## **DEPARTMENT OF TELECOMMUNICATIONS & ENERGY**

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

## CONDENSED FINANCIAL RETURN FOR THE YEAR ENDED DECEMBER 31, 2016

FULL NAME OF COMPANY LOCATION OF PRINCIPAL BUSINESS OFFICE

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

		Increase or
ltem	Current	(Decrease) from
	Year	Preceding Year
OPERATING INCOME	\$	
Operating Revenues	65,413,004	(4,903,511
Operating Expenses:		
Operation Expense	44,338,674	(6,841,167
Maintenance Expense	2,811,090	
Depreciation Expense	7,518,924	
Amortization of Utility Plant	(40,896	
Amortization of Property Losses	0	
Amortization of Conversion Expenses	0	С
Taxes Other Than Income Taxes	2,988,513	291,674
Income Taxes	(38,443	
Provision for Deferred Fed.Inc.Taxes	1,486,850	2,543,945
Fed. Inc. Taxes Def. in Prior YrsCr.		_,_,_,
Total Operating Expenses	59,064,712	(5,818,587
Net Operating Revenues	6,348,292	915,076
Income from Utility Plant Leased to Others	0	0
Other Utility Operating Income	0	
Total Utility Operating Income	6,348,292	915,076
OTHER INCOME	Print the Control of	
Income from Mdse. Job. & Contract Work	0	0
Income from Nonutility Operations	0	0
Nonoperating Rental Income	264,235	(25,203
Interest and Dividend Income	175,057	(110,501
Miscellaneous Nonoperating Income	(23,554)	
Total Other Income	415,738	(674,467
Total Income	6,764,030	240,609
MISCELLANEOUS INCOME DEDUCTIONS	The entire of the contract of	\$1000000000000000000000000000000000000
Miscellaneous Amortization	0	0
Other Income Deductions	88,553	38,238
Total Income Deductions	88,553	38,238
Income Before Interest Charges	6,675,477	202,371
INTEREST CHARGES		y y
Interest on Long-Term Debt	3,244,799	(113,427
Amortization of Debt Disc. & Expense	126,861	3,107
Amortization of Prem. on Debt - Credit	Ó	0
Int. on Debt to Associated Companies	ō	0
Other Interest Expense	14,600	11,346
Interest Charged to Construction - Credit	(40,240)	(10,609
Total Interest Charges	3,346,020	(88,365)
Net Income	3,329,457	290,736

	BALAN	CE SHEET	
	elance	\$700,-00(miles in a second miles in a second mil	Balance
Title of Account	End of Year	Title of Account	End of Year
UTILITY PLANT	\$	PROPRIETARY CAPITAL	i s
Utility Plant	278,419,417	CAPITAL STOCK	A0.5
OTHER PROPERTY AND INVESTMENTS		Common Stock Issued	2
Nonutility Property	4,495,025	Preferred Stock issued	***
Investment in Associated Companies	-	Capital Stock Subscribed	4
Other Investments	P P P P P P P P P P P P P P P P P P P	Premium on Capital Stock	
Special Funds	708,508	Total	25
Total Other Property and investments	5,203,533	SURPLUS	
CURRENT AND ACCRUED ASSETS	000	Other Paid-In Capital	106,094,73
Cash	74,453	Earned Surplus	(781,00
Special Deposits	- And	Surplus Invested in Plant	A STATE OF THE STA
Working Funds	3,710	Total	105,313,73
Temporary Cash Investments	+	Total Proprietary Capital	105,313,98
Notes and Accounts Receivable	14,805,317	LONG-TERM DEBT	
Receivables from Assoc Companies	292,441	Bonds	40,272,72
Materials and Supplies	2,662,436	Advances from Associated Companies	11,331,00
Prepayments	300,167	Other Long-Term Debt	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
Interest and Dividends Receivable		Total Long-Term Debt	51,603,72
Rents Receivable		CURRENT AND ACCRUED LIABILITIES	The state of the s
Accrued Utility Revenues	5.187,667	Notes Payable	
Misc. Current and Accrued Assets		Accounts Payable	8,461,87
Total Current and Accrued Assets		Payables to Associated Companies	8,021,47
DEFERRED DEBITS		Customer Deposits	334,70
Unamortized Debt Discount and Expense	639 555	Taxes Accrued	(330,96
Extraordinary Property Losses		Interest Accrued	848,38
Preliminary Survey and Investigation Charges		Dividends Declared	040,30
Clearing Accounts	2	Matured Long-Term Debt	*
Temporary Facilities		Matured interest	*
Miscellaneous Deferred Debits	37,076,086	Tax Collections Payable	*
Total Deferred Debits	37.715,641	Misc. Current and Accrued Liabilities	
CAPITAL STOCK DISCOUNT AND EXPENSE	37.713,041	Total Current and Accrued Liabilities	2,742,96
Discount on Capital Stock			20,078,43
Capital Stock Expense	*	DEFERRED CREDITS	
Total Capital Stock Discount and Expense	**************************************	Unamortized Premium on Debt Customer Advances for Construction	*
REACQUIRED SECURITIES		Other Deferred Credits	
Reacquired Capital Stock	A.A.A.massa.		21,157,33
Reacquired Bonds	*	Total Deferred Credits	21,157,33
Total Reacquired Securities		RESERVES	WAR AND
Total Assets and Other Debits	200 400 001	Reserves for Depreciation	102,319,07
- AMILY LOSS CONTACT DEDICE	340,400,224	Reserves for Amortization	-
	200	Reserve for Uncollectible Accounts	1,702.39
		Operating Reserves	12,810,59
	110000000000000000000000000000000000000	Reserve for Depreciation and Amortization of	A1111111111111111111111111111111111111
	W1000A 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	Nonutility Property	2,373,82
	NA AAA	Reserves for Deferred Federal Income	and an algorithm of the state o
	Vocaminates & A.	Taxes	23,997,32
	>	Total Reserves	143,203,208
	THE NAME OF THE PARTY OF THE PA	CONTRIBUTIONS IN AID OF CONSTRUCTION	AA 2 4000mm# 400
	Anna anna	Contributions in Aid of Construction	5,049,541
		Total Liabilities and Other Credits	346,406,224

