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GAS COMPANIES

The Commonwealth of Massachusetts

RETURN

OF THE

BERKSHIRE GAS

COMPANY

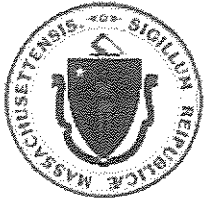
TO THE

DEPARTMENT OF PUBLIC UTILITIES

OF MASSACHUSETTS

For the Year Ended December 31,

2017



*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

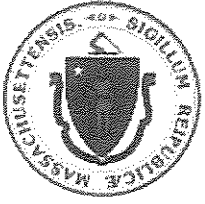
RETURN
OF THE
BERKSHIRE GAS
COMPANY
TO THE
DEPARTMENT OF PUBLIC UTILITIES
OF MASSACHUSETTS
For the Year Ended December 31,
2017

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

Karen L. Zink

Official title: President
and Chief Operating Officer

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

2017

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) \$ 72,233,125
Other Revenues (outside Massachusetts) _____
Total Revenues as per annual return \$ 72,233,125

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

Karen L. Zvil

Title President
& Chief Operating Officer

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, 2017**

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	72,233,125	6,820,121
Operating Expenses:		
Operation Expense	49,193,045	4,854,371
Maintenance Expense	2,761,528	(49,562)
Depreciation Expense	8,237,582	718,658
Amortization of Utility Plant	(35,880)	(5,016)
Amortization of Property Losses	0	
Amortization of Conversion Expenses	0	
Taxes Other Than Income Taxes	3,424,437	435,924
Income Taxes	(4,214,490)	(4,176,047)
Provision for Deferred Fed.Inc.Taxes	5,110,938	3,624,089
Fed. Inc. Taxes Def. in Prior Yrs.-Cr.		
Total Operating Expenses	64,477,160	5,412,448
Net Operating Revenues	7,755,965	1,407,673
Income from Utility Plant Leased to Others	0	0
Other Utility Operating Income	0	0
Total Utility Operating Income	7,755,965	1,407,673
OTHER INCOME		
Income from Mdse. Job. & Contract Work	0	0
Income from Nonutility Operations	0	0
Nonoperating Rental Income	278,158	13,923
Interest and Dividend Income	99,738	(75,319)
Miscellaneous Nonoperating Income	(56,119)	(32,565)
Total Other Income	321,777	(93,961)
Total Income	8,077,742	1,313,712
MISCELLANEOUS INCOME DEDUCTIONS		
Miscellaneous Amortization	0	0
Other Income Deductions	68,582	(19,971)
Total Income Deductions	68,582	(19,971)
Income Before Interest Charges	8,009,160	1,333,683
INTEREST CHARGES		
Interest on Long-Term Debt	3,131,319	(113,480)
Amortization of Debt Disc. & Expense	107,747	(19,114)
Amortization of Prem. on Debt - Credit	0	0
Int. on Debt to Associated Companies	0	0
Other Interest Expense	91,016	76,416
Interest Charged to Construction - Credit	(58,504)	18,264
Total Interest Charges	3,271,578	(74,442)
Net Income	4,737,582	1,408,125

BALANCE SHEET

Title of Account	Balance End of Year	Title of Account	Balance End of Year
UTILITY PLANT	\$	PROPRIETARY CAPITAL	\$
Utility Plant	294,163,973	CAPITAL STOCK	
OTHER PROPERTY AND INVESTMENTS		Common Stock Issued	250
Nonutility Property	4,513,079	Preferred Stock Issued	-
Investment in Associated Companies	-	Capital Stock Subscribed	-
Other Investments	-	Premium on Capital Stock	-
Special Funds	563,709	Total	250
Total Other Property and Investments	5,076,788	SURPLUS	
CURRENT AND ACCRUED ASSETS		Other Paid-In Capital	106,094,738
Cash	346,864	Earned Surplus	3,966,118
Special Deposits	-	Surplus Invested in Plant	-
Working Funds	-	Total	110,060,856
Temporary Cash Investments	-	Total Proprietary Capital	110,061,106
Notes and Accounts Receivable	16,235,949	LONG-TERM DEBT	
Receivables from Assoc Companies	322,660	Bonds	38,818,182
Materials and Supplies	2,757,711	Advances from Associated Companies	16,895,000
Prepayments	314,293	Other Long-Term Debt	-
Interest and Dividends Receivable	-	Total Long-Term Debt	55,713,182
Rents Receivable	-	CURRENT AND ACCRUED LIABILITIES	
Accrued Utility Revenues	6,668,871	Notes Payable	-
Misc. Current and Accrued Assets	1,787,324	Accounts Payable	9,944,998
Total Current and Accrued Assets	28,413,672	Payables to Associated Companies	6,808,846
DEFERRED DEBITS		Customer Deposits	358,494
Unamortized Debt Discount and Expense	531,808	Taxes Accrued	(1,087,824)
Extraordinary Property Losses	-	Interest Accrued	852,258
Preliminary Survey and investigation Charges	-	Dividends Declared	-
Clearing Accounts	-	Matured Long-Term Debt	-
Temporary Facilities	-	Matured Interest	-
Miscellaneous Deferred Debits	20,273,003	Tax Collections Payable	-
Total Deferred Debits	20,804,811	Misc. Current and Accrued Liabilities	3,144,441
CAPITAL STOCK DISCOUNT AND EXPENSE		Total Current and Accrued Liabilities	20,021,211
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	16,294,537
Reacquired Capital Stock	-	Total Deferred Credits	16,294,537
Reacquired Bonds	-	RESERVES	
Total Reacquired Securities	-	Reserves for Depreciation	103,396,054
Total Assets and Other Debits	348,459,244	Reserves for Amortization	-
		Reserve for Uncollectible Accounts	1,643,399
		Operating Reserves	13,318,282
		Reserve for Depreciation and Amortization of Nonutility Property	2,431,684
		Reserves for Deferred Federal Income	-
		Taxes	15,443,347
		Total Reserves	141,232,766
		CONTRIBUTIONS IN AID OF CONSTRUCTION	
		Contributions in Aid of Construction	5,136,441
		Total Liabilities and Other Credits	348,459,244

NOTES:

GAS OPERATING REVENUES		
Account	Operating Revenues	
	Amount for Year	Increase (Decrease) from Preceding Year
SALES OF GAS		
Residential Sales	\$ 40,012,760	\$ 4,758,608
Commercial and Industrial Sales		
Small (or Commercial)	19,600,222	1,724,400
Large (or Industrial)		
Other Sales to Public Authorities		
Interdepartmental Sales		
Miscellaneous Electric Sales		
Total Sales to Ultimate Consumers	59,612,982	6,483,008
Sales for Resale	-	-
Total Sales of Gas	59,612,982	6,483,008
OTHER OPERATING REVENUES		
Forfeited Discounts	21,760	3,494
Miscellaneous Service Revenues	11,014	(897)
Revenues from Transportation of Gas of Others	12,541,889	553,706
Sales of Products Extracted from Natural Gas		
Revenues from Natural Gas Processed by Others		
Rent from Gas Property		
Interdepartmental Rents		
Other Gas Revenues	45,480	(219,190)
Total Other Operating Revenues	12,620,143	337,113
Total Gas Operating Revenues	72,233,125	6,820,121

