

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,

2023



*The Commonwealth of Massachusetts
Department of Public Utilities*

One South Station, Boston, MA 02110

To the Presidents and Directors of the Gas Companies in the Commonwealth:

These blanks for the Returns are sent in triplicate, two copies are to be typed, signed and an original and a duplicate copy returned to this Department on or before March 31st following the close of the reporting calendar year. One copy is to be retained in the files of the respondent.

Manufacturing and other companies engaged in the manufacture of gas or electricity for sale, in connection with their other business, will state the book value of their gas plant and answer all other questions fully.

When the word "none" truly and completely states the fact, it should be given to any particular inquiry. Where dates are called for, the month and day should be stated as well as the year. Customary abbreviations may be used in stating dates.

If any schedule does not apply to the respondent, such fact should be shown on the schedule by the words "not applicable," or the schedule may be omitted and the notation made in the table of contents on pages 2 and 3.

If respondent so desires, cents may be omitted in the balance sheet, income statement, and supporting schedules. All supporting schedules on an even-dollar basis, however, shall agree with even-dollar amounts in the main schedules. Average and extracted figures, where cents are important must show cents for reasons which are apparent.

Special attention is called to the legislation in regard to the Returns printed as section 84 of the General Laws, on the inside of the back cover.

A FIVE DOLLAR FILING FEE SHOULD ACCOMPANY THE ORIGINAL COPY

The Commonwealth of Massachusetts

RETURN
OF THE
BERKSHIRE GAS
COMPANY
TO THE
DEPARTMENT OF PUBLIC UTILITIES
OF MASSACHUSETTS
For the Year Ended December 31,
2023

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

Sue Kristjansson

Official title: President & COO

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

2023

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

Massachusetts Gross Revenues (Intrastate)	\$ 92,087,154
Other Revenues (outside Massachusetts)	_____
Total Revenues as per annual return	\$ 92,087,154

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

Title President & COO

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, 2023

FULL NAME OF COMPANY

THE BERKSHIRE GAS COMPANY

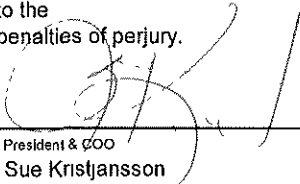
LOCATION OF PRINCIPAL BUSINESS OFFICE

**115 Cheshire Road
Pittsfield, MA 01201-1803**

STATEMENT OF INCOME FOR THE YEAR

Item	Current Year	Increase or (Decrease) from Preceding Year
OPERATING INCOME	\$	\$
Operating Revenues	92,087,154	(5,498,753)
Operating Expenses:		
Operation Expense	59,693,915	(12,295,858)
Maintenance Expense	4,388,281	1,589,099
Depreciation Expense	7,419,558	155,230
Amortization of Utility Plant	1,065,000	167,716
Amortization of Property Losses	0	
Amortization of Conversion Expenses	0	
Taxes Other Than Income Taxes	6,446,532	(129,992)
Income Taxes	1,075,382	3,628,724
Provision for Deferred Fed.Inc.Taxes	2,127,336	(988,322)
Fed. Inc. Taxes Def. in Prior Yrs.-Cr.		
Total Operating Expenses	82,216,004	(7,873,403)
Net Operating Revenues	9,871,150	2,374,650
Income from Utility Plant Leased to Others	0	0
Other Utility Operating Income	0	0
Total Utility Operating Income	9,871,150	2,374,650
OTHER INCOME		
Income from Mdse. Job. & Contract Work	0	0
Income from Nonutility Operations	0	0
Nonoperating Rental Income	871,406	45,656
Interest and Dividend Income	268,328	106,704
Miscellaneous Nonoperating Income	1,246,104	378,695
Total Other Income	2,385,838	531,055
Total Income	12,256,988	2,905,705
MISCELLANEOUS INCOME DEDUCTIONS		
Miscellaneous Amortization	0	0
Other Income Deductions	570,566	(14,556)
Total Income Deductions	570,566	(14,556)
Income Before Interest Charges	11,686,422	2,920,261
INTEREST CHARGES		
Interest on Long-Term Debt	728,649	0
Amortization of Debt Disc. & Expense	47,407	14
Amortization of Prem. on Debt - Credit	0	0
Int. on Debt to Associated Companies	519,276	382,367
Other Interest Expense	1,928,165	46,593
Interest Charged to Construction - Credit	(453,462)	(324,090)
Total Interest Charges	2,770,035	104,884
Net Income	8,916,387	2,815,377

BALANCE SHEET			
Title of Account	Balance End of Year	Title of Account	Balance End of Year
UTILITY PLANT	\$	PROPRIETARY CAPITAL	\$
Utility Plant	410,972,748	CAPITAL STOCK	
OTHER PROPERTY AND INVESTMENTS		Common Stock Issued	250
Nonutility Property	4,936,892	Preferred Stock Issued	-
Investment in Associated Companies	-	Capital Stock Subscribed	-
Other Investments	-	Premium on Capital Stock	-
Special Funds	2,169,582	Total	250
Total Other Property and Investments	7,106,474	SURPLUS	
CURRENT AND ACCRUED ASSETS		Other Paid-In Capital	126,094,738
Cash	488,141	Earned Surplus	26,340,494
Special Deposits	-	Surplus Invested in Plant	-
Working Funds	-	Total	152,435,232
Temporary Cash Investments	-	Total Proprietary Capital	152,435,482
Notes and Accounts Receivable	19,796,229	LONG-TERM DEBT	
Receivables from Assoc.Companies	5,275	Bonds	60,000,000
Materials and Supplies	6,882,253	Advances from Associated Companies	-
Prepayments	674,238	Other Long-Term Debt	-
Interest and Dividends Receivable	-	Total Long-Term Debt	60,000,000
Rents Receivable	-	CURRENT AND ACCRUED LIABILITIES	
Accrued Utility Revenues	7,908,661	Notes Payable	-
Misc. Current and Accrued Assets	-	Accounts Payable	15,728,188
Total Current and Accrued Assets	35,754,797	Payables to Associated Companies	22,571,274
DEFERRED DEBITS		Customer Deposits	253,748
Unamortized Debt Discount and Expense	405,185	Taxes Accrued	1,656,498
Extraordinary Property Losses	-	Interest Accrued	837,167
Preliminary Survey and Investigation Charges	823	Dividends Declared	-
Clearing Accounts	(890,044)	Matured Long-Term Debt	-
Temporary Facilities	-	Matured Interest	-
Miscellaneous Deferred Debits	24,928,239	Tax Collections Payable	35,003
Total Deferred Debits	24,444,203	Misc. Current and Accrued Liabilities	3,064,049
CAPITAL STOCK DISCOUNT AND EXPENSE		Total Current and Accrued Liabilities	44,145,927
Discount on Capital Stock	-	DEFERRED CREDITS	
Capital Stock Expense	-	Unamortized Premium on Debt	-
Total Capital Stock Discount and Expense	-	Customer Advances for Construction	-
REACQUIRED SECURITIES		Other Deferred Credits	22,939,084
Reacquired Capital Stock	-	Total Deferred Credits	22,939,084
Reacquired Bonds	-	RESERVES	
Total Reacquired Securities	-	Reserves for Depreciation	147,944,498
Total Assets and Other Debits	478,278,222	Reserves for Amortization	-
		Reserve for Uncollectible Accounts	2,996,593
		Operating Reserves	14,138,982
		Reserve for Depreciation and Amortization of	-
		Nonutility Property	3,168,038
		Reserves for Deferred Federal Income	-
		Taxes	24,273,926
		Total Reserves	192,522,037
		CONTRIBUTIONS IN AID OF CONSTRUCTION	
		Contributions in Aid of Construction	6,235,692
		Total Liabilities and Other Credits	478,278,222
NOTES:			

GAS OPERATING REVENUES			
Account	Operating Revenues		
	Amount for Year	Increase (Decrease) from Preceding Year	
SALES OF GAS	\$	\$	
Residential Sales	50,852,525	(6,495,600)	
Commercial and Industrial Sales			
Small (or Commercial)	19,778,941	(4,631,349)	
Large (or Industrial)			
Other Sales to Public Authorities			
Interdepartmental Sales			
Miscellaneous Electric Sales			
Total Sales to Ultimate Consumers	70,631,466	(11,126,949)	
Sales for Resale	-	-	
Total Sales of Gas	70,631,466	(11,126,949)	
OTHER OPERATING REVENUES			
Forfeited Discounts	60,361	24,892	
Miscellaneous Service Revenues	95,258	69,478	
Revenues from Transportation of Gas of Others	18,164,492	1,278,392	
Sales of Products Extracted from Natural Gas			
Revenues from Natural Gas Processed by Others			
Rent from Gas Property			
Interdepartmental Rents			
Other Gas Revenues	3,135,577	4,255,434	
Total Other Operating Revenues	21,455,688	5,628,196	
Total Gas Operating Revenues	92,087,154	(5,498,753)	
SUMMARY OF GAS OPERATION AND MAINTENANCE EXPENSES			
Functional Classification	Operation	Maintenance	Total
Steam Production	\$	\$	\$
Manufactured Gas Production	1,432,138	657,534	2,089,672
Other Gas Supply Expenses	34,446,292		34,446,292
Total Production Expenses	35,878,430	657,534	36,535,964
Local Storage Expenses			
Transmission and Distribution Expenses	13,095,297	3,651,943	16,747,240
Customer Accounts Expenses	4,484,063		4,484,063
Sales Expenses	92,010		92,010
Administrative and General Expenses	6,144,115	78,804	6,222,919
Total Gas Operation and Maintenance Expenses	\$59,693,915	4,388,281	\$64,082,196
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.			
<div> President & COO Sue Kristjansson</div>			

