28	Miscellaneous Amortization (425).....	-	-
29	Other Income Deductions (426).....	585,122	(710,990)
30	Total Income Deductions.....	585,122	(710,990)
31	Income Before Interest Charges.....	8,766,161	1,588,747
32	INTEREST CHARGES		
33	Interest on Long-Term Debt (427) P. 31.....	728,649	(1,896,619)
34	Amortization of Debt Disc. & Expense (428) P. 26.....	47,393	(74,132)
35	Amortization of Prem. on Debt - Credit (429) P. 26.....	-	-
36	Int. on Debt to Associated Companies(430)P. 31, 32.....	136,909	150,609
37	Other Interest Expense (431).....	1,881,572	1,768,828
38	Interest Charged to Construction - Credit (432).....	(129,372)	(95,716)
39	Total Interest Charges.....	2,665,151	(147,030)
40	Net Income.....	6,101,010	1,735,777
41	EARNED SURPLUS		
42	Unappropriated Earned Surplus (at beginning of period (216)	21,323,097	4,365,233
43	Balance Transferred from Income (433).....	6,101,010	1,735,777
44	Reset Retained Earnings to zero per GAAP.	-	-
45	Miscellaneous Debits to Surplus (435).....	56,885	56,885
46	Appropriations of Surplus (436).....	-	-
47	Net Additions to Earned Surplus.....	6,157,895	1,792,662
48	Dividends Declared - Preferred Stock (437).....	-	-
49	Dividends Declared - Common Stock (438).....	10,000,000	10,000,000
50	Unappropriated Earned Surplus (at end of period)(216).....	17,480,992	(3,842,105)

Next page is 12

STATEMENT OF EARNED SURPLUS (Accounts 215-216)

1. Report in this schedule an accounting for charges in appropriate and unappropriated earned surplus for the year.
2. Each credit and debit during the year should be identified as to the surplus account in which included (Accounts 433-438 inclusive) and the contra primary account affected shown. Minor items may be grouped by classes; however, the number of items in each group should be shown.
3. For each reservation or appropriation of earned

- surplus state the purpose, amount, and in the case of reservations, the reserve account credited. Explain in a footnote the basis for determining the amount reserved or appropriated and if such reservation or appropriation is to be recurrent, state the number and annual amounts to be reserved or appropriated as well as the totals eventually to be accumulated.
4. Dividends should be shown for each class and series of capital stock. Show amounts of dividends per share.
5. List credits first; then debits.

Lin No	Item (a)	Contra Primary Account Affected (b)	Amount (c)
1	UNAPPROPRIATED EARNED SURPLUS (Account 216)		
2	Balance -- Beginning of year		\$21,323,097
3	Changes: (identify by prescribed earned surplus accounts)		
4			
5	Credits:		
6	Balance transferred from Income Account 433	400-432	6,101,010
7	Transfer from Accumulated Comprehensive Income 215	215	56,885
8			
9			
10	Debits:		
11	Dividends declared--		
12	Preferred 4.8% (\$4.80/share) -- A/C 437	238	0
13	Common Stock Dividends -- A/C 438	234	10,000,000
14			
15			
16			
17			
18			
19	Reset Retained Earnings to zero per GAAP due to merger.		
20			
21			
22			
23			
24			
25			
26			
27	Balance -- end of year		17,480,992
28	APPROPRIATED EARNED SURPLUS (Account 215)		
29	State balance and purpose of each appropriated earned surplus amount at end of year		
30	and give accounting entries for any applications of appropriated earned surplus		
31	during the year.		
32			
33			
34	Accumulated Comprehensive Income (Account 215)		0
35			
36			
37			
38			
39			
40			
41			
42			
43			
44	Balance -- end of year		0

SUMMARY OF UTILITY PLANT AND RESERVES FOR DEPRECIATION AND AMORTIZATION							
Line No.	Item (a)	Total (b)	Electric (c)	Gas (d)	(e)	(f)	Common (g)
1	UTILITY PLANT:						
2	In Service:						
3	101 Plant in Service (Classified).....	\$378,533,788		\$378,533,788			
4	106 Completed Construction not classified.....	0		0			
5	Total P. 16, 18.....	378,533,788		378,533,788			
6	104 Leased to Others.....	0		0			
7	105 Held for Future Use.....	0		0			
8	107 Construction Work in Progress...	7,403,700		7,403,700			
9	Total Utility Plant.....	385,937,488		385,937,488			
10	DETAIL OF RESERVES FOR DEPRECIATION AND AMORTIZATION						
11	In Service:						
12	254 Depreciation P. 34.....	146,386,869		146,386,869			
13	257 Amortization.....	0		0			
14	Total in Service.....	146,386,869		146,386,869			
15	Leased to Others:						
16	255 Depreciation P. 34.....	0		0			
17	258 Amortization.....	0		0			
18	Total Leased to Others.....	0		0			
19	Held for Future Use:						
20	256 Depreciation P. 34.....	0		0			
21	259 Amortization.....	0		0			
22	Total Held for Future Use.....	0		0			
23	Total Reserves for Depreciation and Amortization.....	\$146,386,869		\$146,386,869			

UTILITY PLANT - GAS

1. Report below the cost of utility plant in service according to prescribed accounts.
2. Do not include as adjustments, corrections of additions and retirements for the current or the preceding year. Such items should be included in column (c) or (d) as appropriate.
3. Credit adjustments of plant accounts should be enclosed in parentheses to indicate the negative effect of such amounts.
4. Reclassifications or transfers within utility plant accounts should be shown in column (f).

Line No.	Account (a)	Balance Beginning of Year (b)	Additions (c)	Retirements (d)	Adjustments (e)	Transfers (f)	Balance End of Year (g)
1	1. INTANGIBLE PLANT						
2	301 Organization.....	\$51,932,490				\$0	\$51,932,490
3	303 Miscellaneous Intangible Plant.....	11,024,413	1,026,973		0	0	12,051,386
4	Total Intangible Plant.....	62,956,903	1,026,973	0	0	0	63,983,876
5	2. PRODUCTION PLANT						
6	Manufactured Gas Production Plant.....						
7	304 Land and Land Rights.....	1,754,393					1,754,393
8	305 Structures and Improvements.....	4,824,546					4,824,546
9	306 Boiler Plant Equipment.....	0					0
10	307 Other Power Equipment.....	0					0
11	310 Water Gas Generating Equipment.....	0					0
12	311 Liquefied Petroleum Gas Equipment...	4,186,120					4,186,120
13	312 Oil Gas Generation Equipment.....	0					0
14	313 Generating Equipment-Other Process..	0					0
15	315 Catalytic Cracking Equipment.....	0					0
16	316 Other Reforming Equipment.....	0					0
17	317 Purification Equipment.....	0					0
18	318 Residual Refining Equipment.....	0					0
19	319 Gas Mixing Equipment.....	2,988,255					2,988,255
20	320 Other Equipment.....	831,973	0	112,425			719,548
21	Total Manufactured Gas.....	0					0
	Production Plant.....	14,585,287	0	112,425	0	0	14,472,862
22	3. STORAGE PLANT						
23	360 Land and Land Rights.....	0					0
24	361 Structures and Improvements.....	0					0
25	362 Gas Holders.....	0					0
26	363 Other Equipment.....	0					0
27	Total Storage Plant.....	\$0	\$0	\$0	\$0	\$0	\$0

UTILITY PLANT - GAS (Continued)

Line No.	Account (a)	Balance Beginning of Year (b)	Additions (c)	Retirements (d)	Adjustments (e)	Transfers (f)	Balance End of Year (g)
1	4. TRANSMISSION AND DISTRIBUTION PLANT						
2	365 Land and Land Rights.....	\$123,009					\$123,009
3	365 Rights-of-Way.....	143,990					143,990
4	366 Structures and Improvements.....	957,580					957,580
5	367 Mains.....	130,974,730	11,640,609		74,075		142,689,414
6	368 Compressor Station Equipment.....	0					0
7	369 Measuring and Regulating Station Equipment.....	8,235,642	1,139,859				9,375,501
8	380 Services.....	69,305,893					69,305,893
9	381 Meters.....	15,119,257	483,203	192,968	392,609		15,802,101
10	382 Meter Installations.....	11,769,372					11,769,372
11	383 House Regulators.....	2,835,389	8,899				2,844,288
12	386 Other Property on Cust's Premises...	0					0
13	387 Other Equipment.....	461,477	197,511				658,988
14	Total Transmission and Distribution Plant.....	239,926,339	13,470,081	192,968	466,684	0	253,670,136
15	5. GENERAL PLANT						
16	389 Land and Land Rights.....	331,173	(29,496)				301,677
17	390 Structures and Improvements.....	25,683,345	762,609				26,445,954
18	391 Office Furniture and Equipment.....	6,459,222	415,534				6,874,756
19	392 Transportation Equipment.....	5,378,985	604,509	269,960			5,713,534
20	393 Stores Equipment.....	193,992					193,992
21	394 Tools, Shop and Garage Equipment....	2,865,305	588,332				3,453,637
22	395 Laboratory Equipment.....	30,159					30,159
23	396 Power Operated Equipment.....	506,316					506,316
24	397 Communication Equipment.....	1,656,163	43,057			932,147	2,631,367
25	398 Miscellaneous Equipment.....	255,521					255,521
26	399 Other Tangible Property.....	0					0
27	Total General Plant.....	43,360,181	2,384,545	269,960	0	932,147	46,406,913
28	Total Gas Plant in Service.....	360,828,710	16,881,599	575,353	466,684	932,147	378,533,788
29	104 Utility Plant Leased to Others.....						
30	105 Property Held for Future Use.....						
31	107 Construction Work in Progress.....	5,115,904	16,482,252			(14,194,456)	7,403,700
32	Total Utility Plant-Gas.....	\$365,944,615	\$33,363,851	\$575,353	\$466,684	(\$13,262,309)	\$385,937,488

