

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,

2018



*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,
2018

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

Franklyn Reynolds

Official title: President

**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

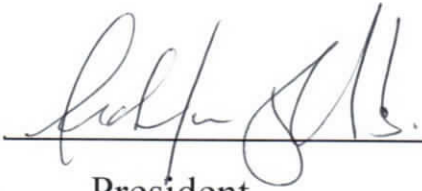
REVENUE STATEMENT

2018

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) \$ 77,270,250
Other Revenues (outside Massachusetts) _____
Total Revenues as per annual return \$ 77,270,250

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



Title President

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, 2018**

FULL NAME OF COMPANY
LOCATION OF PRINCIPAL BUSINESS OFFICE

THE BERKSHIRE GAS COMPANY
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 | 77,270,250 | 5,037,125 |
| Operating Expenses: | | |
| Operation Expense | 54,924,468 | 5,731,423 |
| Maintenance Expense | 2,557,464 | (204,064) |
| Depreciation Expense | 8,580,575 | 342,993 |
| Amortization of Utility Plant | 0 | (35,880) |
| Amortization of Property Losses | 0 | |
| Amortization of Conversion Expenses | 0 | |
| Taxes Other Than Income Taxes | 4,016,109 | 591,672 |
| Income Taxes | (2,302,984) | 1,911,506 |
| Provision for Deferred Fed.Inc.Taxes | 3,320,617 | (1,790,321) |
| Fed. Inc. Taxes Def. in Prior Yrs.-Cr. | | |
| Total Operating Expenses | 71,096,249 | 6,619,089 |
| Net Operating Revenues | 6,174,001 | (1,581,964) |
| Income from Utility Plant Leased to Others | 0 | 0 |
| Other Utility Operating Income | 0 | 0 |
| Total Utility Operating Income | 6,174,001 | (1,581,964) |
| OTHER INCOME | | |
| Income from Mdse. Job. & Contract Work | 0 | 0 |
| Income from Nonutility Operations | 0 | 0 |
| Nonoperating Rental Income | 323,627 | 45,469 |
| Interest and Dividend Income | 172,450 | 72,712 |
| Miscellaneous Nonoperating Income | (54,601) | 1,518 |
| Total Other Income | 441,476 | 119,699 |
| Total Income | 6,615,477 | (1,462,265) |
| MISCELLANEOUS INCOME DEDUCTIONS | | |
| Miscellaneous Amortization | 0 | 0 |
| Other Income Deductions | 105,088 | 36,506 |
| Total Income Deductions | 105,088 | 36,506 |
| Income Before Interest Charges | 6,510,389 | (1,498,771) |
| INTEREST CHARGES | | |
| Interest on Long-Term Debt | 3,017,862 | (113,457) |
| Amortization of Debt Disc. & Expense | 110,785 | 3,038 |
| Amortization of Prem. on Debt - Credit | 0 | 0 |
| Int. on Debt to Associated Companies | 0 | 0 |
| Other Interest Expense | 410,343 | 319,327 |
| Interest Charged to Construction - Credit | (36,824) | (21,680) |
| Total Interest Charges | 3,502,166 | 230,588 |
| Net Income | 3,008,223 | (1,729,359) |

BALANCE SHEET

| Title of Account | Balance End of Year | Title of Account | Balance End of Year |
|--|------------------------|---|------------------------|
| UTILITY PLANT | \$ | PROPRIETARY CAPITAL | \$ |
| Utility Plant | 319,247,927 | CAPITAL STOCK | |
| OTHER PROPERTY AND INVESTMENTS | | Common Stock Issued | 250 |
| Nonutility Property | 4,505,121 | Preferred Stock Issued | - |
| Investment in Associated Companies | - | Capital Stock Subscribed | - |
| Other Investments | - | Premium on Capital Stock | - |
| Special Funds | 386,243 | Total | 250 |
| Total Other Property and Investments | 4,891,364 | SURPLUS | |
| CURRENT AND ACCRUED ASSETS | | Other Paid-In Capital | 106,094,738 |
| Cash | 326,030 | Earned Surplus | 6,974,341 |
| Special Deposits | - | Surplus Invested in Plant | - |
| Working Funds | - | Total | 113,069,079 |
| Temporary Cash Investments | - | Total Proprietary Capital | 113,069,329 |
| Notes and Accounts Receivable | 17,497,128 | LONG-TERM DEBT | |
| Receivables from Assoc. Companies | 137,810 | Bonds | 37,363,636 |
| Materials and Supplies | 3,354,582 | Advances from Associated Companies | 31,889,000 |
| Prepayments | 180,514 | Other Long-Term Debt | - |
| Interest and Dividends Receivable | - | Total Long-Term Debt | 69,252,636 |
| Rents Receivable | - | CURRENT AND ACCRUED LIABILITIES | |
| Accrued Utility Revenues | 10,033,685 | Notes Payable | - |
| Misc. Current and Accrued Assets | 1,827,041 | Accounts Payable | 12,082,192 |
| Total Current and Accrued Assets | 33,356,790 | Payables to Associated Companies | 3,744,192 |
| DEFERRED DEBITS | | Customer Deposits | 355,726 |
| Unamortized Debt Discount and Expense | 466,729 | Taxes Accrued | (5,771,667) |
| Extraordinary Property Losses | - | Interest Accrued | 885,548 |
| Preliminary Survey and Investigation Charges | - | Dividends Declared | - |
| Clearing Accounts | - | Matured Long-Term Debt | - |
| Temporary Facilities | - | Matured Interest | - |
| Miscellaneous Deferred Debits | 34,407,364 | Tax Collections Payable | - |
| Total Deferred Debits | 34,874,093 | Misc. Current and Accrued Liabilities | 2,609,820 |
| CAPITAL STOCK DISCOUNT AND EXPENSE | | Total Current and Accrued Liabilities | 13,905,811 |
| 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 | 35,329,027 |
| Reacquired Capital Stock | - | Total Deferred Credits | 35,329,027 |
| Reacquired Bonds | - | RESERVES | |
| Total Reacquired Securities | - | Reserves for Depreciation | 118,891,506 |
| Total Assets and Other Debits | 392,370,175 | Reserves for Amortization | - |
| | | Reserve for Uncollectible Accounts | 1,402,783 |
| | | Operating Reserves | 15,255,784 |
| | | Reserve for Depreciation and Amortization of Nonutility Property | 2,510,954 |
| | | Reserves for Deferred Federal Income | - |
| | | Taxes | 17,454,103 |
| | | Total Reserves | 155,515,129 |
| | | CONTRIBUTIONS IN AID OF CONSTRUCTION | |
| | | Contributions in Aid of Construction | 5,298,242 |
| | | Total Liabilities and Other Credits | 392,370,175 |

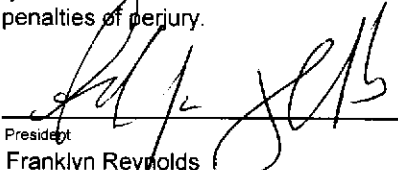
NOTES:

| GAS OPERATING REVENUES | | |
|---|--------------------|---|
| Account | Operating Revenues | |
| | Amount for Year | Increase (Decrease) from Preceding Year |
| SALES OF GAS | | |
| Residential Sales | \$ 43,526,987 | \$ 3,514,227 |
| Commercial and Industrial Sales | | |
| Small (or Commercial) | 21,312,543 | 1,712,321 |
| Large (or Industrial) | | |
| Other Sales to Public Authorities | | |
| Interdepartmental Sales | | |
| Miscellaneous Electric Sales | | |
| Total Sales to Ultimate Consumers | 64,839,530 | 5,226,548 |
| Sales for Resale | - | - |
| Total Sales of Gas | 64,839,530 | 5,226,548 |
| OTHER OPERATING REVENUES | | |
| Forfeited Discounts | 23,025 | 1,265 |
| Miscellaneous Service Revenues | 8,251 | (2,763) |
| Revenues from Transportation of Gas of Others | 13,000,331 | 458,442 |
| Sales of Products Extracted from Natural Gas | | |
| Revenues from Natural Gas Processed by Others | | |
| Rent from Gas Property | | |
| Interdepartmental Rents | | |
| Other Gas Revenues | (600,887) | (646,367) |
| Total Other Operating Revenues | 12,430,720 | (189,423) |
| Total Gas Operating Revenues | 77,270,250 | 5,037,125 |