GAS OPERATING REVENUES		
Account	Operating	Revenues
		Increase
	Amount	(Decrease) from
0.000 (1.	for Year	Preceding Year
SALES OF GAS	\$	5
Residential Sales	35,254,152	(5,725,656)
Commercial and Industrial Sales		
Small (or Commercial)	17,875,822	(2,298,041)
Large (or Industrial)	films area	- Commission Advanced
Other Sales to Public Authorities	WI 2000	Bannos
Interdepartmental Sales		TO AND THE STATE OF THE STATE O
Miscellaneous Electric Sales	PATE TO A STATE OF THE STATE OF	Tribit in Array
Total Sales to Ultimate Consumers	53,129,974	(8,023,696)
Sales for Resale		(4,522,000)
Total Sales of Gas	53,129,974	(8,023,696)
OTHER OPERATING REVENUES	,,	(0,020,000)
Forfeited Discounts	18.266	(6,560)
Miscellaneous Service Revenues	11.911	717
Revenues from Transportation of Gas of Others	11,988,183	(917,590)
Sales of Products Extracted from Natural Gas	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	(011,000)
Revenues from Natural Gas Processed by Others		ONCOMPANIENT TO THE PROPERTY OF THE PROPERTY O
Rent from Gas Property	2012	
Interdepartmental Rents		
Other Gas Revenues	264,670	4.050.476
Total Other Operating Revenues	12,283,030	4,059,476
Total Gas Operating Revenues	65,413,004	3,136,043
on the second se	00,410,004	(4,887,654)

SUMMARY OF GAS OPERATION AND MAINTENANCE EXPENSES

OGISIONI		AD MINIMALE MANAGE EVERAGES	3
Functional Classification	Operation	Maintenance	Total
Steam Production	\$	\$	\$
Manufactured Gas Production	1,130,753	180.625	1,311,378
Other Gas Supply Expenses	25,321,580	The state of the s	25,321,580
Total Production Expenses	26,452,333	180.625	26.632.958
Local Storage Expenses	. ,		1 3,002,000
Transmission and Distribution Expenses	5,498,245	2,630,465	8.128.710
Customer Accounts Expenses	4,120,836		4.120.836
Sales Expenses	570,975	THE PROPERTY OF THE PROPERTY O	570.975
Administrative and General Expenses	7.696.285	in .	7.696.285
Total Gas Operation and	000000000000000000000000000000000000000	**************************************	
Maintenance Expenses	\$44,338,674	2,811,090	\$47,149,764

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.

