

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,**

**2015**



*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 31<sup>st</sup> 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,  
2015

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

Karen L. Zink

Official title: President  
and Chief Operating Officer

Office address: 115 Cheshire Road  
Pittsfield MA 01201-1803



*The Commonwealth of Massachusetts*

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

REVENUE STATEMENT

2015

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

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Massachusetts Gross Revenues (Intrastate) \$ 70,300,658  
Other Revenues (outside Massachusetts) \_\_\_\_\_  
Total Revenues as per annual return \$ 70,300,658

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

Karen Zril  
Title President  
& Chief Operating Officer

Instructions to Department:

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

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

**DEPARTMENT OF TELECOMMUNICATIONS & ENERGY**

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

**CONDENSED FINANCIAL RETURN  
FOR THE YEAR ENDED DECEMBER 31, 2015**

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

**STATEMENT OF INCOME FOR THE YEAR**

Item	Current Year	Increase or (Decrease) from Preceding Year
<b>OPERATING INCOME</b>		
Operating Revenues	\$ 70,316,515	\$ (13,770,725)
Operating Expenses:		
Operation Expense	51,179,841	(7,077,411)
Maintenance Expense	3,005,574	187,593
Depreciation Expense	7,250,870	338,255
Amortization of Utility Plant	(46,427)	(1,729)
Amortization of Property Losses	0	
Amortization of Conversion Expenses	0	
Taxes Other Than Income Taxes	2,696,839	(351,207)
Income Taxes	1,853,697	(1,889,504)
Provision for Deferred Fed.Inc.Taxes	(1,057,095)	(553,847)
Fed. Inc. Taxes Def. in Prior Yrs.-Cr.		
Total Operating Expenses	64,883,299	(9,344,392)
Net Operating Revenues	5,433,216	(4,426,333)
Income from Utility Plant Leased to Others	0	0
Other Utility Operating Income	0	0
Total Utility Operating Income	5,433,216	(4,426,333)
<b>OTHER INCOME</b>		
Income from Mdse. Job. & Contract Work	0	0
Income from Nonutility Operations	0	0
Nonoperating Rental Income	289,438	14,922
Interest and Dividend Income	285,558	156,434
Miscellaneous Nonoperating Income	515,209	595,146
Total Other Income	1,090,205	766,502
Total income	6,523,421	(3,659,831)
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>		
Miscellaneous Amortization	0	0
Other Income Deductions	50,315	(265,138)
Total Income Deductions	50,315	(265,138)
Income Before Interest Charges	6,473,106	(3,394,693)
<b>INTEREST CHARGES</b>		
Interest on Long-Term Debt	3,358,226	(113,448)
Amortization of Debt Disc. & Expense	123,754	(254)
Amortization of Prem. on Debt - Credit	0	0
Int. on Debt to Associated Companies	0	0
Other Interest Expense	3,254	(5,943)
Interest Charged to Construction - Credit	(50,849)	38,169
Total Interest Charges	3,434,385	(157,814)
Net Income	3,038,721	(3,236,879)

**BALANCE SHEET**

Title of Account	Balance End of Year	Title of Account	Balance End of Year
<b>UTILITY PLANT</b>	\$	<b>PROPRIETARY CAPITAL</b>	\$
Utility Plant	263,247,434	<b>CAPITAL STOCK</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>		Common Stock Issued	250
Nonutility Property	4,484,622	Preferred Stock Issued	-
Investment in Associated Companies	-	Capital Stock Subscribed	-
Other Investments	-	Premium on Capital Stock	-
Special Funds	855,184	Total	250
Total Other Property and Investments	5,339,806	<b>SURPLUS</b>	
<b>CURRENT AND ACCRUED ASSETS</b>		Other Paid-In Capital	106,094,738
Cash	2,945,837	Earned Surplus	3,378,412
Special Deposits	-	Surplus Invested in Plant	-
Working Funds	3,710	Total	109,473,150
Temporary Cash Investments	-	Total Proprietary Capital	109,473,400
Notes and Accounts Receivable	15,248,221	<b>LONG-TERM DEBT</b>	
Receivables from Assoc. Companies	237,963	Bonds	41,727,273
Materials and Supplies	3,169,674	Advances from Associated Companies	3,967,000
Prepayments	105,333	Other Long-Term Debt	-
Interest and Dividends Receivable	-	Total Long-Term Debt	45,694,273
Rents Receivable	-	<b>CURRENT AND ACCRUED LIABILITIES</b>	
Accrued Utility Revenues	3,972,595	Notes Payable	-
Misc. Current and Accrued Assets	1,706,771	Accounts Payable	6,682,382
Total Current and Accrued Assets	27,390,104	Payables to Associated Companies	537,220
<b>DEFERRED DEBITS</b>		Customer Deposits	348,602
Unamortized Debt Discount and Expense	733,076	Taxes Accrued	6,730,381
Extraordinary Property Losses	-	Interest Accrued	852,583
Preliminary Survey and Investigation Charges	-	Dividends Declared	-
Clearing Accounts	-	Matured Long-Term Debt	-
Temporary Facilities	-	Matured interest	-
Miscellaneous Deferred Debits	33,972,694	Tax Collections Payable	-
Total Deferred Debits	34,705,770	Misc. Current and Accrued Liabilities	3,763,483
<b>CAPITAL STOCK DISCOUNT AND EXPENSE</b>		Total Current and Accrued Liabilities	18,914,651
Discount on Capital Stock	-	<b>DEFERRED CREDITS</b>	
Capital Stock Expense	-	Unamortized Premium on Debt	-
Total Capital Stock Discount and Expense	-	Customer Advances for Construction	-
<b>REACQUIRED SECURITIES</b>		Other Deferred Credits	15,967,368
Reacquired Capital Stock	-	Total Deferred Credits	15,967,368
Reacquired Bonds	-	<b>RESERVES</b>	
Total Reacquired Securities	-	Reserves for Depreciation	96,513,062
Total Assets and Other Debits	330,683,113	Reserves for Amortization	-
		Reserve for Uncollectible Accounts	2,369,384
		Operating Reserves	11,721,349
		Reserve for Depreciation and Amortization of Nonutility Property	2,393,440
		Reserves for Deferred Federal Income	-
		Taxes	22,932,889
		Total Reserves	135,930,124
		<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>	
		Contributions in Aid of Construction	4,703,297
		Total Liabilities and Other Credits	330,683,113

NOTES:

GAS OPERATING REVENUES		
Account	Operating Revenues	
	Amount for Year	Increase (Decrease) from Preceding Year
<b>SALES OF GAS</b>		
Residential Sales	\$ 40,979,808	\$ (5,144,980)
Commercial and Industrial Sales		
Small (or Commercial)	20,173,863	(3,670,580)
Large (or Industrial)		
Other Sales to Public Authorities		
Interdepartmental Sales		
Miscellaneous Electric Sales		
Total Sales to Ultimate Consumers	61,153,671	(8,815,560)
Sales for Resale	-	-
Total Sales of Gas	61,153,671	(8,815,560)
<b>OTHER OPERATING REVENUES</b>		
Forfeited Discounts	24,826	(24,724)
Miscellaneous Service Revenues	11,194	4,785
Revenues from Transportation of Gas of Others	12,905,773	(949,898)
Sales of Products Extracted from Natural Gas		
Revenues from Natural Gas Processed by Others		
Rent from Gas Property		
Interdepartmental Rents		
Other Gas Revenues	(3,794,806)	(3,993,685)
Total Other Operating Revenues	9,146,987	(4,963,522)
Total Gas Operating Revenues	70,300,658	(13,779,082)

**SUMMARY OF GAS OPERATION AND MAINTENANCE EXPENSES**

Functional Classification	Operation	Maintenance	Total
Steam Production	\$	\$	\$
Manufactured Gas Production	2,395,686	177,638	2,573,324
Other Gas Supply Expenses	31,193,682		31,193,682
Total Production Expenses	33,589,368	177,638	33,767,006
Local Storage Expenses			
Transmission and Distribution Expenses	6,532,097	2,827,936	9,360,033
Customer Accounts Expenses	2,727,768		2,727,768
Sales Expenses	1,730,705		1,730,705
Administrative and General Expenses	6,599,903	-	6,599,903
Total Gas Operation and Maintenance Expenses	\$51,179,841	3,005,574	\$54,185,415

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.