STATEMENT OF EARNED SURPLUS			
	Amount for Year	Increase (Decrease) from Preceding Year	
Unappropriated Earned Surplus (at beginning of period)	\$17,480,992	(\$3,842,105)	
Balance Transferred from Income	8,916,387	2,815,377	
Miscellaneous Credit to Surplus	-	-	
Miscellaneous Debits to Surplus	(56,885)	(113,770)	
Appropriations of Surplus	-	-	
Net Additions to Earned Surplus	8,859,502	2,701,607	
Dividends Declared - Preferred Stock	-	-	
Dividends Declared - Common Stock	-	(10,000,000)	
Unappropriated Earned Surplus (at end of period)	26,340,494	8,859,502	
ELECTRIC OPERATING REVENUES			
Account	Operating Revenues		
	Amount for Year	Increase or (Decrease) from Preceding Year	
SALES OF ELECTRICITY	\$	\$	
Residential Sales	N/A		
Commercial and Industrial Sales			
Small (or Commercial)			
Large (or Industrial)			
Public Street and Highway Lighting			
Other Sales to Public Authorities			
Sales to Railroad and Railways			
Interdepartmental Sales			
Miscellaneous Electric Sales			
Total Sales to Ultimate Consumers			
Sales for Resale			
Total Sales of Electricity			
OTHER OPERATING REVENUES			
Forfeited Discounts			
Miscellaneous Service Revenues			
Sales of Water and Power			
Rent from Electric Property			
Interdepartmental Rents			
Other Electric Revenues			
Total Other Operating Revenues			
Total Electric Operating Revenues			
SUMMARY OF ELECTRIC OPERATION AND MAINTENANCE EXPENSES			
Functional Classification	Operation	Maintenance	Total
Power Production Expenses	\$	\$	\$
Electric Generation:		N/A	
Steam Power			
Nuclear Power			
Hydraulic Power			
Other Power			
Other Power Supply Expenses			
Total Power Production Expenses			
Transmission Expenses			
Distribution Expenses			
Customer Accounts Expenses			
Sales Expenses			
Administrative and General Expenses			
Total Electric Operation and Maintenance Expenses			

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, 2023****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	\$ 9,871,150
4 Less:	
5 Total Interest Charges - 97.80%	(2,722,950)
6 Dividends Declared - Preferred Stock (437)- 97.80%	0
7	
8 Total Net Utility Income Available for Common Shareholders	\$ 7,148,200
9	
10 TOTAL UTILITY COMMON EQUITY:	
11	
12 Total Proprietary Capital-	\$ 148,005,731
13	
14 Preferred Stock Issued	0
15 Unamortized Acquisition Premium-	(51,932,490)
16 Net Proprietary Capital	\$ 96,073,241
17	
18 Utility allocation:	
19 Utility Plant (101-107) P. 8 line 2	<u>410,972,748</u>
20 Gross Utility Plant and Total Other Plant and Investments (P. 8, lines 2 and 8)	418,079,222
21	
22 Ratio of utility Plant to Total Plant (line 18 divided by line 19)	98.30%
23	
24 Total Utility Common Equity	\$ 94,440,196
25	
26 Return on Equity (Line 8 divided by line 24)	<u>7.57%</u>

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Annual report of	THE BERKSHIRE GAS COMPANY	Year ended December 31, 2023
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Receivables from Associated Companies	23	
Materials and Supplies	24	
Production Fuel and Oil Stocks	25	
Unamortized Debt Discount and Expense and Unamortized Premium on Debt	26	
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Discount on Capital Stock	28	
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GENERAL INFORMATION			
PRINCIPAL AND SALARIED OFFICERS			
Titles	Names	Addresses	Annual Salaries
Chairman & Chief Executive Officer *Includes only salary issued by Berkshire Gas Company.	Franklyn Reynolds	All at: Avangrid Inc. 180 Marsh Hill Rd. Orange, CT 06477	\$0
Treasurer *Includes only salary issued by Berkshire Gas Company.	Michael Panichi		\$0
Secretary *Includes only salary issued by Berkshire Gas Company.	Kenna Hagan		\$0
President	Sue Kristjansson	All at: 115 Cheshire Road Pittsfield, MA 01201	\$0
Master Gas Fitter	Christopher Zahensky		\$0
NOTE: Salary information excludes any applicable bonuses and stock options paid during the period.			
DIRECTORS			
Names	Addresses	Fees Paid During Year	
Franklyn Reynolds	All at: Avangrid Inc. 180 Marsh Hill Rd. Orange, CT 06477	\$0	
Noelle Kinsch		\$0	
Catherine Stempien		\$0	
Andrea Vanluling		\$0	
Sue Kristjansson	All at: 115 Cheshire Road Pittsfield, MA 01201	\$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:	1
 6. Number of stockholders in Massachusetts,

Preferred:	0
Common:	1
 7. Amount of stock held in Massachusetts, No. of shares,

Preferred:	0	\$0
Common:	100	\$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

No. of shares,	0	\$0
----------------	---	-----
- | | | |
|------------|-----------------------|---|
| Total, | shares, par value, \$ | , outstanding December 31 of the fiscal year 2021 |
| 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

11. Management Fees and Expenses during the Year.

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

UIL Holdings Corporation

\$ 4,724,266

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	3,085
			Amherst	3,009
			Cheshire	567
			Clarksburg	161
			Dalton	1,961
			Deerfield	212
			Great Barrington	1,308
			Greenfield	4,707
			Hadley	922
			Hatfield	750
			Lanesboro	268
			Lee	2,031
			Lenox	1,984
			Lenox Dale	181
			North Adams	4,815
			North Hatfield	29
			Northampton	4
			Pittsfield	17,245
			South Deerfield	550
			South Lee	8
			Stockbridge	531
			Sunderland	12
			Turners Falls	1,310
			West Hatfield	165
			Whately	49
			Williamstown	1,942
TOTAL			TOTAL	47,806

COMPARATIVE BALANCE SHEET Assets and Other Debits				
Line No.	Title of Account (a)	Balance Beginning of Year (b)	Balance End of Year (c)	Increase or (Decrease) (d)
1	UTILITY PLANT	\$	\$	\$
2	Utility Plant (101-107) P. 13.....	385,937,488	410,972,748	25,035,260
3	OTHER PROPERTY AND INVESTMENTS			
4	Nonutility Property (121) P. 19.....	4,887,582	4,936,892	49,310
5	Investment in Associated Companies (123) P. 20.....	-	-	-
6	Other Investments (124) P. 20.....	-	-	-
7	Special Funds (125, 126, 127, 128) P. 21.....	1,989,770	2,169,582	179,812
8	Total Other Property and Investments.....	6,877,352	7,106,474	229,122
9	CURRENT AND ACCRUED ASSETS			
10	Cash (131).....	667,913	488,141	(179,772)
11	Special Deposits (132, 133, 134) P. 21.....	-	-	-
12	Working Funds (135).....	-	-	-
13	Temporary Cash Investments (136) P. 20.....	-	-	-
14	Notes and Accounts Receivable (141,142,143) P. 22.....	25,748,290	19,796,229	(5,952,061)
15	Receivables from Assoc.Companies (145, 146) P. 23.....	3,668	5,275	1,607
16	Materials and Supplies (151-159, 163) P. 24.....	6,684,941	6,882,253	197,312
17	Prepayments (165).....	360,926	674,238	313,312
18	Interest and Dividends Receivable (171).....	-	-	-
19	Rents Receivable (172).....	-	-	-
20	Accrued Utility Revenues (173-175).....	10,785,236	7,908,661	(2,876,575)
21	Misc. Current and Accrued Assets (174).....	-	-	-
22	Total Current and Accrued Assets.....	44,250,974	35,754,797	(8,496,177)
23	DEFERRED DEBITS			
24	Unamortized Debt Discount and Expense (181) P. 26.....	452,592	405,185	(47,407)
25	Extraordinary Property Losses (182) P. 27.....	-	-	-
26	Preliminary Survey and Investigation Charges (183).....	823	823	-
27	Clearing Accounts (184).....	(37,642)	(890,044)	(852,402)
28	Temporary Facilities (185).....	-	-	-
29	Miscellaneous Deferred Debits (186) P. 27.....	23,982,612	24,928,239	945,627
30	Total Deferred Debits.....	24,398,385	24,444,203	45,818
31	CAPITAL STOCK DISCOUNT AND EXPENSE			
32	Discount on Capital Stock (191) P. 28.....	-	-	-
33	Capital Stock Expense (192) P. 28.....	-	-	-
34	Total Capital Stock Discount and Expense.....	-	-	-
35	REACQUIRED SECURITIES			
36	Reacquired Capital Stock (196).....	-	-	-
37	Reacquired Bonds (197).....	-	-	-
38	Total Reacquired Securities.....	-	-	-
39	Total Assets and Other Debits.....	461,464,199	478,278,222	16,814,023