resident & COO

Karen L. Zink

STATEMENT OF EARNED SU	RPLUS	oka harun menungan nganangangang nganggang ngang bibahih di di di di di menunununununununununungan di nganggang	
			I Increase
		Amount	(Decrease) from
		for Year	Preceding Year
Unappropriated Earned Surplus (at beginning of period)	######################################	\$3,397,105	
Balance Transferred from Income		3,329,457	290,736
Miscellaneous Credit to Surplus		_	
Miscellaneous Debits to Surplus		9	
Appropriations of Surplus		_	THE CONTRACT OF THE CONTRACT O
Net Additions to Earned Surplus		3,329,457	290,736
Dividends Declared - Preferred Stock		0,020,701	230,730
Dividends Declared - Common Stock		7 500 000	2 400 000
Unappropriated Earned Surplus (at end of period)		7,500,000	2,100,000
arraps of the second of the second of period	000000.Co.Co.Co.Co.Co.Co.Co.Co.Co.Co.Co.Co.Co.	(773,438)	(4,170,543)
ELECTRIC OPERATING REVENUE	S		
Account	PRINTER AND	Operating	Revenues
			Increase or
		Amount	(Decrease) from
		for Year	Preceding Year
SALES OF ELECTRICITY	######################################	S	\$
Residential Sales		*	<u> </u>
Commercial and Industrial Sales			
Small (or Commercial)		N/A	
Large (or Industrial)		17/75	
Public Street and Highway Lighting			
Other Sales to Public Authorities			
Sales to Railroad and Railways			24 C
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			
Othere Electric Revenues			
Total Other Operating Revenues			
Total Electric Operating Revenues			
	0004/0520UUshvOoroonaammaaaammaaqayyyyyyyyyyYSSSSSSSSSSSSSSsaanaaaaaaaaaaaaaaaaaaaaa		
SUMMARY OF ELECTRIC OPERATION AND Functional Classification			**************************************
Power Production Expenses	Operation S	<u>Maintenance</u>	Total
Electric Generation:	P	\$	\$
		N/A	
Steam Power			
Nuclear Power			
Hydraulic Power			
Other Power			No.
Other Power Supply Expenses	000000000000000000000000000000000000000		zaconimizacy
Total Power Production Expenses			***************************************
Transmission Expenses		Lindowski Andreas	
Distribution Expenses			about the same of
Customer Accounts Expenses	- Constitution of the Cons	u executation in the contract of the contract	
			00000000000000000000000000000000000000
Sales Expenses	To the state of th		
	Bir Ava Bassasoon	SOME AND ADDRESS OF THE PARTY O	
Sales Expenses Administrative and General Expenses Total Electric Operation and Maintenance Expenses	MISSORG GG G		

	COMPARATIVE BALANCE SHEET Assets and Other		K 44 663 14	nded December 31, 2016
<u> </u>	COMPARATIVE BALANCE SHEET ASSESS and Other			
	op-i) & 4	Balance		-
Line	Title of Account	Beginning of	Balance	Increase
No.	(a)	Year	End of Year	or (Decrease)
		(b)	(c)	(d)
dan.	UTILITY PLANT	9	9	\$
2	Utility Plant (101-107) P. 13	263,247,434	278,419,417	15,171,983
3	OTHER PROPERTY AND INVESTMENTS			ORDINARY AND
4	Nonutility Property (121) P. 19	4,484,622	4,495,025	10,403
5	Investment in Associated Companies (123) P. 20	**	*	•
6	Other Investments (124) P. 20	*	*	*
7	Special Funds (125, 126, 127, 128) P. 21	855,184	708,508	(146,676)
8	Total Other Property and Investments	5,339,806	5,203,533	(136,273)
9	CURRENT AND ACCRUED ASSETS			
10	Cash (131)	2,945,837	74,453	(2,871,384)
11	Special Deposits (132, 133, 134) P. 21		**	
12	Working Funds (135)		3,710	4
13	Temporary Cash Investments (136) P. 20	· ·	**	obdinara.
14	Notes and Accounts Receivable (141,142,143) P. 22		14,805,317	(442,904)
	Receivables from Assoc Companies (145, 146) P. 23		292,441	54.479
16	Materials and Supplies (151-159, 163) P. 24	5	2,662,436	(507,238)
17	Prepayments (165)	1	300,167	194,834
18	Interest and Dividends Receivable (171)		300,107	154,034
19	Rents Receivable (172)		\$	
			* ***	4045000
20	Accrued Utility Revenues (173-175)	1	5,187,667	1,215,072
21	Misc. Current and Accrued Assets (174)		1,741,442	34,671
22	Total Current and Accrued Assets	27,390,104	25,067,633	(2,322,471)
23	DEFERRED DEBITS			
24	Unamortized Debt Discount and Expense (181) P. 26	1	639,555	(93,521)
25	Extraordinary Property Losses (182) P. 27		ٺ	•
26	Preliminary Survey and Investigation Charges (183)		*	•
27	Clearing Accounts (184)	į.	-	20
28	Temporary Facilities (185)		٠	
29	Miscellaneous Deferred Debits (186) P. 27	33,972,694	37,076,086	3,103,392
30	Total Deferred Debits	34,705.770	37,715,641	3,009,872
31	CAPITAL STOCK DISCOUNT AND EXPENSE			
32	Discount on Capital Stock (191) P. 28	40	~	4
33	Capital Stock Expense (192) P. 28		-	-
34	Total Capital Stock Discount and Expense		*	
35	REACQUIRED SECURITIES		1 of the Published Association of the Contract	
36	Reacquired Capital Stock (196)	*		
37	Reacquired Bonds (197)	*	_	
38	Total Reacquired Securities			
39	Total Assets and Other Debits	330,683,113	346,406,224	15,723,111
***************************************		of the control of the	<u></u>	***************************************