*Karen L. Zink*

President & COO  
Karen L. Zink

**STATEMENT OF EARNED SURPLUS**

	Amount for Year	Increase (Decrease) from Preceding Year
Unappropriated Earned Surplus (at beginning of period)	\$5,758,384	\$1,438,600
Balance Transferred from Income	3,038,721	(3,236,879)
Miscellaneous Credit to Surplus	-	-
Miscellaneous Debits to Surplus	-	-
Appropriations of Surplus	-	-
Net Additions to Earned Surplus	3,038,721	(3,236,879)
Dividends Declared - Preferred Stock	-	-
Dividends Declared - Common Stock	5,400,000	1,000,000
Unappropriated Earned Surplus (at end of period)	3,397,105	(2,798,279)

**ELECTRIC OPERATING REVENUES**

Account	Operating Revenues	
	Amount for Year	Increase or (Decrease) from Preceding Year
<b>SALES OF ELECTRICITY</b>	\$	\$
Residential Sales		
Commercial and Industrial Sales		
Small (or Commercial)	N/A	
Large (or Industrial)		
Public Street and Highway Lighting		
Other Sales to Public Authorities		
Sales to Railroad and Railways		
Interdepartmental Sales		
Miscellaneous Electric Sales		
Total Sales to Ultimate Consumers		
Sales for Resale		
Total Sales of Electricity		
<b>OTHER OPERATING REVENUES</b>		
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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Annual report of THE BERKSHIRE GAS COMPANY Year ended December 31, 2015

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## GENERAL INFORMATION

## PRINCIPAL AND SALARIED OFFICERS

Titles	Names	Addresses	Annual Salaries
Chairman *Includes only salary issued by	James P. Torgerson Berkshire Gas Company.	All at: Avangrid Inc. 157 Church St. New Haven, CT 06506	\$0
General Counsel & Secretary *Includes only salary issued by	Leonard Rodriguez Berkshire Gas Company.		\$0
VP & Controller & Treasurer *Includes only salary issued by	Steven P. Favuzza Berkshire Gas Company.		\$0
CEO *Includes only salary issued by	*Robert M. Alessio Berkshire Gas Company.	ALL AT: 115 Cheshire Road Pittsfield, MA 01201	\$0
President and COO	Karen L. Zink		205,252
Assistant Clerk of the Corporation	Cheryl M. Clark		106,110
NOTE: Salary information excludes any applicable bonuses and stock options paid during the period.			

## DIRECTORS

Names	Addresses	Fees Paid During Year
Robert M. Alessio Karen L. Zink	All at: 115 Cheshire Road Pittsfield, MA 01201	\$0
James P. Torgerson Richard Nicholas	All at: Avangrid Inc. 157 Church St. New Haven, CT 06506	\$0
		\$0
		\$0

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

GENERAL INFORMATION--Continued

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

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

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

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

Total,	shares, par value, \$	No. of shares,
of the fiscal year, 2015		, outstanding December 31
Preferred:	4.8% 15 \$100	0
Common:	100 \$2.50	250
10. If any stock has been issued during the last fiscal period, give date and terms upon which such issue was offered to the stockholders, and if the whole or any part of the issue was sold realized therefrom.

(A) \$100 Par Value  
(B) \$2.50 Par Value

11. Management Fees and Expenses during the Year.

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

UIL Holdings Corporation	\$ 3,580,648
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**GENERAL INFORMATION**

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

SEE PAGE 77

## GENERAL INFORMATION - Continued

		Names of the cities or town in which the company supplies GAS, with the number of customers' meters in each place.	
City or Town	Number of Customers' Meters, Dec. 31,	City or Town	Number of Customers' Meters, Dec. 31,
		Adams	2,525
		Amherst	2,470
		Cheshire	501
		Clarksburg	137
		Dalton	1,660
		Deerfield	710
		Great Barrington	1,041
		Greenfield	3,893
		Hadley	802
		Hatfield	853
		Lanesboro	230
		Lee	1,804
		Lenox	1,750
		Lenoxdale	162
		North Adams	3,923
		Northampton	3
		Pittsfield	14,082
		Stockbridge	471
		Sunderland	12
		Turners Falls	1,098
		Whately	45
		Williamstown	1,520
TOTAL		TOTAL	39,692

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	<b>UTILITY PLANT</b>	\$	\$	\$
2	Utility Plant (101-107) P. 13.....	250,179,799	263,247,434	13,067,634
3	<b>OTHER PROPERTY AND INVESTMENTS</b>			
4	Nonutility Property (121) P. 19.....	4,431,850	4,484,622	52,772
5	Investment in Associated Companies (123) P. 20.....	-	-	-
6	Other Investments (124) P. 20.....	-	-	-
7	Special Funds (125, 126, 127, 128) P. 21.....	1,026,922	855,184	(171,738)
8	Total Other Property and Investments.....	5,458,772	5,339,806	(118,966)
9	<b>CURRENT AND ACCRUED ASSETS</b>			
10	Cash (131).....	6,730,281	2,945,837	(3,784,444)
11	Special Deposits (132, 133, 134) P. 21.....	-	-	-
12	Working Funds (135).....	3,710	3,710	-
13	Temporary Cash Investments (136) P. 20.....	-	-	-
14	Notes and Accounts Receivable (141,142,143) P. 22.....	18,846,270	15,248,221	(3,598,049)
15	Receivables from Assoc. Companies (145, 146) P. 23.....	1,307,002	237,963	(1,069,039)
16	Materials and Supplies (151-159, 163) P. 24.....	4,906,877	3,169,674	(1,737,203)
17	Prepayments (165).....	72,592	105,333	32,741
18	Interest and Dividends Receivable (171).....	-	-	-
19	Rents Receivable (172).....	-	-	-
20	Accrued Utility Revenues (173-175).....	4,482,036	3,972,595	(509,441)
21	Misc. Current and Accrued Assets (174).....	1,647,974	1,706,771	58,797
22	Total Current and Accrued Assets.....	37,996,742	27,390,104	(10,606,638)
23	<b>DEFERRED DEBITS</b>			
24	Unamortized Debt Discount and Expense (181) P. 26.....	856,830	733,076	(123,754)
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.....	39,977,360	33,972,694	(6,004,666)
30	Total Deferred Debits.....	40,834,190	34,705,770	(6,128,420)
31	<b>CAPITAL STOCK DISCOUNT AND EXPENSE</b>			
32	Discount on Capital Stock (191) P. 28.....	-	-	-
33	Capital Stock Expense (192) P. 28.....	-	-	-
34	Total Capital Stock Discount and Expense.....	-	-	-
35	<b>REACQUIRED SECURITIES</b>			
36	Reacquired Capital Stock (196).....	-	-	-
37	Reacquired Bonds (197).....	-	-	-
38	Total Reacquired Securities.....	-	-	-
39	Total Assets and Other Debits.....	334,469,503	330,683,113	(3,786,390)