SUMMARY OF GAS OPERATION AND MAINTENANCE EXPENSES

| Functional Classification | Operation | Maintenance | Total |
|--|--------------|-------------|--------------|
| Steam Production | \$ | \$ | \$ |
| Manufactured Gas Production | 1,545,993 | 129,937 | 1,675,930 |
| Other Gas Supply Expenses | 34,974,086 | | 34,974,086 |
| Total Production Expenses | 36,520,079 | 129,937 | 36,650,016 |
| Local Storage Expenses | | | |
| Transmission and Distribution Expenses | 7,010,654 | 2,427,527 | 9,438,181 |
| Customer Accounts Expenses | 2,815,696 | | 2,815,696 |
| Sales Expenses | 395,520 | | 395,520 |
| Administrative and General Expenses | 8,182,519 | - | 8,182,519 |
| Total Gas Operation and Maintenance Expenses | \$54,924,468 | 2,557,464 | \$57,481,932 |

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
 Franklyn Reynolds

| STATEMENT OF EARNED SURPLUS | | |
|--|--------------------|---|
| | Amount for Year | Increase (Decrease) from Preceding Year |
| Unappropriated Earned Surplus (at beginning of period) | \$3,964,144 | \$8,134,687 |
| Balance Transferred from Income | 3,008,223 | 1,600,098 |
| Miscellaneous Credit to Surplus | - | - |
| Miscellaneous Debits to Surplus | 1,974 | 1,974 |
| Appropriations of Surplus | - | - |
| Net Additions to Earned Surplus | 3,010,197 | 1,602,072 |
| Dividends Declared - Preferred Stock | - | - |
| Dividends Declared - Common Stock | - | 7,500,000 |
| Unappropriated Earned Surplus (at end of period) | 6,974,341 | 2,236,759 |

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 | | | |

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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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| Notes Receivable | 22 | |
| Accounts Receivable | 22 | |
| Receivables from Associated Companies | 23 | |
| Materials and Supplies | 24 | |
| Production Fuel and Oil Stocks | 25 | |
| Unamortized Debt Discount and Expense and Unamortized Premium on Debt | 26 | |
| Extraordinary Property Losses | 27 | |
| Miscellaneous Deferred Debits | 27 & 27A | |
| Discount on Capital Stock | 28 | |
| Capital Stock Expense | 28 | |
| Capital Stock and Premium | 29 | |
| Other Paid-In Capital | 30 | |
| Long-Term Debt | 31 | |
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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 |
| Treasurer *Includes only salary issued by Berkshire Gas Company. | Adam B. Danner | | \$0 |
| Secretary *Includes only salary issued by Berkshire Gas Company. | Leonard Rodriguez | | \$0 |
| President | Karen Zink (1/2018-12/2018) | ALL AT: 115 Cheshire Road | \$218,010 |
| | Franklyn Reynolds (1/1/2019 to present) | Pittsfield, MA 01201 | \$0 |
| NOTE: Salary information excludes any applicable bonuses and stock options paid during the period. | | | |

DIRECTORS

| Names | Addresses | Fees Paid During Year |
|--|--|-----------------------|
| | 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, | outstanding December 31 |
|--------------------------|-----------------------|----------------|-------------------------|
| of the fiscal year, 2018 | | | |
| 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

\$ 4,189,878

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..... | 294,163,973 | 319,247,927 | 25,083,954 |
| 3 | OTHER PROPERTY AND INVESTMENTS | | | |
| 4 | Nonutility Property (121) P. 19..... | 4,513,079 | 4,505,121 | (7,958) |
| 5 | Investment in Associated Companies (123) P. 20..... | - | - | - |
| 6 | Other Investments (124) P. 20..... | - | - | - |
| 7 | Special Funds (125, 126, 127, 128) P. 21..... | 563,709 | 386,243 | (177,466) |
| 8 | Total Other Property and Investments..... | 5,076,788 | 4,891,364 | (185,424) |
| 9 | CURRENT AND ACCRUED ASSETS | | | |
| 10 | Cash (131)..... | 346,864 | 326,030 | (20,834) |
| 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..... | 16,235,949 | 17,497,128 | 1,261,179 |
| 15 | Receivables from Assoc. Companies (145, 146) P. 23..... | 322,660 | 137,810 | (184,850) |
| 16 | Materials and Supplies (151-159, 163) P. 24..... | 2,757,711 | 3,354,582 | 596,871 |
| 17 | Prepayments (165)..... | 314,293 | 180,514 | (133,779) |
| 18 | Interest and Dividends Receivable (171)..... | - | - | - |
| 19 | Rents Receivable (172)..... | - | - | - |
| 20 | Accrued Utility Revenues (173-175)..... | 6,668,871 | 10,033,685 | 3,364,814 |
| 21 | Misc. Current and Accrued Assets (174)..... | 1,767,324 | 1,827,041 | 59,717 |
| 22 | Total Current and Accrued Assets..... | 28,413,672 | 33,356,790 | 4,943,118 |
| 23 | DEFERRED DEBITS | | | |
| 24 | Unamortized Debt Discount and Expense (181) P. 26..... | 531,808 | 466,729 | (65,079) |
| 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..... | 20,273,003 | 34,407,364 | 14,134,361 |
| 30 | Total Deferred Debits..... | 20,804,811 | 34,874,093 | 14,069,282 |
| 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..... | 348,459,244 | 392,370,175 | 43,910,931 |

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..... | 3,966,118 | 6,974,341 | 3,008,223 |
| 11 | Surplus Invested in Plant (217)..... | - | - | - |
| 12 | Total..... | 110,060,856 | 113,069,079 | 3,008,223 |
| 13 | Total Proprietary Capital..... | 110,061,106 | 113,069,329 | 3,008,223 |
| 14 | LONG-TERM DEBT | | | |
| 15 | Bonds (221) p. 31..... | 38,818,182 | 37,363,636 | (1,454,546) |
| 16 | Advances from Associated Companies (223) P. 31.... | 16,895,000 | 31,889,000 | 14,994,000 |
| 17 | Other Long-Term Debt (224) P. 31..... | - | - | - |
| 18 | Total Long-Term Debt..... | 55,713,182 | 69,252,636 | 13,539,454 |
| 19 | CURRENT AND ACCRUED LIABILITIES | | | |
| 20 | Notes Payable (231) P. 32..... | - | - | - |
| 21 | Accounts Payable (232)..... | 9,944,998 | 12,082,192 | 2,137,194 |
| 22 | Payables to Associated Companies (223, 234) P. 32. | 6,808,846 | 3,744,192 | (3,064,654) |
| 23 | Customer Deposits (235)..... | 358,494 | 355,726 | (2,768) |
| 24 | Taxes Accrued (236)..... | (1,087,824) | (5,771,667) | (4,683,843) |
| 25 | Interest Accrued (237)..... | 852,256 | 885,548 | 33,292 |
| 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. | 3,144,441 | 2,609,820 | (534,621) |
| 31 | Total Current and Accrued Liabilities..... | 20,021,211 | 13,905,811 | (6,115,400) |
| 32 | DEFERRED CREDITS | | | |
| 33 | Unamortized Premium on Debt (251) P. 26..... | - | - | - |
| 34 | Customer Advances for Construction (252)..... | - | - | - |
| 35 | Other Deferred Credits (253) P. 33..... | 16,294,537 | 35,329,027 | 19,034,490 |
| 36 | Total Deferred Credits..... | 16,294,537 | 35,329,027 | 19,034,490 |
| 37 | RESERVES | | | |
| 38 | Reserves for Depreciation (254-256) P. 13..... | 108,396,054 | 118,891,506 | 10,495,452 |
| 39 | Reserves for Amortization (257-259) P. 13..... | - | - | - |
| 40 | Reserve for Uncollectible Accounts (260)..... | 1,843,399 | 1,402,783 | (240,616) |
| 41 | Operating Reserves (261-265) P. 35..... | 13,318,282 | 15,255,784 | 1,937,502 |
| 42 | Reserve for Depreciation and Amortization of Nonutility Property (268)..... | 2,431,684 | 2,510,954 | 79,270 |
| 43 | Reserves for Deferred Federal Income Taxes (267, 268) P. 36..... | 15,443,347 | 17,454,103 | 2,010,756 |
| 44 | Total Reserves..... | 141,232,766 | 155,515,129 | 14,282,363 |
| 45 | CONTRIBUTIONS IN AID OF CONSTRUCTION | | | |
| 46 | Contributions in Aid of Construction (271) P. 36.. | 5,136,441 | 5,298,242 | 161,801 |
| 47 | Total Liabilities and Other Credits..... | 348,459,244 | 392,370,175 | 43,910,931 |