SUMMARY OF GAS OPERATION AND MAINTENANCE EXPENSES

Functional Classification	Operation	Maintenance	Total
Steam Production	\$	\$	\$
Manufactured Gas Production	1,557,472	189,321	1,746,793
Other Gas Supply Expenses	30,392,337		30,392,337
Total Production Expenses	31,949,809	189,321	32,139,130
Local Storage Expenses			
Transmission and Distribution Expenses	6,994,602	2,572,207	9,566,809
Customer Accounts Expenses	2,923,067		2,923,067
Sales Expenses	489,238		489,238
Administrative and General Expenses	6,836,329	-	6,836,329
Total Gas Operation and Maintenance Expenses	\$49,193,045	2,761,528	\$51,954,573

April 8, 2016, 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.


 President & COO
 Karen L. Zink

STATEMENT OF EARNED SURPLUS		
	Amount for Year	Increase (Decrease) from Preceding Year
Unappropriated Earned Surplus (at beginning of period)	(\$773,438)	(\$4,170,543)
Balance Transferred from Income	4,737,582	1,408,125
Miscellaneous Credit to Surplus	-	-
Miscellaneous Debits to Surplus	-	-
Appropriations of Surplus	-	-
Net Additions to Earned Surplus	4,737,582	1,408,125
Dividends Declared - Preferred Stock	-	-
Dividends Declared - Common Stock	-	(7,500,000)
Unappropriated Earned Surplus (at end of period)	3,964,144	4,737,582

ELECTRIC OPERATING REVENUES		
Account	Operating Revenues	
	Amount for Year	Increase or (Decrease) from Preceding Year
SALES OF ELECTRICITY		
Residential Sales	\$	\$
Commercial and Industrial Sales		
Small (or Commercial)	N/A	
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			

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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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Annual report of

THE BERKSHIRE GAS COMPANY

Year ended December 31, 2016

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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.	Anthony Marone III	All at: Avangrid Inc. 180 Marsh Hill Rd. Orange, CT 06477	\$0
VP & Controller & Treasurer *Includes only salary issued by Berkshire Gas Company.	Steven P. Favuzza		\$0
General Counsel & Secretary *Includes only salary issued by Berkshire Gas Company.	Leonard Rodriguez		\$0
President & Chief Operating Officer	Karen L. Zink	ALL AT: 115 Cheshire Road Pittsfield, MA 01201	\$213,743
NOTE: Salary information excludes any applicable bonuses and stock options paid during the period.			

DIRECTORS

Names	Addresses	Fees Paid During Year
Karen L. Zink	All at: 115 Cheshire Road Pittsfield, MA 01201	\$0
Robert D. Kump Anthony Marone Robert P. Fitzgerald	All at: Avangrid Inc. 180 Marsh Hill Rd. Orange, CT 06477	\$0
		\$0
		\$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:	0
6. Number of stockholders in Massachusetts,

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

Preferred:	0	\$0
Common:	0	\$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,

Total,	shares,	par value, \$	No. of shares,
of the fiscal year, 2017			, outstanding December 31
Preferred:	4.8%	15 \$100	0
Common:		100 \$2.50	250
10. If any stock has been issued during the last fiscal period, give date and terms upon which such issue was offered to the stockholders, and if the whole or any part of the issue was sold realized therefrom.

(A) \$100 Par Value

(B) \$2.50 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

\$ 5,243,177

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

GENERAL INFORMATION - Continued

		Names of the cities or town in which the company supplies GAS, with the number of customers' meters in each place.	
City or Town	Number of Customers' Meters, Dec. 31,	City or Town	Number of Customers' Meters, Dec. 31,
		Adams	2,532
		Amherst	2,448
		Cheshire	514
		Clarksburg	133
		Dalton	1,683
		Deerfield	713
		Great Barrington	1,079
		Greenfield	4,075
		Hadley	792
		Hatfield	856
		Lanesboro	242
		Lee	1,804
		Lenox	1,772
		Lenoxdale	162
		North Adams	3,957
		Northampton	3
		Pittsfield	14,191
		Stockbridge	437
		Sunderland	11
		Turners Falls	1,069
		Whately	46
		Williamstown	1,629
TOTAL		TOTAL	40,148

Annual report of

THE BERKSHIRE GAS COMPANY

Year ended December 31, 2017

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	278,419,417	294,163,973	15,744,556
3	OTHER PROPERTY AND INVESTMENTS			
4	Nonutility Property (121) P. 19	4,495,025	4,513,079	18,054
5	Investment in Associated Companies (123) P. 20	-	-	-
6	Other Investments (124) P. 20	-	-	-
7	Special Funds (125, 126, 127, 128) P. 21	708,508	563,709	(144,798)
8	Total Other Property and Investments	5,203,533	5,076,788	(126,744)
9	CURRENT AND ACCRUED ASSETS			
10	Cash (131)	74,453	346,864	272,411
11	Special Deposits (132, 133, 134) P. 21	-	-	-
12	Working Funds (135)	3,710	-	(3,710)
13	Temporary Cash Investments (136) P. 20	-	-	-
14	Notes and Accounts Receivable (141, 142, 143) P. 22	14,805,317	16,235,949	1,430,632
15	Receivables from Assoc. Companies (145, 146) P. 23	292,441	322,660	30,219
16	Materials and Supplies (151-159, 163) P. 24	2,662,436	2,757,711	95,275
17	Prepayments (165)	300,167	314,293	14,126
18	Interest and Dividends Receivable (171)	-	-	-
19	Rents Receivable (172)	-	-	-
20	Accrued Utility Revenues (173-175)	5,187,667	6,668,871	1,481,204
21	Misc. Current and Accrued Assets (174)	1,741,442	1,767,324	25,882
22	Total Current and Accrued Assets	26,291,471	28,413,672	2,122,200
23	DEFERRED DEBITS			
24	Unamortized Debt Discount and Expense (181) P. 26	639,555	531,808	(107,747)
25	Extraordinary Property Losses (182) P. 27	-	-	-
26	Preliminary Survey and Investigation Charges (183)	-	-	-
27	Clearing Accounts (184)	-	-	-
28	Temporary Facilities (185)	-	-	-
29	Miscellaneous Deferred Debits (186) P. 27	37,076,086	20,273,003	(16,803,083)
30	Total Deferred Debits	37,715,641	20,804,811	(16,910,830)
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	346,406,224	348,459,244	2,053,020