## 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	<b>PROPRIETARY CAPITAL</b>	\$	\$	\$
2	<b>CAPITAL STOCK</b>			
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	<b>SURPLUS</b>			
9	Other Paid-in Capital (208-211) P. 30.....	106,094,738	106,094,738	-
10	Earned Surplus (215, 216) P. 12.....	6,185,860	3,378,412	(2,807,448)
11	Surplus Invested in Plant (217).....	-	-	-
12	Total.....	112,280,598	109,473,150	(2,807,448)
13	Total Proprietary Capital.....	112,280,848	109,473,400	(2,807,448)
14	<b>LONG-TERM DEBT</b>			
15	Bonds (221) p. 31.....	43,181,818	41,727,273	(1,454,545)
16	Advances from Associated Companies (223) P. 31....	4,909,000	3,967,000	(942,000)
17	Other Long-Term Debt (224) P. 31.....	-	-	-
18	Total Long-Term Debt.....	48,090,818	45,694,273	(2,396,545)
19	<b>CURRENT AND ACCRUED LIABILITIES</b>			
20	Notes Payable (231) P. 32.....	-	-	-
21	Accounts Payable (232).....	9,950,999	6,682,382	(3,268,617)
22	Payables to Associated Companies (223, 234) P. 32.	514,611	537,220	22,608
23	Customer Deposits (235).....	404,290	348,602	(55,688)
24	Taxes Accrued (236).....	8,309,015	6,730,381	(1,578,634)
25	Interest Accrued (237).....	861,708	852,583	(9,125)
26	Dividends Declared (238).....	-	-	-
27	Matured Long-Term Debt (239).....	-	-	-
28	Matured Interest (240).....	-	-	-
29	Tax Collections Payable (241).....	-	-	-
30	Misc. Current and Accrued Liabilities (242) P. 33.	2,511,818	3,763,483	1,251,665
31	Total Current and Accrued Liabilities.....	22,552,441	18,914,651	(3,637,791)
32	<b>DEFERRED CREDITS</b>			
33	Unamortized Premium on Debt (251) P. 26.....	-	-	-
34	Customer Advances for Construction (252).....	21,125	-	(21,125)
35	Other Deferred Credits (253) P. 33.....	11,995,509	15,967,368	3,971,859
36	Total Deferred Credits.....	12,016,634	15,967,368	3,950,734
37	<b>RESERVES</b>			
38	Reserves for Depreciation (254-256) P. 13.....	92,583,158	96,513,062	3,929,904
39	Reserves for Amortization (257-259) P. 13.....	-	-	-
40	Reserve for Uncollectible Accounts (260).....	2,620,150	2,369,384	(250,766)
41	Operating Reserves (261-265) P. 35.....	12,470,742	11,721,349	(749,393)
42	Reserve for Depreciation and Amortization of Nonutility Property (266).....	2,459,593	2,393,440	(66,153)
43	Reserves for Deferred Federal Income Taxes (267, 268) P. 36.....	24,283,690	22,932,889	(1,350,801)
44	Total Reserves.....	134,417,333	135,930,124	1,512,791
45	<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
46	Contributions in Aid of Construction (271) P. 36..	5,111,429	4,703,297	(408,132)
47	Total Liabilities and Other Credits.....	334,469,503	330,683,113	(3,786,391)



STATEMENT OF INCOME FOR THE YEAR			
Line No.	Account (a)	Total	
		Current Year (b)	Increase or (Decrease) from Preceding Year (c)
1	<b>OPERATING INCOME</b>	\$	\$
2	Operating Revenues (400) P. 37, 43.....	70,316,515	(13,770,725)
3	Operating Expenses:		
4	Operation Expense (401) P. 42, 47.....	51,179,841	(7,077,411)
5	Maintenance Expense (402) P. 42, 47.....	3,005,574	187,593
6	Depreciation Expense (403) P. 34.....	7,250,870	338,255
7	Amortization of Utility Plant (404 and 405).....	(46,427)	1,729
8	Amortization of Property Losses (407.1).....	-	-
9	Amortization of Conversion Expenses (407.2).....	-	-
10	Taxes Other Than Income Taxes (408) P. 49.....	2,696,839	(351,207)
11	Income Taxes (409) P. 49.....	1,853,697	(1,889,504)
12	Provision for Deferred Fed.Inc.Taxes (410) P.36.....	(1,057,095)	(553,847)
13		-	-
14	Total Operating Expenses.....	64,883,299	(9,344,392)
15	Net Operating Revenues.....	5,433,216	(4,426,333)
16	Income from Utility Plant Leased to Others (412).....	-	-
17	Other Utility Operating Income (414) P. 50.....	-	-
18	Total Utility Operating Income.....	5,433,216	(4,426,333)
19	<b>OTHER INCOME</b>		
20	Income from Mdse. Job. & Contract Work (415) P. 51.....	-	-
21	Income from Nonutility Operations (417).....	-	-
22	Nonoperating Rental Income (418).....	289,438	14,922
23	Interest and Dividend Income (419).....	285,558	156,434
24	Miscellaneous Nonoperating Income (421).....	515,209	595,146
25	Total Other Income.....	1,090,205	766,502
26	Total Income.....	6,523,421	(3,659,831)
27	<b>MISCELLANEOUS INCOME DEDUCTIONS</b>		
28	Miscellaneous Amortization (425).....	-	-
29	Other Income Deductions (426).....	50,315	(265,138)
30	Total Income Deductions.....	50,315	(265,138)
31	Income Before Interest Charges.....	6,473,106	(3,394,693)
32	<b>INTEREST CHARGES</b>		
33	Interest on Long-Term Debt (427) P. 31.....	3,358,226	(113,448)
34	Amortization of Debt Disc. & Expense (428) P. 26.....	123,754	(254)
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).....	3,254	(5,943)
38	Interest Charged to Construction - Credit (432).....	(50,849)	(38,169)
39	Total Interest Charges.....	3,434,385	(157,814)
40	Net Income.....	3,038,721	(3,236,879)
41	<b>EARNED SURPLUS</b>		
42	Unappropriated Earned Surplus (at beginning of period (216)	5,758,384	1,438,600
43	Balance Transferred from Income (433).....	3,038,721	(3,236,879)
44	Reset Retained Earnings to zero per GAAP.....	-	-
45	Miscellaneous Debits to Surplus (435).....	-	-
46	Appropriations of Surplus (436).....	-	-
47	Net Additions to Earned Surplus.....	3,038,721	(3,236,879)
48	Dividends Declared - Preferred Stock (437).....	-	-
49	Dividends Declared - Common Stock (438).....	5,400,000	1,000,000
50	Unappropriated Earned Surplus (at end of period)(216).....	3,397,105	(2,798,279)

**STATEMENT OF EARNED SURPLUS (Accounts 215-216)**

1. Report in this schedule an accounting for charges in appropriate and unappropriated earned surplus for the year.

2. Each credit and debit during the year should be identified as to the surplus account in which included (Accounts 433-438 inclusive) and the contra primary account affected shown. Minor items may be grouped by classes; however, the number of items in each group should be shown.

3. For each reservation or appropriation of earned

surplus state the purpose, amount, and in the case of reservations, the reserve account credited. Explain in a footnote the basis for determining the amount reserved or appropriated and if such reservation or appropriation is to be recurrent, state the number and annual amounts to be reserved or appropriated as well as the totals eventually to be accumulated.

4. Dividends should be shown for each class and series of capital stock. Show amounts of dividends per share.

5. List credits first; then debits.

Lin No	Item (a)	Contra Primary Account Affected (b)	Amount (c)
1	UNAPPROPRIATED EARNED SURPLUS (Account 216)		
2	Balance -- Beginning of year		\$5,758,384
3	Changes: (identify by prescribed earned surplus accounts)		
4			
5	Credits:		
6	Balance transferred from Income Account 433	400-432	3,038,721
7			
8			
9			
10	Debits:		
11	Dividends declared--		
12	Preferred 4.8% (\$4.80/share) -- A/C 437	238	0
13	Common Stock Dividends -- A/C 438	234	5,400,000
14			
15			
16			
17			
18			
19	Reset Retained Earnings to zero per GAAP due to merger.		
20			
21			
22			
23			
24			
25			
26			
27	Balance -- end of year		3,397,105
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)		(18,693)
35			
36			
37			
38			
39			
40			
41			
42			
43			
44	Balance -- end of year		(18,693)

**SUMMARY OF UTILITY PLANT AND RESERVES FOR DEPRECIATION AND AMORTIZATION**

Line No.	Item (a)	Total (b)	Electric (c)	Gas (d)	(e)	(f)	Common (g)
1	<b>UTILITY PLANT:</b>						
2	In Service:						
3	101 Plant in Service (Classified).....	\$256,842,040		\$256,842,040			
4	106 Completed Construction not classified.....	0		0			
5	Total P. 16, 18.....	256,842,040		256,842,040			
6	104 Leased to Others.....	0		0			
7	105 Held for Future Use.....	0		0			
8	107 Construction Work in Progress..	6,405,394		6,405,394			
9	Total Utility Plant.....	263,247,434		263,247,434			
10	<b>DETAIL OF RESERVES FOR DEPRECIATION AND AMORTIZATION</b>						
11	In Service:						
12	254 Depreciation P. 34.....	96,513,062		96,513,062			
13	257 Amortization.....	0		0			
14	Total in Service.....	96,513,062		96,513,062			
15	Leased to Others:	0		0			
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.....	\$96,513,062		\$96,513,062			