Note: Completed Construction Not Classified, Account 106 shall be classified in this schedule according to prescribed accounts, on an estimated basis if necessary, and the entries included in column (c). Also, to be included in column (c) are entries for reversals of tentative distributions of prior year reported in column (c). Likewise, if the respondent has a significant amount of plant retirements which have not been classified to primary accounts at the end of year, a tentative distribution of such retirements, on an estimated basis with appropriate contra entry to the Depreciation Reserve Account, shall be included in column (d). Include also in column (d) reversals of tentative distributions of prior year of unclassified retirements. Attach an insert page showing the account distributions of these tentative classifications in columns (c) and (d) including the reversals of the prior years tentative account distributions of these amounts. Careful observance of the above instructions and the texts of Accounts 101 and 106 will avoid serious omissions of the reported amount of respondent's plant actually in service at end of year.

NONUTILITY PROPERTY (ACCOUNT 121)						
Give particulars of all investments of the respondent in physical property not devoted to utility operation.						
Line No.	Description and Location (a)	A/C No.	Book Value at End of Year (b)	Revenue for the Year (c)	Expense for the Year (d)	Net Revenue for Year (e)
1	Rental Division:					
2	Other Property on Customer Premises	386	\$4,887,582	\$0	\$0	\$825,750
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13	Totals		\$4,887,582	\$0	\$0	\$825,750

INVESTMENTS (ACCOUNTS 123, 124, 136)

Give particulars of investments in stocks, bonds, notes, etc., held by the respondent at end of year.

Provide a subheading for each account and list thereunder the information called for.

Line No.		Description of Security Held by Respondent (a)	Amount (b)
1	A/C #	Description	
2			
3		NONE	
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			
15			
16			
17			
18			

SPECIAL FUNDS (Accounts 125,126,127,128)
 (Sinking Funds, Depreciation Fund, Amortization Fund-Federal, Other Special Funds)

Report below the balance at end of year of each special fund maintained during the year. Identify each fund as to account in which included. Indicate nature of any fund included in Account 128, Other Special Funds.

Line No.	Name of Fund and Trustee if Any (a)	Balance End of Year (b)
1	SERP Assets - Rabbi Trust (Berkshire Bank Portfolio Management)	\$1,989,770
2		
3		
4		
5		
6		
7		
8		
9		
10		
11		
12		
13		
14		
15		
16		
17		
18		
19	Total	\$1,989,770

SPECIAL DEPOSITS (Accounts 132,133,134)

1. Report below the amount of special deposits by classes at end of year.
2. If any deposit consists of assets other than cash, give a brief description of such assets.
3. If any deposit is held by an associated company, give name of company.

Line No.	Description and Purpose of Deposit (a)	Balance End of Year (b)
20	Interest Special Deposits (Account 132)	
21	Dividend Special Deposits (Account 133)	
22		
23	Other Special Deposits (Account 134)	
24	(specify purpose of each other special deposit)	
25		
26		
27	NONE	
28		
29		
30		
31		
32		
33		
34		
35		
36		
37		
38		
39	Total	

NOTES RECEIVABLE (Account 141)

1. Give the particulars called for below concerning notes receivable at end of year.
2. Give particulars of any note pledged or discounted.

3. Minor Items may be grouped by classes, showing number of such items.
4. Designate any note the maker of which is a director, officer or other employee.

Line No.	Name of Maker and Purpose for Which Received (a)	Date of Issue (b)	Date of Maturity (c)	Interest Rate (d)	Amount End of Year (e)
1					
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					
17					
18					
19					
20				TOTAL	

ACCOUNTS RECEIVABLE (Accounts 142, 143)

1. Give the particulars called for below concerning accounts receivable at end of year.

2. Designate any account included in Account 143 in excess of \$5000.

Line No.	Description (a)	Amount End of Year (b)
21	Customers (Account 142):	
22	Electric (Includes \$ N/A Unbilled Revenue)	
23	Gas	\$12,760,867
24		
25	Other Electric and Gas Utilities	
26		
27	Other Accounts Receivable (Account 143):	
28	Officers and employees	0
29		
30		
31	Miscellaneous (group and describe by classes):	
32	Unbilled revenues (Account 173)	8,965,875
33	Miscellaneous services	4,021,548
34	Weather Insurance	0
35		
36		
37	Total	\$25,748,290

a

RECEIVABLES FROM ASSOCIATED COMPANIES (Accounts 145, 146)

- | | |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <p>1. Report particulars of notes and accounts receivable from associated companies at end of year.</p> <p>2. Provide separate headings and totals for Accounts 145, Notes Receivable from Associated Companies, and 146, Accounts Receivable from Associated Companies, in addition to a total for the combined accounts.</p> <p>3. For notes receivable list each note separately and state purpose for which received. Show also in column (a) date of note and date of maturity.</p> | <p>4. If any note was received in satisfaction of an open account, state the period covered by such open account.</p> <p>5. Include in column (d) interest recorded as income during the year, including interest on accounts and notes held any time during the year.</p> <p>6. Give particulars of any notes pledged or discounted, also of any collateral held as guarantee of payment of any note or account.</p> |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

Line No.	Name of Company (a)	Amount End of Year (b)	Interest for Year	
			Rate (c)	Amount (d)
1	Southern Connecticut Gas	734	N/A	N/A
2				
3	Connecticut Natural Gas	2,591	N/A	N/A
4				
5	Berkshire Energy Resources	0	N/A	N/A
6				
7	United Illuminating Company	0	N/A	N/A
8				
9	UIL Holdings Corporation	343	N/A	N/A
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				
21				
22				
23				
24				
25				
26				
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31				
32				
33				
34				
35				
36				
37				
38				
39				
40				
41				
42				
43				
44				
45	TOTALS	3,668		

MATERIALS AND SUPPLIES (ACCOUNTS 151-159, 163)**Summary Per Balance Sheet**

Line No.	Account (a)	Amount End of Year	
		Electric (b)	Gas (c)
1	Fuel (Account 151) (See Schedule, Page 25).....		\$4,436,095
2	Fuel Stock Expenses (Account 152).....		-
3	Residuals (Account 153).....		-
4	Plant Materials and Operating Supplies (Account 154).....		2,248,846
5	Merchandise (Account 155).....		-
6	Other Materials and Supplies (Account 156).....		-
7	Nuclear Fuel Assemblies and Components - In Reactor (Account 157)...		-
8	Nuclear Fuel Assemblies and Components - Stock Account (Account 158)		-
9	Nuclear Byproduct Materials (Account 159).....		-
10	Stores Expense (Account 163).....		-
11	Total Per Balance Sheet		\$6,684,941

PRODUCTION FUEL AND OIL STOCKS (INCLUDED IN ACCOUNT 151) (Except Nuclear Materials)						
1. Report below the information called for concerning production fuel and oil stocks. 2. Show quantities in tons of 2,000 lbs., gal., or Mcf., whichever unit of quantity is applicable. 3. Each kind of coal or oil should be shown separately. 4. Show gas and electric fuels separately by specific use.						
Line No.	Item (a)	Total Cost (b)	Kinds of Fuel and Oil			
			LIQUEFIED PETROLEUM 151.2		NATURAL GAS STORED 151.4	
			Quantity (c)	Cost (d)	Quantity (e)	Cost (f)
1	On Hand Beginning of Year.....	\$ 2,636,264	377,779	\$ 403,817	879,111	\$ 2,180,843
2	Received During Year.....	4,450,458	117,603	331,238	502,723	3,418,280
3	TOTAL.....	7,086,722	495,382	735,055	1,381,834	5,599,123
4	Used During Year (Note A).....					
5	728 SUPPLEMENTAL	-				
6	From storage for distribution to customers	(2,411,927)	(195,879)	(238,699)	(571,565)	(1,804,501)
8	Balance Adjustment				(28,172)	
11	Sold or Transferred.....					
12	TOTAL DISPOSED OF.....	(2,650,626)	(195,879)	(238,699)	(571,565)	(1,804,501)
13	BALANCE END OF YEAR.....	4,436,096	299,503	496,356	782,097	3,794,622
Line No.	Item (g)	Kinds of Fuel and Oil- Continued				
		Liquified Natural Gas				
		Quantity (h)	Cost (i)	Quantity (j)	Cost (k)	
14	On Hand Beginning of Year.....	3,345	51,603		\$	
15	Received During Year.....	97,683	700,941			
16	TOTAL.....	101,028	752,544			
17	Used During Year (Note A).....					
18	From storage for distribution to customers	(92,747)	(607,426)			
20	Balance Adjustment	6,565				
24	Sold or Transferred.....					
25	TOTAL DISPOSED OF.....	(92,747)	(607,426)			
26	BALANCE END OF YEAR.....	14,846	145,118			

Note A - Indicate specific purpose for which used, e.g. Boiler Oil, Make Oil, Generator Fuel, etc.

