



# The Commonwealth of Massachusetts

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## DEPARTMENT OF PUBLIC UTILITIES

### MEMORANDUM

TO: All Massachusetts Electric, Gas, and Water Companies, and Municipal Lighting Plants (Electric and Gas)

FROM: Peter Ray, Department Secretary

RE: Filing of Annual Returns

DATE: February 10, 2026

CC (e-mail): David Lyons, General Counsel  
Kerri DeYoung Phillips, Senior Counsel, Legal Division  
Emily Luksha, Director, Rates and Revenue Requirements Division  
Cara Mottola, Director, Natural Gas Division  
Matthew Saunders, Office of the Attorney General, Chief, Energy and Ratepayer Advocacy Division

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Each electric, gas, and water company engaged in the manufacture and sale or distribution and sale of electricity, gas, or water in Massachusetts is required to submit an annual return to the Department of Public Utilities (“Department”) on or before March 31 of each year. G.L. c. 164, § 83; G.L. c. 165, § 2; 220 CMR 79.01 (gas companies); 79.03 (water companies); 79.04 (electric companies). Similarly, each municipal lighting plant must file an annual return to the Department on or before September 30 of each year. G.L. c. 164, § 63; 220 CMR 79.02 (municipal lighting plants); Memorandum from Sean Hanley, Acting Director, Rates and Revenue Requirements Division to All Municipal Lighting Plans (Electric and Gas), Annual Returns Filing Deadline Extension (January 21, 2020). This memorandum provides updated instructions for the filing of a company’s annual returns going forward, as outlined below:

1. The Department will no longer require that each company file a hard copy of its annual return with the Department. The Department will, however, continue to accept a hard copy of any annual return.
2. Each company shall continue to file an electronic copy of its annual return (municipal light plants are not charged a filing fee). Electronic copies of annual returns shall now be

submitted to the following e-mail addresses: [DPU-annualreturns@mass.gov](mailto:DPU-annualreturns@mass.gov) and [dpu.efiling@mass.gov](mailto:dpu.efiling@mass.gov).

3. Each company shall continue to submit a \$5.00 filing fee for each annual return, with checks made payable to the “Department of Public Utilities.” For companies that opt to submit electronic-only copies of their annual returns, the filing fees:

- a. are due within ten (10) business days of the electronic submittal; and
- b. shall be accompanied by a transmittal letter and a printed copy of the e-mail submittal of the annual return.

4. All filing fees and any hard copies of annual returns must be mailed to:

Peter Ray, Department Secretary  
Department of Public Utilities  
One South Station, 3<sup>rd</sup> Floor  
Boston, MA 02110

5. Any electric, gas, or water company or municipal lighting plant requesting an extension of time to file its annual return must submit the request to [DPU-annualreturns@mass.gov](mailto:DPU-annualreturns@mass.gov) and to Emily Luksha, Director, Rates and Revenue Requirements Division, at [emily.luksha@mass.gov](mailto:emily.luksha@mass.gov).
6. [Additional instructions, resources, and templates applicable to the filing of annual returns](#) are accessible through the Department’s website (<https://www.mass.gov/financial-and-operating-annual-returns-to-the-dpu>).

If this memorandum should be directed to another company representative, please provide the alternative contact information to Peter Ray, Department Secretary, at [dpu.efiling@mass.gov](mailto:dpu.efiling@mass.gov) and to [DPU-annualreturns@mass.gov](mailto:DPU-annualreturns@mass.gov).