| STATEMENT OF INCOME FOR THE YEAR | | | Total | |
|----------------------------------|--|---------------------|---|--|
| Line No. | Account (a) | Current Year (b) | Increase or (Decrease) from Preceding Year (c) | |
| 1 | OPERATING INCOME | \$ | \$ | |
| 2 | Operating Revenues (400) P. 37, 43..... | 77,270,250 | 5,037,125 | |
| 3 | Operating Expenses: | | | |
| 4 | Operation Expense (401) P. 42, 47..... | 54,924,468 | 5,731,423 | |
| 5 | Maintenance Expense (402) P. 42, 47..... | 2,557,464 | (204,064) | |
| 6 | Depreciation Expense (403) P. 34..... | 8,580,575 | 342,993 | |
| 7 | Amortization of Utility Plant (404 and 405)..... | - | 35,880 | |
| 8 | Amortization of Property Losses (407.1)..... | - | - | |
| 9 | Amortization of Conversion Expenses (407.2)..... | - | - | |
| 10 | Taxes Other Than Income Taxes (408) P. 49..... | 4,016,109 | 591,672 | |
| 11 | Income Taxes (409) P. 49..... | (2,302,984) | 1,911,506 | |
| 12 | Provision for Deferred Fed.Inc.Taxes (410) P.36..... | 3,320,617 | (1,790,321) | |
| 13 | | | | |
| 14 | Total Operating Expenses..... | 71,096,249 | 6,619,089 | |
| 15 | Net Operating Revenues..... | 6,174,001 | (1,581,964) | |
| 16 | Income from Utility Plant Leased to Others (412)..... | - | - | |
| 17 | Other Utility Operating Income (414) P. 50..... | - | - | |
| 18 | Total Utility Operating Income..... | 6,174,001 | (1,581,964) | |
| 19 | OTHER INCOME | | | |
| 20 | Income from Mdse. Job. & Contract Work (415) P. 51..... | - | - | |
| 21 | Income from Nonutility Operations (417)..... | - | - | |
| 22 | Nonoperating Rental Income (418)..... | 323,827 | 45,469 | |
| 23 | Interest and Dividend Income (419)..... | 172,450 | 72,712 | |
| 24 | Miscellaneous Nonoperating Income (421)..... | (54,601) | 1,518 | |
| 25 | Total Other Income..... | 441,476 | 119,699 | |
| 26 | Total Income..... | 6,615,477 | (1,462,265) | |
| 27 | MISCELLANEOUS INCOME DEDUCTIONS | | | |
| 28 | Miscellaneous Amortization (425)..... | - | - | |
| 29 | Other Income Deductions (426)..... | 105,088 | 36,506 | |
| 30 | Total Income Deductions..... | 105,088 | 36,506 | |
| 31 | Income Before Interest Charges..... | 6,510,389 | (1,498,771) | |
| 32 | INTEREST CHARGES | | | |
| 33 | Interest on Long-Term Debt (427) P. 31..... | 3,017,862 | (113,457) | |
| 34 | Amortization of Debt Disc. & Expense (428) P. 26..... | 110,785 | 3,038 | |
| 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)..... | 410,343 | 319,327 | |
| 38 | Interest Charged to Construction - Credit (432)..... | (36,824) | 21,680 | |
| 39 | Total Interest Charges..... | 3,502,166 | 230,588 | |
| 40 | Net Income..... | 3,008,223 | (1,729,359) | |
| 41 | EARNED SURPLUS | | | |
| 42 | Unappropriated Eamed Surplus (at beginning of period (216) | 3,964,144 | 4,737,582 | |
| 43 | Balance Transferred from Income (433)..... | 3,008,223 | (1,729,359) | |
| 44 | Reset Retained Earnings to zero per GAAP. | - | - | |
| 45 | Miscellaneous Debits to Surplus (435)..... | 1,974 | 1,974 | |
| 46 | Appropriations of Surplus (436)..... | - | - | |
| 47 | Net Additions to Eamed Surplus..... | 3,010,197 | (1,727,385) | |
| 48 | Dividends Declared - Preferred Stock (437)..... | - | - | |
| 49 | Dividends Declared - Common Stock (438)..... | - | - | |
| 50 | Unappropriated Earned Surplus (at end of period)(216)..... | 6,974,341 | 3,010,197 | |

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.

| Line No | Item (a) | Contra Primary Account Affected (b) | Amount (c) |
|---------|---|-------------------------------------|-------------|
| 1 | UNAPPROPRIATED EARNED SURPLUS (Account 216) | | |
| 2 | Balance -- Beginning of year | | \$3,964,144 |
| 3 | Changes: (identify by prescribed earned surplus accounts) | | |
| 4 | | | |
| 5 | Credits: | | |
| 6 | Balance transferred from Income Account 433 | 400-432 | 3,008,223 |
| 7 | Transfer from Accumulated Comprehensive Income 215 | 215 | 1,974 |
| 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 | | 6,974,341 |
| 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) | Common (g) |
| 1 | UTILITY PLANT: | | | | | |
| 2 | In Service: | | | | | |
| 3 | 101 Plant in Service (Classified)..... | \$314,778,582 | | \$314,778,582 | | |
| 4 | 106 Completed Construction not classified..... | 0 | | 0 | | |
| 5 | Total P. 16, 18..... | 314,778,582 | | 314,778,582 | | |
| 6 | 104 Leased to Others..... | 0 | | 0 | | |
| 7 | 105 Held for Future Use..... | 0 | | 0 | | |
| 8 | 107 Construction Work in Progress... | 4,469,345 | | 4,469,345 | | |
| 9 | Total Utility Plant..... | 319,247,927 | | 319,247,927 | | |
| 10 | DETAIL OF RESERVES FOR DEPRECIATION AND AMORTIZATION | | | | | |
| 11 | In Service: | | | | | |
| 12 | 254 Depreciation P. 34..... | 118,891,506 | | 118,891,506 | | |
| 13 | 257 Amortization..... | 0 | | 0 | | |
| 14 | Total in Service..... | 118,891,506 | | 118,891,506 | | |
| 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..... | \$118,891,506 | | \$118,891,506 | | |

UTILITY PLANT - GAS

| 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..... | 360,120 | 0 | | | 7,220,732 | 7,580,852 |
| 4 | Total Intangible Plant..... | 52,292,610 | 0 | 0 | 0 | 7,220,732 | 59,513,342 |
| 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..... | 4,690,479 | 11,120 | 0 | | | 4,701,599 |
| 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..... | 1,603,451 | | | | | 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 | 33,369 | 0 | | | 831,972 |
| 21 | Total Manufactured Gas..... | 0 | | | | | 0 |
| | Production Plant..... | 10,139,705 | 44,489 | 0 | 0 | 0 | 10,184,194 |
| 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 |

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).