Note: Natural Gas Stored units reported in current reporting measure of Dth, prior year reported on Mcf.

UNAMORTIZED DEBT DISCOUNT AND EXPENSE AND UNAMORTIZED PREMIUM ON DEBT (Accounts 181, 251)

1. Report under separate subheadings for Unamortized Debt Discount and Expense and Unamortized Premium on Debt, particulars of discount and expense or premium applicable to each class and series of long-term debt.
2. Show premium amounts by enclosure in parentheses.
3. In column (b) show the principal amount of bonds or other long-term debt originally issued.

4. In column (c) show the discount and expense or premium with respect to the amount of bonds or other long-term debt originally issued.
5. Furnish particulars regarding the treatment of unamortized debt discount and expense or premium, redemption premiums, and redemption expenses associated with issues redeemed during the year, also, date of the Department's authorization of treatment other than as specified by the Uniform System of Accounts.

6. Set out separately and identify undisposed amounts applicable to issues which were redeemed in prior years.
7. Explain any debits and credits other than amortization debited to Account 428, Amortization of Debt Discount and Expense, or credited to Account 429, Amortization of Premium on Debt - Credit.

Line No.	Designation of Long-term Debt (a)	Principal Amount of Securities to Which Discount and Expense or Premium Minus Expense, Relates (Omit Cents) (b)	Total Discount and Expense or Net Premium (Omit Cents) (c)	Amortization Period		Balance Beginning of Year (f)	Debits During Year (g)	Credits During Year (h)	Balance End of Year (i)
				From (d)	To (e)				
1	<u>FIRST MORTGAGE BONDS:</u>								
2									
3	<u>Long-term debt. Filing in process</u>	15,000,000	116,711	12/10/13	12/10/43	134,457		6,102	128,355
4	<u>(Approved by DPU 11/28/12)</u>								
5									
6	<u>SENIOR NOTE, 4.07%</u>	20,000,000	139,251	1/15/19	1/31/49	98,041		13,921	84,120
7									
8	<u>SENIOR NOTE, 3.68%</u>	25,000,000	168,276	9/1/20	9/1/50	160,806		5,604	155,202
9									
10	<u>Avangrid Line of Credit Facility Fee</u>	-		11/23/21	11/23/26	106,681		21,766	84,915
11									
12									
13									
14									
15									
16									
17									
18	Totals	\$ 60,000,000	\$424,238			\$499,985	\$0	\$47,393	\$452,592

EXTRAORDINARY PROPERTY LOSSES (ACCOUNT 182)

1. Report below particulars concerning the accounting for extraordinary property losses.
2. In column (a) describe the property abandoned or extraordinary loss suffered, date of abandonment or loss. date of Department authorization of use Account 182, and period over which amortization is being made.

Line No.	Description of Property Loss of Damage (a)	Total Amount of Loss (b)	Previously Written Off (c)	Written Off During Year		Balance End of Year (f)
				Account Charged (d)	Amount (e)	
1	NONE					
2						
3						
4						
5						
6						
7						
8						
9						
10		TOTALS				

MISCELLANEOUS DEFERRED DEBITS (Account 186)

1. Report below the particulars called for concerning miscellaneous deferred debits.
2. For any deferred debit being amortized show period of amortization.
3. Minor items may be grouped by classes, showing number of such items

Line No.	Description (a)	Account No.	Beginning Balance (b)	Debit (c)	Credits		Balance End of Year (f)
					Account Charged (d)	Amount (e)	
11	See Page 27A.						
12							
13							
14							
15							
16							
17							
18							
19							
20							
21							
22							
23							
24							

Miscellaneous Deferred Debits (Account 186)							
Line No	Description (a)	Account No.	Beginning Balance (b)	Debit (c)	Credit		Balance End of Year (f)
					Account Charged (d)	Amount (e)	
11	Greenfield Environmental Study	186.64	69,881	50,227	131,175	(41,533)	78,575
12	Pittsfield Environmental Study	186.81	1,063,562	2,134,379	131,175	(1,246,824)	1,951,117
13	Recoverable Bad Debts	186.97	1,196,014	768,000	260	(427,000)	1,537,014
14	Environmental	186.99	3,970,317	911,426	265	(2,163,243)	2,718,500
15	Rate Study - Consultants/Legal	186.024	483,180	3,136,948	928	(2,772,580)	847,548
16	Pre-Paid Pension Reg Asset FAS 158	186.002	16,941,730	2,370,794	165, 926	(5,364,941)	13,947,583
17	Deferred Tax Reg Asset	186.03	481,727	1,502,380	265,268	(1,387,011)	597,096
18	Pension Tracker	186.11	219,433	2,454,181	495	(2,155,672)	517,942
19	Decoupling	186.12	2,385,008	8,203,474	495	(8,857,003)	1,731,479
20	COVID-19 Cost Recovery	186.13	55,758	0	142	0	55,758
21							
22							
23							
24							
25							
26							
27							
28							
29							
30							
31							
32							
33							
34							
35							
36	Total		\$26,866,610	\$21,531,809		(\$24,415,807)	\$23,982,612

DISCOUNT ON CAPITAL STOCK (Account 191)

1. Report the balance at end of year of discount on capital stock for each class and series of capital stock.
 2. If any change occurred during the year in the balance with respect to any class or series of stock, attach at state-

ment giving particulars of the change. State the reason for any charge-off during the year and specify the amount charged.

Line No.	Class and Series of Stock (a)	Balance End of Year (b)
1		
2		
3		
4		
5		
6		
7		
8		
9		
10		
11		
12		
13		
14		
15		
16		
17		
18		
19		
20		
21	Total	

CAPITAL STOCK EXPENSE (Account 192)

1. Report the balance at end of year of capital stock expenses for each class and series of capital stock.
 2. If any change occurred during the year in the balance with respect to any class or series of stock, attach a state-

ment giving particulars of the change. State the reason for any charge-off during the year and specify the amount charged.

Line No.	Class and Series of Stock (a)	Balance End of Year (b)
22		
23		
24		
25		
26		
27		
28		
29		
30		
31		
32		
33		
34		
35		
36		
37		
38		
39		
40		
41		
42		
43	TOTAL	\$0

CAPITAL STOCK AND PREMIUM (Accounts 210, 204, and 207)

1. Report below the particulars called for concerning common and preferred stock at end of year, distinguishing separate series of any general class. Show totals separately for common and preferred stock.
 2. Entries in column (b) should represent the number of shares authorized by the Department.

3. Give particulars concerning shares of any class and series of stock authorized to be issued by the Department which have not yet been issued.
 4. The designation of each class of preferred stock should show the dividend rate and whether the dividends are cumulative or noncumulative.

5. State if any capital stock which has been nominally issued is nominally outstanding at end of year.
 6. Give particulars of any nominally issued capital stock, reacquired stock, or stock in sinking and other funds which is pledged, stating name of pledgee and purpose of pledge.

Line No.	Class and Series of Stock (a)	Number of Shares Authorized (b)	Par Value per Share (c)	Amount Authorized (d)	Outstanding per Balance Sheet*		Premium at End of Year (g)
					Shares (e)	Amount (f)	
1	Preferred Stock						
2		15,000	\$100	\$1,500,000	0	\$0	--
4	Total A/C 204	15,000		\$1,500,000	0	\$0	--
5							
6	Common Stock	4,600,000	\$2.50	\$11,500,000	100	\$250	\$0
7	Total A/C 210	4,600,000		\$11,500,000	100	\$250	\$0
8							
9							
10							
11							
12							
13							
14							
15							
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19							
20							
21							
22							
23							
24							
25							
26							
27							
28							
29							
30							
31	Totals						

*Total amount outstanding without reduction for amounts held by respondent.

OTHER PAID-IN CAPITAL (Accounts 208-211)

1. Report below balance at end of year and the information specified in the instructions below from the respective other paid-in capital accounts. Provide a conspicuous sub-heading for each account and show a total for the account, as well as total of all accounts for reconciliation with balance sheet. Additional columns may be added for any account if deemed necessary. Explain the change in any account during the year and give the accounting entries effecting such change.
2. Donations Received from Stockholders (Account 208) - State amount and give brief explanation of the origin and purpose of each donation.
3. Reduction in Par Value of Capital Stock (Account 209) - State amount and give brief explanation of the capital

changes which gave rise to amounts reported under this caption including identification with the class and series of stock to which related.