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.....	106,094,738	106,094,738	-
10	Earned Surplus (215, 216) P. 12.....	(781,005)	3,966,118	4,747,123
11	Surplus Invested in Plant (217).....	-	-	-
12	Total.....	105,313,733	110,060,856	4,747,123
13	Total Proprietary Capital.....	105,313,983	110,061,106	4,747,123
14	LONG-TERM DEBT			
15	Bonds (221) p. 31.....	40,272,727	38,818,182	(1,454,545)
16	Advances from Associated Companies (223) P. 31....	11,331,000	16,895,000	5,564,000
17	Other Long-Term Debt (224) P. 31.....	-	-	-
18	Total Long-Term Debt.....	51,603,727	55,713,182	4,109,455
19	CURRENT AND ACCRUED LIABILITIES			
20	Notes Payable (231) P. 32.....	-	-	-
21	Accounts Payable (232).....	8,461,875	9,944,998	1,483,123
22	Payables to Associated Companies (223, 234) P. 32.	8,021,476	6,808,846	(1,212,630)
23	Customer Deposits (235).....	334,700	358,494	23,794
24	Taxes Accrued (236).....	(330,962)	(1,087,824)	(756,862)
25	Interest Accrued (237).....	848,380	852,256	3,876
26	Dividends Declared (238).....	-	-	-
27	Matured Long-Term Debt (239).....	-	-	-
28	Matured Interest (240).....	-	-	-
29	Tax Collections Payable (241).....	-	-	-
30	Misc. Current and Accrued Liabilities (242) P. 33.	2,742,966	3,144,441	401,475
31	Total Current and Accrued Liabilities.....	20,078,436	20,021,211	(57,225)
32	DEFERRED CREDITS			
33	Unamortized Premium on Debt (251) P. 26.....	-	-	-
34	Customer Advances for Construction (252).....	-	-	-
35	Other Deferred Credits (253) P. 33.....	21,157,330	16,294,537	(4,862,793)
36	Total Deferred Credits.....	21,157,330	16,294,537	(4,862,793)
37	RESERVES			
38	Reserves for Depreciation (254-256) P. 13.....	102,319,077	108,396,054	6,076,977
39	Reserves for Amortization (257-259) P. 13.....	-	-	-
40	Reserve for Uncollectible Accounts (260).....	1,702,391	1,643,399	(58,992)
41	Operating Reserves (261-265) P. 35.....	12,810,596	13,318,282	507,686
42	Reserve for Depreciation and Amortization of Nonutility Property (266).....	2,373,821	2,431,684	57,863
43	Reserves for Deferred Federal Income Taxes (267, 268) P. 36.....	23,997,323	15,443,347	(8,553,975)
44	Total Reserves.....	143,203,208	141,232,766	(1,970,441)
45	CONTRIBUTIONS IN AID OF CONSTRUCTION			
46	Contributions in Aid of Construction (271) P. 36..	5,049,541	5,136,441	86,900
47	Total Liabilities and Other Credits.....	346,406,224	348,459,244	2,053,020

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.....	72,233,125	6,820,121
3	Operating Expenses:		
4	Operation Expense (401) P. 42, 47.....	49,193,045	4,854,371
5	Maintenance Expense (402) P. 42, 47.....	2,761,526	(49,562)
6	Depreciation Expense (403) P. 34.....	8,237,582	718,658
7	Amortization of Utility Plant (404 and 405).....	(35,880)	5,016
8	Amortization of Property Losses (407.1).....	-	-
9	Amortization of Conversion Expenses (407.2).....	-	-
10	Taxes Other Than Income Taxes (408) P. 49.....	3,424,437	435,924
11	Income Taxes (409) P. 49.....	(4,214,490)	(4,176,047)
12	Provision for Deferred Fed.Inc.Taxes (410) P.36.....	5,110,938	3,624,069
13		-	-
14	Total Operating Expenses.....	64,477,160	5,412,448
15	Net Operating Revenues.....	7,755,965	1,407,673
16	Income from Utility Plant Leased to Others (412).....	-	-
17	Other Utility Operating Income (414) P. 50.....	-	-
18	Total Utility Operating income.....	7,755,965	1,407,673
19	OTHER INCOME		
20	Income from Mdse. Job. & Contract Work (415) P. 51.....	-	-
21	Income from Nonutility Operations (417).....	-	-
22	Nonoperating Rental Income (418).....	278,158	13,923
23	Interest and Dividend Income (419).....	99,738	(75,319)
24	Miscellaneous Nonoperating Income (421).....	(56,119)	(32,565)
25	Total Other Income.....	321,777	(93,961)
26	Total Income.....	8,077,742	1,313,712
27	MISCELLANEOUS INCOME DEDUCTIONS		
28	Miscellaneous Amortization (425).....	-	-
29	Other Income Deductions (426).....	68,582	(19,971)
30	Total Income Deductions.....	68,582	(19,971)
31	Income Before Interest Charges.....	8,009,160	1,333,693
32	INTEREST CHARGES		
33	Interest on Long-Term Debt (427) P. 31.....	3,131,319	(113,480)
34	Amortization of Debt Disc. & Expense (428) P. 26.....	107,747	(19,114)
35	Amortization of Prem. on Debt - Credit (429) P. 26.....	-	-
36	Int. on Debt to Associated Companies(430)P. 31, 32.....	-	-
37	Other Interest Expense (431).....	91,016	76,416
38	Interest Charged to Construction - Credit (432).....	(58,504)	(18,264)
39	Total Interest Charges.....	3,271,578	(74,442)
40	Net Income.....	4,737,582	1,408,125
41	EARNED SURPLUS		
42	Unappropriated Earned Surplus (at beginning of period (216)	(773,438)	(4,170,543)
43	Balance Transferred from Income (433).....	4,737,582	1,408,125
44	Reset Retained Earnings to zero per GAAP.....	-	-
45	Miscellaneous Debits to Surplus (435).....	-	-
46	Appropriations of Surplus (436).....	-	-
47	Net Additions to Earned Surplus.....	4,737,582	1,408,125
48	Dividends Declared - Preferred Stock (437).....	-	-
49	Dividends Declared - Common Stock (438).....	-	(7,500,000)
50	Unappropriated Earned Surplus (at end of period)(216).....	3,964,144	4,737,582

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		(\$773,438)
3	Changes: (Identify by prescribed earned surplus accounts)		
4			
5	Credits:		
6	Balance transferred from Income Account 433	400-432	4,737,582
7			
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	0
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		3,964,144
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)		1,974
35			
36			
37			
38			
39			
40			
41			
42			
43			
44	Balance -- end of year		1,974