Annual report of THE BERKSHIRE GAS COMPANY Year ended December 31, 2023					9
COMPARATIVE BALANCE SHEET Liabilities and Other Credits					
Line No.	Title of Account (a)	Balance Beginning of Year (b)	Balance End of Year (c)	Increase or (Decrease) (d)	
1	PROPRIETARY CAPITAL	\$	\$	\$	
2	CAPITAL STOCK				
3	Common Stock Issued (210) P. 29.....	250	250	-	
4	Preferred Stock Issued (204) P. 29.....	-	-	-	
5	Capital Stock Subscribed (202, 205).....	-	-	-	
6	Premium on Capital Stock (207) P. 29.....	-	-	-	
7	Total.....	250	250	-	
8	SURPLUS				
9	Other Paid-In Capital (208-211) P. 30.....	126,094,738	126,094,738	-	
10	Earned Surplus (215, 216) P. 12.....	17,480,992	26,340,494	8,859,502	
11	Surplus Invested in Plant (217).....	-	-	-	
12	Total.....	143,575,730	152,435,232	8,859,502	
13	Total Proprietary Capital.....	143,575,980	152,435,482	8,859,502	
14	LONG-TERM DEBT				
15	Bonds (221) p. 31.....	60,000,000	60,000,000	-	
16	Advances from Associated Companies (223) P. 31....	-	-	-	
17	Other Long-Term Debt (224) P. 31.....	-	-	-	
18	Total Long-Term Debt.....	60,000,000	60,000,000	-	
19	CURRENT AND ACCRUED LIABILITIES				
20	Notes Payable (231) P. 32.....	-	-	-	
21	Accounts Payable (232).....	24,789,495	15,728,188	(9,061,307)	
22	Payables to Associated Companies (233, 234) P. 32.	10,698,101	22,571,274	11,873,173	
23	Customer Deposits (235).....	275,089	253,748	(21,341)	
24	Taxes Accrued (236).....	65,739	1,656,498	1,590,759	
25	Interest Accrued (237).....	783,671	837,167	53,496	
26	Dividends Declared (238).....	-	-	-	
27	Matured Long-Term Debt (239).....	-	-	-	
28	Matured Interest (240).....	-	-	-	
29	Tax Collections Payable (241).....	34,645	35,003	358	
30	Misc. Current and Accrued Liabilities (242) P. 33.	2,386,126	3,064,049	677,923	
31	Total Current and Accrued Liabilities.....	39,032,866	44,145,927	5,113,061	
32	DEFERRED CREDITS				
33	Unamortized Premium on Debt (251) P. 26.....	-	-	-	
34	Customer Advances for Construction (252).....	-	-	-	
35	Other Deferred Credits (253) P. 33.....	23,793,992	22,939,084	(854,908)	
36	Total Deferred Credits.....	23,793,992	22,939,084	(854,908)	
37	RESERVES				
38	Reserves for Depreciation (254-256) P. 13.....	146,386,869	147,944,498	1,557,629	
39	Reserves for Amortization (257-259) P. 13.....	-	-	-	
40	Reserve for Uncollectible Accounts (260).....	3,598,523	2,996,593	(601,930)	
41	Operating Reserves (261-265) P. 35.....	13,778,010	14,138,982	360,972	
42	Reserve for Depreciation and Amortization of Nonutility Property (266).....	3,053,523	3,168,038	114,515	
43	Reserves for Deferred Federal Income Taxes (267, 268) P. 36.....	-	-	-	
44	Total Reserves.....	22,132,184	24,273,926	2,141,742	
45	CONTRIBUTIONS IN AID OF CONSTRUCTION				
46	Contributions in Aid of Construction (271) P. 36..	6,112,252	6,235,692	123,440	
47	Total Liabilities and Other Credits.....	461,464,199	478,278,222	16,814,023	

STATEMENT OF INCOME FOR THE YEAR			
Line No.	Account (a)	Total	
		Current Year (b)	Increase or (Decrease) from Preceding Year (c)
1	OPERATING INCOME	\$	\$
2	Operating Revenues (400) P. 37, 43.....	92,087,154	(5,498,753)
3	Operating Expenses:		
4	Operation Expense (401) P. 42, 47.....	59,693,915	(12,295,858)
5	Maintenance Expense (402) P. 42, 47.....	4,388,281	1,589,099
6	Depreciation Expense (403) P. 34.....	7,419,558	155,230
7	Amortization of Utility Plant (404 and 405).....	1,065,000	167,716
8	Amortization of Property Losses (407.1).....	-	-
9	Amortization of Conversion Expenses (407.2).....	-	-
10	Taxes Other Than Income Taxes (408) P. 49.....	6,446,532	(129,992)
11	Income Taxes (409) P. 49.....	1,075,382	3,628,724
12	Provision for Deferred Fed.Inc.Taxes (411) P.36.....	2,127,336	(988,322)
13		-	-
14	Total Operating Expenses.....	82,216,004	(7,873,403)
15	Net Operating Revenues.....	9,871,150	2,374,650
16	Income from Utility Plant Leased to Others (412).....	-	-
17	Other Utility Operating Income (414) P. 50.....	-	-
18	Total Utility Operating Income.....	9,871,150	2,374,650
19	OTHER INCOME		
20	Income from Mdse. Job. & Contract Work (415) P. 51.....	-	-
21	Income from Nonutility Operations (417).....	-	-
22	Nonoperating Rental Income (418).....	871,406	45,656
23	Interest and Dividend Income (419).....	268,328	106,704
24	Miscellaneous Nonoperating Income (421).....	1,246,104	378,695
25	Total Other Income.....	2,385,838	531,055
26	Total Income.....	12,256,988	2,905,705
27	MISCELLANEOUS INCOME DEDUCTIONS		
28	Miscellaneous Amortization (425).....	-	-
29	Other Income Deductions (426).....	570,566	(14,556)
30	Total Income Deductions.....	570,566	(14,556)
31	Income Before Interest Charges.....	11,686,422	2,920,261
32	INTEREST CHARGES		
33	Interest on Long-Term Debt (427) P. 31.....	728,649	-
34	Amortization of Debt Disc. & Expense (428) P. 26.....	47,407	14
35	Amortization of Prem. on Debt - Credit (429) P. 26.....	-	-
36	Int. on Debt to Associated Companies(430)P. 31, 32.....	519,276	382,367
37	Other Interest Expense (431).....	1,928,165	46,593
38	Interest Charged to Construction - Credit (432).....	(453,462)	(324,090)
39	Total Interest Charges.....	2,770,035	104,884
40	Net Income.....	8,916,387	2,815,377
41	EARNED SURPLUS		
42	Unappropriated Earned Surplus (at beginning of period (216)	17,480,992	(3,842,105)
43	Balance Transferred from Income (433).....	8,916,387	2,815,377
44	Reset Retained Earnings to zero per GAAP.	-	-
45	Miscellaneous Debits to Surplus (435).....	(56,885)	(113,770)
46	Appropriations of Surplus (436).....	-	-
47	Net Additions to Earned Surplus.....	8,859,502	2,701,607
48	Dividends Declared - Preferred Stock (437).....	-	-
49	Dividends Declared - Common Stock (438).....	-	(10,000,000)
50	Unappropriated Earned Surplus (at end of period)(216).....	26,340,494	8,859,502

Next page is 12

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		\$17,480,992
3	Changes: (identify by prescribed earned surplus accounts)		
4			
5	Credits:		
6	Balance transferred from Income Account 433	400-432	8,916,387
7	Transfer from Accumulated Comprehensive Income 215	215	(56,885)
8			
9			
10	Debits:		
11	Dividends declared--		
12	Preferred 4.8% (\$4.80/share) -- A/C 437	238	0
13	Common Stock Dividends -- A/C 438	234	0
14			
15			
16			
17			
18			
19	Reset Retained Earnings to zero per GAAP due to merger.		
20			
21			
22			
23			
24			
25			
26			
27	Balance -- end of year		26,340,494
28	APPROPRIATED EARNED SURPLUS (Account 215)		
29	State balance and purpose of each appropriated earned surplus amount at end of year		
30	and give accounting entries for any applications of appropriated earned surplus		
31	during the year.		
32			
33			
34	Accumulated Comprehensive Income (Account 215)		0
35			
36			
37			
38			
39			
40			
41			
42			
43			
44	Balance -- end of year		0

SUMMARY OF UTILITY PLANT AND RESERVES FOR DEPRECIATION AND AMORTIZATION							
Line No.	Item (a)	Total (b)	Electric (c)	Gas (d)	(e)	(f)	Common (g)
1	UTILITY PLANT:						
2	In Service:						
3	101 Plant in Service (Classified).....	\$407,059,484		\$407,059,484			
4	106 Completed Construction not classified.....	0		0			
5	Total P. 16, 18.....	407,059,484		407,059,484			
6	104 Leased to Others.....	0		0			
7	105 Held for Future Use.....	0		0			
8	107 Construction Work in Progress...	3,913,264		3,913,264			
9	Total Utility Plant.....	410,972,748		410,972,748			
10	DETAIL OF RESERVES FOR DEPRECIATION AND AMORTIZATION						
11	In Service:						
12	254 Depreciation P. 34.....	147,944,498		147,944,498			
13	257 Amortization.....	0		0			
14	Total in Service.....	147,944,498		147,944,498			
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.....	\$147,944,498		\$147,944,498			