THE BERKSHIRE GAS COMPANY

Annual report of

| 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..... | 143,675 | | | | | 143,675 |
| 4 | 366 Structures and Improvements..... | 957,580 | | | | | 957,580 |
| 5 | 367 Mains..... | 102,135,967 | 7,345,835 | 146,963 | | | 109,334,839 |
| 6 | 368 Compressor Station Equipment..... | 0 | | | | | 0 |
| 7 | 369 Measuring and Regulating Station Equipment..... | 7,208,645 | 667,003 | 30,159 | | | 7,845,489 |
| 8 | 380 Services..... | 59,885,812 | 3,467,178 | 149,733 | | | 63,203,257 |
| 9 | 381 Meters..... | 12,254,914 | 1,411,018 | 300,229 | 0 | | 13,365,702 |
| 10 | 382 Meter Installations..... | 11,776,058 | (6,687) | 0 | 0 | | 11,769,372 |
| 11 | 383 House Regulators..... | 2,362,913 | 84,175 | 0 | 0 | | 2,447,088 |
| 12 | 386 Other Property on Cust's Premises..... | 0 | | | | | 0 |
| 13 | 387 Other Equipment..... | 53,106 | | 603 | | | 52,503 |
| 14 | Total Transmission and Distribution Plant..... | 196,901,680 | 12,968,523 | 627,687 | 0 | 0 | 209,242,515 |
| 15 | 5. GENERAL PLANT | | | | | | |
| 16 | 389 Land and Land Rights..... | 283,137 | | | | | 283,137 |
| 17 | 390 Structures and Improvements..... | 21,059,412 | 1,846,669 | 18,386 | | 31,551 | 22,919,244 |
| 18 | 391 Office Furniture and Equipment..... | 3,707,136 | 206,832 | 181 | 0 | 1,005,665 | 4,919,472 |
| 19 | 392 Transportation Equipment..... | 3,860,556 | 187,232 | 262,956 | | | 3,784,832 |
| 20 | 393 Stores Equipment..... | 193,021 | (224) | 0 | | | 192,796 |
| 21 | 394 Tools, Shop and Garage Equipment..... | 1,961,712 | 249,402 | 70,957 | 0 | | 2,140,157 |
| 22 | 395 Laboratory Equipment..... | 20,740 | | | 0 | | 20,740 |
| 23 | 396 Power Operated Equipment..... | 349,817 | | | | | 349,817 |
| 24 | 397 Communication Equipment..... | 1,107,816 | 1,833 | 67,350 | 0 | 26,012 | 1,068,311 |
| 25 | 398 Miscellaneous Equipment..... | 149,608 | 10,139 | 0 | 0 | 276 | 160,024 |
| 26 | 399 Other Tangible Property..... | 0 | | | | | 0 |
| 27 | Total General Plant..... | 32,692,955 | 2,501,862 | 419,830 | 0 | 1,063,523 | 35,838,530 |
| 28 | Total Gas Plant in Service..... | 292,026,950 | 15,514,894 | 1,047,518 | 0 | 8,284,255 | 314,778,582 |
| 29 | 104 Utility Plant Leased to Others..... | | | | | | |
| 30 | 105 Property Held for Future Use..... | | | | | | |
| 31 | 107 Construction Work in Progress..... | 2,137,022 | 17,712,515 | | | (15,380,192) | 4,469,345 |
| 32 | Total Utility Plant-Gas..... | \$294,163,973 | \$33,227,409 | \$1,047,518 | \$0 | (\$7,095,937) | \$319,247,928 |

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 | \$4,505,121 | \$1,135,983 | \$812,355 | \$323,628 |
| 3 | | | | | | |
| 4 | | | | | | |
| 5 | | | | | | |
| 6 | | | | | | |
| 7 | | | | | | |
| 8 | | | | | | |
| 9 | | | | | | |
| 10 | | | | | | |
| 11 | | | | | | |
| 12 | | | | | | |
| 13 | Totals | | \$4,505,121 | \$1,135,983 | \$812,355 | \$323,628 |

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. | A/C # | Description of Security Held by Respondent (a) | Amount (b) |
|----------|-------|---|---------------|
| 1 | | 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) | \$386,243 |
| 2 | | |
| 3 | | |
| 4 | | |
| 5 | | |
| 6 | | |
| 7 | | |
| 8 | | |
| 9 | | |
| 10 | | |
| 11 | | |
| 12 | | |
| 13 | | |
| 14 | | |
| 15 | | |
| 16 | | |
| 17 | | |
| 18 | | |
| 19 | Total | \$386,243 |

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 | | | | | |
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| 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 | \$12,063,339 |
| 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) | 5,143,841 |
| 33 | Miscellaneous services | 289,948 |
| 34 | Weather Insurance | 0 |
| 35 | | |
| 36 | | |
| 37 | Total | \$17,497,128 |

a

RECEIVABLES FROM ASSOCIATED COMPANIES (Accounts 145, 146)

1. Report particulars of notes and accounts receivable from associated companies at end of year.
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.
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.
4. If any note was received in satisfaction of an open account, state the period covered by such open account.
5. Include in column (d) interest recorded as income during the year, including interest on accounts and notes held any time during the year.
6. Give particulars of any notes pledged or discounted, also of any collateral held as guarantee of payment of any note or account.

| Line No. | Name of Company (a) | Amount End of Year (b) | Interest for Year | |
|----------|-----------------------------|------------------------------|-------------------|---------------|
| | | | Rate (c) | Amount (d) |
| 1 | Southern Connecticut Gas | 1,067 | N/A | N/A |
| 2 | | | | |
| 3 | Connecticut Natural Gas | 3,323 | N/A | N/A |
| 4 | | | | |
| 5 | Berkshire Energy Resources | 0 | N/A | N/A |
| 6 | | | | |
| 7 | United Illuminating Company | 5,858 | N/A | N/A |
| 8 | | | | |
| 9 | UIL Holdings Corporation | 127,562 | N/A | N/A |
| 10 | | | | |
| 11 | | | | |
| 12 | | | | |
| 13 | | | | |
| 14 | | | | |
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| 39 | | | | |
| 40 | | | | |
| 41 | | | | |
| 42 | | | | |
| 43 | | | | |
| 44 | | | | |
| 45 | TOTALS | 137,810 | | |

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)..... | | \$2,447,368 |
| 2 | Fuel Stock Expenses (Account 152)..... | | 0 |
| 3 | Residuals (Account 153)..... | | 0 |
| 4 | Plant Materials and Operating Supplies (Account 154)..... | | 901,771 |
| 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 | | \$3,354,582 |

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..... | \$ 1,888,006 | 373,189 | \$ 364,240 | 741,838 \$ 1,509,016 |
| 2 | Received During Year..... | 2,931,896 | 253,116 | 278,120 | 802,025 2,130,269 |
| 3 | TOTAL..... | 4,819,901 | 626,305 | 642,360 | 1,543,863 3,639,285 |
| 4 | Used During Year (Note A)..... | | | | |
| 5 | 728 SUPPLEMENTAL | | | | |
| 6 | From storage for distribution to customers | (2,183,366) | (188,255) | (189,167) | (777,109) (1,699,764) |
| 7 | | | | | |
| 8 | | | | | |
| 9 | | | | | |
| 10 | | | | | |
| 11 | Sold or Transferred..... | | | | |
| 12 | TOTAL DISPOSED OF..... | (2,372,533) | (188,255) | (189,167) | (777,109) (1,699,764) |
| 13 | BALANCE END OF YEAR..... | 2,447,368 | 438,050 | 453,193 | 766,754 1,939,521 |

| 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..... | | | |
| 15 | Received During Year..... | 2,162 | 14,750 | \$ |
| 16 | TOTAL..... | 73,285 | 523,505 | |
| 17 | Used During Year (Note A)..... | 75,447 | 538,255 | |
| 18 | From storage for distribution to customers | (68,012) | (483,602) | |
| 19 | | | | |
| 20 | | | | |
| 21 | | | | |
| 22 | | | | |
| 23 | | | | |
| 24 | Sold or Transferred..... | | | |
| 25 | TOTAL DISPOSED OF..... | (68,012) | (483,602) | |
| 26 | BALANCE END OF YEAR..... | 7,435 | 54,654 | |

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. | (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 | P, 10.06% | 10,000,000 | 186,708 | 3/01/89 | 3/01/16 | 6,638 | 5,690 | 948 | |
| 4 | | | | | | | | | |
| 5 | <u>SENIOR NOTE, 9.60%</u> | 8,000,000 | 137,466 | 8/30/90 | 8/30/20 | 13,017 | 4,733 | 8,284 | |
| 6 | | | | | | | | | |
| 7 | <u>SENIOR NOTE, 7.80%</u> | 16,000,000 | 2,118,064 | 11/15/96 | 11/15/21 | 331,016 | 84,515 | 246,501 | |
| 8 | | | | | | | | | |
| 9 | <u>Long-term debt. Filing in process</u> | 15,000,000 | 116,711 | 12/10/13 | 12/10/43 | 159,466 | 6,143 | 153,664 | |
| 10 | <u>(Approved by DPU 11/28/12)</u> | | | | | | 341 | | |
| 11 | <u>Purchase Accounting Fair Vaule</u> | - | 8,806,000 | 11/17/10 | 11/15/21 | 0 | 0 | 0 | |
| 12 | <u>Debt Premium</u> | | | | | | | | |
| 13 | <u>Avangrid Line of Credit Facility Fee</u> | - | | 4/1/16 | 4/1/21 | 21,671 | 45,365 | 9,704 | 57,332 |
| | | Totals \$ | \$11,364,949 | | | \$531,808 | \$45,706 | \$110,785 | \$466,729 |