4. Gain on Cancellation of Reacquired Capital Stock (Account 210) - Report balance at beginning of year, credits, debits, and balance at end of year with a succinct designation of the nature of each credit and debit identified as to class and series of stock to which related.

5. Miscellaneous Paid-In Capital (Account 211) - Classify amounts included in this account at end of year according to captions which, together with brief explanations, disclose the general nature of transactions which gave rise to the reported amounts.

Line No.	Item (a)	Amount (b)
1	Account 211 - Miscellaneous Paid-In Capital	
2	Balance 12/31/2022	\$ 126,094,738
3		
4	Transactions:	
5		-
6		
7		
8		
9		
10	Total	<u>\$ 126,094,738</u>
11		
12		
13		
14		
15		
16		
17		
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21		
22		
23		
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LONG TERM DEBT (Accounts 221, 223-224)

Report by balance sheet accounts particulars concerning long-term debt in Accounts

221, Bonds; 223, Advances from Associated Companies; and 224, Other Long-Term Debt.

Line No.	Class and Series of Obligation (a)	Date of Issue (b)	Date of Maturity (c)	Amount Authorized (d)	Amount Actually Outstanding at End of Year (e)	Interest Provisions Rate Per Cent (f)	Dates Due (g)	Interest Accrued During Year, Charged to Income (427) (h)	Interest Paid During Year (237) (i)
1	<u>FIRST MORTGAGE BONDS - A/C 221:</u>								
3	SERIES: B, 4.07%	1/15/2019	1/15/2029	20,000,000	20,000,000	4.07	1/15 & 7/15	375,344	814,000
4	L-T Debt Financing 5.33%	12/10/2013	12/10/2043	15,000,000	15,000,000	5.33	6/10 & 12/10	46,638	799,500
5	SERIES: C, 3.68%	9/1/2020	9/1/2050	25,000,000	25,000,000	3.68	3/1 & 9/1	306,667	920,000
6									
7									
8									
9									
10									
11	TOTALS			\$60,000,000	\$60,000,000			\$728,649	\$2,533,500

For issues of long-term debt made during current year state purpose for which issued, date of issue, Department authorization date and D.P.U. #.

NOTES PAYABLE (Account 231)					
Report the particulars indicated concerning notes payable at end of year.					
Line No.	Payee (a)	Date of Note (b)	Date of Maturity (c)	Int. Rate (d)	Balance End of Year (e)
1	None				
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					
17					
18					
19					
20					
21				Total	
PAYABLES TO ASSOCIATED COMPANIES (Accounts 233, 234)					
Report particulars of notes and accounts payable to associated companies at end of year.					
Line No.	Name of Company (a)	Amount End of Year (b)	Interest for Year		Amount (d)
			Rate (c)		
22					
23	UIL Holdings Corporation	364,866	Intercompany	Accounts Payable	N/A
24	Southern CT Gas	132,312	Intercompany	Accounts Payable	N/A
25	CT Natural Gas	47,462	Intercompany	Accounts Payable	N/A
26	United Illuminating Company	9,650,000	Intercompany	Accounts Payable	N/A
27	Avangrid	444,279	Intercompany	Accounts Payable	N/A
28	NYSEG Corp	1,257	Intercompany	Accounts Payable	N/A
29	Rochester Gas & Electric	7,629	Intercompany	Accounts Payable	N/A
30	Central Maine & Power	1,395	Intercompany	Accounts Payable	N/A
31	Iberdrola Finance	48,901	Intercompany	Accounts Payable	N/A
32					
33					
34					
35	Totals	\$ 10,698,101			N/A

MISCELLANEOUS CURRENT AND ACCRUED LIABILITIES (Account 242)

1. Report the amount and description of other current and accrued liabilities at end of year.
2. Minor items may be grouped under appropriate title.

Line No.	Item (a)	Amount (b)
1	Audit and Special Services	\$0
2	Incentive Plan	396,045
3	Vacation Payroll	41,000
4	Advances from S/T Sales/Provision of Service	1,321,830
5	S/T Other Responsibilities Provision	66,669
6	S/T Provision from Defined Personnel Serv	142,038
7	Other	30
8	Lease Debt	6,894
9	LTIP Shares	411,620
10		
11		
12		
13		
14		
15		
16		
17		
18	Total	\$2,386,126

OTHER DEFERRED CREDITS (Account 253)

1. Report below the particulars called for concerning other deferred credits.
2. For any deferred credits being amortized show the period of amortization.
3. Minor items may be grouped by classes. Show number of items.

Line No.	Description of Other Deferred Credit (a)	Balance Beginning of Year (b)	Debits		Credits (e)	Balance End of Year (f)
			Account Credited (c)	Amount (d)		
20	Tax Reform	\$12,709,408	495	\$2,535,605	\$1,068,285	\$11,242,088
21	Deferred Revenues	\$151,667	253	\$32,500		\$119,167
22	Non-Current Pension	\$13,524,994	186	\$26,100,529	\$23,582,126	\$11,006,591
23	Other Regulatory Liabilities	\$1,082,047	263	\$0	\$247,693	\$1,329,740
24	Non-Current Operating Leases	\$132,997		\$451,742	\$415,151	\$96,406
25						
26						
27						
28						
29						
30						
31						
32						
33						
34						
35						
36						
37						
38						
39						
40	Totals	\$27,601,113		\$29,120,376	\$25,313,255	\$23,793,992

RESERVE FOR DEPRECIATION OF UTILITY PLANT IN SERVICE (Account 254)

Show below the amount credited during the year to Depreciation Reserve, and the amount charged to Depreciation Reserve on account of property retired. Also the balance in the account at the end of the year.

Line No.	(a)	Electric (b)	Gas (c)	Total (d)
1	Balance at beginning of year		\$139,065,413	\$139,065,413
2	Credits to Depreciation Reserve during year:			
3	Account 403 Depreciation		7,138,508	7,138,508
4	Other Accounts (Specify) Transfer from Assoc Co.		1,896,670	1,896,670
5	Amortization of Aid to Construction to Acct 403		125,820	125,820
6				
7	TOTAL CREDITS DURING YEAR		\$9,160,998	\$9,160,998
8	Net Charges for Plant Retired:			
9	Book Cost of Plant Retired		735,731	735,731
10	Cost of Removal		1,107,739	1,107,739
11	Salvage (Credit)		(3,928)	(3,928)
12				
13	NET CHARGES DURING YEAR		\$1,839,542	\$1,839,542
14	Balance December 31, 2022		\$146,386,869	\$146,386,869

METHOD OF DETERMINATION OF DEPRECIATION CHARGES

Give in detail the rule and rates, by which the respondent determined the amount charged to operating expenses and other accounts, and credited to Depreciation Reserve. Report also the depreciation taken for the year for federal income tax purposes.

15	For book purposes, varying straight line rates which are allowed to generate a composite rate of 2.74% are
16	applied to the average depreciable plant accounts during the year ended December 31, 2021.
17	
18	
19	
20	Estimated depreciation claimed for Federal Tax purposes is \$6,107,590.
21	
22	
23	

DIVIDENDS DECLARED DURING THE YEAR (Accounts 437,438)

Give particulars of dividends declared on each class of stock during the year, and charged to Earned Surplus. This schedule shall include only dividends that have been declared by the Board of Directors during the fiscal year.

Line No.	Name of Security on Which Dividend was Declared (a)	Rate Per Cent		Amount of Capital Stock on Which Dividend was Declared (d)	Amount of Dividend (e)	Date	
		Reg'l'r (b)	Extra (c)			Declared (f)	Payable (g)
24					\$ -		
25					\$ -		
26					\$ -		
28							
29							
30							
31							
32							
33							
34							
35							
36	Totals				\$ -		
37	Dividend rates on Common Stock and Premium %.						
38	Dividend rates on Common Stock, Premium and Surplus %.						

OPERATING RESERVES (Accounts 261, 262, 263, 264, 265)

1. Report below an analysis of the changes during the year for each of the above-named reserves.
 2. Show name of reserve and account number, balance beginning of year, credits, debits, and balance at end of year. Credit amounts should be shown in black, debit amounts enclosed by parentheses.
 3. Each credit and debit amount should be described as to its general nature and the contra account debited or credited shown. Combine the amounts of monthly accounting entries of the same general nature.

If respondent has more than one utility department, contra accounts debited or credited should indicate the utility department affected.
 4. For Accounts 261, Property Insurance Reserve and 262, Injuries and Damages Reserve, explain the nature of the risks covered by the reserve.
 5. For Account 265, Miscellaneous Operating Reserves, report separately each reserve comprising the account and explain briefly its purpose.