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)	\$292,026,951		\$292,026,951			
4	106 Completed Construction not classified.....	0		0			
5	Total P. 16, 18.....	292,026,951		292,026,951			
6	104 Leased to Others.....	0		0			
7	105 Held for Future Use.....	0		0			
8	107 Construction Work in Progress..	2,137,022		2,137,022			
9	Total Utility Plant.....	294,163,973		294,163,973			
10	DETAIL OF RESERVES FOR DEPRECIATION AND AMORTIZATION						
11	In Service:						
12	254 Depreciation P. 34.....	108,396,054		108,396,054			
13	257 Amortization.....	0		0			
14	Total in Service.....	108,396,054		108,396,054			
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.....	\$108,396,054		\$108,396,054			

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.....	\$0					\$0
3	303 Miscellaneous Intangible Plant.....	51,932,490	360,120	0	0		52,292,610
4	Total Intangible Plant.....	51,932,490	360,120	0	0	0	52,292,610
5	2. PRODUCTION PLANT						
6	Manufactured Gas Production Plant.....						
7	304 Land and Land Rights.....	1,754,413					1,754,413
8	305 Structures and Improvements.....	4,734,213	18,917	62,650			4,690,479
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.....	1,603,746	(296)				1,603,451
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.....	1,292,759					1,292,759
20	320 Other Equipment.....	798,603	0	0			798,603
21	Total Manufactured Gas.....	0					0
	Production Plant.....	10,183,734	18,621	62,650	0	0	10,139,705
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

THE BERKSHIRE GAS COMPANY

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.....	\$110,357	\$12,652				\$123,009
3	365 Rights-of-Way.....	143,675					143,675
4	366 Structures and Improvements.....	957,580					957,580
5	367 Mains.....	96,132,293	6,448,633	444,960			102,135,967
6	368 Compressor Station Equipment.....	0					0
7	369 Measuring and Regulating Station Equipment.....	7,007,203	240,954	39,511			7,208,645
8	380 Services.....	56,625,645	3,452,396	192,229			59,885,812
9	381 Meters.....	11,735,666	936,899	417,651	0		12,254,914
10	382 Meter Installations.....	11,775,748	311	0	0		11,776,058
11	383 House Regulators.....	2,009,866	353,047	0	0		2,362,913
12	386 Other Property on Cust's Premises.....	0					0
13	387 Other Equipment.....	53,106		0			53,106
14	Total Transmission and Distribution Plant.....	186,551,139	11,444,892	1,094,352	0	0	196,901,680
15	5. GENERAL PLANT						
16	389 Land and Land Rights.....	278,011	5,127				283,137
17	390 Structures and Improvements.....	14,732,560	6,370,710	43,856			21,099,412
18	391 Office Furniture and Equipment.....	3,546,123	161,013	0	0		3,707,136
19	392 Transportation Equipment.....	4,077,278	76,678	293,400			3,860,556
20	393 Stores Equipment.....	182,774	10,247	0			193,021
21	394 Tools, Shop and Garage Equipment.....	1,914,514	52,796	5,598	0		1,961,712
22	395 Laboratory Equipment.....	20,740			0		20,740
23	396 Power Operated Equipment.....	347,627	2,190				349,817
24	397 Communication Equipment.....	1,095,844	11,971		0		1,107,816
25	398 Miscellaneous Equipment.....	149,608	0	0	0		149,608
26	399 Other Tangible Property.....	0					0
27	Total General Plant.....	25,345,079	6,690,732	342,855	0	0	32,632,955
28	Total Gas Plant in Service.....	275,012,442	18,514,365	1,499,856	0	0	292,026,951
29	104 Utility Plant Leased to Others.....						
30	105 Property Held for Future Use.....						
31	107 Construction Work in Progress.....	3,406,973	17,236,839			(18,506,790)	2,137,022
32	Total Utility Plant-Gas.....	\$278,419,416	\$35,751,204	\$1,499,856	\$0	(\$18,506,790)	\$294,163,974

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	\$4,513,079	\$1,150,443	\$857,961	\$292,482
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13	Totals		\$4,513,079	\$1,150,443	\$857,961	\$292,482

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)	\$563,709
2		
3		
4		
5		
6		
7		
8		
9		
10		
11		
12		
13		
14		
15		
16		
17		
18		
19	Total	\$563,709

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	NONE				
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	\$9,634,440
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)	6,514,053
33	Miscellaneous services	87,456
34	Weather Insurance	0
35		
36		
37	Total	\$16,235,949

RECEIVABLES FROM ASSOCIATED COMPANIES (Accounts 145, 146) a

- | | |
|--|---|
| <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	2,991	N/A	N/A
2				
3	Connecticut Natural Gas	0	N/A	N/A
4				
5	Berkshire Energy Resources	1,209	N/A	N/A
6				
7	United Illuminating Company	1,455	N/A	N/A
8				
9	UIL Holdings Corporation	317,006	N/A	N/A
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				
21				
22				
23				
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40				
41				
42				
43				
44				
45	TOTALS	322,660		

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).....		\$1,888,006
2	Fuel Stock Expenses (Account 152).....		0
3	Residuals (Account 153).....		0
4	Plant Materials and Operating Supplies (Account 154).....		864,262
5	Merchandise (Account 155).....		5,443
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		\$2,757,711

THE BERKSHIRE GAS COMPANY

Annual report of

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 Quantity (c)	Cost (d)	NATURAL GAS STORED 151.4 Quantity (e) Cost (f)	
1	On Hand Beginning of Year.....	\$ 1,898,463	410,280	\$ 401,685	847,844	\$ 1,456,380
2	Received During Year.....	1,790,866	84,038	81,556	493,138	1,149,770
3	TOTAL.....	3,689,329	494,318	483,242	1,340,982	2,606,150
4	Used During Year (Note A).....					
5	728 SUPPLEMENTAL					
6	From storage for distribution to customers	(1,682,321)	(121,129)	(119,002)	(599,144)	(1,097,135)
7						
8						
9						
10						
11	Sold or Transferred.....					
12	TOTAL DISPOSED OF.....	(1,801,323)	(121,129)	(119,002)	(599,144)	(1,097,135)
13	BALANCE END OF YEAR.....	1,888,006	373,189	364,240	741,838	1,509,016

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.....	5,957	40,399	
15	Received During Year.....	80,207	559,538	\$
16	TOTAL.....	86,164	599,936	
17	Used During Year (Note A).....			
18	From storage for distribution to customers	(84,002)	(585,186)	
19				
20				
21				
22				
23				
24	Sold or Transferred.....			
25	TOTAL DISPOSED OF.....	(84,002)	(585,186)	
26	BALANCE END OF YEAR.....	2,162	14,750	

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.