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 | | | | | | | |
| 23 | | | | | | | |
| 24 | | | | | | | |

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 | 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 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 | 4.8% Total A/C 201 | 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 204 | 4,600,000 | | \$11,500,000 | 100 | \$250 | \$0 |
| 8 | | | | | | | |
| 9 | | | | | | | |
| 10 | | | | | | | |
| 11 | | | | | | | |
| 12 | | | | | | | |
| 13 | | | | | | | |
| 14 | | | | | | | |
| 15 | | | | | | | |
| 16 | | | | | | | |
| 17 | | | | | | | |
| 18 | | | | | | | |
| 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 12/31/2016 | \$ 106,094,738 |
| 3 | | |
| 4 | Transactions: | |
| 5 | | - |
| 6 | | |
| 7 | | |
| 8 | | |
| 9 | | |
| 10 | Total | \$ 106,094,738 |
| 11 | | |
| 12 | | |
| 13 | | |
| 14 | | |
| 15 | | |
| 16 | | |
| 17 | | |
| 18 | | |
| 19 | | |
| 20 | | |
| 21 | | |
| 22 | | |
| 23 | | |
| 24 | | |
| 25 | | |
| 26 | | |
| 27 | | |
| 28 | | |
| 29 | | |
| 30 | | |
| 31 | | |
| 32 | | |
| 33 | | |
| 34 | | |
| 35 | | |
| 36 | | |
| 37 | | |
| 38 | | |
| 39 | | |
| 40 | | |
| 41 | | |
| 42 | | |
| 43 | | |

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 | 4,363,636 | 7.80 | quarterly | 444,362 | 453,818 |
| 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 | \$37,363,636 | | | \$3,017,862 | \$3,027,314 |

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 | 3,644,288 | Intercompany | Accounts Payable | N/A |
| 24 | Southern CT Gas | 45,493 | Intercompany | Accounts Payable | N/A |
| 25 | CT Natural Gas | 31,880 | Intercompany | Accounts Payable | N/A |
| 26 | United Illuminating Company | 1,928 | Intercompany | Accounts Payable | N/A |
| 27 | Avangrid | 20,603 | Intercompany | Accounts Payable | N/A |
| 28 | | | | | |
| 29 | | | | | |
| 30 | | | | | |
| 31 | | | | | |
| 32 | | | | | |
| 33 | | | | | |
| 34 | | | | | |
| 35 | Totals | \$ 3,744,192 | | | 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 | 331,243 |
| 3 | Vacation Payroll | 62,254 |
| 4 | Legal | 38,907 |
| 5 | Customer Credit Balances/Consumer Rebates | 1,158,892 |
| 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 | \$2,609,820 |

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 | \$99,019 | 406 | \$0 | | \$99,019 |
| 21 | Investment Tax Credit | | | | | |
| 22 | | | | | | |
| 23 | | | | | | |
| 24 | Tax Reform | \$0 | 495 | \$3,030,325 | 19,553,388 | \$16,523,063 |
| 25 | | | | | | |
| 26 | Deferred Revenues | \$281,667 | 253 | \$32,500 | | \$249,167 |
| 27 | | | | | | |
| 28 | Motor Fuel Contracts | \$0 | 184 | | | \$0 |
| 29 | | | | | | |
| 30 | Non-Current Pension | \$14,585,675 | 186 | \$145,000 | \$3,132,600 | \$17,573,275 |
| 31 | | | | | | |
| 32 | Long Term Contract-SERP | \$0 | | 0 | \$0 | \$0 |
| 33 | | | | | | |
| 34 | Customer Rate Credits | \$ 1,328,176.21 | 142 | \$ 1,349,896 | \$ 21,720 | \$0 |
| 35 | | | | | | |
| 36 | Other Regulatory Liabilities | 0 | 263 | 23,000 | 907,503 | \$884,503 |
| 37 | | | | | | |
| 38 | | | | | | |
| 39 | | | | | | |
| 40 | Totals | \$16,294,537 | | \$4,580,721 | \$23,615,211 | \$35,329,027 |

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 | | \$108,396,054 | \$108,396,054 |
| 2 | Credits to Depreciation Reserve during year: | | | |
| 3 | Account 403 Depreciation | | 8,580,575 | 8,580,575 |
| 4 | Other Accounts (Specify) Transfer from Assoc Co. | | 3,716,040 | 3,716,040 |
| 5 | Amortization of Aid to Construction to Acct 403 | | 297,191 | 297,191 |
| 6 | | | | |
| 7 | TOTAL CREDITS DURING YEAR | | \$12,593,806 | \$12,593,806 |
| 8 | Net Charges for Plant Retired: | | | |
| 9 | Book Cost of Plant Retired | | 1,047,517 | 1,047,517 |
| 10 | Cost of Removal | | 1,121,537 | 1,121,537 |
| 11 | Salvage (Credit) | | (70,700) | (70,700) |
| 12 | | | | |
| 13 | NET CHARGES DURING YEAR | | \$2,098,354 | \$2,098,354 |
| 14 | Balance December 31, 2018 | | \$118,891,506 | \$118,891,506 |

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 3.24% are |
| 16 | applied to the average depreciable plant accounts during the year ended December 31, 2018. |
| 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, 2018 has not yet been filed. However the estimated depreciation expense, |
| 20 | is anticipated to be \$5,880,146 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 | | Amount (c) |
|----------|--|-------------------------|--|--------------|
| | | Debited or Credited (b) | | |
| 1 | INJURIES & DAMAGES - A/C 262 | | | |
| 2 | Beginning Balance | | | \$34,596 |
| 3 | Provision | 925 | | 12,000 |
| 4 | Payment of Claims net of insurance received | | | 0 |
| 5 | Ending Balance | | | 46,596 |
| 6 | RESERVE FOR RETIREMENT BENEFIT - A/C 263 | | | |
| 7 | Beginning Balance | | | 5,762,836 |
| 8 | Provision | 926.2, 930.3, 431.3 | | 451,452 |
| 9 | Payments | | | (189,676) |
| 10 | Adjustment | | | (993,086) |
| 11 | Ending Balance | | | 5,051,526 |
| 12 | OTHER LONG-TERM LIABILITY - A/C 265.1 | | | |
| 13 | Beginning Balance | | | 106,134 |
| 14 | Adjustment | 409,236 | | 0 |
| 15 | Ending Balance | | | 106,134 |
| 16 | DEFERRED STATE FRANCHISE TAX - DEPRECIATION - A/C 265.2 | | | |
| 17 | Beginning Balance | | | 750,266 |
| 18 | Provision | 408.8 | | 2,670,901 |
| 19 | Adjustment | | | (104,751) |
| 20 | Ending Balance | | | 3,316,416 |
| 21 | DEFERRED STATE FRANCHISE TAX - EXTRAORDINARY ITEMS - A/C 265.4 | | | |
| 22 | Beginning Balance | | | 2,329,450 |
| 23 | Provision | 408.9 | | |
| 24 | Adjustment | | | 70,662 |
| 25 | Ending Balance | | | 2,400,112 |
| 26 | ENVIRONMENTAL CLEAN-UP COSTS - A/C 265.5 | | | |
| 27 | Beginning Balance | | | 4,335,000 |
| 28 | Payments | | | 0 |
| 29 | Adjustment | 186.99 | | 0 |
| 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 | | | \$15,255,784 |

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..... | 14,914,657 | 3,320,617 | (1,305,665) | 16,929,609 |
| | Other(Specify)=Comprehensive | | | | |
| 12 | Income Adjustments | 528,690 | | (4,197) | 524,494 |
| 13 | Totals..... | 15,443,347 | 3,320,617 | (1,309,862) | 17,454,103 |
| 14 | | | | | |
| 15 | Total (Accounts 267, 268) | | | | |
| 16 | Electric..... | | | | |
| 17 | Gas..... | 14,914,657 | 3,320,617 | (1,305,665) | 16,929,609 |
| | Other(Specify)=Comprehensive | | | | |
| 18 | Income Adjustments | 528,690 | | (4,197) | 524,494 |
| 19 | Totals..... | \$15,443,347 | \$3,320,617 | (\$1,309,862) | \$17,454,103 |
| 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 | | 176,293 | |
| 24 | | | | | | |
| 25 | Commercial | | | | 282,698 | |
| 26 | | | | | | |
| 27 | Amortization of Aid to Construction | | 403 | 297,190 | | |
| 28 | | | | | | |
| 29 | | | | | | |
| 30 | | | | | | |
| 31 | | | | | | |
| 32 | | | | | | |
| 33 | | | | | | |
| 34 | Totals | \$5,136,441 | | \$297,190 | \$458,991 | \$5,298,242 |

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

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.