Line No.	Item (a)	Contra Account Debited or Credited (b)	Amount (c)
1	INJURIES & DAMAGES - A/C 262		
2	Beginning Balance		\$0
3	Provision	925	0
4	Payment of Claims net of insurance received		0
5	Ending Balance		0
6	RESERVE FOR RETIREMENT BENEFIT - A/C 263		
7	Beginning Balance		3,370,233
8	Provision	926.2, 930.3, 431.3	(310,579)
9	Payments		(231,548)
10	Adjustment		(125,189)
11	Ending Balance		2,702,917
12	OTHER LONG-TERM LIABILITY - A/C 265.1		
13	Beginning Balance		(2,993,438)
14	Adjustment	409, 236	3,099,572
15	Ending Balance		106,134
16	DEFERRED STATE FRANCHISE TAX - A/C 265.2		
17	Beginning Balance		7,446,183
18	Provision	408.8	913,674
19	Adjustment		(109,398)
20	Ending Balance		8,250,459
21	DEFERRED STATE FRANCHISE TAX - EXTRAORDINARY ITEMS - A/C 265.4		
22	Beginning Balance		0
23	Provision	408.9	
24	Adjustment		0
25	Ending Balance		0
26	ENVIRONMENTAL CLEAN-UP COSTS - A/C 265.5		
27	Beginning Balance		3,970,317
28	Payments		(1,251,817)
29	Adjustment	186.99	0
30	Ending Balance		2,718,500
31	OBSOLETE INVENTORY		
32	Beginning Balance		0
33	Adjustment		0
34	Ending Balance		0
35	DEF CREDITS CARES ACT SS TAX DEFERRAL		
36	Beginning Balance		253,179
37	Adjustment		(253,179)
38	Ending Balance		0
39			
40			
41			
42			
43			
44	Total reserves		\$13,778,010

RESERVES FOR DEFERRED FEDERAL INCOME TAXES (Accounts 267, 268)

1. Report the information called for below concerning the respondent's accounting for deferred federal income taxes.

2. In the space provided furnish significant explanations, including the following:

(a) Accelerated Amortization -- State for each certification number a brief description of property, total and amortizable cost of such property, date amortization rate used in computing deferred tax amounts.

(b) Liberalized Depreciation--State the general method or methods of liberalized depreciation being used (sum-of-years digits, declining balance, etc.), estimated useful lives and classes of plant to which each method is being applied. Furnish a table showing for each year, 1954 to date of this report, the annual amounts of tax deferral, the total debits thereto which have been accounted for as credits to Account 411, Federal Income Taxes Deferred in Prior Years -- Credit or comparable account of the previous system of accounts.

Line No.	Account Subdivisions (a)	Balance Beginning of Year (b)	Changes During Year		Other Adjustments (e)	Balance End of Year (e)
			Amounts Debited Account 410 (1) (c)	Amounts Credited Account 411 (1) (d)		
1	Accelerated Amortization	\$	\$	\$		\$
2	(Account 267)					
3	Electric.....					
4	Gas.....					
5	Other (Specify).....					
6	Totals.....					
7						
8	Liberalized Depreciation					
9	(Account 268)					
10	Electric.....					
11	Gas.....	21,825,734	2,201,984	0	(2,420,028)	21,607,690
12	Other(Specify)=Comprehensive					
13	Income Adjustments	524,494		0		524,494
14	Totals.....	22,350,228	2,201,984	0	(2,420,028)	22,132,184
15	Total (Accounts 267, 268)					
16	Electric.....					
17	Gas.....	21,825,734	2,201,984	0	(2,420,028)	21,607,690
18	Other(Specify)=Comprehensive					
19	Income Adjustments	524,494		0		524,494
20	Totals.....	\$22,350,228	\$2,201,984	\$0	(\$2,420,028)	\$22,132,184
21	*The Company reconciles federal income tax at the end of the fiscal year - 12/31					
22	(1) Account 410, Provision for Deferred Federal Income Taxes					
	(2) Account 411, Federal Income Taxes Deferred in Prior Years -- Credit.					
	(3) Other Adjustments amount represents a reclass from 268 to 265.1					
	(4) Includes amortization of regulatory assets/liabilities					

CONTRIBUTIONS IN AID OF CONSTRUCTION (Account 271)

Report below the amount of contributions in aid of construction applicable to each utility department.

Line No.	Class of Utility Service (a)	Balance Beginning of Year (b)	Debits		Credits (e)	Adjustments (e)	Balance End of Year (f)
			Account Credited (c)	Amount (d)			
23	Residential		143.1		-	245,575	
24							
25	Commercial				-	171,409	
26							
27	Amortization of Aid to Construction		403	125,820	0		
28							
29							
30							
31							
32							
33							
34	Totals	\$5,821,088		\$125,820	\$0	\$416,984	\$6,112,252

GAS OPERATING REVENUES (Account 400)

1. Report below the amount of operating revenue for the year for each prescribed account and the amount of increase or decrease over the preceeding year

2. If increases and decreases are not derived from previously reported figures explain any inconsistencies.

3. Number of customers should be reported on the basis of number of meters, plus number of flat rate

accounts, except that where separate meter readings are added for billing purposes, one customer shall be counted for each group of meters so added. The average number of customers means the average of the 12 figures at the close of each month. If the customer count in the residential service classification includes customers counted more than once because of special services, such as water heating, etc., indicate in a footnote the number of such duplicate customers included in the classification.

4. Unmetered sales should be included below. the details of such sales should be given in a footnote.

5. Classification of Commercial and Industrial Sales, Account 481, according to Small (or Commercial) and Large (or Industrial) may be according to the basis of classification regularly used by the respondent.

Line No.	Account (a)	Operating Revenues		DTH Sold (1000 BTU)		Average Number of Customers Per Month	
		Amount for Year (b)	Increase or (Decrease) from Preceding Year (c)	Amount for Year (d)	Increase or (Decrease) from Preceding Year (e)	Amount for Year (f)	Increase or (Decrease) from Preceding Year (g)
1	SALES OF GAS						
2	480 Residential Sales.....	\$57,348,125	\$10,308,495	3,085,275	24,480	35,276	(1)
3	481 Commercial and Industrial Sales:					4,269	(101)
4	Small (or Commercial) see instr. 5.....	24,410,290	5,695,191	1,601,901	2,827		
5	Large (or Industrial) see instr. 5.....						
6	482 Other Sales to Public Authorities.....						
7	484 Interdepartmental Sales.....						
8	485 Miscellaneous Gas Sales.....						
9	Total Sales to Ultimate Consumers.....	81,758,415	16,003,686	4,687,176	27,307	39,545	(102)
10	483 Sales for Resale.....	0	0				
11	Total Sales of Gas*.....	81,758,415	16,003,686	4,687,176	27,307	39,545	(102)
12	OTHER OPERATING REVENUES						
13	487 Forfeited Discounts.....	35,469	35,469				
14	488 Miscellaneous Service Revenues.....	25,780	11,500				
15	489 Revenues from Trans. of Gas of Others.....	16,886,100	2,363,104				
16	490 Sales of Products Extracted from Natural Gas..						
17	491 Rev. from Natural Gas Processed by Others.....						
18	493 Rent from Gas Property.....	0	0				
19	494 Interdepartmental Rents.....						
20	495 Other Gas Revenues.....	(1,119,857)	(3,197,993)				
21	Total Other Operating Revenues.....	15,827,492	(787,920)				
22	Total Gas Operating Revenues.....	\$97,585,907	15,215,766				
			(LDAC) Purchase Price	(CGA) Fuel Clauses			
*Includes revenues from application of.....			\$ 17,149,151	\$ 42,593,885			
Total DTH to which Applied.....			97,920,975	4,687,176			

SALES OF GAS TO ULTIMATE CONSUMERS

Report by account the DTH sold, the amount derived and the total number of customers under each filed schedule or contract.
 Contract sales and unbilled sales may be reported separately in total.