Annual report of

THE BERKSHIRE GAS COMPANY

Year ended December 31, 2017

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 undeposited 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 (e)		Balance Beginning of Year (f)	Debits During Year (g)	Credits During Year (h)	Balance End of Year (i)
				From (d)	To (e)				
1	FIRST MORTGAGE BONDS:								
2									
3	P, 10.06%	10,000,000	186,708	3/01/89	3/01/16	12,327		5,689	6,638
4									
5	SENIOR NOTE, 9.60%	8,000,000	137,466	8/30/90	8/30/20	17,750		4,733	13,017
6									
7	SENIOR NOTE, 7.80%	16,000,000	2,118,064	11/15/96	11/15/21	415,530		84,514	331,016
8									
9	Long-term debt, Filing in process (Approved by DPU 11/28/12)	15,000,000	116,711	12/10/13	12/10/43	165,609		6,143	159,466
10									
11	Purchase Accounting Fair Value Debt Premium	-	8,806,000	11/17/10	11/15/21	0		0	0
12									
13	Avangrid Line of Credit Facility Fee	-	-	4/1/16	4/1/21	28,339		6,668	21,671
		Totals \$	\$11,364,949			\$639,555	\$0	\$107,747	\$531,808

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						
2						
3	NONE					
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							
12							
13							
14	See Page 27A.						
15							
16							
17							
18							
19							
20							
21							
22							
23							
24							
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	3,927,557	12,920	131,175	(1,127,527)	2,812,951
12	Pittsfield Environmental Study	186.81	1,202,641	330,841	131,175	(390,855)	1,142,627
13	Coal Tar Insurance Recovery	186.94	(15,732)		131,175	0	(15,732)
14	Recoverable Bad Debts	186.97	517,067	295,901	260	(294,066)	518,902
15	Pittsfield Generating O & M Costs	186.98	(128,152)	533,229		(398,372)	6,706
16	Environmental	186.99	3,335,000	1,000,000	265	0	4,335,000
17	Deferred Farm Discount	186.020	0		480,481	0	0
18	Depreciation Study	186.021	(0)		928	0	(0)
19	Deming Environmental Study	186.060	0		175	0	0
20	Cost of Service study 2000	186.022	0	0	928	0	0
21	Cost of Capital - Consultants	186.023	0		928	0	0
22	Rate Study - Consultants/Legal 2017	186.024	(0)	438,023	928	(101,651)	336,371
23	Rate Study - Legal 2001	186.025	0		928	0	0
24	Rate Study - Filing & Hearing Fees	186.026	0		928	0	0
25	Consultant Services	186.13	0	0		0	0
26	Pre-Paid Pension Reg Asset FAS 158	186.002	24,333,952	2,815	165,926	(1,975,034)	22,361,733
27	UIL Debt Premium	186.002	3,031,000		221	(936,000)	2,095,000
28	Deferred State Tax Reg Asset	186.10	872,751	0	265,268	(1,247,805)	(375,054)
29	Preliminary Engineering TGP	186.01	0	410,478		(154,838)	255,640
30	OPEB	186.02	0	658,808	263		658,808
31	Deferred Fed Tax Reg Asset	186.03	0	552,680		(14,412,629)	(13,859,949)
	Total		\$37,076,086	\$4,235,694		(\$21,038,777)	\$20,273,003

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 a statement 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	NONE	
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 statement 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

THE BERKSHIRE GAS COMPANY

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 201	15,000		\$1,500,000	0	\$0	--
6	Common Stock						
7		4,600,000	\$2.50	\$11,500,000	100	\$250	\$0
	Total A/C 204	4,600,000		\$11,500,000	100	\$250	\$0
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 12/31/2016	\$ 106,094,738
3		
4	Transactions:	
5		-
6		
7		
8		
9		
10	Total	\$ 106,094,738
11		
12		
13		
14		
15		
16		
17		
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22		
23		
24		
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THE BERKSHIRE GAS COMPANY

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	FIRST MORTGAGE BONDS - A/C 221.								
2	SERIES: P, 10.06%	02/01/89	02/01/19	10,000,000	10,000,000	10.06	1/31 & 7/31	1,006,000	1,005,996
3									
4	SENIOR NOTE, 9.60%	07/01/90	09/01/20	8,000,000	8,000,000	9.60	3/1 & 9/1	768,000	768,000
5									
6					0				
7									
8	SENIOR NOTE, 7.80%	11/15/96	11/15/21	16,000,000	5,818,182	7.80	quarterly	557,819	567,273
9	L-T Debt Financing 5.33%	12/10/13	12/10/43	15,000,000	15,000,000	5.33	6/10 & 12/10	799,500	799,500
10									
	TOTALS			\$49,000,000	\$38,818,182			\$3,131,319	\$3,140,769

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					
2					
3	None				
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		
			Rate (c)	Amount (d)	
22					
23	UIL Holdings Corporation	6,777,022	Intercompany	Accounts Payable	N/A
24	Southern CT Gas	9,769	Intercompany	Accounts Payable	N/A
25	CT Natural Gas	18,560	Intercompany	Accounts Payable	N/A
26	United Illuminating Company	3,495	Intercompany	Accounts Payable	N/A
27					
28					
29					
30					
31					
32					
33					
34					
35	Totals	\$ 6,808,846			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	287,935
3	Vacation Payroll	62,254
4	Legal	313,244
5	Customer Credit Balances/Consumer Rebates	1,462,485
6	Training Grant/Misc Accrued Liabilities	18,524
7	Public Interest Benefits (Merger credit)	1,000,000
8		
9		
10		
11		
12		
13		
14		
15		
16		
17		
18	Total	\$3,144,441

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	Unamortized	\$134,899	406	\$35,880		\$99,019
21	Investment Tax Credit					
22						
23						
24	Deferred Pension Plan	\$0	926	\$0	-	\$0
25						
26	Deferred Revenues	\$314,167	253	\$32,500		\$281,667
27						
28	Motor Fuel Contracts	\$0	184			\$0
29						
30	Non-Current Pension	\$14,781,870	186	\$1,300,711	\$1,104,516	\$14,585,675
31						
32	Long Term Contract-SERP	\$2,357,000		2357000	\$0	\$0
33						
34	Customer Rate Credits	\$ 3,328,393.75	142	\$ 2,005,696	\$ 5,479	\$1,328,176
35						
36	Other Regulatory Liabilities	241000	242	241000	0	\$0
37						
38						
39						
40	Totals	\$21,157,330		\$5,972,787	\$1,109,995	\$16,294,537

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		\$102,319,077	\$102,319,077
2	Credits to Depreciation Reserve during year:			
3	Account 403 Depreciation		8,237,582	8,237,582
4	Other Accounts (Specify)			
5	Amortization of Aid to Construction to Acct 403		282,900	282,900
6				
7	TOTAL CREDITS DURING YEAR		\$8,520,482	\$8,520,482
8	Net Charges for Plant Retired:			
9	Book Cost of Plant Retired		1,499,856	1,499,856
10	Cost of Removal		1,021,379	1,021,379
11	Salvage (Credit)		(77,730)	(77,730)
12				
13	NET CHARGES DURING YEAR		\$2,443,505	\$2,443,505
14	Balance December 31, 2017		\$108,396,054	\$108,396,054