## UTILITY PLANT - GAS

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

Line No.	Account (a)	Balance Beginning of Year (b)	Additions (c)	Retirements (d)	Adjustments (e)	Transfers (f)	Balance End of Year (g)
1	1. INTANGIBLE PLANT						
2	301 Organization.....	\$0	\$0				\$0
3	303 Miscellaneous Intangible Plant.....	51,932,490			0		51,932,490
4	Total Intangible Plant.....	51,932,490	0	0	0	0	51,932,490
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.....	4,749,363		4,865			4,744,519
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.....	1,515,469	6,514				1,521,983
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.....	1,292,988	18,577	18,806			1,292,759
20	320 Other Equipment.....	612,270	115,364				727,634
21	Total Manufactured Gas.....	0	140,455	23,670	0	0	10,041,308
22	Production Plant.....	9,924,523					
23	3. STORAGE PLANT						
24	360 Land and Land Rights.....	0					0
25	361 Structures and Improvements.....	0					0
26	362 Gas Holders.....	0					0
26	363 Other Equipment.....	0					0
27	Total Storage Plant.....	\$0	\$0	\$0	\$0	\$0	\$0

UTILITY PLANT - GAS (Continued)							
Line No.	Account (a)	Balance Beginning of Year (b)	Additions (c)	Retirements (d)	Adjustments (e)	Transfers (f)	Balance End of Year (g)
1	4. TRANSMISSION AND DISTRIBUTION PLANT						
2	365 Land and Land Rights.....	\$110,357					\$110,357
3	365 Rights-of-Way.....	136,024	7,651				143,675
4	366 Structures and Improvements.....	957,165	1,908	1,494			957,580
5	367 Mains.....	86,803,277	3,704,090	160,969			90,346,398
6	368 Compressor Station Equipment.....	0					0
7	369 Measuring and Regulating Station Equipment.....	5,684,261	1,064,204	117,733			6,630,732
8	380 Services.....	52,286,608	3,166,985	1,609,819			53,843,774
9	381 Meters.....	9,415,819	946,967	385,171	0		9,977,614
10	382 Meter Installations.....	11,757,045	0	0	0		11,757,045
11	383 House Regulators.....	1,592,005	172,207	0	0		1,764,212
12	386 Other Property on Cust's Premises.....	0					0
13	387 Other Equipment.....	53,941					53,941
14	Total Transmission and Distribution Plant.....	168,796,502	9,064,012	2,275,185	0	0	175,585,329
15	5. GENERAL PLANT						
16	389 Land and Land Rights.....	260,824	17,187				278,011
17	390 Structures and Improvements.....	8,996,913	484,995	49,379			9,432,528
18	391 Office Furniture and Equipment.....	3,767,396	241,762	390,717	0		3,618,441
19	392 Transportation Equipment.....	3,048,062	652,387	133,589			3,566,860
20	393 Stores Equipment.....	11,500	30,225	0			41,725
21	394 Tools, Shop and Garage Equipment.....	1,374,114	207,821	21,195	0		1,560,741
22	395 Laboratory Equipment.....	20,740			0		20,740
23	396 Power Operated Equipment.....	0					0
24	397 Communication Equipment.....	243,541	361,059		0		604,600
25	398 Miscellaneous Equipment.....	159,266	0		0		159,266
26	399 Other Tangible Property.....	0					0
27	Total General Plant.....	17,882,356	1,995,436	594,880	0	0	19,282,912
28	Total Gas Plant in Service.....	248,535,871	11,199,903	2,893,735	0	0	256,842,040
29	104 Utility Plant Leased to Others.....						
30	105 Property Held for Future Use.....						
31	107 Construction Work in Progress.....	1,643,927	16,287,779			(11,526,313)	6,405,394
32	Total Utility Plant-Gas.....	\$250,179,799	\$27,487,683	\$2,893,735	\$0	(\$11,526,313)	\$263,247,435

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	\$4,484,622	\$1,160,817	\$871,379	\$289,438
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13	Totals		\$4,484,622	\$1,160,817	\$871,379	\$289,438

**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		<b>NONE</b>	
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)	\$855,184
2		
3		
4		
5		
6		
7		
8		
9		
10		
11		
12		
13		
14		
15		
16		
17		
18		
19	Total	\$855,184

**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	<b>NONE</b>	
28		
29		
30		
31		
32		
33		
34		
35		
36		
37		
38		
39	Total	



**NOTES RECEIVABLE (Account 141)**

- |   |  |
|---|--|
| <p>1. Give the particulars called for below concerning notes receivable at end of year.</p> <p>2. Give particulars of any note pledged or discounted.</p> | <p>3. Minor Items may be grouped by classes, showing number of such items.</p> <p>4. Designate any note the maker of which is a director, officer or other employee.</p> |
|---|--|

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	NONE				
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					
17					
18					
19					
20					TOTAL

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

- |  |  |
|--|--|
| <p>1. Give the particulars called for below concerning accounts receivable at end of year.</p> | <p>2. Designate any account included in Account 143 in excess of \$5000.</p> |
|--|--|

Line No.	Description (a)	Amount End of Year (b)
21	Customers (Account 142):	
22	Electric (Includes \$ N/A Unbilled Revenue)	
23	Gas	\$10,166,956
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)	3,498,822
33	Miscellaneous services	582,443
34	Weather Insurance	1,000,000
35		
36		
37	Total	\$15,248,221

## 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	2,853	N/A	N/A
2				
3	Connecticut Natural Gas	2,853	N/A	N/A
4				
5	Berkshire Energy Resources	1,208	N/A	N/A
6				
7	United Illuminating Company	33,047	N/A	N/A
8				
9	UIL Holdings Corporation	198,002	N/A	N/A
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				
21				
22				
23				
24				
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31				
32				
33				
34				
35				
36				
37				
38				
39				
40				
41				
42				
43				
44				
45	TOTALS	237,963		

**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).....		\$2,343,826
2	Fuel Stock Expenses (Account 152).....		0
3	Residuals (Account 153).....		0
4	Plant Materials and Operating Supplies (Account 154).....		820,405
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	<b>Total Per Balance Sheet</b> .....		<b>\$3,169,674</b>

**PRODUCTION FUEL AND OIL STOCKS (INCLUDED IN ACCOUNT 151)**  
(Except Nuclear Materials)

1. Report below the information called for concerning production fuel and oil stocks.
2. Show quantities in tons of 2,000 lbs., gal., or Mcf., whichever unit of quantity is applicable.
3. Each kind of coal or oil should be shown separately.
4. Show gas and electric fuels separately by specific use.

Line No.	Item (a)	Total Cost (b)	Kinds of Fuel and Oil			
			LIQUEFIED PETROLEUM 151.2	NATURAL GAS STORED 151.4		
			Quantity (c)	Cost (d)	Quantity (e)	Cost (f)
1	On Hand Beginning of Year.....	\$ 3,935,263	472,321	\$ 568,639	959,700	\$ 3,307,842
2	Received During Year.....	2,750,282	256,198	201,873	842,509	1,290,214
3	TOTAL.....	6,685,545	728,519	770,512	1,802,209	4,598,056
4	Used During Year (Note A).....					
5	728 SUPPLEMENTAL					
6	From storage for distribution to customers	(4,007,425)	(284,251)	(334,294)	(829,640)	(2,759,680)
7						
8						
9						
10						
11	Sold or Transferred.....					
12	TOTAL DISPOSED OF.....	(4,341,719)	(284,251)	(334,294)	(829,640)	(2,759,680)
13	BALANCE END OF YEAR.....	2,343,826	444,268	436,218	972,569	1,838,376
Kinds of Fuel and Oil- Continued						
Line No.	Item (g)	Liquefied Natural Gas			Quantity (j)	Cost (k)
		Quantity (h)	Cost (i)	Cost (k)		
14	On Hand Beginning of Year.....	6,603	58,783			\$
15	Received During Year.....	126,946	1,258,193			
16	TOTAL.....	133,549	1,316,976			
17	Used During Year (Note A).....	(125,462)	(1,247,745)			
18	From storage for distribution to customers					
19						
20						
21						
22						
23						
24	Sold or Transferred.....					
25	TOTAL DISPOSED OF.....	(125,462)	(1,247,745)			
26	BALANCE END OF YEAR.....	8,087	69,231			

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.

THE BERKSHIRE GAS COMPANY

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

1. Report under separate subheadings for Unamortized Debt Discount and Expense and Unamortized Premium on Debt, particulars of discount and expense or premium applicable to each class and series of long-term debt.