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.....	\$51,932,490				\$0	\$51,932,490
3	303 Miscellaneous Intangible Plant.....	12,051,386	1,002,644		0	0	13,054,030
4	Total Intangible Plant.....	63,983,876	1,002,644	0	0	0	64,986,520
5	2. PRODUCTION PLANT						
6	Manufactured Gas Production Plant.....						
7	304 Land and Land Rights.....	1,754,393					1,754,393
8	305 Structures and Improvements.....	4,824,546					4,824,546
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...	4,186,120					4,186,120
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.....	2,988,255					2,988,255
20	320 Other Equipment.....	719,548	8,315,742				9,035,290
21	Total Manufactured Gas.....	0					0
	Production Plant.....	14,472,862	8,315,742	0	0	0	22,788,604
22	3. STORAGE PLANT						
23	360 Land and Land Rights.....	0					0
24	361 Structures and Improvements.....	0					0
25	362 Gas Holders.....	0					0
26	363 Other Equipment.....	0					0
27	Total Storage Plant.....	\$0	\$0	\$0	\$0	\$0	\$0

Annual report of

THE BERKSHIRE GAS COMPANY

Year ended December 31, 2023

UTILITY PLANT - GAS (Continued)

Line No.	Account (a)	Balance Beginning of Year (b)	Additions (c)	Retirements (d)	Adjustments (e)	Transfers (f)	Balance End of Year (g)
1	4. TRANSMISSION AND DISTRIBUTION PLANT						
2	365 Land and Land Rights.....	123,009					123,009
3	365 Rights-of-Way.....	143,990					143,990
4	366 Structures and Improvements.....	957,580					957,580
5	367 Mains.....	142,689,415	7,091,141	2,388,644			147,391,912
6	368 Compressor Station Equipment.....	-					-
7	369 Measuring and Regulating Station Equipment.....	9,375,501	2,012,011				11,387,512
8	380 Services.....	69,305,893	9,843,106	483,891			78,665,108
9	381 Meters.....	15,802,101	362,375	1,242,666			14,921,810
10	382 Meter Installations.....	11,769,372					11,769,372
11	383 House Regulators.....	2,844,288	38,693				2,882,981
12	386 Other Property on Cust's Premises...	-					-
13	387 Other Equipment.....	658,988	28,464				687,452
14	Total Transmission and Distribution Plant.....	253,670,137	19,431,074	4,115,201	-	-	268,986,010
15	5. GENERAL PLANT						
16	389 Land and Land Rights.....	301,677	1,827				303,504
17	390 Structures and Improvements.....	26,445,954	1,129,687				27,575,641
18	391 Office Furniture and Equipment.....	6,874,756	1,636,940	2,117,154			6,394,542
19	392 Transportation Equipment.....	5,713,534	1,577,426	265,661			7,025,299
20	393 Stores Equipment.....	193,992					193,992
21	394 Tools, Shop and Garage Equipment....	3,453,637	736,924				4,190,561
22	395 Laboratory Equipment.....	30,159					30,159
23	396 Power Operated Equipment.....	506,316					506,316
24	397 Communication Equipment.....	2,631,368	1,251,005				3,882,373
25	398 Miscellaneous Equipment.....	255,521	(9)	59,549			195,963
26	399 Other Tangible Property.....	-					-
27	Total General Plant.....	46,406,914	6,333,800	2,442,364	-	-	50,298,350
28	Total Gas Plant in Service.....	378,533,789	35,083,260	6,557,565	-	-	407,059,484
29	104 Utility Plant Leased to Others.....						
30	105 Property Held for Future Use.....						
31	107 Construction Work in Progress.....	7,403,699	26,861,533			(30,351,968)	3,913,264
32	Total Utility Plant-Gas.....	385,937,488	61,944,793	6,557,565	-	(30,351,968)	410,972,748

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.

Annual Report of

The Berkshire Gas Company

Year ended December 31, 2023

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	\$4,936,892			\$871,406
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13	Totals		\$4,936,892	\$0	\$0	\$871,406

INVESTMENTS (ACCOUNTS 123, 124, 136)			
Give particulars of investments in stocks, bonds, notes, etc., held by the respondent at end of year. Provide a subheading for each account and list thereunder the information called for.			
Line No.		Description of Security Held by Respondent (a)	Amount (b)
1	A/C #	Description	
2			
3		NONE	
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			
15			
16			
17			
18			

SPECIAL FUNDS (Accounts 125,126,127,128)
(Sinking Funds, Depreciation Fund, Amortization Fund-Federal, Other Special Funds)

Report below the balance at end of year of each special fund maintained during the year. Identify each fund as to account in which included. Indicate nature of any fund included in Account 128, Other Special Funds.

Line No.	Name of Fund and Trustee if Any (a)	Balance End of Year (b)
1	SERP Assets - Rabbi Trust (Berkshire Bank Portfolio Management)	\$2,169,582
2		
3		
4		
5		
6		
7		
8		
9		
10		
11		
12		
13		
14		
15		
16		
17		
18		
19	Total	\$2,169,582

SPECIAL DEPOSITS (Accounts 132,133,134)

1. Report below the amount of special deposits by classes at end of year.
2. If any deposit consists of assets other than cash, give a brief description of such assets.
3. If any deposit is held by an associated company, give name of company.

Line No.	Description and Purpose of Deposit (a)	Balance End of Year (b)
20	Interest Special Deposits (Account 132)	
21	Dividend Special Deposits (Account 133)	
22		
23	Other Special Deposits (Account 134)	
24	(specify purpose of each other special deposit)	
25		
26		
27	NONE	
28		
29		
30		
31		
32		
33		
34		
35		
36		
37		
38		
39	Total	

NOTES RECEIVABLE (Account 141)

1. Give the particulars called for below concerning notes receivable at end of year.

2. Give particulars of any note pledged or discounted.

3. Minor Items may be grouped by classes, showing number of such items.

4. Designate any note the maker of which is a director, officer or other employee.

Line No.	Name of Maker and Purpose for Which Received (a)	Date of Issue (b)	Date of Maturity (c)	Interest Rate (d)	Amount End of Year (e)
1	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)

1. Give the particulars called for below concerning accounts receivable at end of year.

2. Designate any account included in Account 143 in excess of \$5000.

Line No.	Description (a)	Amount End of Year (b)
21	Customers (Account 142):	
22	Electric (Includes \$ N/A Unbilled Revenue)	
23	Gas	\$11,288,368
24		
25	Other Electric and Gas Utilities	
26		
27	Other Accounts Receivable (Account 143):	
28	Officers and employees	0
29		
30		
31	Miscellaneous (group and describe by classes):	
32	Unbilled revenues (Account 173)	6,937,951
33	Miscellaneous services	1,569,910
34	Weather Insurance	0
35		
36		
37	Total	\$19,796,229

RECEIVABLES FROM ASSOCIATED COMPANIES (Accounts 145, 146)				
<p>1. Report particulars of notes and accounts receivable from associated companies at end of year.</p> <p>2. Provide separate headings and totals for Accounts 145, Notes Receivable from Associated Companies, and 146, Accounts Receivable from Associated Companies, in addition to a total for the combined accounts.</p> <p>3. For notes receivable list each note separately and state purpose for which received. Show also in column (a) date of note and date of maturity.</p> <p>4. If any note was received in satisfaction of an open account, state the period covered by such open account.</p> <p>5. Include in column (d) interest recorded as income during the year, including interest on accounts and notes held any time during the year.</p> <p>6. Give particulars of any notes pledged or discounted, also of any collateral held as guarantee of payment of any note or account.</p>				
Line No.	Name of Company (a)	Amount End of Year (b)	Interest for Year	
			Rate (c)	Amount (d)
1	Southern Connecticut Gas	2,505	N/A	N/A
2				
3	Connecticut Natural Gas	2,770	N/A	N/A
4				
5	Berkshire Energy Resources	-	N/A	N/A
6				
7	United Illuminating Company	-	N/A	N/A
8				
9	UIL Holdings Corporation	-	N/A	N/A
10				
11	Central Maine Power Company	-	N/A	N/A
12				
13	New York State Electric & Gas	-	N/A	N/A
14				
15				
16				
17				
18				
19				
20				
21				
22				
23				
24				
25				
26				
27				
28				
29				
30				
31				
32				
33				
34				
35				
36				
37				
38				
39				
40				
41				
42				
43				
44				
45	TOTALS	5,275		

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).....		\$3,537,940
2	Fuel Stock Expenses (Account 152).....		-
3	Residuals (Account 153).....		-
4	Plant Materials and Operating Supplies (Account 154).....		3,344,313
5	Merchandise (Account 155).....		-
6	Other Materials and Supplies (Account 156).....		-
7	Nuclear Fuel Assemblies and Components - In Reactor (Account 157)...		-
8	Nuclear Fuel Assemblies and Components - Stock Account (Account 158)		-
9	Nuclear Byproduct Materials (Account 159).....		-
10	Stores Expense (Account 163).....		-
11	Total Per Balance Sheet		\$6,882,253

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.....	\$ 4,436,095	299,503	\$ 496,356	782,097	\$ 3,794,621
2	Received During Year.....	1,346,168	324,697	377,033	393,792	603,303
3	TOTAL.....	5,782,263	624,200	873,389	1,175,889	4,397,924
4	Used During Year (Note A).....					
5	728 SUPPLEMENTAL	-				
6	From storage for distribution to customers	(2,244,323)	(71,820)	(144,320)	(380,834)	(1,667,041)
7						
8	Balance Adjustment				55,952	
9						
10						
11	Sold or Transferred.....					
12	TOTAL DISPOSED OF.....	(2,244,323)	(71,820)	(144,320)	(380,834)	(1,667,041)
13	BALANCE END OF YEAR.....	3,537,940	552,380	729,069	851,007	2,730,883
Line No.	Item (g)	Kinds of Fuel and Oil- Continued				
		Liquified Natural Gas				
			Quantity (h)	Cost (i)	Quantity (j)	Cost (k)
14	On Hand Beginning of Year.....		14,846	145,118		\$
15	Received During Year.....		39,297	365,832		
16	TOTAL.....		54,143	510,950		
17	Used During Year (Note A).....					
18	From storage for distribution to customers		(50,216)	(432,962)		
19						
20	Balance Adjustment		13,194			
21						
22						
23						
24	Sold or Transferred.....					
25	TOTAL DISPOSED OF.....		(50,216)	(432,962)		
26	BALANCE END OF YEAR.....		17,121	77,988		

Note A - Indicate specific purpose for which used, e.g. Boiler Oil, Make Oil, Generator Fuel, etc.