#### COMPARATIVE BALANCE SHEET Liabilities and Other Credits

		Balance		
Line	Title of Account	Seginning of	Salance	increase
No.	(3)	Year	End of Year	or (Decrease)
140.	(0)	(b)	(0)	(d)
1	PROPRIETARY CAPITAL	~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~	S IVI	s 10/
2	CAPITAL STOCK		3	₩
		**************************************	egn	A 1 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0
3	Common Stock Issued (210) P. 29	250	250	and the same of th
4	Preferred Stock Issued (204) P. 29	To the second se	***	-
5	Capital Stock Subscribed (202, 205)	4	W	· · · · · · · · · · · · · · · · · · ·
6	Premium on Capital Stock (207) P. 29			
7	Total	250	250	
8	SURPLUS	3		2
9	Other Paid-In Capital (208-211) P. 30	106,094,738	106,094,738	-
10	Earned Surplus (215, 216) P. 12	3,378,412	(781,005)	(4,159,417
11	Surplus Invested in Plant (217)	*3*************************************		
12	Total	109,473,150	105,313,733	(4,159,417
13	Total Proprietary Capital	109,473,400	105,313,983	(4,159,417
14	LONG-TERM DEBT	i managan		N. P. C.
1	Bonds (221) p. 31,	41,727,273	40,272,727	(1,454,546
16	Advances from Associated Companies (223) P. 31	3,967,000	11,331,000	7,364,000
17	Other Long-Term Debt (224) P. 31			*
18	Total Long-Term Debt	45,694,273	51,603,727	5,909,454
19	CURRENT AND ACCRUED LIABILITIES	50 x 10 x		
20	Notes Payable (231) P. 32	9	· · · · · · · · · · · · · · · · · · ·	*
21	Accounts Payable (232)	6,682,382	8,461,875	1,779,493
22	Payables to Associated Companies (223, 234) P. 32.	537,220	8,021,476	7,484,258
23	Customer Deposits (235)	348,602	334,700	(13,902
24	Taxes Accrued (236)	6,730,381	(330,961)	(7,061,342
25	Interest Accrued (237)	852,583	848,380	(4,203
26	Dividends Declared (238)	1	*	and the state of t
27	Matured Long-Term Debt (239)	TANAMAN MANAGAMAN MANAGAMA		W-
28	Matured Interest (240)			
29	Tax Collections Payable (241)	***************************************	<u></u>	
30	Misc. Current and Accrued Liabilities (242) P. 33.	3,763,483	2,742,966	(1,020,517
31	Total Current and Accrued Liabilities	18,914,651	20,078,436	1,163,785
32	DEFERRED CREDITS		en de la companya de	
33	Unamortized Premium on Debt (251) P. 26	NA FARAMANA S		
34	Customer Advances for Construction (252)	VARABARANA	w	h
35	Other Deferred Credits (253) P. 33	15,967,368	21,157,330	5,189,961
36	Total Deferred Credits	15,967,368	21,157,330	5,189,961
37	RESERVES		a jywy two	
38	Reserves for Depreciation (254-256) P. 13	96,513,062	102,319,077	5,806,015
i i	Reserves for Amortization (257-259) P. 13		ewalw twitter	5,500,010
1	Reserve for Uncollectible Accounts (260)	2,369,384	1,702,391	(666,993
41	Operating Reserves (261-265) P. 35	11,721,349	12,810,596	1,089,247
1	Reserve for Depreciation and Amortization of	11,121,242	12,019,000	1,ಬಲ್ಸನ್ 1
Tofin	Nonutility Property (266)	2,393,440	2,373,821	/40.640
13	Reserves for Deferred Federal Income	2,353,440	2,313,021	(19,619
7.0	Taxes (267, 268) P. 36	22,932,889	22 202 202	4.004.004
44	Total Reserves		23,997,323	1,084,434
	CONTRIBUTIONS IN AID OF CONSTRUCTION	135,930,124	143,203,208	7,273,084
45		Constitution of the state of th	00 mm v mm · · ·	
46	Contributions in Aid of Construction (271) P. 36.	4,703,297	5,049,541	346,244
47	Total Liabilities and Other Credits	330,683,113	346,406,224	15,723,112