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 | | 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 (1000 BTU) (e) | Amount for Year (f) | Increase or (Decrease) from Preceding Year (g) |
| SALES OF GAS | | | | | | | |
| 1 | 480 Residential Sales..... | \$43,526,987 | \$3,514,227 | 3,356,477 | 368,831 | 34,850 | 260 |
| 2 | 481 Commercial and Industrial Sales: | | | | | | |
| 3 | Small (or Commercial) see instr. 5..... | 21,312,543 | 1,712,321 | 2,178,396 | 177,223 | 4,459 | 2 |
| 4 | Large (or Industrial) see instr. 5..... | | | | | | |
| 5 | 482 Other Sales to Public Authorities..... | | | | | | |
| 6 | 484 Interdepartmental Sales..... | | | | | | |
| 7 | 485 Miscellaneous Gas Sales..... | | | | | | |
| 8 | Total Sales to Ultimate Consumers..... | 64,839,530 | 5,226,548 | 5,534,873 | 546,054 | 39,309 | 262 |
| 9 | 483 Sales for Resale..... | 0 | 0 | | | | |
| 10 | Total Sales of Gas*..... | 64,839,530 | 5,226,548 | 5,534,873 | 546,054 | 39,309 | 262 |
| OTHER OPERATING REVENUES | | | | | | | |
| 11 | 487 Forfeited Discounts..... | 23,025 | 1,265 | | | | |
| 12 | 488 Miscellaneous Service Revenues..... | 8,251 | (2,763) | | | | |
| 13 | 489 Revenues from Trans. of Gas of Others..... | 13,000,331 | 458,442 | | | | |
| 14 | 490 Sales of Products Extracted from Natural Gas..... | | | | | | |
| 15 | 491 Rev. from Natural Gas Processed by Others..... | | | | | | |
| 16 | 493 Rent from Gas Property..... | 0 | 0 | | | | |
| 17 | 494 Interdepartmental Rents..... | | | | | | |
| 18 | 495 Other Gas Revenues..... | (600,887) | (646,367) | | | | |
| 19 | Total Other Operating Revenues..... | 12,430,720 | (189,423) | | | | |
| 20 | Total Gas Operating Revenues..... | \$77,270,250 | 5,037,125 | | | | |
| 21 | | | | | | | |
| 22 | | | | | | | |
| | | (LDAC) | | (CGA) | | | |
| | | Purchase Price Adjustment Clauses | | Fuel Clauses | | | |
| | | \$ 9,451,641 | \$ | 30,868,363 | | | |
| | | 102,856,954 | | 5,534,873 | | | |

*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 | 57,698 | \$1,277,289 | \$22.14 | 3,252 | 3,204 |
| 3 | 480.2 | Heating | 3,298,779 | 42,945,585 | 13.02 | 31,497 | 31,811 |
| 4 | 480 | Unbilled Revenues - Residential | | (695,887) | | | |
| 5 | | Commercial & Industrial: | | | | | |
| 6 | | <u>Ann. Use Load Factor</u> | | | | | |
| 7 | 481.41 | Low Low | 736,643 | 9,007,742 | 12.23 | 3,321 | 3,324 |
| 8 | 481.42 | Low Medium | 499,278 | 5,119,722 | 10.25 | 236 | 227 |
| 9 | 481.43 | Low High | 217,173 | 2,032,762 | 9.36 | 18 | 18 |
| 10 | 481.51 | High Low | 200,467 | 2,030,952 | 10.13 | 743 | 735 |
| 11 | 481.52 | High Medium | 193,766 | 1,568,250 | 8.09 | 120 | 123 |
| 12 | 481.53 | High High | 331,069 | 2,227,440 | 6.73 | 16 | 16 |
| 13 | 481 | Unbilled Revenues - Commercial | | (674,325) | | | |
| 14 | | | | | | | |
| 15 | | <u>NON-FIRM</u> | | | | | |
| 16 | 481.4 | Interruptible | 0 | 0 | 0.00 | 0 | 0 |
| 17 | | | | | | | |
| 18 | | | | | | | |
| 19 | | | | | | | |
| 20 | | | | | | | |
| 21 | | | | | | | |
| 22 | | | | | | | |
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| 42 | | | | | | | |
| 43 | | | | | | | |
| 44 | | | | | | | |
| 45 | | | | | | | |
| 46 | | | | | | | |
| 47 | | | | | | | |
| | | TOTAL SALES TO ULTIMATE CONSUMERS (Page 43 line 9) | 5,534,873 | \$64,839,530 | \$11.71 | 39,203 | 39,458 |

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..... | \$87,281 | (\$36,133) |
| 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..... | 23,045 | 12,835 |
| 32 | 724 Other gas fuels..... | 483,535 | (102,030) |
| 33 | Gas raw materials: | | |
| 34 | 726 Oil for water gas..... | | |
| 35 | 727 Oil for oil gas..... | | |
| 36 | 728 Liquefied petroleum gas..... | 201,300 | 57,298 |
| 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..... | 230,381 | 34,961 |
| 42 | 734 Duplicate charges -- Cr..... | | |
| 43 | 735 Miscellaneous production expenses..... | 520,451 | 21,590 |
| 44 | 736 Rents..... | 0 | 0 |
| 45 | Total operation..... | \$1,545,993 | (\$11,479) |
| 46 | Maintenance: | | |
| 47 | 740 Maintenance supervision and engineering..... | | |
| 48 | 741 Maintenance of structures and improvements..... | 19,818 | 14,775 |
| 49 | 742 Maintenance of production equipment..... | 110,119 | (74,159) |
| 50 | Total maintenance..... | \$129,937 | (\$59,384) |
| 51 | Total manufactured gas production..... | \$1,675,930 | (\$70,863) |

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..... | 26,557,823 | 6,380,727 |
| 4 | 805 Other gas purchases..... | 3,151,281 | 663,345 |
| 5 | 808.1 Purchased Gas - LNG..... | 389,345 | (2,426,149) |
| 6 | 808.2 Deferred Gas Costs - (CR)..... | (2,463,453) | (1,057,130) |
| 7 | 814 Environmental..... | 1,568,969 | 10,851 |
| 8 | 815 C&LM..... | 5,099,356 | 990,258 |
| 9 | 812 Gas used for other utility operations - Cr..... | (72,745) | (10,970) |
| 10 | 813 Other gas supply expenses..... | 743,510 | 30,817 |
| 11 | Total other gas supply expenses..... | 34,974,086 | 4,581,749 |
| 12 | Total production expenses..... | 36,650,016 | 4,510,886 |
| 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..... | 584,019 | 30,887 |
| 29 | 851 System control and load dispatching..... | 376,971 | 195,754 |
| 30 | 852 Communication system expenses..... | 61,036 | 1,650 |
| 31 | 853 Compressor station labor and expense..... | 8,553 | (4,221) |
| 32 | 855 Fuel and power for compressor stations..... | - | (32) |
| 33 | 857 Measuring and regulating station expenses..... | 622,016 | 6,611 |
| 34 | 858 Transmission and compression of gas by others..... | | |
| 35 | 874 Mains and services expenses..... | 2,173,514 | 411,278 |
| 36 | 878 Meter and house regulator expenses..... | 2,229,585 | (268,671) |
| 37 | 879 Customer installations expenses..... | 411,235 | (255,761) |
| 38 | 880 Other expenses..... | 516,665 | (89,666) |
| 39 | 881 Rents..... | 27,059 | (11,777) |
| 40 | Total operation..... | 7,010,654 | 16,052 |
| 41 | Maintenance: | | |
| 42 | 885 Maintenance supervision and engineering..... | 362,048 | (29,209) |
| 43 | 886 Maintenance of structures and improvements..... | | |
| 44 | 887 Maintenance of mains..... | 1,038,719 | 63,695 |
| 45 | 888 Maintenance of compressor station equipment..... | - | 0 |
| 46 | 889 Maintenance of measuring and regulating station equipment..... | 28,516 | 4,089 |
| 47 | 892 Maintenance of services..... | 473,193 | (181,990) |
| 48 | 893 Maintenance of meters and house regulators..... | 525,051 | (1,265) |
| 49 | 894 Maintenance of other equipment..... | | |
| 50 | Total maintenance..... | 2,427,527 | (144,680) |
| 51 | Total transmission and distribution expenses..... | 9,438,181 | (\$128,628) |