Line No.	Account No.	Schedule (a)	DTH (1000 BTU) (b)	Revenue (c)	Average Revenue per DTH (\$0.0000) (d)	Number of Customers (Per Bills Rendered)	
						July 31 (e)	December 31 (f)
		<u>FIRM</u>					
1		Residential:					
2	480.1	Non-Heating	43,162	\$1,290,957	\$29.91	2,789	2,753
3	480.2	Heating	3,042,113	55,010,312	18.08	32,336	32,635
4	480	Unbilled Revenues - Residential		1,046,856			
5		Commercial & Industrial:					
6		<u>Ann. Use Load Factor</u>					
7	481.41	Low Low	652,648	10,332,399	15.83	3,271	3,261
8	481.42	Low Medium	375,061	5,298,724	14.13	194	181
9	481.43	Low High	119,075	1,560,031	13.10	14	12
10	481.51	High Low	156,930	2,591,983	16.52	692	691
11	481.52	High Medium	137,043	1,921,349	14.02	100	93
12	481.53	High High	161,144	2,020,027	12.54	9	8
13	481	Unbilled Revenues - Commercial		685,777			
14							
15		<u>NON-FIRM</u>					
16	481.4	Interruptible	0	0	0.00	0	0
17							
18							
19							
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22							
23							
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47							
TOTAL SALES TO ULTIMATE CONSUMERS (Page 43 line 9)			4,687,176	\$81,758,415	\$17.44	39,405	39,634

GAS OPERATION AND MAINTENANCE EXPENSES			
1. Enter in the space provided the operation and maintenance expenses for the year.			
2. If the increases and decreases are not derived from previously reported figures explain in footnote.			
Line No.	Account (a)	Amount for Year (b)	Increase or (Decrease) from Preceding Year (c)
1	PRODUCTION EXPENSES		
2	MANUFACTURED GAS PRODUCTION EXPENSES		
3	STEAM PRODUCTION		
4	Operation:		
5	700 Operation supervision and engineering.....		
6	701 Operation labor.....		
7	702 Boiler fuel.....		
8	703 Miscellaneous steam expenses.....		
9	704 Steam transferred --Cr.....		
10	Total operation.....		
11	Maintenance:		
12	705 Maintenance supervision and engineering.....		
13	706 Maintenance of structures and improvements.....		
14	707 Maintenance of boiler plant equipment.....		
15	708 Maintenance of other steam production plant.....		
16	Total maintenance.....		
17	Total steam production.....		
18	MANUFACTURED GAS PRODUCTION		
19	Operation:		
20	710 Operation supervision and engineering.....	\$3,983	(\$724,007)
21	Production labor and expenses:		
22	711 Steam expenses.....		
23	712 Other power expenses.....		
24	715 Water gas generating expenses.....		
25	716 Oil gas generating expenses.....		
26	717 Liquefied petroleum gas expenses.....		
27	718 Other process production expenses.....		
28	Gas fuels:		
29	721 Water gas generator fuel.....		
30	722 Fuel for oil gas.....		
31	723 Fuel for liquefied petroleum gas process.....		
32	724 Other gas fuels.....	656,561	265,950
33	Gas raw materials:		
34	726 Oil for water gas.....		
35	727 Oil for oil gas.....		
36	728 Liquefied petroleum gas.....	240,424	115,126
37	729 Raw materials for other gas processes.....		
38	730 Residuals expenses.....		
39	731 Residuals produced -- Cr.....		
40	732 Purification expenses.....		
41	733 Gas mixing expenses.....		
42	734 Duplicate charges -- Cr.....		
43	735 Miscellaneous production expenses.....	939,705	11,637
44	736 Rents.....	11,013	561
45	Total operation.....	\$1,851,686	(\$330,733)
46	Maintenance:		
47	740 Maintenance supervision and engineering.....	172,022	138,586
48	741 Maintenance of structures and improvements.....	161	(12,781)
49	742 Maintenance of production equipment.....	399,375	288,171
50	Total maintenance.....	\$571,558	\$413,976
51	Total manufactured gas production.....	\$2,423,244	\$83,243

GAS OPERATION AND MAINTENANCE EXPENSES - Continued

Line No.	Account (a)	Amount for Year (b)	Increase or (Decrease) from Preceding Year (c)
1	OTHER GAS SUPPLY EXPENSES	\$	\$
2	Operation:		
3	804 Natural gas city gate purchases.....	36,967,909	9,017,879
4	805 Other gas purchases.....	2,967,202	899,576
5	808.1 Purchased Gas - LNG.....	170,792	103,876
6	808.2 Deferred Gas Costs - (CR).....	356,682	2,979,718
7	814 Environmental.....	288,299	(673,241)
8	815 C&LM.....	6,000,576	(904,372)
9	812 Gas used for other utility operations - Cr.....	(271,666)	(60,859)
10	813 Other gas supply expenses.....	833,027	419,841
11	Total other gas supply expenses.....	47,312,821	11,782,418
12	Total production expenses.....	49,736,065	11,865,661
13	LOCAL STORAGE EXPENSES		
14	Operation:		
15	840 Operation supervision and engineering.....		
16	841 Operation labor and expenses.....		
17	842 Rents.....		
18	Total operation.....		
19	Maintenance:		
20	843 Maintenance supervision and engineering.....		
21	844 Maintenance of structures and improvements.....		
22	845 Maintenance of gas holders.....		
23	846 Maintenance of other equipment.....		
24	Total maintenance.....		
25	Total storage expenses.....		
26	TRANSMISSION AND DISTRIBUTION EXPENSES		
27	Operation:		
28	850 Operation supervision and engineering.....	3,530,542	295,255
29	851 System control and load dispatching.....	-	(15,571)
30	852 Communication system expenses.....	-	0
31	853 Compressor station labor and expense.....	-	0
32	855 Fuel and power for compressor stations.....	-	0
33	857 Measuring and regulating station expenses.....	223,627	19,376
34	858 Transmission and compression of gas by others.....	-	
35	874 Mains and services expenses.....	2,780,862	(650,569)
36	878 Meter and house regulator expenses.....	3,921,805	559,023
37	879 Customer installations expenses.....	235,953	(67,198)
38	880 Other expenses.....	1,354,300	392,095
39	881 Rents.....	29,275	14,677
40	Total operation.....	12,076,365	547,088
41	Maintenance:		
42	885 Maintenance supervision and engineering.....	223,450	36,749
43	886 Maintenance of structures and improvements.....	22,480	12,639
44	887 Maintenance of mains.....	546,433	72,025
45	888 Maintenance of compressor station equipment.....	-	0
46	889 Maintenance of measuring and regulating station equipment	385,795	214,101
47	892 Maintenance of services.....	182,153	(42,590)
48	893 Maintenance of meters and house regulators.....	576,678	(664,146)
49	894 Maintenance of other equipment.....	227,508	
50	Total maintenance.....	2,164,497	(340,952)
51	Total transmission and distribution expenses.....	14,240,862	\$206,136

GAS OPERATION AND MAINTENANCE EXPENSES - Continued				
Line No.	Account (a)	Amount for Year (b)	Increase or (Decrease) from Preceding Year (c)	
1	CUSTOMER ACCOUNTS EXPENSES	\$	\$	
2	Operation:			
3	901 Supervision.....	556,212	57,930	
4	902 Meter reading expenses.....	414,408	(16,468)	
5	903 Customer records and collection expenses.....	1,980,737	93,968	
6	904 Uncollectible accounts.....	1,573,983	997,531	
7	905 Miscellaneous customer accounts expenses.....	-	-	
8	Total customer accounts expenses.....	4,525,340	1,132,961	
9	SALES EXPENSES			
10	Operation:			
11	911 Supervision.....	-	-	
12	912 Demonstrating and selling expenses.....	52,667	(10,695)	
13	913 Advertising expenses.....	-	(1,759)	
14	916 Miscellaneous sales expenses.....	24,847	10,540	
15	Total sales expenses.....	77,514	(1,914)	
16	ADMINISTRATIVE AND GENERAL EXPENSES			
17	Operation:			
18	920 Administrative and general salaries.....	303,891	(417,359)	
19	921 Office supplies and expenses.....	61,586	60,257	
20	922 Administrative expenses transferred - Cr.....	-		
21	923 Outside services employed.....	3,916,272	517,442	
22	924 Property insurance.....	78,182	7,895	
23	925 Injuries and damages.....	271,586	42,792	
24	926 Employees pensions and benefits.....	264,867	(617,124)	
25	928 Regulatory commission expenses.....	907,638	542,815	
26	929 Duplicate charges - Cr.....	(120,786)	-	
27	930 Miscellaneous general expenses.....	211,448	(45,902)	
28	931 Rents.....	251,363	(146,667)	
29	Total operation:	6,146,047	37,028	
30	Maintenance:			
31	932 Maintenance of general plant.....	63,127	(49,093)	
32	Total administrative and general expenses.....	6,209,174	(12,065)	
33	Total gas operation and maintenance expenses.....	74,788,955	13,190,779	
SUMMARY OF GAS OPERATION AND MAINTENANCE EXPENSES				
Line No.	Functional Classification (a)	Operation (b)	Maintenance (c)	Total (d)
34	Steam production.....	\$	\$	\$
35	Manufactured gas production.....	\$1,851,686	571,558	2,423,244
36	Other gas supply expenses.....	47,312,821		47,312,821
37	Total production expenses.....	49,164,507	571,558	49,736,065
38	Local storage expenses.....			
39	Transmission and distribution expenses.....	12,076,365	2,164,497	14,240,862
40	Customer accounts expenses.....	4,525,340		4,525,340
41	Sales expenses.....	77,514		77,514
42	Administrative and general expenses.....	6,146,047	63,127	6,209,174
43	Total gas operation and maintenance expenses.....	71,989,773	2,799,182	74,788,955
44	Ratio of operating expenses to operating revenues (carry out decimal two places, e.g.: 0.00%) Compute by dividing Revenues (Acct 400) into the sum of Operation and Maintenance Expenses (P. 47 line 44 (d), Depreciation (Acct 403) and Amortization (Acct 407).....			84.08%
45	Total salaries and wages of gas department for year, including amounts charged to operating expenses, construction and other accounts.....			\$12,343,796
46	Total number of employees of gas department at end of year, including administrative, operating, maintenance, construction and other employees (including part time employees)			128

If gas is purchased or sold at two or more different rates, the amounts at each rate should be shown in the following tables.