#### 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.

		Contra Primary	
		Account	occordance of the control of the con
Lin	ltem	Affected	Amount
No	(a)	(b)	(C)
1		<del></del>	**************************************
	Balance Beginning of year		\$3,397,105
3	Changes: (identify by prescribed earned surplus accounts)		the desired of the second of t
4	Over dile.		entitien
	Credits:  Balance transferred from Income Account 433	400 422	2 220 457
6 7	Balance transferred from income Account 433	400-432	3,329,457
8			anadothus
9			**************************************
	Debits:		u nandrásí de la contractiva del contractiva de la contractiva de la contractiva del contractiva de la
11	Dividends declared—		***************************************
12	Preferred 4.8% (\$4.80/share) A/C 437	238	О
13	Common Stock Dividends - A/C 438	234	7,500,000
14			
15			***************************************
16			
17			The second secon
18			
	Reset Retained Earnings to zero per GAAP due to merger.		***************************************
20			***************************************
21 22			
23			
24			***************************************
25			***************************************
26			***************************************
	Balance end of year	<u> </u>	(773,438)
28	APPROPRIATED EARNED SURPLUS (Account 215)		
	State balance and purpose of each appropriated earned surplus		Tarana and the same and the sam
	and give accounting entries for any applications of appropriated	earned surplus	TO THE PARTY OF TH
	during the year.		
32			*
33	Bank and Campana and San Annual Campana (Bank and Campana)		jungo jum jung sang sang
34	Accumulated Comprehensive Income (Account 215)		(7,567)
36			
37			
38	*		
39			VICENTARIA
40			Accommendation
41			
42			
43			
44	Balance – end of year	***************************************	(7,567)

#### NOTES RECEIVABLE (Account 141)

- 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.

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		Date of	Date of	Interest	
Line	Name of Maker and Purpose for Which Received	Issue	Maturity	Rate	Amount End of Year
No.	(a)	(b)	(c)	(d)	(e)
4		W0011444444			
2		Table 1	in the first state of the state	naga i Avani	
3	NONE	A L Accommission A	***		
4		110000000000000000000000000000000000000	A second a s		
5					
6			-		
7			AND THE PROPERTY AND TH		
8			WWW.		
9			A 114 minute Apple		
10		100	0000		
11		ner et et en	## ***********************************		
12		No.			
13		AND	THE PARTY OF THE P		
14		0 A	nati Atanana		
15			100000000000000000000000000000000000000		
16		Total Control	A-100 A-		
1 1		***************************************			
17		Thousand assets	<b>*************************************</b>		
18		Target Annual State of Target	CONTRACTOR OF THE PROPERTY OF		
19				مرت بشر میں پر	
20		<u> </u>	<u> </u>	TOTAL	

#### ACCOUNTS RECEIVABLE (Accounts 142, 143)

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	Description	Amount End of Year
No.	(a)	(b)
21	Customers (Account 142):	
22	Electric (Includes \$ N/A Unbilled Revenue)	
23	Gas	\$9,118,488
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)	5,271,685
33	Miscellaneous services	415,144
34	Weather Insurance	0
35		
36		
37	Total	\$14,805,317