Note: Natural Gas Stored units reported in current reporting measure of Dth, prior year reported on Mcf.

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

- 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.
- Show premium amounts by enclosure in parentheses.
- In column (b) show the principal amount of bonds or other long-term debt originally issued.
- In column (c) show the discount and expense or premium with respect to the amount of bonds or other long-term debt originally issued.
- 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.
- Set out separately and identify undisposed amounts applicable to issues which were redeemed in prior years.
- 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	<u>Long-term debt. Filing in process</u>	15,000,000	116,711	10/25/13	12/10/43	128,355		6,104	122,251
4	<u>(Approved by DPU 11/28/12)</u>								
5									
6	<u>SENIOR NOTE, 4.07%</u>	20,000,000	139,251	1/15/19	1/15/29	84,120		13,924	70,196
7									
8	<u>SENIOR NOTE, 3.68%</u>	25,000,000	168,276	9/1/20	9/1/50	155,202		5,607	149,595
9									
10	<u>Avangrid Line of Credit Facility Fee</u>	-		11/23/21	11/23/26	84,915		21,772	63,143
11									
12									
13									
14									
15									
16									
17									
18	Totals	\$ 60,000,000	\$424,238			\$452,592	\$0	\$47,407	\$405,185

Annual report of

The Berkshire Gas Company

Year Ended December 31, 2023

EXTRAORDINARY PROPERTY LOSSES (ACCOUNT 182)

1. Report below particulars concerning the accounting for extraordinary property losses.
2. In column (a) describe the property abandoned or extraordinary loss suffered, date of abandonment or loss. date of Department authorization of use Account 182, and period over which amortization is being made.

Line No.	Description of Property Loss of Damage (a)	Total Amount of Loss (b)	Previously Written Off (c)	Written Off During Year		Balance End of Year (f)
				Account Charged (d)	Amount (e)	
1	NONE					
2						
3						
4						
5						
6						
7						
8						
9						
10	TOTALS					

MISCELLANEOUS DEFERRED DEBITS (Account 186)

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

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

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	Environmental Study (Greenfield/Pittsfield)	186.64	2,029,692	356,581	131,175	(497,817)	1,888,456
12	Recoverable Bad Debts	186.97	1,537,014	686,000	260	(923,015)	1,299,999
13	Environmental	186.99	2,718,500	1,608	265	(358,208)	2,361,900
14	Rate Study - Consultants/Legal	186.024	847,548	116,966	928	(764,221)	200,293
15	Pre-Paid Pension Reg Asset FAS 158	186.002	13,947,583	476,106	165,926	(579,255)	13,844,434
16	Deferred Tax Reg Asset	186.03	597,096	119,974	265,268	(307,257)	409,813
17	Pension Tracker	186.11	517,942	1,112,117	495	(1,630,059)	-
18	Decoupling	186.12	1,731,479	6,730,842	495	(3,594,735)	4,867,586
19	COVID-19 Cost Recovery	186.13	55,758	-	142	-	55,758
20	Property Tax Reg Asset	186.98	-	335,785	495	(335,785)	-
21							
22							
23							
24							
25							
26							
27							
28							
29							
30							
31							
32							
33							
34							
35							
36	Total		\$23,982,612	\$9,935,979		(\$8,990,352)	\$24,928,239

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 state-		
ment giving particulars of the change. State the reason for any charge-off during the year and specify the amount charged.		
Line No.	Class and Series of Stock (a)	Balance End of Year (b)
1	NONE	
2		
3		
4		
5		
6		
7		
8		
9		
10		
11		
12		
13		
14		
15		
16		
17		
18		
19		
20		
21	Total	
CAPITAL STOCK EXPENSE (Account 192)		
1. Report the balance at end of year of capital stock expenses for each class and series of capital stock. 2. If any change occurred during the year in the balance with respect to any class or series of stock, attach a state-		
ment giving particulars of the change. State the reason for any charge-off during the year and specify the amount charged.		
Line No.	Class and Series of Stock (a)	Balance End of Year (b)
22	NONE	
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	4.8%	15,000	\$100	\$1,500,000	0	\$0	--
4	Total A/C 204	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 210	4,600,000		\$11,500,000	100	\$250	\$0
8							
9							
10							
11							
12							
13							
14							
15							
16							
17							
18							
19							
20							
21							
22							
23							
24							
25							
26							
27							
28							
29							
30							
31	Totals						

*Total amount outstanding without reduction for amounts held by respondent.

OTHER PAID-IN CAPITAL (Accounts 208-211)

1. Report below balance at end of year and the information specified in the instructions below from the respective other paid-in capital accounts. Provide a conspicuous sub-heading for each account and show a total for the account, as well as total of all accounts for reconciliation with balance sheet. Additional columns may be added for any account if deemed necessary. Explain the change in any account during the year and give the accounting entries effecting such change.
2. Donations Received from Stockholders (Account 208) - State amount and give brief explanation of the origin and purpose of each donation.
3. Reduction in Par Value of Capital Stock (Account 209) - State amount and give brief explanation of the capital

changes which gave rise to amounts reported under this caption including identification with the class and series of stock to which related.

4. Gain on Cancellation of Reacquired Capital Stock (Account 210) - Report balance at beginning of year, credits, debits, and balance at end of year with a succinct designation of the nature of each credit and debit identified as to class and series of stock to which related.

5. Miscellaneous Paid-In Capital (Account 211) - Classify amounts included in this account at end of year according to captions which, together with brief explanations, disclose the general nature of transactions which gave rise to the reported amounts.

Line No.	Item (a)	Amount (b)
1	Account 211 - Miscellaneous Paid-In Capital	
2	Balance 12/31/2023	\$ 126,094,738
3		
4	Transactions:	
5		-
6		
7		
8		
9		
10	Total	\$ 126,094,738
11		
12		
13		
14		
15		
16		
17		
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22		
23		
24		
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Annual report of

THE BERKSHIRE GAS COMPANY

Year ended December 31, 2023

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	<u>FIRST MORTGAGE BONDS - A/C 221:</u>								
3	SERIES: B, 4.07%	1/15/2019	1/15/2029	20,000,000	20,000,000	4.07	1/15 & 7/15	375,344	827,924
4	SERIES: A, 5.33%	12/10/2013	12/10/2043	15,000,000	15,000,000	5.33	6/10 & 12/10	46,638	805,604
5	SERIES: C, 3.68%	9/1/2020	9/1/2050	25,000,000	25,000,000	3.68	3/1 & 9/1	306,667	925,607
6									
7									
8									
9									
10									
11	TOTALS			\$60,000,000	\$60,000,000			\$728,649	\$2,559,135

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	None				
2					
3					
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		Amount (d)
			Rate (c)		
22					
23	UIL Holdings Corporation	4,724,266	Intercompany	Accounts Payable	N/A
24	Southern CT Gas	3,711	Intercompany	Accounts Payable	N/A
25	CT Natural Gas	15,001,455	Intercompany	Accounts Payable	N/A
26	United Illuminating Company	5,390	Intercompany	Accounts Payable	N/A
27	Avangrid	2,803,810	Intercompany	Accounts Payable	N/A
28	NYSEG Corp	16,646	Intercompany	Accounts Payable	N/A
29	Rochester Gas & Electric	10,485	Intercompany	Accounts Payable	N/A
30	Central Maine & Power	10,040	Intercompany	Accounts Payable	N/A
31	Iberdrola Finance	(4,529)	Intercompany	Accounts Payable	N/A
32					
33					
34					
35	Totals	\$ 22,571,274			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	570,089
3	Vacation Payroll	43,000
4	Advances from S/T Sales/Provision of Service	1,849,152
5	S/T Other Responsibilities Provision	-
6	S/T Provision from Defined Personnel Serv	168,322
7	Other	-
8	Lease Debt	6,744
9	LTIP Shares	408,959
10	Software Licenses	17,783
11		
12		
13		
14		
15		
16		
17		
18	Total	\$3,064,049