2. Show premium amounts by enclosure in parentheses.

3. In column (b) show the principal amount of bonds or other long-term debt originally issued.

4. In column (c) show the discount and expense or premium with respect to the amount of bonds or other long-term debt originally issued.

5. Furnish particulars regarding the treatment of unamortized debt discount and expense or premium, redemption premiums, and redemption expenses associated with issues redeemed during the year, also, date of the Department's authorization of treatment other than as specified by the Uniform System of Accounts.

6. Set out separately and identify undisposed amounts applicable to issues which were redeemed in prior years.

7. Explain any debits and credits other than amortization debited to Account 428, Amortization of Debt Discount and Expense, or credited to Account 429, Amortization of Premium on Debt - Credit.

Line No.	Designation of Long-term Debt (a)	Principal Amount of Securities to Which Discount and Expense or Premium Minus Expense, Relates (Omit Cents) (b)	Total Discount and Expense or Net Premium (Omit Cents) (c)	Amortization Period		Balance Beginning of Year (f)	Debits During Year (g)	Credits During Year (h)	Balance End of Year (i)
				From (d)	To (e)				
1	<u>FIRST MORTGAGE BONDS:</u>								
2									
3	P, 10.06%	10,000,000	186,708	3/01/89	3/01/16	23,706		5,690	18,016
4									
5	<u>SENIOR NOTE, 9.60%</u>	8,000,000	137,466	8/30/90	8/30/20	27,217		4,734	22,483
6									
7	<u>SENIOR NOTE, 7.80%</u>	16,000,000	2,118,064	11/15/96	11/15/21	584,560		84,516	500,044
8									
9	Long-term debt. Filing in process	15,000,000	116,711	12/10/13	12/10/43	177,895		6,144	171,751
10	(Approved by DPU 11/28/12)								
11	<u>Purchase Accounting Fair Vaule</u>	-	8,806,000	11/17/10	11/15/21	43,452		22,670	20,782
12	<u>Debt Premium</u>								
13									
<b>Totals \$</b>						<b>\$856,830</b>	<b>\$0</b>	<b>\$123,754</b>	<b>\$733,076</b>

**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		<b>TOTALS</b>				

**MISCELLANEOUS DEFERRED DEBITS (Account 186)**

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

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

Miscellaneous Deferred Debits (Account 186)							
Line No	Description (a)	Account No.	Beginning Balance (b)	Debit (c)	Credit		Balance End of Year (f)
					Account Charged (d)	Amount (e)	
11	Greenfield Environmental Study	186.64	6,001,715	144,134	131,175	(1,113,507)	5,032,342
12	Pittsfield Environmental Study	186.81	1,942,011	301,886	131,175	(953,490)	1,290,407
13	Coal Tar Insurance Recovery	186.94	(15,726)		131,175	(6)	(15,732)
14	Recoverable Bad Debts	186.97	1,145,939	661,186	260	(857,625)	949,500
15	Pittsfield Generating O & M Costs	186.98	(98,675)	516,846		(822,451)	(404,280)
16	Environmental	186.99	4,600,000		265	(1,650,000)	2,950,000
17	Deferred Farm Discount	186.020	0		480,481	0	0
18	Depreciation Study	186.021	(0)		928	0	(0)
19	Deming Environmental Study	186.060	42,509		175	(42,509)	0
20	Cost of Service study 2000	186.022	0	0	928	0	0
21	Cost of Capital - Consultants	186.023	0		928	0	0
22	Rate Study - Consultants 2001	186.024	(0)		928	0	(0)
23	Rate Study - Legal 2001	186.025	0		928	0	0
24	Rate Study - Filing & Hearing Fees	186.026	0		928	0	0
25	Consultant Services	186.13	11,945	283		(12,228)	0
26	Pre-Paid Pension Reg Asset FAS 158	186.002	20,580,889	0	165,926	(1,258,149)	19,322,740
27	UIL Debt Premium	186.002	4,909,000		221	(942,000)	3,967,000
28	Deferred State Tax Reg Asset	186.10	857,751	0	265,268		857,751
29	Preliminary Engineering TGP	186.01	0	24,178		(1,214)	22,964
	Total		\$39,977,360	\$1,648,513		(\$7,653,179)	\$33,972,694

DISCOUNT ON CAPITAL STOCK (Account 191)

1. Report the balance at end of year of discount on capital stock for each class and series of capital stock.
2. If any change occurred during the year in the balance with respect to any class or series of stock, attach a statement giving particulars of the change. State the reason for any charge-off during the year and specify the amount charged.

Line No.	Class and Series of Stock (a)	Balance End of Year (b)
1		
2		
3	NONE	
4		
5		
6		
7		
8		
9		
10		
11		
12		
13		
14		
15		
16		
17		
18		
19		
20		
21	Total	

CAPITAL STOCK EXPENSE (Account 192)

1. Report the balance at end of year of capital stock expenses for each class and series of capital stock.
2. If any change occurred during the year in the balance with respect to any class or series of stock, attach a statement giving particulars of the change. State the reason for any charge-off during the year and specify the amount charged.

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



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

1. Report below the particulars called for concerning common and preferred stock at end of year, distinguishing separate series of any general class. Show totals separately for common and preferred stock.
2. Entries in column (b) should represent the number of shares authorized by the Department.
3. Give particulars concerning shares of any class and series of stock authorized to be issued by the Department which have not yet been issued.
4. The designation of each class of preferred stock should show the dividend rate and whether the dividends are cumulative or noncumulative.
5. State if any capital stock which has been nominally issued is nominally outstanding at end of year.
6. Give particulars of any nominally issued capital stock, reacquired stock, or stock in sinking and other funds which is pledged, stating name of pledgee and purpose of pledge.

Line No.	Class and Series of Stock (a)	Number of Shares Authorized (b)	Par Value per Share (c)	Amount Authorized (d)	Outstanding per Balance Sheet*		Premium at End of Year (g)
					Shares (e)	Amount (f)	
1	Preferred Stock						
2		15,000	\$100	\$1,500,000	0	\$0	--
4	Total A/C 201	15,000		\$1,500,000	0	\$0	--
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 for 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 12/31/2014	\$ 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		
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29		
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32		
33		
34		
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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	1,005,996	1,006,000
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					0				
6									
7									
8	SENIOR NOTE, 7.80%	11/15/96	11/15/21	16,000,000	8,727,273	7.80	quarterly	784,730	794,182
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	\$41,727,273			\$3,358,226	\$3,367,682

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	505,294	Intercompany	Accounts Payable	N/A
24	Southern CT Gas	12,620	Intercompany	Accounts Payable	N/A
25	CT Natural Gas	19,034	Intercompany	Accounts Payable	N/A
26	United Illuminating Company	271	Intercompany	Accounts Payable	N/A
27					
28					
29					
30					
31					
32					
33					
34					
35	Totals	\$ 537,220			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	278,396
3	Vacation Payroll	42,515
4	Legal	14,415
5	Customer Credit Balances/Consumer Rebates	2,394,863
6	Training Grant	33,294
7	Public Interest Benefits (Merger credit)	1,000,000
8		
9		
10		
11		
12		
13		
14		
15		
16		
17		
18	Total	\$3,763,483

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	\$222,222	406	\$46,427		\$175,795
21	Investment Tax Credit					
22						
23						
24	Deferred Pension Plan	\$0	926	\$0	-	\$0
25						
26	Deferred Revenues	\$380,140	253	\$33,473		\$346,667
27						
28	Motor Fuel Contracts	\$0	184			\$0
29						
30	Non-Current Pension	\$9,036,147	186	\$41,938	\$93,697	\$9,087,906
31						
32	Long Term Contract-SERP	\$2,357,000		0	\$0	\$2,357,000
33						
34	Customer Rate Credits	\$ -			\$ 4,000,000	\$4,000,000
35						
36						
37						
38						
39						
40	Totals	\$11,995,509		\$121,838	\$4,093,697	\$15,967,368