| 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..... | 54,617 | 16,065 | |
| 4 | 902 Meter reading expenses..... | 284,308 | 20,092 | |
| 5 | 903 Customer records and collection expenses..... | 2,032,725 | (75,324) | |
| 6 | 904 Uncollectible accounts..... | 444,046 | (68,204) | |
| 7 | 905 Miscellaneous customer accounts expenses..... | - | - | |
| 8 | Total customer accounts expenses..... | 2,815,696 | (107,371) | |
| 9 | SALES EXPENSES | | | |
| 10 | Operation: | | | |
| 11 | 911 Supervision..... | 3,691 | (41,056) | |
| 12 | 912 Demonstrating and selling expenses..... | 348,530 | (62,689) | |
| 13 | 913 Advertising expenses..... | 29,030 | 10,506 | |
| 14 | 916 Miscellaneous sales expenses..... | 14,269 | (479) | |
| 15 | Total sales expenses..... | 395,520 | (93,718) | |
| 16 | ADMINISTRATIVE AND GENERAL EXPENSES | | | |
| 17 | Operation: | | | |
| 18 | 920 Administrative and general salaries..... | 440,515 | 13,513 | |
| 19 | 921 Office supplies and expenses..... | 84,978 | (31,431) | |
| 20 | 922 Administrative expenses transferred - Cr..... | - | | |
| 21 | 923 Outside services employed..... | 4,343,494 | (988,667) | |
| 22 | 924 Property insurance..... | 20,610 | 6,651 | |
| 23 | 925 Injuries and damages..... | 333,508 | 55,028 | |
| 24 | 926 Employees pensions and benefits..... | 1,520,395 | 2,290,219 | |
| 25 | 928 Regulatory commission expenses..... | 417,744 | 184,569 | |
| 26 | 929 Duplicate charges - Cr..... | - | - | |
| 27 | 930 Miscellaneous general expenses..... | 405,562 | (308,772) | |
| 28 | 931 Rents..... | 615,715 | 125,080 | |
| 29 | Total operation: | 8,182,519 | 1,346,190 | |
| 30 | Maintenance: | | | |
| 31 | 932 Maintenance of general plant..... | - | - | |
| 32 | Total administrative and general expenses..... | 8,182,519 | 1,346,190 | |
| 33 | Total gas operation and maintenance expenses..... | 57,481,932 | 5,527,359 | |
| 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..... | \$1,545,993 | 129,937 | 1,675,930 |
| 36 | Other gas supply expenses..... | 34,974,086 | | 34,974,086 |
| 37 | Total production expenses..... | 36,520,079 | 129,937 | 36,650,016 |
| 38 | Local storage expenses..... | | | |
| 39 | Transmission and distribution expenses..... | 7,010,654 | 2,427,527 | 9,438,181 |
| 40 | Customer accounts expenses..... | 2,815,696 | | 2,815,696 |
| 41 | Sales expenses..... | 395,520 | | 395,520 |
| 42 | Administrative and general expenses..... | 8,182,519 | - | 8,182,519 |
| 43 | Total gas operation and maintenance expenses..... | 54,924,468 | 2,557,464 | 57,481,932 |
| 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))..... | | | <u>85.50%</u> |
| 45 | Total salaries and wages of gas department for year, including amounts charged to operating expenses, construction and other accounts..... | | | <u>\$11,164,981</u> |
| 46 | Total number of employees of gas department at end of year, including administrative, operating, maintenance, construction and other employees (including part time employees) | | | <u>132</u> |

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 | (282,201) | \$3.2375 | (\$913,637) |
| 25 | Canadian | City Gate | 811,882 | \$5.4731 | 4,443,548 |
| 26 | LNG (Account 808) | City Gate | 5,000 | \$15.6192 | 78,096 |
| 27 | Third Party | City Gate | 4,766,044 | \$1.8321 | 8,731,982 |
| 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 | | 5,300,725 | \$4.3956 | \$23,299,766 |

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 | | | | | |
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| 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 | | | | | |
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| 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 | 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 1971-1974-2012-2018)</u> | 1 | 1,750 |
| 26 | | | |
| 27 | <u>2 - 30,000 GALLON STORAGE TANKS</u> | | |
| 28 | | | |
| 29 | | | |
| 30 | | | |
| 31 | | | |
| 32 | | | |
| 33 | | | |
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| 49 | | | |
| 50 | | | |
| 51 | | | |
| 52 | | | |
| 53 | | | |
| 54 | | | |
| 55 | | | |
| 56 | | Total | 14,950 |

| PURIFIERS | | | | |
|-----------|----------|----------------------|----------------------------|----------------------------|
| Line No. | Location | Kind of Gas Purified | Kind of Purifying Material | Estimated 24 Hour Capacity |
| 1 | NONE | | | |
| 2 | | | | |
| 3 | | | | |
| 4 | | | | |
| 5 | | | | |
| 6 | | | | |
| 7 | | | | |
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| 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 | | | | | | | |
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| 41 | | | | | | | |
| 42 | | | | | | | |
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| 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" | 5,677 | | | 13 | 5,664 |
| 3 | 3 1/2" | 0 | | | 0 | 0 |
| 4 | 4" | 158,039 | | | 25,837 | 132,202 |
| 5 | 6" | 67,890 | | | 8,689 | 59,201 |
| 6 | 8" | 48,773 | | | 4,006 | 44,767 |
| 7 | 9" | 0 | | | | 0 |
| 8 | 10" | 6,463 | | | | 6,463 |
| 9 | 12" | 14,459 | | | 0 | 14,459 |
| 10 | 14" | 0 | | | | 0 |
| 11 | 16" | 3,528 | | | | 3,528 |
| 12 | Total | 304,829 | 0 | | 38,545 | 266,284 |
| 13 | Bare Steel | | | | | |
| 14 | 3/4" | 811 | | | 0 | 811 |
| 15 | 1" | 484 | | | 205 | 279 |
| 16 | 1 1/4" | 2,434 | | | 461 | 1,973 |
| 17 | 1 1/2" | 2,203 | | | 329 | 1,874 |
| 18 | 2" | 29,857 | | | 2,304 | 27,553 |
| 19 | 2 1/2" | 228 | | | | 228 |
| 20 | 3" | 4,462 | | | 725 | 3,737 |
| 21 | 3 1/2" | 2,044 | | | 0 | 2,044 |
| 22 | 4" | 17,436 | | | 4,576 | 12,860 |
| 23 | 6" | 18,112 | | | 490 | 17,622 |
| 24 | 8" | 1,561 | | | | 1,561 |
| 25 | 10" | 384 | | | | 384 |
| 26 | 12" | 236 | | | | 236 |
| 27 | 16" | 1,155 | | | | 1,155 |
| 28 | Total | 81,407 | 0 | | 9,090 | 72,317 |
| 29 | Coated Steel | | | | | |
| 30 | 3/4" | 4,390 | 0 | | 0 | 4,390 |
| 31 | 1" | 24,714 | 113 | | 194 | 24,633 |
| 32 | 1 1/4" | 59 | | | | 59 |
| 33 | 1 1/2" | 27,705 | 0 | | 29 | 27,676 |
| 34 | 2" | 811,751 | 532 | | 1,847 | 810,436 |
| 35 | 3" | 25 | | | | 25 |
| 36 | 3 1/2" | 0 | | | | 0 |
| 37 | 4" | 518,899 | 1,266 | | 2,586 | 517,579 |
| 38 | 6" | 504,386 | 2,638 | | 5,638 | 501,386 |
| 39 | 8" | 68,838 | 0 | | 156 | 68,682 |
| 40 | 10" | 20,091 | | | | 20,091 |
| 41 | 12" | 35,303 | 0 | | 0 | 35,303 |
| 42 | 16" | 1,762 | | | | 1,762 |
| 43 | Total | 2,017,923 | 4,549 | | 10,450 | 2,012,022 |
| 44 | Plastic | | | | | |
| 45 | 5/8" | 3,705 | 0 | | 0 | 3,705 |
| 46 | 1" | 4,324 | 0 | | 180 | 4,144 |
| 47 | 1 1/4" | 24,606 | 278 | | 0 | 24,884 |
| 48 | 2" | 1,070,577 | 38,121 | | 1,114 | 1,107,584 |
| 49 | 4" | 385,407 | 10,338 | | 2,750 | 392,995 |
| 50 | 6" | 97,260 | 4,575 | | 227 | 101,608 |
| 51 | 8" | 25,372 | 1,954 | | 0 | 27,326 |
| 52 | 10" | 0 | | | | 0 |
| 53 | 12" | 0 | 3,939 | | | 3,939 |
| 54 | Total | 1,611,251 | 59,205 | 0 | 4,271 | 1,666,185 |
| 55 | TOTALS | 4,015,410 | 63,754 | 0 | 62,356 | 4,016,808 |