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	Tax Reform	\$11,242,088	495	\$696,376	\$514,762	\$11,060,474
21	Pension Tracker	\$0	495	\$175,386	\$350,774	\$175,388
22	Other Regulatory Liabilities	\$1,329,740	263	\$615,693	\$0	\$714,047
23	Deferred Revenues	\$119,167	253	\$32,500	\$0	\$86,667
24	Non-Current Pension	\$11,006,591	186	\$3,101,064	\$2,846,247	\$10,751,774
25	Non-Current Operating Leases	\$96,406		\$66,230	\$61,594	\$91,770
26	Non-Current Capital Leases	\$0		\$58,965	\$117,929	\$58,964
27						
28						
29						
30						
31						
32						
33						
34						
35						
36						
37						
38						
39						
40	Totals	\$23,793,992		\$4,746,214	\$3,891,306	\$22,939,084

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		\$146,386,869	\$146,386,869
2	Credits to Depreciation Reserve during year:			
3	Account 403 Depreciation		7,152,083	7,152,083
4	Account 404 Amortization		1,065,000	1,065,000
5	Account 9329 O&M		896,062	896,062
6				
7	TOTAL CREDITS DURING YEAR		\$9,113,145	\$9,113,145
8	Net Charges for Plant Retired:			
9	Book Cost of Plant Retired		6,557,565	6,557,565
10	Cost of Removal		1,003,793	1,003,793
11	Salvage (Credit)		(5,842)	(5,842)
12				
13	NET CHARGES DURING YEAR		\$7,555,516	\$7,555,516
14	Balance December 31, 2023		\$147,944,498	\$147,944,498

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 2.4% are
16	applied to the average depreciable plant accounts during the year ended December 31, 2023.
17	
18	
19	
20	Estimated depreciation claimed for Federal Tax purposes is \$7,413,881.
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					\$ -		
27							
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		\$0
3	Provision	925	0
4	Payment of Claims net of insurance received		0
5	Ending Balance		0
6	RESERVE FOR RETIREMENT BENEFIT - A/C 263		
7	Beginning Balance		2,702,917
8	Provision	926.2, 930.3, 431.3	946,985
9	Payments		(242,464)
10	Adjustment		(146,404)
11	Ending Balance		3,261,034
12	OTHER LONG-TERM LIABILITY - A/C 265.1		
13	Beginning Balance		106,134
14	Adjustment	409, 236	(106,134)
15	Ending Balance		0
16	DEFERRED STATE FRANCHISE TAX - A/C 265.2		
17	Beginning Balance		8,250,459
18	Provision	408.8	222,251
19	Adjustment		43,338
20	Ending Balance		8,516,048
21	DEFERRED STATE FRANCHISE TAX - EXTRAORDINARY ITEMS - A/C 265.4		
22	Beginning Balance		0
23	Provision	408.9	
24	Adjustment		0
25	Ending Balance		0
26	ENVIRONMENTAL CLEAN-UP COSTS - A/C 265.5		
27	Beginning Balance		2,718,500
28	Payments		(356,600)
29	Adjustment	186.99	0
30	Ending Balance		2,361,900
31	OBSOLETE INVENTORY		
32	Beginning Balance		0
33	Adjustment		0
34	Ending Balance		0
35	DEF CREDITS CARES ACT SS TAX DEFERRAL		
36	Beginning Balance		0
37	Adjustment		0
38	Ending Balance		0
39			
40			
41			
42			
43			
44	Total reserves		\$14,138,982

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		Other Adjustments (e)	Balance End of Year (e)
			Amounts Debited Account 410 (1) (c)	Amounts Credited Account 411 (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.....	21,607,690	1,905,085	0	236,657	23,749,432
12	Other(Specify)=Comprehensive					
13	Income Adjustments	524,494		0		524,494
14	Totals.....	22,132,184	1,905,085	0	236,657	24,273,926
15	Total (Accounts 267, 268)					
16	Electric.....					
17	Gas.....	21,607,690	1,905,085	0	236,657	23,749,432
18	Other(Specify)=Comprehensive					
19	Income Adjustments	524,494		0		524,494
20	Totals.....	\$22,132,184	\$1,905,085	\$0	\$236,657	\$24,273,926
21	*The Company reconciles federal income tax at the end of the fiscal year - 12/31					
22	(1) Account 410, Provision for Deferred Federal Income Taxes					
23	(2) Account 411, Federal Income Taxes Deferred in Prior Years -- Credit.					
24	(3) Other Adjustments amount represents a reclass from 268 to 265.1					
25	(4) Includes amortization of regulatory assets/liabilities					

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)	Adjustments (e)	Balance End of Year (f)
			Account Credited (c)	Amount (d)			
23	Residential		143.1		143,649		
24							
25	Commercial				101,328		
26							
27	Amortization of Aid to Construction		403	121,493	-	(44)	
28							
29							
30							
31							
32							
33							
34	Totals	\$6,112,252		\$121,493	\$244,977	(\$44)	\$6,235,692

Next page is 43

GAS OPERATING REVENUES (Account 400)

1. Report below the amount of operating revenue for the year for each prescribed account and the amount of increase or decrease over the preceeding year

2. If increases and decreases are not derived from previously reported figures explain any inconsistencies.

3. Number of customers should be reported on the basis of number of meters, plus number of flat rate

accounts, except that where separate meter readings are added for billing purposes, one customer shall be counted for each group of meters so added. The average number of customers means the average of the 12 figures at the close of each month. If the customer count in the residential service classification includes customers counted more than once because of special services, such as water heating, etc., indicate in a footnote the number of such duplicate customers included in the classification.

4. Unmetered sales should be included below. the details of such sales should be given in a footnote.

5. Classification of Commercial and Industrial Sales, Account 481, according to Small (or Commercial) and Large (or Industrial) may be according to the basis of classification regularly used by the respondent.

Line No.	Account	Operating Revenues		DTH Sold (1000 BTU)		Average Number of Customers Per Month	
		Amount for Year	Increase or (Decrease) from Preceding Year	Amount for Year	Increase or (Decrease) from Preceding Year	Amount for Year	Increase or (Decrease) from Preceding Year
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
1	SALES OF GAS						
2	480 Residential Sales.....	\$50,852,525	(\$6,495,600)	2,883,743	(201,532)	35,282	6
3	481 Commercial and Industrial Sales:					4,199	(70)
4	Small (or Commercial) see instr. 5.....	19,778,941	(4,631,349)	1,464,448	(137,453)		
5	Large (or Industrial) see instr. 5.....						
6	482 Other Sales to Public Authorities.....						
7	484 Interdepartmental Sales.....						
8	485 Miscellaneous Gas Sales.....						
9	Total Sales to Ultimate Consumers.....	70,631,466	(11,126,949)	4,348,191	(338,985)	39,481	(64)
10	483 Sales for Resale.....	0	0				
11	Total Sales of Gas*.....	70,631,466	(11,126,949)	4,348,191	(338,985)	39,481	(64)
12	OTHER OPERATING REVENUES						
13	487 Forfeited Discounts.....	60,361	24,892				
14	488 Miscellaneous Service Revenues.....	95,258	69,478				
15	489 Revenues from Trans. of Gas of Others.....	18,164,492	1,278,392				
16	490 Sales of Products Extracted from Natural Gas..						
17	491 Rev. from Natural Gas Processed by Others.....						
18	493 Rent from Gas Property.....	0	0				
19	494 Interdepartmental Rents.....						
20	495 Other Gas Revenues.....	3,135,577	4,255,434				
21	Total Other Operating Revenues.....	21,455,688	5,628,196				
22	Total Gas Operating Revenues.....	\$92,087,154	(5,498,753)				
*Includes revenues from application of..... Total DTH to which Applied.....		(LDAC) Purchase Price Adjustment Clauses		(CGA) Fuel Clauses			
		\$ 15,451,050		\$ 33,578,776			
		95,468,729		4,348,191			

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)
1		<u>FIRM</u>					
2	480.1	Residential: Non-Heating	41,493	\$1,200,839	\$28.94	2,711	2,683
3	480.2	Heating	2,842,250	50,956,191	17.93	32,454	32,689
4	480	Unbilled Revenues - Residential		(1,304,505)			
5		Commercial & Industrial:					
6		<u>Ann. Use Load Factor</u>					
7	481.41	Low Low	587,947	9,510,480	16.18	3,214	3,198
8	481.42	Low Medium	327,119	4,463,191	13.64	182	178
9	481.43	Low High	150,168	1,869,331	12.45	16	15
10	481.51	High Low	155,026	2,181,513	14.07	682	673
11	481.52	High Medium	130,349	1,456,460	11.17	95	95
12	481.53	High High	113,839	1,021,385	8.97	7	5
13	481	Unbilled Revenues - Commercial		(723,419)			
14							
15		<u>NON-FIRM</u>					
16	481.4	Interruptible	0	0	0.00	0	0
17							
18							
19							
20							
21							
22							
23							
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46							
47							
		TOTAL SALES TO ULTIMATE CONSUMERS (Page 43 line 9)	4,348,191	\$70,631,466	\$16.24	39,361	39,536

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.....	\$324,192	\$320,209
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.....		
32	724 Other gas fuels.....	543,391	(113,170)
33	Gas raw materials:		
34	726 Oil for water gas.....		
35	727 Oil for oil gas.....		
36	728 Liquefied petroleum gas.....	105,723	(134,701)
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.....		
42	734 Duplicate charges -- Cr.....		
43	735 Miscellaneous production expenses.....	447,945	(491,760)
44	736 Rents.....	10,887	(126)
45	Total operation.....	\$1,432,138	(\$419,548)
46	Maintenance:		
47	740 Maintenance supervision and engineering.....	225,324	53,302
48	741 Maintenance of structures and improvements.....	0	(161)
49	742 Maintenance of production equipment.....	432,210	32,835
50	Total maintenance.....	\$657,534	\$85,976
51	Total manufactured gas production.....	\$2,089,672	(\$333,572)