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		\$92,583,158	\$92,583,158
2	Credits to Depreciation Reserve during year:			
3	Account 403 Depreciation		7,250,870	7,250,870
4	Other Accounts (Specify)			
5	Amortization of Aid to Construction to Acct 403		240,046	240,046
6				
7	TOTAL CREDITS DURING YEAR		\$7,490,916	\$7,490,916
8	Net Charges for Plant Retired:			
9	Book Cost of Plant Retired		2,893,735	2,893,735
10	Cost of Removal		687,357	687,357
11	Salvage (Credit)		(20,080)	(20,080)
12				
13	NET CHARGES DURING YEAR		\$3,561,012	\$3,561,012
14	Balance December 31, 2015		\$96,513,062	\$96,513,062

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 3.29% are  
 16 applied to the average depreciable plant accounts during the year ended December 31, 2015.  
 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, 2015 has not yet been filed. However the estimated depreciation expense,  
 20 is anticipated to be \$9,772,419 due to bonus depreciation.  
 21  
 22  
 23

DIVIDENDS DECLARED DURING THE YEAR (Accounts 437,438)

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

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

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

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

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

Line No.	Item (a)	Contra Account Debited or Credited (b)	Amount (c)
1	INJURIES & DAMAGES - A/C 262		
2	Beginning Balance		\$4,000
3	Provision	925	17,500
4	Payment of Claims net of insurance received		
5	Ending Balance		<u>21,500</u>
6	RESERVE FOR RETIREMENT BENEFIT - A/C 263		
7	Beginning Balance		3,972,528
8	Provision	926.2, 930.3, 431.3	231,252
9	Payments		(169,676)
10	Adjustment		1,195,166
11	Ending Balance		<u>5,229,270</u>
12	OTHER LONG-TERM LIABILITY - A/C 265.1		
13	Beginning Balance		106,134
14	Adjustment	409,236	0
15	Ending Balance		<u>106,134</u>
16	DEFERRED STATE FRANCHISE TAX - DEPRECIATION - A/C 265.2		
17	Beginning Balance		1,433,872
18	Provision	408.8	(371,186)
19	Ending Balance		<u>1,062,686</u>
20	DEFERRED STATE FRANCHISE TAX - EXTRAORDINARY ITEMS - A/C 265.4		
21	Beginning Balance		2,350,381
22	Provision	408.9	
23	Adjustment		1,378
24	Ending Balance		<u>2,351,759</u>
25	ENVIRONMENTAL CLEAN-UP COSTS - A/C 265.5		
26	Beginning Balance		4,600,000
27	Payments		0
28	Adjustment	186.99	(1,650,000)
29	Ending Balance		<u>2,950,000</u>
30	OBSOLETE INVENTORY		
31	Beginning Balance		3,827
32	Adjustment		(3,827)
33	Ending Balance		<u>0</u>
34			
35			
36			
37			
38			
39			
40			
41			
42			
43	Total reserves		<u>\$11,721,349</u>

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

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

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

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

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

Line No.	Account Subdivisions (a)	Balance Beginning of Year (b)	Changes During Year		Balance End of Year (e)
			Amounts Debited Account 410 (1) (c)	Amounts Credited Account 215 (1) (d)	
1	Accelerated Amortization	\$	\$	\$	\$
2	(Account 267)				
3	Electric.....				
4	Gas.....				
5	Other (Specify).....				
6	Totals.....				
7					
8	Liberalized Depreciation				
9	(Account 268)				
10	Electric.....				
11	Gas.....	23,852,015	(1,057,095)	(427,000)	22,367,920
	Other(Specify)=Comprehensive				
12	Income Adjustments	431,675		133,294	564,969
13	Totals.....	24,283,690	(1,057,095)	(293,706)	22,932,889
14					
15	Total (Accounts 267, 268)				
16	Electric.....				
17	Gas.....	23,852,015	(1,057,095)	(427,000)	22,367,920
	Other(Specify)=Comprehensive				
18	Income Adjustments	431,675		133,294	564,969
19	Totals.....	\$24,283,690	(\$1,057,095)	(\$293,706)	\$22,932,889
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		58,307	
24						
25	Commercial				121,607	
26						
27	Amortization of Aid to Construction		403	588,046		
28						
29						
30						
31						
32						
33						
34	Totals	\$5,111,429		\$588,046	\$179,914	\$4,703,297





**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	64,819	\$1,391,015	\$21.46	3,538	3,464	
3	480.2	Heating	3,140,728	40,415,600	12.87	30,335	30,869	
4	480	Unbilled Revenues - Residential		(826,807)				
5		Commercial & Industrial:						
6		<u>Ann. Use Load Factor</u>						
7	481.41	Low Low	769,458	9,022,230	11.73	3,356	3,385	
8	481.42	Low Medium	523,854	5,149,900	9.83	230	251	
9	481.43	Low High	265,614	2,391,263	9.00	20	30	
10	481.51	High Low	210,950	1,977,605	9.37	756	773	
11	481.52	High Medium	185,934	1,426,092	7.67	109	114	
12	481.53	High High	207,846	1,206,022	5.80	13	12	
13	481	Unbilled Revenues - Commercial		(999,249)				
14								
15	<u>NON-FIRM</u>							
16	481.4	Interruptible	0	0	0.00	0	0	
17								
18								
19								
20								
21								
22								
23								
24								
25								
26								
27								
28								
29								
30								
31								
32								
33								
34								
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36								
37								
38								
39								
40								
41								
42								
43								
44								
45								
46								
47								
<b>TOTAL SALES TO ULTIMATE CONSUMERS (Page 43 line 9)</b>			5,369,203	\$61,153,671	\$11.39	38,357	38,898	

## 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.....	\$86,696	\$44,642
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.....	2,006	(18,911)
32	724 Other gas fuels.....	1,247,070	246,297
33	Gas raw materials:		
34	726 Oil for water gas.....		
35	727 Oil for oil gas.....		
36	728 Liquefied petroleum gas.....	334,294	84,009
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.....	267,749	135,725
42	734 Duplicate charges -- Cr.....		
43	735 Miscellaneous production expenses.....	457,871	(192,297)
44	736 Rents.....	0	(6,651)
45	Total operation.....	\$2,395,686	\$292,814
46	Maintenance:		
47	740 Maintenance supervision and engineering.....		
48	741 Maintenance of structures and improvements.....	4,605	1,107
49	742 Maintenance of production equipment.....	173,033	(23,948)
50	Total maintenance.....	\$177,638	(\$22,841)
51	Total manufactured gas production.....	\$2,573,324	\$269,973

## GAS OPERATION AND MAINTENANCE EXPENSES - Continued

Line No.	Account (a)	Amount for Year (b)	Increase or (Decrease) from Preceding Year (c)
1	<b>OTHER GAS SUPPLY EXPENSES</b>	\$	\$
2	Operation:		
3	804 Natural gas city gate purchases.....	18,641,630	(10,052,875)
4	805 Other gas purchases.....	4,459,453	3,261,487
5	808.1 Purchased Gas - LNG.....	734,249	(2,435,095)
6	808.2 Deferred Gas Costs - (CR).....	616,611	(1,438,518)
7	814 Environmental.....	2,229,414	289,615
8	815 C&LM.....	4,105,100	(407,131)
9	812 Gas used for other utility operations - Cr.....	(60,187)	(52,942)
10	813 Other gas supply expenses.....	467,412	55,426
11	Total other gas supply expenses.....	31,193,682	(10,780,033)
12	Total production expenses.....	33,767,006	(10,510,060)
13	<b>LOCAL STORAGE EXPENSES</b>		
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	<b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>		
27	Operation:		
28	850 Operation supervision and engineering.....	609,463	148,020
29	851 System control and load dispatching.....	205,650	40,395
30	852 Communication system expenses.....	99,897	(65,280)
31	853 Compressor station labor and expense.....	14,294	7,140
32	855 Fuel and power for compressor stations.....	410	410
33	857 Measuring and regulating station expenses.....	481,662	164,070
34	858 Transmission and compression of gas by others.....		
35	874 Mains and services expenses.....	1,333,900	117,711
36	878 Meter and house regulator expenses.....	2,557,702	264,677
37	879 Customer installations expenses.....	624,397	272,958
38	880 Other expenses.....	522,311	112,983
39	881 Rents.....	82,410	(49,410)
40	Total operation.....	6,532,097	1,013,674
41	Maintenance:		
42	885 Maintenance supervision and engineering.....	523,862	(449,409)
43	886 Maintenance of structures and improvements.....		
44	887 Maintenance of mains.....	1,180,163	515,070
45	888 Maintenance of compressor station equipment.....	-	0
46	889 Maintenance of measuring and regulating station equipment.....	22,777	(2,772)
47	892 Maintenance of services.....	672,913	148,708
48	893 Maintenance of meters and house regulators.....	428,221	(1,163)
49	894 Maintenance of other equipment.....		
50	Total maintenance.....	2,827,936	210,434
51	Total transmission and distribution expenses.....	9,360,033	\$1,224,108