Annı		GAS OPERATION AND MAIN	ITENANCE EXPENSE	S - Continued	Arme
		Account		Amount for Year	Increase or (Decrease) from
Line No.		(a)		(b)	Preceding Year (c)
	<u> </u>	and the second s			
o de la constante de la consta	1	CUSTOMER ACCOUNTS EXPENSES		\$	)
2		Operation:		THE PARTY AND TH	
3	901	Supervision	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	25,496	20,068
4	902	Meter reading expenses		237,025	16,675
5	903	Customer records and collection expenses	1.>.12+14>+***********************************	2,127,882	53,921
6	904	Uncollectible accounts	,	1,730,433	1,302,404
7	905	Miscellaneous customer accounts expenses	2 < - 4 < 3 2 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5	4	
8		Total customer accounts expenses		4,120,836	1,393,068
9	***************************************	SALES EXPENSES			
10		Operation:		1	
11	911	Supervision	************	17,201	3,471
12	912	Demonstrating and selling expenses	L+L+11+11++1+++++++11	511,493	(1,185,775)
13	913	Advertising expenses		25,845	25,845
14	916	Miscellaneous sales expenses		16,436	(3,271)
15		Total sales expenses	********	570,975	(1,159,730)
16		ADMINISTRATIVE AND GENERAL EXPENSES			
17		Operation:		au constant	
18	920	Administrative and general salaries		768,538	151,855
19	921	Office supplies and expenses		85,398	83,635
20	922	Administrative expenses transferred - Cr		***	
	923	Outside services employed		4,247,185	508,857
22	924	Property insurance		17.312	(17,622)
	925	Injuries and damages		384.050	(62,551)
24	926	Employees pensions and benefits		1,314,354	454,948
25	928	Regulatory commission expenses		177,302	68,852
	929	Duplicate charges - Cr			
27	930	Miscellaneous general expenses		332,839	(272,580)
28	931	Rents		369,309	180,988
29		Total operation:		7,696,285	1.096.382
30		Maintenance:			and the second s
31	932	Maintenance of general plant		3	And a second
32		Total administrative and general expenses		7,696,285	1,096,382
33	or other transfer or other tra	Total gas operation and maintenance expense		47,149,764	(7,035,651)
	SUM	IMARY OF GAS OPERATION AND MAINTENANCE EXPEN	***************************************	ndreas	
Line		Functional Classification	Operation	Maintenance	Total
No.		(a)	(b)	(c)	(d)
34	Stea	m production	s		S
35	ł.	anufactured gas production	\$1,130,753	1	1,311,378
36	}	ther gas supply expenses	25,321,580	]	25,321,580
37		Total production expenses	26,452,333	<u> </u>	26,632,958
38		ocal storage expenses	5 CF 5 TW 5 T	100,020	***************************************
39	i	ransmission and distribution expenses	5,498,245	2,630,465	8,128,710
40	1	Customer accounts expenses	4,120,836		4,120,836
41	1	ales expenses	570,975		570,975
42	1	dministrative and general expenses	7,696,285		7,696.285
· · · · · · · · · · · · · · · · · · ·		Total gas operation and	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	<del></del>	1 1 2 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4
	1	maintenance expenses	44,338,674	2,811,090	47,149,764
43					83.57%
43	Ratio		mai two places e a · A	[ [ H ] 7n ]	
	1	o of operating expenses to operating revenues (carry out dec			
43	Com	o of operating expenses to operating revenues (carry out dec opute by dividing Revenues (Acct 400) into the sum of Operat	ion and Maintenance E	Expenses (P. 47 line	Section Section 1
43	Com 44 (c	o of operating expenses to operating revenues (carry out dec npute by dividing Revenues (Acct 400) into the sum of Operat d), Depreciation (Acct 403) and Amortization (Acct 407)	ion and Maintenance E	Expenses (P. 47 line	00.0170
43	Com 44 (c	o of operating expenses to operating revenues (carry out decinpute by dividing Revenues (Acct 400) into the sum of Operat d), Depreciation (Acct 403) and Amortization (Acct 407) Il salaries and wages of gas department for year, including an	ion and Maintenance E nounts charged to oper	Expenses (P. 47 line	
43 44 45	Com 44 (c Tota expe	o of operating expenses to operating revenues (carry out deconpute by dividing Revenues (Acct 400) into the sum of Operat d), Depreciation (Acct 403) and Amortization (Acct 407) Il salaries and wages of gas department for year, including an enses, construction and other accounts	ion and Maintenance E	Expenses (P. 47 line	\$12,129,395
43 44 45	Com 44 (c Total expe	o of operating expenses to operating revenues (carry out decinpute by dividing Revenues (Acct 400) into the sum of Operat d), Depreciation (Acct 403) and Amortization (Acct 407) Il salaries and wages of gas department for year, including an	ion and Maintenance E nounts charged to oper  uding administrative,	expenses (P. 47 line rating	

	Year ended December 31,2016	WERE THE PROPERTY OF THE PROPE
The state of the s	I'ME BERKSHIRE GAS COMPANY Year ended December 31, 2016	TAXES CHARGED DURING YEAR
A now when a company of the company	MILLER ECOLO OF	

ু

# tribution of total taxes charged to operations and other 1. This schedule is intended to give the account disfinal accounts during the year.

- should be shown as a footnote and designated whether 2. Do not include gasofine and other sales taxes which on which the tax was levied was charged. If the actual have been charged to accounts to which the material or estimated amounts of such taxes are known, they estimated of actual amounts.
- under the appropriate heading of "Federal," "State," and or subaccount. "Local" in such manner that the total tax for each State The aggregate of each kind of tax should be listed and for all subdivisions can readily be ascertained
- 4. The accounts to which the taxes charged were distributed should be shown in columns (c) to (h). Show charged. For taxes charged to utility plant show the both the utility department and number of account
- number of the appropriate balance sheet pfant account
- to more than one utility department or account, state 5. For any tax which it was necessary to apportion in a footnote the basis of apportioning such tax.
- to deferred income taxes, or taxes collected through payroll deductions or otherwise pending transmittal of such 6. Do not include in this schedule entries with respect faxes to the taxing authority.