GAS OPERATION AND MAINTENANCE EXPENSES - Continued

Line No.	Account (a)	Amount for Year (b)	Increase or (Decrease) from Preceding Year (c)
1	OTHER GAS SUPPLY EXPENSES	\$	\$
2	Operation:		
3	804 Natural gas city gate purchases.....	17,299,178	(19,668,731)
4	805 Other gas purchases.....	2,803,514	(163,688)
5	808.1 Purchased Gas - LNG.....	306,805	136,013
6	808.2 Deferred Gas Costs - (CR).....	5,260,054	4,903,372
7	814 Environmental.....	300,758	12,459
8	815 C&LM.....	8,263,638	2,263,062
9	812 Gas used for other utility operations - Cr.....	(373,599)	(101,933)
10	813 Other gas supply expenses.....	585,944	(247,083)
11	Total other gas supply expenses.....	34,446,292	(12,866,529)
12	Total production expenses.....	36,535,964	(13,200,101)
13	LOCAL STORAGE EXPENSES		
14	Operation:		
15	840 Operation supervision and engineering.....		
16	841 Operation labor and expenses.....		
17	842 Rents.....		
18	Total operation.....		
19	Maintenance:		
20	843 Maintenance supervision and engineering.....		
21	844 Maintenance of structures and improvements.....		
22	845 Maintenance of gas holders.....		
23	846 Maintenance of other equipment.....		
24	Total maintenance.....		
25	Total storage expenses.....		
26	TRANSMISSION AND DISTRIBUTION EXPENSES		
27	Operation:		
28	850 Operation supervision and engineering.....	4,023,869	493,327
29	851 System control and load dispatching.....	19,918	19,918
30	852 Communication system expenses.....	-	0
31	853 Compressor station labor and expense.....	-	0
32	855 Fuel and power for compressor stations.....	-	0
33	857 Measuring and regulating station expenses.....	220,818	(2,809)
34	858 Transmission and compression of gas by others.....	-	
35	874 Mains and services expenses.....	2,312,692	(468,170)
36	878 Meter and house regulator expenses.....	4,656,042	734,237
37	879 Customer installations expenses.....	132,720	(103,233)
38	880 Other expenses.....	1,678,300	324,000
39	881 Rents.....	50,937	21,662
40	Total operation.....	13,095,297	1,018,932
41	Maintenance:		
42	885 Maintenance supervision and engineering.....	436,896	213,446
43	886 Maintenance of structures and improvements.....	27,321	4,841
44	887 Maintenance of mains.....	1,028,411	481,978
45	888 Maintenance of compressor station equipment.....	-	0
46	889 Maintenance of measuring and regulating station equipment	653,702	267,907
47	892 Maintenance of services.....	256,429	74,276
48	893 Maintenance of meters and house regulators.....	876,078	299,400
49	894 Maintenance of other equipment.....	373,106	
50	Total maintenance.....	3,651,943	1,487,446
51	Total transmission and distribution expenses.....	16,747,240	\$2,506,378

GAS OPERATION AND MAINTENANCE EXPENSES - Continued				
Line No.	Account (a)	Amount for Year (b)	Increase or (Decrease) from Preceding Year (c)	
1	CUSTOMER ACCOUNTS EXPENSES	\$	\$	
2	Operation:			
3	901 Supervision.....	604,087	47,875	
4	902 Meter reading expenses.....	366,243	(48,165)	
5	903 Customer records and collection expenses.....	1,987,171	6,434	
6	904 Uncollectible accounts.....	1,526,562	(47,421)	
7	905 Miscellaneous customer accounts expenses.....	-	-	
8	Total customer accounts expenses.....	4,484,063	(41,277)	
9	SALES EXPENSES			
10	Operation:			
11	911 Supervision.....	-	-	
12	912 Demonstrating and selling expenses.....	87,964	35,297	
13	913 Advertising expenses.....	-	-	
14	916 Miscellaneous sales expenses.....	4,046	(20,801)	
15	Total sales expenses.....	92,010	14,496	
16	ADMINISTRATIVE AND GENERAL EXPENSES			
17	Operation:			
18	920 Administrative and general salaries.....	297,846	(6,045)	
19	921 Office supplies and expenses.....	430,840	369,254	
20	922 Administrative expenses transferred - Cr.....	-		
21	923 Outside services employed.....	4,330,913	414,641	
22	924 Property insurance.....	90,682	12,500	
23	925 Injuries and damages.....	295,707	24,121	
24	926 Employees pensions and benefits.....	(65,075)	(329,942)	
25	928 Regulatory commission expenses.....	549,793	(357,845)	
26	929 Duplicate charges - Cr.....	(126,566)	-	
27	930 Miscellaneous general expenses.....	166,020	(45,428)	
28	931 Rents.....	173,955	(77,408)	
29	Total operation:	6,144,115	(1,932)	
30	Maintenance:			
31	932 Maintenance of general plant.....	78,804	15,677	
32	Total administrative and general expenses.....	6,222,919	13,745	
33	Total gas operation and maintenance expenses.....	64,082,196	(10,706,759)	
SUMMARY OF GAS OPERATION AND MAINTENANCE EXPENSES				
Line No.	Functional Classification (a)	Operation (b)	Maintenance (c)	Total (d)
34	Steam production.....	\$	\$	\$
35	Manufactured gas production.....	\$1,432,138	657,534	2,089,672
36	Other gas supply expenses.....	34,446,292		34,446,292
37	Total production expenses.....	35,878,430	657,534	36,535,964
38	Local storage expenses.....			
39	Transmission and distribution expenses.....	13,095,297	3,651,943	16,747,240
40	Customer accounts expenses.....	4,484,063		4,484,063
41	Sales expenses.....	92,010		92,010
42	Administrative and general expenses.....	6,144,115	78,804	6,222,919
43	Total gas operation and maintenance expenses.....	59,693,915	4,388,281	64,082,196
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)).....			77.65%
45	Total salaries and wages of gas department for year, including amounts charged to operating expenses, construction and other accounts.....			\$13,986,386
46	Total number of employees of gas department at end of year, including administrative, operating, maintenance, construction and other employees (including part time employees)			130

Annual report of		THE BERKSHIRE GAS COMPANY		Year ended December 31, 2023			
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			NONE				
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-positive	City Gate	4,102	\$2.2126	\$9,076		
25	Tennessee OBA-negative	City Gate	(153,577)	\$2.4368	(374,243)		
26	Canadian	City Gate	1,056,836	\$7.6318	8,065,588		
27	LNG (Account 808)	City Gate	-	\$0.0000	-		
28	Third Party	City Gate	3,544,951	\$2.3835	8,449,506		
29	Pipeline Demand Charges & Allocated Storage Costs				13,641,359		
30							
31							
32							
33							
34							
35							
36	Note: Does not include transportation and off-system sales						
37							
38	Totals		4,452,312	\$6.6912	\$29,791,286		

TAXES CHARGED DURING YEAR

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)	Other Income			Miscellaneous (A)			
						A/C 419 (f)	A/C 416 (g)	A/C 418 (h)	184 (i)	163 (j)	815 (k)	916 (l)
1	<u>FEDERAL</u>											
2	Income Tax A/C 409	322,831		\$322,831								
3	<u>SOCIAL SECURITY</u>											
4	<u>UNEMPLOYMENT</u>											
5												
6	<u>STATE</u>											
7	Franchise Tax	752,551		752,551								
8	Unemployment											
9	Capital Tax	198,902		198,902								
10	<u>LOCAL</u>											
11	Real Estate											
12	Personal Property	6,228,960		6,228,960								
13	Other	18,670		18,670								
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	TOTALS	\$7,521,914		\$7,521,914	\$0	\$0	\$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	NONE				
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					
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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)		\$ -	\$	-