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 3.44% are
 16 applied to the average depreciable plant accounts during the year ended December 31, 2017.
 17
 18 For tax purposes the declining balance method is used. Depreciation taken for federal income tax purposes for the tax
 19 year ended December 31, 2017 has not yet been filed. However the estimated depreciation expense,
 20 is anticipated to be \$7,806,660 due to bonus depreciation.
 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		\$92,500
3	Provision	925	16,108
4	Payment of Claims net of insurance received		(74,012)
5	Ending Balance		34,596
6	RESERVE FOR RETIREMENT BENEFIT - A/C 263		
7	Beginning Balance		6,061,885
8	Provision	926 2, 930 3, 431 3	320,798
9	Payments		(169,676)
10	Adjustment		(450,171)
11	Ending Balance		5,762,836
12	OTHER LONG-TERM LIABILITY - A/C 265.1		
13	Beginning Balance		105,134
14	Adjustment	409, 236	0
15	Ending Balance		105,134
16	DEFERRED STATE FRANCHISE TAX - DEPRECIATION - A/C 265.2		
17	Beginning Balance		886,903
18	Provision	408 8	1,102,997
19	Adjustment		(1,239,634)
20	Ending Balance		750,266
21	DEFERRED STATE FRANCHISE TAX - EXTRAORDINARY ITEMS - A/C 265.4		
22	Beginning Balance		2,328,174
23	Provision	408 9	
24	Adjustment		1,276
25	Ending Balance		2,329,450
26	ENVIRONMENTAL CLEAN-UP COSTS - A/C 265.5		
27	Beginning Balance		3,335,000
28	Payments		0
29	Adjustment	186 99	1,000,000
30	Ending Balance		4,335,000
31	OBSOLETE INVENTORY		
32	Beginning Balance		0
33	Adjustment		0
34	Ending Balance		0
35			
36			
37			
38			
39			
40			
41			
42			
43			
44	Total reserves		\$13,318,282

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		Balance End of Year (e)
			Amounts Debited Account 410 (1) (c)	Amounts Credited Account 215 (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.....	23,473,770	5,110,938	(13,670,051)	14,914,657
	Other(Specify)=Comprehensive				
12	Income Adjustments	523,553		5,137	528,690
13	Totals.....	23,997,323	5,110,938	(13,664,914)	15,443,347
14					
15	Total (Accounts 267, 268)				
16	Electric.....				
17	Gas.....	23,473,770	5,110,938	(13,670,051)	14,914,657
	Other(Specify)=Comprehensive				
18	Income Adjustments	523,553		5,137	528,690
19	Totals.....	\$23,997,323	\$5,110,938	(\$13,664,914)	\$15,443,347
20	*The Company reconciles federal income tax at the end of the fiscal year - 12/31				
21	(1) Account 410, Provision for Deferred Federal Income Taxes				
22	(2) Account 411, Federal Income Taxes Deferred in Prior Years -- Credit.				

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)	Balance End of Year (f)
			Account Credited (c)	Amount (d)		
23	Residential		143.1		41,709	
24						
25	Commercial				328,091	
26						
27	Amortization of Aid to Construction		403	282,900		
28						
29						
30						
31						
32						
33						
34	Totals	\$5,049,541		\$282,900	\$369,800	\$5,136,441

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 preceding 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	Operating Revenues		DTH Sold		(1000 BTU) Increase or (Decrease) from Preceding Year	Amount for Year	Average Number of Customers Per Month	Increase or (Decrease) from Preceding Year
		(b) Amount for Year	(c) Increase or (Decrease) from Preceding Year	(d) Amount for Year	(e) Increase or (Decrease) from Preceding Year				
SALES OF GAS									
1	2480 Residential Sales.....	\$40,812,760	\$4,758,608	2,987,646	154,579	34,590	303		
3	481 Commercial and Industrial Sales:								
4	Small (or Commercial) see instr. 5.....	19,600,222	1,724,400	2,001,173	(60,135)	4,457	(70)		
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.....	59,612,982	6,483,008	4,988,819	94,444	39,047	233		
10	483 Sales for Resale.....	0	0						
11	Total Sales of Gas*.....	59,612,982	6,483,008	4,988,819	94,444	39,047	233		
OTHER OPERATING REVENUES									
13	487 Forfeited Discounts.....	21,760	3,494						
14	488 Miscellaneous Service Revenues.....	11,014	(897)						
15	489 Revenues from Trans. of Gas of Others.....	12,541,889	553,706						
16	490 Sales of Products Extracted from Natural Gas.....								
17	491 Rev. from Natural Gas Processed by Others.....	0	0						
18	493 Rent from Gas Property.....								
19	494 Interdepartmental Rents.....								
20	495 Other Gas Revenues.....	45,480	(219,190)						
21	Total Other Operating Revenues.....	12,620,143	337,113						
22	Total Gas Operating Revenues.....	\$72,233,125	6,820,121						
		(LDAC)		(CGA)					
		Purchase Price Adjustment Clauses		Fuel Clauses					
		\$ 9,489,486		\$ 24,786,510					
		95,979,676		4,988,819					

*Includes revenues from application of Total DTH to which Applied.

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	57,882	\$1,269,903	\$21.94	3,328	3,275
3	480.2	Heating	2,929,764	38,079,377	13.00	31,093	31,510
4	480	Unbilled Revenues - Residential		663,480			
5		Commercial & Industrial:					
6		<u>Ann. Use Load Factor</u>					
7	481.41	Low Low	617,383	7,325,734	11.87	3,292	3,307
8	481.42	Low Medium	471,907	4,621,171	9.79	265	266
9	481.43	Low High	222,485	1,966,239	8.84	18	18
10	481.51	High Low	194,972	1,863,537	9.56	739	736
11	481.52	High Medium	185,130	1,366,524	7.38	114	116
12	481.53	High High	309,296	1,878,129	6.07	15	19
13	481	Unbilled Revenues - Commercial		578,888			
14							
15		<u>NON-FIRM</u>					
16	481.4	Interruptible	0	0	0.00	0	0
17							
18							
19							
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47							
		TOTAL SALES TO ULTIMATE CONSUMERS (Page 43 line 9)	4,988,819	\$59,612,982	\$11.95	38,664	39,247

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.....	\$123,414	\$39,318
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.....	10,210	3,283
32	724 Other gas fuels.....	585,565	65,626
33	Gas raw materials:		
34	726 Oil for water gas.....		
35	727 Oil for oil gas.....		
36	728 Liquefied petroleum gas.....	144,002	23,263
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.....	195,420	22,480
42	734 Duplicate charges -- Cr.....		
43	735 Miscellaneous production expenses.....	498,861	272,749
44	736 Rents.....	0	0
45	Total operation.....	\$1,557,472	\$426,719
46	Maintenance:		
47	740 Maintenance supervision and engineering.....		
48	741 Maintenance of structures and improvements.....	5,043	(503)
49	742 Maintenance of production equipment.....	184,278	9,199
50	Total maintenance.....	\$189,321	\$8,696
51	Total manufactured gas production.....	\$1,746,793	\$435,415