SALES FOR RESALE (Account 483)

Line No.	Names of Companies to Which Gas is Sold (a)	Where Delivered and Where and How Measured (b)	DTH (1000 BTU) (c)	Rate per DTH (\$0.0000) (d)	Amount (e)
1		NONE			
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15	TOTALS				

SALE OF RESIDUALS (Accounts 730, 731)

State the revenues and expenses of the respondent resulting from the sale of residuals.

Line No.	Kind (a)	Revenue (b)	Inventory Cost (c)	Labor Handling Selling, Etc. (d)	(e)	Total Cost (f)	Net Revenue (g)
16							
17							
18							
19							
20							
21							
22							
23	Totals						

PURCHASED GAS (Accounts 804-806)

Line No.	Names of Companies from Which Gas Is Purchased	Where Received and Where and How Measured (b)	DTH (1000 BTU) (c)	Rate per M.C.F. (\$0.0000) (d)	Amount (e)
24	Tennessee OBA-positive	City Gate	10,232	\$6.3171	\$64,637
25	Tennessee OBA-negative	City Gate	(114,193)	\$4.4843	(512,077)
26	Canadian	City Gate	1,203,362	\$5.4264	6,529,978
27	LNG (Account 808)	City Gate	0	\$0.0000	0
28	Third Party	City Gate	3,517,218	\$3.7089	13,044,848
29	Pipeline Demand Charges & Allocated Storage Costs				15,570,338
30					
31					
32					
33					
34					
35					
36	Note: Does not include transportation and off-system sales				
37					
38	Totals		4,616,619	\$7.5158	\$34,697,724

OTHER UTILITY OPERATING INCOME (Account 414)

Report below the particulars called for in each column.

Line No.	Property (a)	Amount of Investment (b)	Amount of Revenue (c)	Amount of Operating Expenses (d)	Gain or (Loss) from Operation (e)
1	NONE				
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
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45					
46					
47					
48					
49					
50					
51	TOTALS				

INCOME FROM MERCHANDISING, JOBBING, AND CONTRACT WORK (Account 415)

Report by utility departments the revenues, costs, expenses, and net income from merchandising, jobbing, and contract work during year.

Line No.	Item (a)	Electric Department (b)	Gas Department (c)	Other Utility Department (d)	Total (e)
1	Revenues:	\$ N/A	\$	\$ N/A	\$
2	Merchandise sales, less discounts,				
3	allowances and returns.....				-
4	Contract work.....				
5	Commissions.....				
6	Other (list according to major classes)				
7	Jobbing				-
8	Central Heating Contracts				-
9	Finance & Installation				-
10	Total Revenues.....		-		-
11					
12					
13	Costs and Expenses:				
14	Cost of sales (list according to major				
15	classes of cost).....				
16					
17	Jobbing				-
18	Central Heating Contracts				-
19	Cost of Merchandise Sales				-
20	Other				-
21	Total Cost of Sales.....		-		-
22					
23					
24					
25					
26	Sales expenses.....				-
27	Customer account expenses.....				-
28	Administrative and general expenses.....				-
29	Service & Installation				-
30	General				-
31					
32	Total Expenses.....		-		-
33					
34					
35					
36					
37					
38					
39					
40					
41					
42					
43					
44					
45					
46					
47					
48					
49					
50	TOTAL COSTS AND EXPENSES		-		-
51	Net Profit (or Loss)		\$ -		\$ -

GAS GENERATING PLANT			
Line No.	General Description - Location, Size, Type, etc.	No. of Sets	24 Hour Cap.(MCF)
1	<u>LIQUEFIED PETROLEUM GAS EQUIP. - PITTSFIELD</u>		
2	<u>PROPANE AIR PLANT (INSTALLED 1955 - 1968 - 2018)</u>	1	3,500
3			
4	80# - 100# DISCHARGE PRESSURE		
5	1100 - 1400 BTU CONTROL COMPLETE WITH		
6	6 - 30,000 GALLON STORAGE TANKS AND 3 - 60,000		
7	GALLON STORAGE TANKS		
8			
9			
10	<u>LIQUEFIED PETROLEUM GAS EQUIP. - NORTH ADAMS</u>		
11	<u>PROPANE AIR PLANT (INSTALLED 1971- 1981- 2019)</u>	1	2,400
12			
13	80# - 100# DISCHARGE PRESSURE		
14	1100 - 1400 BTU CONTROL COMPLETE WITH		
15	6 - 30,000 GALLON STORAGE TANKS		
16			
17			
18	<u>LIQUEFIED NATURAL GAS EQUIP. - WHATELY</u>		
19	<u>LNG PLANT (INSTALLED 2000 -2019)</u>	1	3,333
20			
21	200# DISCHARGE PRESSURE		
22	1000 - 1150 BTU CONTROL WITH 2 - 70,000 GALLON STORAGE TANKS		
23			
24	<u>LIQUEFIED PETROLEUM GAS EQUIP. - GREENFIELD</u>		
25	<u>PROPANE AIR PLANT (INSTALLED 1971-1974-2012-2018)</u>	1	2,000
26			
27	<u>2 - 30,000 GALLON STORAGE TANKS</u>		
28			
29			
30			
31			
32			
33			
34			
35			
36			
37			
38			
39			
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42			
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44			
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48			
49			
50			
51			
52			
53			
54			
55			
56		Total	11,233

BOILERS						
Line No.	Location	Kind of Fuel and Method of Firing	Rated Pressure in Lbs.	Rated Steam Temp.	Number	Output Rating M. Lbs. Steam Per Hour
1	NONE					
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						
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22						
23						
24						
25						
26						
27						
28						
SCRUBBERS, CONDENSERS AND EXHAUSTERS. 24 HOUR CAPACITY (MCF)						
Line No.		Kind of Gas				Total Capacity
29	Scrubbers	NONE				
30						
31						
32	Condensers					
33						
34						
35						
36						
37						
38	Exhausters					
39						
40						
41						
42						
43						
44						
45						
46						
47						
48						

PURIFIERS				
Line No.	Location	Kind of Gas Purified	Kind of Purifying Material	Estimated 24 Hour Capacity
1	NONE			
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				
21				
22				

HOLDERS (Including Relief Holders). Indicate Relief Holders by the letters R.H.

Line No.	Location	Type of Tank	Dimensions		No. of Lifts	Number	Working Capacity
			Diam.	Height			
23	NONE						
24							
25							
26							
27							
28							
29							
30							
31							
32							
33							
34							
35							
36							
37							
38							
39							
40							
41							
42							
43							
44							
45							
46							
47							

TRANSMISSION AND DISTRIBUTION MAINS

Report by size, for all mains and lines, the information called for below for cast iron, welded, wrought iron and steel mains. Sub-totals should be shown for each type.

Line No.	Diameter	Total Length in Feet at Beginning of Year	Added During Year	Taken Up During Year	Abandoned but not Removed During Year	Total Length in Feet at end of Year
1	Cast Iron					
2	3"	1,828			300	1,528
3	3 1/2"	0				0
4	4"	93,642			13,195	80,447
5	6"	51,353			6,636	44,717
6	8"	43,304			5,037	38,267
7	9"	0				0
8	10"	6,463			480	5,983
9	12"	13,846				13,846
10	14"	0				0
11	16"	3,528				3,528
12	Total	213,964	0		25,648	188,316
13	Bare Steel					
14	3/4"	811				811
15	1"	279				279
16	1 1/4"	1,905				1,905
17	1 1/2"	1,682				1,682
18	2"	20,594			718	19,876
19	2 1/2"	60				60
20	3"	2,937				2,937
21	3 1/2"	2,024				2,024
22	4"	11,470			85	11,385
23	6"	17,083			244	16,839
24	8"	1,561				1,561
25	10"	384				384
26	12"	236				236
27	16"	665				665
28	Total	61,691	0		1,047	60,644
29	Coated Steel					
30	3/4"	4,211				4,211
31	1"	24,537			397	24,140
32	1 1/4"	59				59
33	1 1/2"	27,800			509	27,291
34	2"	802,973	740		798	802,915
35	2 1/2"	195				195
36	3"	25				25
37	3 1/2"	0				0
38	4"	514,371	1,678		3,580	512,469
39	6"	497,105	361		1,630	495,836
40	8"	68,713	93		41	68,765
41	10"	20,091				20,091
42	12"	35,303				35,303
43	16"	1,762				1,762
44	Total	1,997,145	2,872		6,955	1,993,062
45	Plastic					
46	5/8"	3,730				3,730
47	1"	4,144				4,144
48	1 1/4"	24,103				24,103
49	2"	1,185,834	16,352		1,458	1,200,728
50	4"	412,560	7,043		1,910	417,693
51	6"	103,602	4,904		80	108,426
52	8"	32,235	1,317		20	33,532
53	10"	0				0
54	12"	5,310				5,310
55	Total	1,771,518	29,616	0	3,468	1,797,666
56	TOTALS	4,044,318	32,488	0	37,118	4,039,688
Normal Operating Pressure - Mains and Lines - Maximum 200#, Minimum LP						
Normal Operating Pressure - Services - Maximum 200#, Minimum LP						