**GAS OPERATION AND MAINTENANCE EXPENSES - Continued**

Line No.	Account (a)	Amount for Year (b)	Increase or (Decrease) from Preceding Year (c)
1	<b>CUSTOMER ACCOUNTS EXPENSES</b>	\$	\$
2	Operation:		
3	901 Supervision.....	5,428	(9,299)
4	902 Meter reading expenses.....	220,350	4,225
5	903 Customer records and collection expenses.....	2,073,961	(377,824)
6	904 Uncollectible accounts.....	428,029	(270,430)
7	905 Miscellaneous customer accounts expenses.....	-	-
8	Total customer accounts expenses.....	2,727,768	(653,328)
9	<b>SALES EXPENSES</b>		
10	Operation:		
11	911 Supervision.....	13,730	3,812
12	912 Demonstrating and selling expenses.....	1,697,268	1,003,844
13	913 Advertising expenses.....	-	-
14	916 Miscellaneous sales expenses.....	19,707	(18,161)
15	Total sales expenses.....	1,730,705	989,495
16	<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>		
17	Operation:		
18	920 Administrative and general salaries.....	616,683	(204,089)
19	921 Office supplies and expenses.....	1,763	(12,065)
20	922 Administrative expenses transferred - Cr.....	-	-
21	923 Outside services employed.....	3,738,328	1,407,099
22	924 Property insurance.....	34,934	9,888
23	925 Injuries and damages.....	446,601	280,764
24	926 Employees pensions and benefits.....	859,406	512,758
25	928 Regulatory commission expenses.....	108,450	(53,800)
26	929 Duplicate charges - Cr.....	-	-
27	930 Miscellaneous general expenses.....	605,419	171,623
28	931 Rents.....	188,321	(52,211)
29	Total operation:	6,599,903	2,059,967
30	Maintenance:		
31	932 Maintenance of general plant.....	-	-
32	Total administrative and general expenses.....	6,599,903	2,059,967
33	Total gas operation and maintenance expenses.....	54,185,415	(6,889,818)

**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.....	\$2,395,686	177,638	2,573,324
36	Other gas supply expenses.....	31,193,682	-	31,193,682
37	Total production expenses.....	33,589,368	177,638	33,767,006
38	Local storage expenses.....	-	-	-
39	Transmission and distribution expenses.....	6,532,097	2,827,936	9,360,033
40	Customer accounts expenses.....	2,727,768	-	2,727,768
41	Sales expenses.....	1,730,705	-	1,730,705
42	Administrative and general expenses.....	6,599,903	-	6,599,903
43	Total gas operation and maintenance expenses.....	51,179,841	3,005,574	54,185,415

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).....			87.37%
45	Total salaries and wages of gas department for year, including amounts charged to operating expenses, construction and other accounts.....			\$11,789,079
46	Total number of employees of gas department at end of year, including administrative, operating, maintenance, construction and other employees (including part time employees)			143

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

**SALES FOR RESALE (Account 483)**

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

**SALE OF RESIDUALS (Accounts 730, 731)**

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

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

**PURCHASED GAS (Accounts 804-806)**

Line No.	Names of Companies from Which Gas is Purchased	Where Received and Where and How Measured (b)	DTH (1000 BTU) (c)	Rate per M.C.F. (\$0.0000) (d)	Amount (e)
24	Tennessee OBA	City Gate	(110,748)	\$2.7412	(\$303,577)
25	Canadian	City Gate	578,506	\$6.9547	4,023,364
26	LNG (Account 808)	City Gate	0		56,609
27	Third Party	City Gate	4,490,923	\$2.3575	10,587,530
28	Pipeline Demand Charges & Allocated				8,784,129
29	Storage Costs				
30					
31					
32					
33					
34					
35					
36	Note: Does not include transportation and off-system sales				
37					
38		Totals	4,958,681	\$4.6682	\$23,148,055

1. This schedule is intended to give the account distribution of total taxes charged to operations and other final accounts during the year.  
 2. Do not include gasoline and other sales taxes which have been charged to accounts to which the material on which the tax was levied was charged. If the actual or estimated amounts of such taxes are known, they should be shown as a footnote and designated whether estimated of actual amounts.  
 3. The aggregate of each kind of tax should be listed under the appropriate heading of "Federal," "State," and "Local" in such manner that the total tax for each State 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 both the utility department and number of account charged. For taxes charged to utility plant show the number of the appropriate balance sheet plant account or subaccount.  
 5. For any tax which it was necessary to apportion to more than one utility department or account, state in a footnote the basis of apportioning such tax.  
 6. Do not include in this schedule entries with respect to deferred income taxes, or taxes collected through payroll deductions or otherwise pending transmittal of such taxes to the taxing authority.

Line No.	Kind of Tax (a)	Total Taxes Charged During Year (omit cents) (b)	Distribution of Taxes Charged (omit cents)																		
			(Show utility department where applicable and account charged)																		
			Electric (Acct. 408, 409) (c)	Gas (Acct. 408, 409) (d)	Gas Utility (A/C 107, 254) (e)	A/C 419 (f)	Other Income A/C 416 (g)	A/C 418 (h)	184 (i)	Miscellaneous 163 (j)	815 (k)	916 (l)									
1	<u>FEDERAL</u>																				
2	Income Tax A/C 409	\$2,440,730	N/A	\$1,853,697		431,182	155,851														
3	<u>SOCIAL SECURITY</u>	0																			
4	<u>UNEMPLOYMENT</u>	0																			
5																					
6	<u>STATE</u>																				
7	Franchise Tax	362,561		216,714		107,126	38,721														
8	Unemployment	0																			
9																					
10																					
11	<u>LOCAL</u>																				
12	Real Estate	234,791		234,791																	
13	Personal Property	2,245,334		2,245,334																	
14																					
15																					
16																					
17																					
18																					
19																					
20																					
21	(A) Allocated on the basis of actual payroll and applicable payroll tax rates.																				
22																					
23																					
24																					
25																					
26																					
27																					
28	<b>TOTALS</b>	\$5,283,416		\$4,550,536	\$0	\$538,308	\$194,572	\$0	\$0	\$0	\$0	\$0	\$0								

OTHER UTILITY OPERATING INCOME (Account 414)

Report below the particulars called for in each column.

Line No.	Property (a)	Amount of Investment (b)	Amount of Revenue (c)	Amount of Operating Expenses (d)	Gain or (Loss) from Operation (e)
1					
2	NONE				
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					
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39					
40					
41					
42					
43					
44					
45					
46					
47					
48					
49					
50					
51	TOTALS				



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

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

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



## GAS GENERATING PLANT

Line No.	General Description - Location, Size, Type, etc.	No. of Sets	24 Hour Cap.(MCF)
1	<u>LIQUEFIED PETROLEUM GAS EQUIP. - PITTSFIELD</u>		
2	<u>PROPANE AIR PLANT (INSTALLED 1955 - 1968 - 1973)</u>	1	5,400
3			
4	80# - 100# DISCHARGE PRESSURE		
5	1100 - 1400 BTU CONTROL COMPLETE WITH		
6	6 - 30,000 GALLON STORAGE TANKS AND 3 - 60,000		
7	GALLON STORAGE TANKS		
8			
9			
10	<u>LIQUEFIED PETROLEUM GAS EQUIP. - NORTH ADAMS</u>		
11	<u>PROPANE AIR PLANT (INSTALLED 1971- 1981)</u>	1	4,800
12			
13	80# - 100# DISCHARGE PRESSURE		
14	1100 - 1400 BTU CONTROL COMPLETE WITH		
15	6 - 30,000 GALLON STORAGE TANKS		
16			
17			
18	<u>LIQUEFIED NATURAL GAS EQUIP. - WHATELY</u>		
19	<u>LNG PLANT (INSTALLED 2000)</u>	1	3,000
20			
21	200# DISCHARGE PRESSURE		
22	1000 - 1150 BTU CONTROL WITH 2 - 70,000 GALLON STORAGE TANKS		
23			
24	<u>LIQUEFIED PETROLEUM GAS EQUIP. - GREENFIELD</u>		
25	<u>PROPANE AIR PLANT (INSTALLED 1971-1974-2012)</u>	1	1,750
26			
27	<u>2 - 30,000 GALLON STORAGE TANKS</u>		
28			
29			
30			
31			
32			
33			
34			
35			
36			
37			
38			
39			
40			
41			
42			
43			
44			
45			
46			
47			
48			
49			
50			
51			
52			
53			
54			
55			
56		Total	14,950