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.....	20,177,096	3,977,016
4	805 Other gas purchases.....	2,487,936	245,026
5	808.1 Purchased Gas - LNG.....	2,815,494	677,277
6	808.2 Deferred Gas Costs - (CR).....	(1,406,323)	381,194
7	814 Environmental.....	1,558,118	(169,322)
8	815 C&LM.....	4,109,098	19,608
9	812 Gas used for other utility operations - Cr.....	(61,775)	(27,646)
10	813 Other gas supply expenses.....	712,693	(32,396)
11	Total other gas supply expenses.....	30,392,337	5,070,757
12	Total production expenses.....	32,139,130	5,506,172
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.....	553,132	132,212
29	851 System control and load dispatching.....	181,217	9,847
30	852 Communication system expenses.....	59,386	(6,006)
31	853 Compressor station labor and expense.....	12,774	3,203
32	855 Fuel and power for compressor stations.....	32	32
33	857 Measuring and regulating station expenses.....	615,405	69,608
34	858 Transmission and compression of gas by others.....		
35	874 Mains and services expenses.....	1,762,236	335,456
36	878 Meter and house regulator expenses.....	2,498,256	811,335
37	879 Customer installations expenses.....	666,996	150,517
38	880 Other expenses.....	606,331	(1,073)
39	881 Rents.....	38,836	(8,774)
40	Total operation.....	6,994,602	1,496,357
41	Maintenance:		
42	885 Maintenance supervision and engineering.....	391,257	48,704
43	886 Maintenance of structures and improvements.....		
44	887 Maintenance of mains.....	975,024	(29,712)
45	888 Maintenance of compressor station equipment.....	-	0
46	889 Maintenance of measuring and regulating station equipment.....	24,427	1,971
47	892 Maintenance of services.....	655,183	(36,720)
48	893 Maintenance of meters and house regulators.....	526,316	(42,501)
49	894 Maintenance of other equipment.....		
50	Total maintenance.....	2,572,207	(58,258)
51	Total transmission and distribution expenses.....	9,566,809	\$1,438,099

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.....	38,552	13,056	
4	902 Meter reading expenses.....	264,216	27,191	
5	903 Customer records and collection expenses.....	2,108,049	(19,833)	
6	904 Uncollectible accounts.....	512,250	(1,218,183)	
7	905 Miscellaneous customer accounts expenses.....	-	-	
8	Total customer accounts expenses.....	2,923,067	(1,197,769)	
9	SALES EXPENSES			
10	Operation:			
11	911 Supervision.....	44,747	27,546	
12	912 Demonstrating and selling expenses.....	411,219	(100,274)	
13	913 Advertising expenses.....	18,524	(7,321)	
14	916 Miscellaneous sales expenses.....	14,748	(1,688)	
15	Total sales expenses.....	489,238	(81,737)	
16	ADMINISTRATIVE AND GENERAL EXPENSES			
17	Operation:			
18	920 Administrative and general salaries.....	427,002	(341,536)	
19	921 Office supplies and expenses.....	116,409	31,011	
20	922 Administrative expenses transferred - Cr.....	-	-	
21	923 Outside services employed.....	5,332,161	1,084,976	
22	924 Property insurance.....	13,959	(3,353)	
23	925 Injuries and damages.....	278,480	(105,570)	
24	926 Employees pensions and benefits.....	(769,824)	(2,084,178)	
25	928 Regulatory commission expenses.....	233,175	55,873	
26	929 Duplicate charges - Cr.....	-	-	
27	930 Miscellaneous general expenses.....	714,334	381,495	
28	931 Rents.....	490,635	121,326	
29	Total operation:	6,836,329	(859,956)	
30	Maintenance:			
31	932 Maintenance of general plant.....	-	-	
32	Total administrative and general expenses.....	6,836,329	(859,956)	
33	Total gas operation and maintenance expenses.....	51,954,573	4,804,809	
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.....	\$1,557,472	189,321	1,746,793
36	Other gas supply expenses.....	30,392,337		30,392,337
37	Total production expenses.....	31,949,809	189,321	32,139,130
38	Local storage expenses.....			
39	Transmission and distribution expenses.....	6,994,602	2,572,207	9,566,809
40	Customer accounts expenses.....	2,923,067		2,923,067
41	Sales expenses.....	489,238		489,238
42	Administrative and general expenses.....	6,836,329	-	6,836,329
43	Total gas operation and maintenance expenses.....	49,193,045	2,761,528	51,954,573
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).....			83.33%
45	Total salaries and wages of gas department for year, including amounts charged to operating expenses, construction and other accounts.....			\$11,803,356
46	Total number of employees of gas department at end of year, including administrative, operating, maintenance, construction and other employees (including part time employees)			132

Annual report of THE BERKSHIRE GAS COMPANY Year ended December 31, 2017

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					
2					
3					
4		NONE			
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	City Gate	(107,468)	\$2.6186	(\$281,419)
25	Canadian	City Gate	296,418	\$12.4633	3,694,352
26	LNG (Account 808)	City Gate	0		0
27	Third Party	City Gate	4,625,553	\$1.6598	7,677,534
28	Pipeline Demand Charges & Allocated Storage Costs				10,959,777
29					
30					
31					
32					
33					
34					
35					
36	Note: Does not include transportation and off-system sales				
37					
38					
TOTALS			4,814,503	\$4.5800	\$22,050,244

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					
2	NONE				
3					
4					
5					
6					
7					
8					
9					
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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, 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 classes of cost).....				
15					
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 - 1973)</u>	1	5,400
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)</u>	1	4,800
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)</u>	1	3,000
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)</u>	1	1,750
26			
27	<u>2 - 30,000 GALLON STORAGE TANKS</u>		
28			
29			
30			
31			
32			
33			
34			
35			
36			
37			
38			
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50			
51			
52			
53			
54			
55			
56		Total	14,950