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..... | ***** | | 2,220 |
| 4 | Installed..... | 980 | 980 | ***** |
| 5 | Associated with Plant acquired..... | 0 | 0 | |
| 6 | Total Additions..... | 980 | 980 | 2,220 |
| 7 | Reductions during year:..... | | | |
| 8 | Retirements..... | 565 | 565 | 2,698 |
| 9 | Associated with Plant sold..... | 0 | 0 | |
| 10 | Total Reductions..... | 565 | 565 | 2,698 |
| 11 | Number at End of Year..... | 33,363 | 24,818 | 46,900 |
| 12 | In Stock 12/31/2018..... | | | 5,811 |
| 13 | On Customers' Premises--Inactive..... | | | 647 |
| 14 | In Customers' Premises--Active..... | | | 40,381 |
| 15 | In Company Use..... | | | 12 |
| 16 | Number at End of Year..... | | | 46,851 |
| 17 | Number of Meters Tested by State Inspectors During Year..... | | | 4,210 |

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 | |
| 11/1/2016 | 488 | Local Distribution Adjustment Clause | 0 | |
| 5/1/2017 | 489 | Residential Assistance Adjustment Clause | 0 | |
| 11/1/2018 | 491 | Gas System Enhancement Program 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 | | |
| 6 | | |
| 7 | | |
| 8 | | |
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| 33 | | |
| 34 | | |
| 35 | | |
| 36 | | |
| 37 | | |
| 38 | | |
| 39 | | |
| 40 | TOTAL | |

913. Advertising Expenses.

| Line No. | Account No. | Type (a) | General Description (b) | Amount for Year (c) |
|----------|-------------|--------------------------|-------------------------|---------------------|
| 1 | | | | |
| 2 | | City/Telephone Directory | | \$0 |
| 3 | | Other | | 204 |
| 4 | | Payroll | | 0 |
| 5 | | Postage | | 8,050 |
| 6 | | Direct Mailing | | 20,776 |
| 8 | | Dealer Programs | | 0 |
| 9 | | | | |
| 10 | | | | |
| 11 | | | | |
| 12 | | | | |
| 13 | | | | |
| 14 | | | | |
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| 41 | | | | |
| 42 | | | | |
| 43 | | | | |
| 44 | | | | |
| 45 | | | | |
| 46 | | | | |
| 47 | | | TOTAL | \$29,030 |

Annual report of

The Berkshire Gas Company

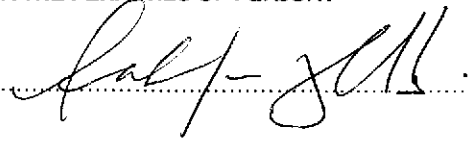
Year ended December 31, 2018

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 | \$7,478 |
| 2 | 26 | Amherst | 15,157 |
| 3 | 15 | Cheshire | 50 |
| 4 | 14 | Clarksburg | 0 |
| 5 | 2 | Dalton | 11,935 |
| 6 | 21 | Greenfield | 20,235 |
| 7 | 8 | Gt. Barrington | 18,046 |
| 8 | 27 | Hadley | 7,675 |
| 9 | 24 | Hatfield | 1,195 |
| 10 | 7 | Lanesboro | 4,102 |
| 11 | 5 | Lee | 14,613 |
| 12 | 3 | Lenox | 51,241 |
| 13 | 11 | North Adams | 58,724 |
| 14 | 1 | Pittsfield | 88,734 |
| 15 | 23 | South Deerfield | 14,888 |
| 16 | 6 | Stockbridge | 655 |
| 17 | 22 | Turners Falls | 25,315 |
| 18 | 24 | West Hatfield | 205 |
| 19 | 25 | Whately | 610 |
| 20 | 13 | Williamstown | 14,868 |
| 21 | 28 | | |
| 22 | 25 | | |
| 23 | 58 | | |
| Total | | | \$355,726 |

THIS RETURN IS SIGNED UNDER THE PENALTIES OF PERJURY



.....President.

.....Treasurer.

.....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.

Rob. L.

.....Treasurer.

Rob. L.

.....Directors.

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

Orange, CT ss *April 25,* 20 *19*

Then personally appeared.....

Adam B. Danner
Robert D. Kump

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

Safaine Fraser

Safaine Fraser
Notary Public or
Justice of the Peace.

TALAIN R. FRASER
Notary Public
MY COMMISSION EXPIRES 6/30/2022

THIS RETURN IS SIGNED UNDER THE PENALTIES OF PERJURY

.....President.

.....Treasurer.

ROBERT P. FITZGERALD JR.,



}Directors.

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

ss.

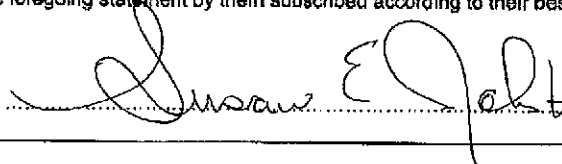
April 25

20 19

Then personally appeared

Robert P. Fitzgerald

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.



SUSAN E. JOHNSTON
Notary Public-Maine
My Commission Expires
May 17, 2025



THIS RETURN IS SIGNED UNDER THE PENALTIES OF PERJURY

..... President

..... Treasurer

[Handwritten signature]

.....

.....

.....

.....

.....

.....

.....

} Directors

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

Orange, CT ss. April 24 2019

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

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, 2018**

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 | \$ 6,174,001 |
| 4 Less: | |
| 5 Total Interest Charges - 97.80% | (3,449,317) |
| 6 Dividends Declared - Preferred Stock (437)- 97.80% | 0 |
| 7 | |
| 8 Total Net Utility Income Available for Common Shareholders | \$ 2,724,684 |
| 9 | |
| 10 TOTAL UTILITY COMMON EQUITY: | |
| 11 | |
| 12 Total Proprietary Capital- | \$ 111,565,218 |
| 13 | |
| 14 Preferred Stock Issued | 0 |
| 15 Unamortized Acquisition Premium- | (51,932,490) |
| 16 Net Proprietary Capital | \$ 59,632,728 |
| 17 | |
| 18 Utility allocation: | |
| 19 Utility Plant (101-107) P. 8 line 2 | <u>319,247,927</u> |
| 20 Gross Utility Plant and Total Other Plant and Investments (P. 8, lines 2 and 8) | 324,139,292 |
| 21 | |
| 22 Ratio of utility Plant to Total Plant (line 18 divided by line 19) | 98.49% |
| 23 | |
| 24 Total Utility Common Equity | \$ 58,732,851 |
| 25 | |
| 26 Return on Equity (Line 8 divided by line 24) | 4.64% |