GAS DISTRIBUTION SERVICES, HOUSE GOVERNORS AND METERS

Report below the information called for concerning Distribution Services, House Governors and Meters

Line No.	Item	Gas Services	House Governors	Meters
1	Number at beginning of year.....	34,909	26,364	47,582
2	Additions during year:			
3	Purchased.....			
4	Installed.....	881	881	
5	Associated with Plant acquired.....			
6	Total Additions.....	881	881	0
7	Reductions during year:.....			
8	Retirements.....	315	315	858
9	Associated with Plant sold.....			
10	Total Reductions.....	315	315	858
11	Number at End of Year.....	35,475	26,930	46,724
12	In Stock 12/31/2022.....			7,306
13	On Customers' Premises--Inactive.....			599
14	In Customers' Premises--Active.....			40,759
15	In Company Use.....			12
16	Number at End of Year.....			48,676
17	Number of Meters Tested by State Inspectors During Year.....			4,459

RATE SCHEDULE INFORMATION

1. Attach copies of all Filed Rates for General Consumers.
2. Show below the changes in rate schedules during the year and the estimated increase in annual revenue predicated on the previous year's operations.

Date Effective	M.D.P.U. Number	Rate Schedule	Estimated Effect on Annual Revenues	
			Increases	Decreases
2/1/2002	327	Farm Discount Rider	0	
1/1/2019	515	Peaking Service	0	
5/1/2019	520	Gas Light Rate, Rate L	0	
2/1/2019	531	Interruptible Sales Service, Code 2,4,6,8	0	
2/1/2019	532	Interruptible Transportation Rate	0	
2/1/2019	533	Load Management Service	0	
2/1/2019	534	Distribution Service Terms and Conditions	0	
5/1/2019	535	Local Distribution Adjustment Clause	0	
5/1/2020	536	Residential Non Heating Rate R-1	0	
5/1/2020	537	Residential Non Heating, Rate R-3	0	
5/1/2020	538	Residential Low Income Non Heating, Rate R-2	0	
5/1/2020	539	Residential Low Income Heating, Rate R-4	0	
5/1/2020	540	Comm & Ind Low Ann, Low Load, Rate G-41	0	
5/1/2020	541	Comm & Ind Med Ann, Low Load, Rate G-42	0	
5/1/2020	542	Comm & Ind Large Ann, Low Load, Rate G-43	0	
5/1/2020	543	Comm & Ind Low Ann, High Load, Rate G-51	0	
5/1/2020	544	Comm & Ind Med Ann, High Load, Rate G-52	0	
5/1/2020	545	Comm & Ind Large Ann, High Load, Rate G-53	0	
5/1/2020	546	Comm & Ind Ex Large Ann, High Load, Rate T-54	0	
5/1/2020	547	Seasonal Cost of Gas Adjustment Clause	0	
5/1/2020	548	Revenue Decoupling Adjustment Clause	0	
		Total	\$ -	\$ -

EXPENDITURES FOR CERTAIN CIVIC, POLITICAL AND RELATED ACTIVITIES
(Account 426.4)

1. Report all expenditures incurred by the respondent during the year for the purpose of influencing public opinion with respect to the election or appointment of public officials, referenda, legislation or ordinances (either with respect to the possible adoption of new referenda, legislation or ordinances or repeal or modification of existing referenda, legislation or ordinances); approval, modification, or revocation of franchises; or for the purpose of influencing the decisions of public officials which are accounted for as Other Income Deductions, Expenditures for Certain Civic, Political and Related Activities; Account 426.4.

2. Advertising expenditures in this Account shall be classified according to subheadings, as follows: (a) radio, television, and motion picture advertising; (b) newspaper, magazine, and pamphlet advertising; (c) letters or inserts in customers' bills; (d) inserts in reports to stockholders; (e) news-

paper and magazine editorial services; and (f) other advertising.

3. Expenditures within the definition of paragraph (1), other than advertising shall be reported according to captions or descriptions, clearly indicating the nature and purpose of the activity.

4. If respondent has not incurred any expenditures contemplated by the instructions of Account 426.4, so state.

5. For reporting years which begin during the calendar year 1963 only, minor amounts may be grouped by classes if the number of items so grouped is shown.

NOTE: The classification of expenses as nonoperating and their inclusion in this account is for accounting purposes. It does not preclude Commission consideration of proof to the contrary for ratemaking or other purposes.

Line No.	Item (a)	Amount (b)
1	Beacon Hill Consulting Group	\$43,200
2	Northeast Sustainable Energy Association	23,650
3	Berkshire Regional Planning Commission	9,375
4	Rotary Club of Pittsfield	300
5		
6		
7		
8		
9		
10		
11		
12		
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28		
29		
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31		
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34		
35		
36		
37		
38		
39		
40	TOTAL	\$76,525

913. Advertising Expenses.

Line No.	Account No.	Type (a)	General Description (b)	Amount for Year (c)
1				
2		City/Telephone Directory		\$0
3		Other		0
4		Payroll		0
5		Postage		0
6		Direct Mailing		0
8		Dealer Programs		0
9		Customer Solicitation/Surveys		0
10				
11				
12				
13				
14				
15				
16				
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33				
34				
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36				
37				
38				
39				
40				
41				
42				
43				
44				
45				
46				
47			TOTAL	\$0

DEPOSITS AND COLLATERAL

1. Statement of money and the value of any collateral held as guaranty
for the payment of charges pursuant to Massachusetts General Laws.
Chapter 164, Section 128.

Line No.	Town Code	Name of City or Town	Amount
1	12	Adams	\$17,934
2	26	Amherst	11,886
3	15	Cheshire	1,160
4	14	Clarksburg	0
5	2	Dalton	1,816
6	21	Greenfield	28,626
7	8	Gt. Barrington	22,662
8	27	Hadley	8,287
9	24	Hatfield	16,765
10	7	Lanesboro	0
11	5	Lee	15,075
12	3	Lenox	54,870
13	11	North Adams	23,632
14	1	Pittsfield	63,884
15	23	South Deerfield	4,407
16	6	Stockbridge	675
17	22	Turners Falls	325
18	24	West Hatfield	0
19	25	Whately	0
20	13	Williamstown	3,085
21	28		
22	25		
23	58		
Total			\$275,089

THIS RETURN IS SIGNED UNDER THE PENALTIES OF PERJURY

[Handwritten Signature]

.....*President.*

.....*Treasurer.*

.....*Directors.*

SIGNATURES OF ABOVE PARTIES AFFIXED OUTSIDE OF THE COMMONWEALTH OF MASSACHUSETTS MUST BE PROPERLY SWORN TO

Anderson County, TN ss. *March 30* 20 *23*

Then personally appeared *Sue Kristjansson*



and severally made oath to the truth of the foregoing statement by them subscribed according to their best knowledge and belief.

[Handwritten Signature: Susan Lloyd]

Notary Public or Justice of the Peace.

THIS RETURN IS SIGNED UNDER THE PENALTIES OF PERJURY

.....President.

Patricia C. Cosgel

.....Treasurer.

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.....

Directors.

SIGNATURES OF ABOVE PARTIES AFFIXED OUTSIDE OF THE COMMONWEALTH OF MASSACHUSETTS MUST BE PROPERLY SWORN TO

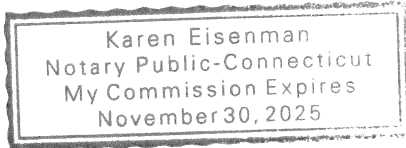
Orange, CTss. *March 30* 20 *23*

Then personally appeared *Patricia Cosgel, CFO Avangrid Inc.*.....

and severally made oath to the truth of the foregoing statement by them subscribed according to their best knowledge and belief.

Karen Eisenman

Notary Public or
Justice of the Peace.



THIS RETURN IS SIGNED UNDER THE PENALTIES OF PERJURY

.....President.

.....Treasurer.

Andrea VanLuling
 Noelle M. Kinsch
 Franklyn Reynolds
 Catherine S. Stempien

Directors.

SIGNATURES OF ABOVE PARTIES AFFIXED OUTSIDE OF THE COMMONWEALTH OF MASSACHUSETTS MUST BE PROPERLY SWORN TO

Orange, CT ss. March 29, 2023

Then personally appeared Andrea VanLuling, Noelle M. Kinsch, Franklyn Reynolds and Catherine S. Stempien.....

and severally made oath to the truth of the foregoing statement by them subscribed according to their best knowledge and belief.

TALAIN R. FRASER
NOTARY PUBLIC
MY COMMISSION EXPIRES 6/30/27

Talaine Fraser

Notary Public or Justice of the Peace.