Line		Validada Adalaha Amanan yu u u u u u u u u u u u u u u u u u u	iolai Taxes		Distribution of	Distribution of Taxes Charged (omit cents)	omit cents)	THE PROPERTY OF THE PROPERTY O	ALAMADA HATTA MARKATA AND AND AND AND AND AND AND AND AND AN	TARREST OF THE PROPERTY OF THE	TERROLOGICA CONTRACTOR STATEMENT OF THE	9.00.7 A 1 A 2.00.00000 A	***************************************	WARRANCE STREET, MARIANANA
Kind of Tax   Contraction		and the second	Charged	works)	v utility department	where applicable	and account charged	Ŷ						
Mind of Tax		***************************************	During Year	Electric	Gas	Gas Utility	Other In	come			Miscella	W. C.		
(a)   (b)   (c)   (d)   (e)   (f)	9 .	~~~~~~	(amit cents)	(Acct. 408, 409)		A/C 107, 254	A/C 419	A/C 416	A/C 418	184	163	LO.		
FEDERAL   S185,417   NIA   (\$38,443)   81,578   142,281   142,28	S.	(9)	(q)	(3)	P	(e)	23	(9)	(4)	(1)	0	(k)	3	Canada Ca
Hocome Tax AC 4096   S185.417   NIA (\$38.443)   B1.578   142.281   LOCAL SECURITY   LOCAL SECURITY   LOCAL SECURITY   LOCAL   STATE   LOCAL	***********					10000000000000000000000000000000000000								
SOCAL SECURITY UNEMPLOYMENT  O  STATE  Franchise Tax Unemployment  LOCAL  Personal Property  CA) Allocated on the basis of actual payroll and applicable payroll tax rates.  TOTALS  S3229 647  S2 550 071  S0 S101 446		income Tay A/O	1. 4. A. C.	× × ×	6000		E des and St. C							
Franchise Tax	( FT	ALAINAS PIOS			(6744,00%)	nahasan	න) භ <sub>1</sub>		142,283					
Franchise Tax	4	UNEMPLOYMENT			I :	ì	ŧ	i i	1	i	1	1		
Franchise Tax Unemployment Unemployment LOCAL Real Estate Personal Property Personal Property  Allocated on the basis of actual payroll and applicable payroll tax rates.  TOTALS  S3229 547  S2850071 S0 S111 R46 S1229 547 S1229	മ						Ē	Ŧ	1	ŧ	3	;	,	
Franchise Tax	В	STATE				104000 arvan								
Unemployment 0  LOCAL Real Estate Personal Property 2,354,504  Resident Real Estate Personal Property 2,354,504  Allocated on the basis of actuat payroll and applicable payroll tax rates.  (A) Allocated on the basis of actuat payroll and applicable payroll and spiral tax rates.	1~	Franchise Tax	456.259	ed ekelma	400 642	igg gal de-	20.268		36 340					
Real Estate	හා	Unemployment	٥		{		70.7		2.2			***************************************		
Fleat Estate	<i>ර</i> ා	· ·					i	1	3	;	<	i		
Real Estate	0	LOCAL												
Personal Property 2,354,504 2,384,504  (A) Allocated on the basis of actual payrolf and applicable payrolf tax rates.  TOTALS \$3,229,547 \$2,950.071 \$0.0 \$310,1845 \$0.0 \$31	der der	Real Estate	233,367		233.367				<i></i>					,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
(A) Aliocated on the basis of actual payroli and applicable payroli tax rates.  TOTALS \$3,229,547 \$50.071 \$50 \$510,800 \$60 \$60 \$60 \$60 \$60 \$60 \$60 \$60 \$60 \$	ŭ	Personal Property	2,354,504		2,354,504				-					00000
(A) Allocated on the basis of actual payroll and applicable payroll tax rates.  TOTALS \$3.229.547 S.0 950.071 S.0 S.111.846 S.0 S.111.846 S.0 S.111.846	<u>~~</u>													
(A) Aliocated on the basis of actual payroll and applicable payroll tax rates.  TOTALS \$3,229.547 \$2,950.071 \$50 \$101.846 \$50 \$510.177.570 \$50	dur La											<u> </u>	~~~~	
(A) Allocated on the basis of actual payroll and applicable payroll tax rates.  TOTALS \$3.229.547 \$2.950.071 \$50 \$5101.846 \$50 \$5107.640 \$50	Ü				- reditative									
(A) Allocated on the basis of actual payrolf and applicable payrolf tax rates.  TOTALS \$3,229,547 \$0.077 \$0.0000000000000000000000000000								*********						~~-
(A) Allocated on the basis of actual payroll tax rates.  TOTALS \$3.229.547 \$2.950.071 \$50 \$177.530 \$50 \$60 \$60 \$60 \$60 \$60 \$60 \$60 \$60 \$60 \$6	g						- 14000-04m				nonemad hoo			
(A) Allocated on the basis of actual payroll tax rates.  TOTALS \$3.229.547 \$2.950.071 \$50 \$117.630 \$50 \$517.630 \$517	<u></u>		***					hCibicoman		******				
(A) Allocated on the basis of actual payroli and applicable payroli tax rates.  TOTALS \$3.229.547 \$2.950.071 \$50 \$117.630 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$5	<u> </u>					***************************************				<del></del>				
(A) Allocated on the basis of actual payroll and applicable payroll tax rates.  TOTALS \$3.229.547 \$2.950.071 \$50 \$3.177.530 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$5	3 6	***************************************		Tribur	mbeleinelen	***************************************					***********			
TOTALS \$3.229.547 S.2.950.071 S.0 S.101.846 S.0 S.0 S.101.846	- F	(A) Allocated on the basis of acti	sat payrolt and applic	able payroli tax ก	ates.					***********			***************************************	
TOTALS \$3.229.547 \$2.950.071 \$50 \$101.846 \$0 \$0 \$0.00	77		•		a annemno y a			******						~
TOTALS \$3.229.547 \$2.950.071 \$50 \$3.177.630 \$50 \$50.07	2 6					AAAJIKA 0000		nd Challes of the	California (m. 1944)	***************************************	**************************************	~ ~~ ~~	~~~~	
TOTALS \$3.229.547 \$0.071 \$0.0 \$101.846 \$0.000 \$0.0000	2 6			E-PAN-3-	en e	**************************************								
TOTALS \$3.229.547 \$2.950.071 \$0 \$101.846 \$0 \$477.630 \$0 \$0	26				***************************************			~~~~			***************	mmmush huma		
TOTALS \$3,229,547 \$2,950,071 \$50 \$101,846 \$0 \$177,630 \$0 60 60	27				von et en	***************************************	***************************************			~ ~~			->	
	28	TOTALS	\$3,229,547	AND THE PROPERTY OF THE PROPER	\$2.950.071	US	S401 846	- US	£477 £30	100	Ca Ca	1.5 G		***************************************