BOILERS						
Line No.	Location	Kind of Fuel and Method of Firing	Rated Pressure in Lbs.	Rated Steam Temp.	Number	Output Rating M. Lbs. Steam Per Hour
1	NONE					
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						
18						
19						
20						
21						
22						
23						
24						
25						
26						
27						
28						
SCRUBBERS, CONDENSERS AND EXHAUSTERS. 24 HOUR CAPACITY (MCF)						
Line No.		Kind of Gas				Total Capacity
29	Scrubbers	NONE				
30						
31						
32	Condensers					
33						
34						
35						
36						
37						
38	Exhausters					
39						
40						
41						
42						
43						
44						
45						
46						
47						
48						

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

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

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

Annual report of

THE BERKSHIRE GAS COMPANY

Year ended December 31, 2015

## 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"	9,500			1,667	7,833
3	3 1/2"	67				67
4	4"	245,594			28,923	216,671
5	6"	90,850			5,078	85,772
6	8"	54,164			2,609	51,555
7	9"	0				0
8	10"	6,463				6,463
9	12"	14,652			0	14,652
10	14"	0				0
11	16"	3,528				3,528
12	Total	424,818	0		38,277	386,541
13	Bare Steel					
14	3/4"	825				825
15	1"	636			20	616
16	1 1/4"	4,204			0	4,204
17	1 1/2"	2,228			25	2,203
18	2"	46,975			3,028	43,947
19	2 1/2"	228				228
20	3"	6,135			370	5,765
21	3 1/2"	2,775			0	2,775
22	4"	34,972			7,805	27,167
23	6"	19,491			0	19,491
24	8"	1,561				1,561
25	10"	384				384
26	12"	236				236
27	16"	1,155				1,155
28	Total	121,805	0		11,248	110,557
29	Coated Steel					
30	3/4"	4,063			0	4,063
31	1"	22,623			124	22,499
32	1 1/4"	59				59
33	1 1/2"	28,322				28,322
34	2"	825,838	423		1,033	825,228
35	3"	25				25
36	3 1/2"	0				0
37	4"	532,512	481		1,883	531,110
38	6"	505,851	80		98	505,833
39	8"	69,136	0		29	69,107
40	10"	20,091				20,091
41	12"	35,340	0			35,340
42	16"	1,762				1,762
43	Total	2,045,622	984		3,167	2,043,439
44	Plastic					
45	5/8"	3,782				3,782
46	1"	4,730			5	4,725
47	1 1/4"	23,572	708		15	24,265
48	2"	932,035	42,478		746	973,767
49	4"	357,138	9,939		3,403	363,674
50	6"	90,971	302		3	91,270
51	8"	17,245	2,175		4	19,416
52	10"	0				0
53	Total	1,429,473	55,602	0	4,176	1,480,899
54	TOTALS	4,021,718	56,586	0	56,868	4,021,436

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.....	32,720	24,175	44,189
2	Additions during year:			
3	Purchased.....	*****		1,315
4	Installed.....	1,451	1,451	*****
5	Associated with Plant acquired.....	0	0	
6	Total Additions.....	1,451	1,451	1,315
7	Reductions during year:.....			
8	Retirements.....	235	235	752
9	Associated with Plant sold.....	0	0	
10	Total Reductions.....	235	235	752
11	Number at End of Year.....	33,936	25,391	44,752
12	In Stock ..... 12/31/2015.....			5,249
13	On Customers' Premises--Inactive.....			680
14	In Customers' Premises--Active.....			39,680
15	In Company Use.....			12
16	Number at End of Year.....			45,621
17	Number of Meters Tested by State Inspectors During Year.....			5,568

## 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
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	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	
9/1/2011	470	Comm & Ind Ex Large Ann, High Load, Rate T-54	0	
5/1/2013	475	Gas Light Rate, Rate L	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	
5/1/2013	482	Seasonal Cost of Gas Adjustment Clause	0	
11/1/2014	484	Local Distribution Adjustment Clause	0	
2/1/2002	323	Load Management Service	0	
11/1/2014	485	Residential Assistance Adjustment Clause	0	
5/1/2015	487	Gas System Enhancement Program Adjustment Clause	600,000	
		Total	\$ 600,000	\$ -



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		
9		
10		
11		
12		
13		
14		
15		
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37		
38		
39		
40	TOTAL	\$43,200

**913. Advertising Expenses.**

Line No.	Account No.	Type (a)	General Description (b)	Amount for Year (c)
1				
2		City/Telephone Directory		\$0
3		Other		350
4		Payroll		0
5		Postage		7,241
6		Direct Mailing		26,782
8		Dealer Programs		0
9				
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47			<b>TOTAL</b>	<b>\$34,373</b>

Annual report of

The Berkshire Gas Company

Year ended December 31, 2015

## 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	\$4,095
2	26	Amherst	11,757
3	15	Cheshire	260
4	14	Clarksburg	0
5	2	Dalton	13,722
6	21	Greenfield	24,831
7	8	Gt. Barrington	21,518
8	27	Hadley	14,309
9	24	Hatfield	1,215
10	7	Lanesboro	1,921
11	5	Lee	18,426
12	3	Lenox	49,248
13	11	North Adams	70,583
14	1	Pittsfield	71,806
15	23	South Deerfield	19,933
16	6	Stockbridge	533
17	22	Turners Falls	13,675
18	24	West Hatfield	2,265
19	25	Whately	180
20	13	Williamstown	8,323
21	28		
22	25		
23	58		
Total			\$348,602

THIS RETURN IS SIGNED UNDER THE PENALTIES OF PERJURY

*Karen Zeit*

.....*President.*

.....*Treasurer.*

*Karen Zeit*  
*Robert M. Allen*

} .....*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.

.....Treasurer.

*J.P. Taggart*

} .....Directors.

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

*New Haven* .....ss. *April 11,* .....20 *16*  
Then personally appeared *James Ferguson*

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

*Talaine R. Fraser* ..... Notary Public or  
Justice of the Peace.

**TALAIN R. FRASER**  
**NOTARY PUBLIC**  
MY COMMISSION EXPIRES *6/30/2017*

THIS RETURN IS SIGNED UNDER THE PENALTIES OF PERJURY

.....President.

*Handwritten signature of President*

.....Treasurer.

*Handwritten signature of Director*

.....Directors.

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

*New Haven* ..ss. *April 12, 2016*

Then personally appeared *Steven P. Favuzza and Richard G. Nicholas*

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

*Handwritten signature of Notary Public* .....  
Notary Public *or*  
Justice of the Peace.

**TALAIN R. FRASER**  
**NOTARY PUBLIC**  
MY COMMISSION EXPIRES *12/30/2017*

**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, 2015**

**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	\$	5,433,216
4 Less:		
5 Total Interest Charges - 97.80%		(3,366,106)
6 Dividends Declared - Preferred Stock (437)- 97.80%		0
7		
8 Total Net Utility Income Available for Common Shareholders	\$	2,067,110
9		
10 TOTAL UTILITY COMMON EQUITY:		
11		
12 Total Proprietary Capital-	\$	110,877,124
13		
14 Preferred Stock Issued	5	0
15 Unamortized Acquisition Premium-		(51,932,490)
16 Net Proprietary Capital	\$	58,944,634
17		
18 Utility allocation:		
19 Utility Plant (101-107) P. 8 line 2		<u>263,247,434</u>
20 Gross Utility Plant and Total Other Plant and Investments (P. 8, lines 2 and 8)		268,587,240
21		
22 Ratio of utility Plant to Total Plant (line 18 divided by line 19)		98.01%
23		
24 Total Utility Common Equity	\$	57,772,751
25		
26 Return on Equity ( Line 8 divided by line 24)		3.58%