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						
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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				
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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							
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43							
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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"	7,569			1,892	5,677
3	3 1/2"	0			0	0
4	4"	183,452			25,413	158,039
5	6"	83,827			15,937	67,890
6	8"	50,388			1,615	48,773
7	9"	0				0
8	10"	6,463				6,463
9	12"	14,622			163	14,459
10	14"	0				0
11	16"	3,528				3,528
12	Total	349,849	0		45,020	304,829
13	Bare Steel					
14	3/4"	825			14	811
15	1"	484			0	484
16	1 1/4"	2,584			150	2,434
17	1 1/2"	2,203			0	2,203
18	2"	35,800			5,943	29,857
19	2 1/2"	228				228
20	3"	4,622			160	4,462
21	3 1/2"	2,044			0	2,044
22	4"	21,692			4,256	17,436
23	6"	18,182			70	18,112
24	8"	1,561				1,561
25	10"	384				384
26	12"	236				236
27	16"	1,155				1,155
28	Total	92,000	0		10,593	81,407
29	Coated Steel					
30	3/4"	4,113	277		0	4,390
31	1"	23,983	731		0	24,714
32	1 1/4"	59				59
33	1 1/2"	28,743	0		1,038	27,705
34	2"	815,727	0		3,976	811,751
35	3"	25				25
36	3 1/2"	0				0
37	4"	521,909	800		3,810	518,899
38	6"	505,369	0		983	504,386
39	8"	69,107	0		269	68,838
40	10"	20,091				20,091
41	12"	35,323	0		20	35,303
42	16"	1,762				1,762
43	Total	2,026,211	1,808		10,096	2,017,923
44	Plastic					
45	5/8"	3,665	40		0	3,705
46	1"	4,960	0		636	4,324
47	1 1/4"	24,596	10		0	24,606
48	2"	1,023,662	50,537		3,622	1,070,577
49	4"	377,640	11,602		3,835	385,407
50	6"	92,552	4,898		190	97,260
51	8"	19,476	6,216		320	25,372
52	10"	0				0
53	Total	1,546,551	73,303	0	8,603	1,611,251
54	TOTALS	4,014,611	75,111	0	74,312	4,015,410
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.....	32,948	24,403	47,378
2	Additions during year:			
3	Purchased.....	*****		3,103
4	Installed.....	1,563	1,563	*****
5	Associated with Plant acquired.....	0	0	
6	Total Additions.....	1,563	1,563	3,103
7	Reductions during year.....			
8	Retirements.....	1,072	1,072	4,162
9	Associated with Plant sold.....	0	0	
10	Total Reductions.....	1,072	1,072	4,162
11	Number at End of Year.....	33,439	24,894	46,319
12	In Stock 12/31/2017.....			5,560
13	On Customers' Premises--Inactive.....			681
14	In Customers' Premises--Active.....			40,136
15	In Company Use.....			12
16	Number at End of Year.....			46,389
17	Number of Meters Tested by State Inspectors During Year.....			5,805

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	323	Load Management Service	0	
2/1/2002	324	Interruptible Sales Service, Code 2,4,6,8	0	
2/1/2002	325	Interruptible Transportation Rate	0	
2/1/2002	326	Peaking Service	0	
2/1/2002	327	Farm Discount Rider	0	
2/1/2002	328	Default Service	0	
9/1/2011	470	Comm & Ind Ex Large Ann, High Load, Rate T-54	0	
5/1/2013	471	Residential Non Heating, Rate R-1	\$0	
5/1/2013	472	Residential Heating, Rate R-3	0	
5/1/2013	473	Residential Low Income Non Heating, Rate R-2	0	
5/1/2013	474	Residential Low Income Heating, Rate R-4	0	
5/1/2013	475	Gas Light Rate, Rate L	0	
5/1/2013	476	Comm & Ind Low Ann, Low Load, Rate G-41	0	
5/1/2013	477	Comm & Ind Med Ann, Low Load, Rate G-42	0	
5/1/2013	478	Comm & Ind Large Ann, Low Load, Rate G-43	0	
5/1/2013	479	Comm & Ind Low Ann, High Load, Rate G-51	0	
5/1/2013	480	Comm & Ind Med Ann, High Load, Rate G-52	0	
5/1/2013	481	Comm & Ind Large Ann, High Load, Rate G-53	0	
5/1/2013	482	Seasonal Cost of Gas Adjustment Clause	0	
5/1/2015	487	Gas System Enhancement Program Adjustment Clause	0	
11/1/2016	488	Local Distribution Adjustment Clause	0	
5/1/2017	489	Residential Assistance 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	JOHN BARTLEY	\$43,200
2		
3		
4		
5		
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39		
40	TOTAL	\$43,200

913. Advertising Expenses.

Line No.	Account No.	Type (a)	General Description (b)	Amount for Year (c)
1				
2		City/Telephone Directory		\$0
3		Other		1,101
4		Payroll		0
5		Postage		2,066
6		Direct Mailing		15,357
8		Dealer Programs		0
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				
21				
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36				
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39				
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41				
42				
43				
44				
45				
46				
47			TOTAL	\$18,524

THIS RETURN IS SIGNED UNDER THE PENALTIES OF PERJURY

Karen L. Zait

.....President.

.....Treasurer.

Karen L. Zait

}Directors.

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

.....ss.

.....20_____

Then personally appeared.....

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

.....Notary Public or
.....Justice of the Peace.

THIS RETURN IS SIGNED UNDER THE PENALTIES OF PERJURY

.....President.

[Handwritten signature]

.....Treasurer.

[Handwritten signature]

.....Directors.

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

Orange, Ct. ss. *April 26,* 20 *18*

Then personally appeared *Steven P. Favuzza*

Robert D. Kump

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

[Handwritten signature]

Notary Public or Justice of the Peace.

TALAIN R FRASER
NOTARY PUBLIC
MY COMMISSION EXPIRES *6/30/2023*

THIS RETURN IS SIGNED UNDER THE PENALTIES OF PERJURY

.....President.

.....Treasurer.

[Handwritten signature]

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.....Directors.

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

Orange, CTss. April 25 2018

Then personally appeared Anthony Marone

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

Kathleen M Noce

Notary Public or Justice of the Peace.

KATHLEEN M. NOCE
NOTARY PUBLIC
MY COMMISSION EXPIRES SEPT. 30, 2022

THIS RETURN IS SIGNED UNDER THE PENALTIES OF PERJURY

.....President.

.....Treasurer.

[Handwritten Signature]

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Directors.

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

Maine.....ss. April 26 2018

Then personally appeared..... Robert Fitzgerald

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

[Handwritten Signature] Notary Public or Justice of the Peace.

My Commission Expires May 17, 2018

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, 2017

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	\$ 7,755,965
4	Less:	
5	Total Interest Charges - 97.80%	(3,216,074)
6	Dividends Declared - Preferred Stock (437)- 97.80%	0
7		
8	Total Net Utility Income Available for Common Shareholders	\$ 4,539,891
9		
10	TOTAL UTILITY COMMON EQUITY:	
11		
12	Total Proprietary Capital-	\$ 107,687,545
13		
14	Preferred Stock Issued	0
15	Unamortized Acquisition Premium-	(52,292,610)
16	Net Proprietary Capital	\$ 55,394,935
17		
18	Utility allocation:	
19	Utility Plant (101-107) P. 8 line 2	294,163,973
20	Gross Utility Plant and Total Other Plant and Investments (P. 8, lines 2 and 8)	299,240,761
21		
22	Ratio of utility Plant to Total Plant (line 18 divided by line 19)	98.30%
23		
24	Total Utility Common Equity	\$ 54,455,128
25		
26	Return on Equity (Line 8 divided by line 24)	8.34%