# 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, 2016

FULL NAME OF COMPANY
LOCATION OF PRINCIPAL BUSINESS OFFICE

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

	Cast doubtening the Model Last Cast Cast		
	STATEMENT OF RETURN ON EQUITY		
ne.	Item	Current Year	
4-2	NET UTILITY INCOME AVAILABLE FOR SHAREHOLDERS:		
3	Total Utility Operating Income Less:	\$ 6,348,292	
5 6 7	Dividends Declared - Preferred Stock (437)- 97.80%	(3,284,632) 0	
8 9	Total Net Utility Income Available for Common Shareholders	\$ 3,063,660	
	TOTAL UTILITY COMMON EQUITY:		
12 13	Total Proprietary Capital-	\$ 107,393,691	
	Preferred Stock Issued Unamortized Acquisition Premium-	0 (51,932,490)	
16 17	Net Proprietary Capital	\$ 55,461,201	
	Utility allocation: Utility Plant (101-107) P. 8 line 2	070 440 447	
20 21	Gross Utility Plant and Total Other Plant and Investments (P. 8, lines 2 and 8)	<u>278.419.417</u> 283,622,949	
22 23	Ratio of utility Plant to Total Plant (line 18 divided by line 19)	98.17%	
24 25	Total Utility Common Equity	\$ 54,443,674	
26	Return on Equity ( Line 8 divided by line 24)	5.63%	

THIS RETURN IS SIGNED UNDER THE PENALTIES OF PERJURY	
Kuen L Zuil	President
***************************************	Treasurer
Kaven 7-3jl	Directors.
SIGNATURES OF ABOVE PARTIES AFFIXED OUTSIDE OF THE COMMONWEALTH O MASSACHUSETTS MUST BE PROPERLY SWORN TO	F
Then personally appeared	20
	·····
and severally made oath to the truth of the foregoing statement by them subscribed according to their b	est knowledge and belief.
	Notary Public orJustice of the Peace.

Annual report of	Tha Berkshire Gas Company	Vear ended December 31, 2016
	THIS RETURN IS SIGNED UNDER THE PENALTIES OF PERJURY	
WOODS AND		ر بر پیمو
	***************************************	······································
West		Treasurer.
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***************	***************************************	Directors.
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and severally made (	nath to the truth of the foregoing statement by them subscribed according to the	ir best knowledge and belief.
	11	Natary Public or
	Kathlen M. Now	dustice of the Peace.

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