RECORD OF SENDOUT FOR THE YEAR IN DEKATHERMS BASED ON 1000 BTU PER CUBIC FOOT															
Line No.	Item	Total	January	February	March	April	May	June	July	August	September	October	November	December	Line No.
1	<u>Gas Made</u>														1
2	Propane Gas	6,622	359	5,941	0	7	0	0	0	0	0	4	13	298	2
3	LNG Air Gas	39,833	4,187	14,713	3,027	1,527	963	1,003	1,385	1,287	770	1,428	5,308	4,235	3
4															4
5															5
6	TOTAL	46,455	4,546	20,654	3,027	1,534	963	1,003	1,385	1,287	770	1,432	5,321	4,533	6
7	<u>Gas Purchased</u>														7
8	Natural	10,003,933	1,300,357	1,345,098	1,260,482	766,425	591,562	438,959	374,653	435,431	463,031	755,170	1,073,611	1,199,154	8
9	Other	0	0	0	0	0	0	0	0	0	0	0	0	0	9
10	TOTAL	10,003,933	1,300,357	1,345,098	1,260,482	766,425	591,562	438,959	374,653	435,431	463,031	755,170	1,073,611	1,199,154	10
11	TOTAL MADE AND														11
12	PURCHASED	10,050,388	1,304,903	1,365,752	1,263,509	767,959	592,525	439,962	376,038	436,718	463,801	756,602	1,078,932	1,203,687	12
13	Net Change in Holder														13
14	Gas*														14
15	TOTAL SENDOUT	10,050,388	1,304,903	1,365,752	1,263,509	767,959	592,525	439,962	376,038	436,718	463,801	756,602	1,078,932	1,203,687	15
16	Gas Sold	9,893,162	1,338,221	1,322,180	1,189,038	1,041,168	699,415	548,905	428,231	384,490	447,850	526,828	827,493	1,139,343	16
17	Gas Used by Company	8,614	1,676	1,948	1,383	1,144	658	257	115	115	47	47	102	1,122	17
18	Gas Accounted for	9,901,773	1,339,897	1,324,128	1,190,421	1,042,312	700,072	549,162	428,346	384,604	447,897	526,875	827,594	1,140,465	18
19	Gas Unaccounted for	148,615	(34,994)	41,624	73,088	(274,353)	(107,547)	(109,200)	(52,308)	52,114	15,904	229,727	251,338	63,222	19
20	% Unaccounted														20
21	for (0.00%)	1.48%	-2.68%	3.05%	5.78%	-35.72%	-18.15%	-24.82%	-13.91%	11.93%	3.43%	30.36%	23.30%	5.25%	21
22	Sendout in 24 hours														22
23	in MCF														23
24	Maximum - DTH		49,027	65,959	48,050	38,424	28,757	18,764	14,405	16,229	21,354	32,986	47,300	50,608	24
25	Maximum - Date		01/31/23	02/03/23	03/07/23	04/02/23	05/03/23	06/08/23	07/31/23	08/31/23	09/26/23	10/31/23	11/29/23	12/21/23	25
26	Minimum - DTH		31,094	30,845	28,595	14,025	10,652	11,359	9,842	11,632	11,175	13,415	24,086	29,789	26
27	Minimum - Date		01/04/23	02/15/23	03/22/23	04/15/23	05/28/23	06/24/23	07/08/23	08/05/23	09/03/23	10/07/23	11/17/23	12/02/23	27
28															28
29	B.T.U. content of Gas Delivered to Customers	1.022	Per Cubic Foot.												29
30															30
31	*Add Decreases in Holder Gas, Deduct Increases.														31

GAS GENERATING PLANT			
Line No.	General Description - Location, Size, Type, etc.	No. of Sets	24 Hour Cap.(MCF)
1	<u>LIQUEFIED PETROLEUM GAS EQUIP. - PITTSFIELD</u>		
2	<u>PROPANE AIR PLANT (INSTALLED 1955 - 1968 - 2018)</u>	1	3,500
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- 2019)</u>	1	2,400
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>	1	3,333
19	<u>LNG PLANT (INSTALLED 2000 -2019)</u>		
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>	1	2,000
25	<u>PROPANE AIR PLANT (INSTALLED 1971-1974-2012-2018)</u>		
26			
27	<u>2 - 30,000 GALLON STORAGE TANKS</u>		
28			
29			
30			
31			
32			
33			
34			
35			
36			
37			
38			
39			
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41			
42			
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52			
53			
54			
55			
56		Total	11,233

Annual report of

The Berkshire Gas Company

Year ended December 31, 2023

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						
33	Condensers					
34						
35						
36						
37	Exhausters					
38						
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							
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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"	3,183			10	3,173
3	3 1/2"	0				0
4	4"	82,894			18,224	64,670
5	6"	44,323			1,763	42,560
6	8"	38,287			6,997	31,290
7	9"	0				0
8	10"	5,983				5,983
9	12"	13,846			790	13,056
10	14"	0				0
11	16"	3,528				3,528
12	Total	192,044	0		27,784	164,260
13	Bare Steel					
14	3/4"	811				811
15	1"	279				279
16	1 1/4"	1,905			24	1,881
17	1 1/2"	1,682				1,682
18	2"	19,457			717	18,740
19	2 1/2"	60				60
20	3"	2,937			740	2,197
21	3 1/2"	2,024			1,989	35
22	4"	11,450			1,603	9,847
23	6"	16,839			65	16,774
24	8"	1,561			162	1,399
25	10"	384				384
26	12"	236				236
27	16"	665				665
28	Total	60,290	0		5,300	54,990
29	Coated Steel					
30	3/4"	4,311				4,311
31	1"	24,526			138	24,388
32	1 1/4"	59				59
33	1 1/2"	27,561			931	26,630
34	2"	801,887	167		6,826	795,228
35	2 1/2"	195				195
36	3"	25				25
37	3 1/2"	0				0
38	4"	513,130	787		6,122	507,795
39	6"	497,587	330		2,160	495,757
40	8"	68,767	245		940	68,072
41	10"	20,091				20,091
42	12"	35,303				35,303
43	16"	1,762				1,762
44	Total	1,995,204	1,529		17,117	1,979,616
45	Plastic					
46	5/8"	3,730				3,730
47	1"	4,144				4,144
48	1 1/4"	24,243			69	24,174
49	2"	1,203,641	28,440		664	1,231,417
50	4"	415,650	16,305		4,554	427,401
51	6"	108,748	6,206			114,954
52	8"	33,532	1,394		475	34,451
53	10"	0				0
54	12"	5,310	1,215			6,525
55	Total	1,798,998	53,560	0	5,762	1,846,796
56	TOTALS	4,046,536	55,089	0	55,963	4,045,662
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.....	35,475	26,930	46,724
2	Additions during year:			
3	Purchased.....			
4	Installed.....	910	910	
5	Associated with Plant acquired.....			
6	Total Additions.....	910	910	0
7	Reductions during year:.....			
8	Retirements.....	325	325	109
9	Associated with Plant sold.....			
10	Total Reductions.....	325	325	109
11	Number at End of Year.....	36,060	27,515	46,615
12	In Stock12/31/2023.....			7,107
13	On Customers' Premises--Inactive.....			600
14	In Customers' Premises--Active.....			40,810
15	In Company Use.....			12
16	Number at End of Year.....			48,529
17	Number of Meters Tested by State Inspectors During Year.....			5,444

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
1/1/2023	327	Farm Discount Rider	0	
1/1/2023	515	Peaking Service	0	
1/1/2023	520	Gas Light Rate, Rate L	168	
1/1/2023	531	Interruptible Sales Service, Code 2,4,6,8	0	
1/1/2023	532	Interruptible Transportation Rate	0	
1/1/2023	533	Load Management Service	0	
1/1/2023	534	Distribution Service Terms and Conditions	0	
1/1/2023	535	Local Distribution Adjustment Clause	0	
1/1/2023	536	Residential Non Heating Rate R-1	83,853	
1/1/2023	537	Residential Non Heating, Rate R-3	2,774,052	
1/1/2023	538	Residential Low Income Non Heating, Rate R-2	8,565	
1/1/2023	539	Residential Low Income Heating, Rate R-4	510,397	
1/1/2023	540	Comm & Ind Low Ann, Low Load, Rate G-41	831,937	
1/1/2023	541	Comm & Ind Med Ann, Low Load, Rate G-42	708,497	
1/1/2023	542	Comm & Ind Large Ann, Low Load, Rate G-43	494,524	
1/1/2023	543	Comm & Ind Low Ann, High Load, Rate G-51	177,034	
1/1/2023	544	Comm & Ind Med Ann, High Load, Rate G-52	156,345	
1/1/2023	545	Comm & Ind Large Ann, High Load, Rate G-53	217,603	
1/1/2023	546	Comm & Ind Ex Large Ann, High Load, Rate T-54	65,439	
1/1/2023	547	Seasonal Cost of Gas Adjustment Clause	0	
1/1/2023	548	Revenue Decoupling Adjustment Clause	0	
		Total	\$ 6,028,414	\$ -

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	Beacon Hill Consulting Group	\$43,200
2	Berkshire Regional Planning Commission	14,583
3	Building Performance Association	3,600
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40	TOTAL	\$61,383

913. Advertising Expenses.				
Line No.	Account No.	Type (a)	General Description (b)	Amount for Year (c)
1				
2		City/Telephone Directory		\$0
3		Other		0
4		Payroll		0
5		Postage		0
6		Direct Mailing		0
8		Dealer Programs		0
9		Customer Solicitation/Surveys		0
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47			TOTAL	\$0

Annual report of

The Berkshire Gas Company

Year ended December 31, 2023

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.

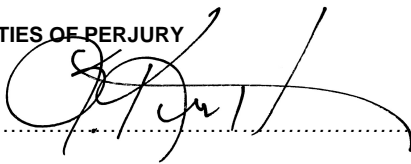
Line No.	Town Code	Name of City or Town	Amount
1	12	Adams	\$10,790
2	26	Amherst	8,470
3	15	Cheshire	460
4	14	Clarksburg	0
5	2	Dalton	3,065
6	21	Greenfield	27,454
7	8	Gt. Barrington	22,700
8	27	Hadley	9,228
9	24	Hatfield	2,330
10	7	Lanesboro	635
11	5	Lee	16,452
12	3	Lenox	53,345
13	11	North Adams	22,891
14	1	Pittsfield	62,262
15	23	South Deerfield	2,935
16	6	Stockbridge	0
17	22	Turners Falls	8,965
18	24	West Hatfield	0
19	25	Whately	0
20	13	Williamstown	1,766
21	28		
22	25		
23	58		
Total			\$253,748

Annual report of

The Berkshire Gas Company

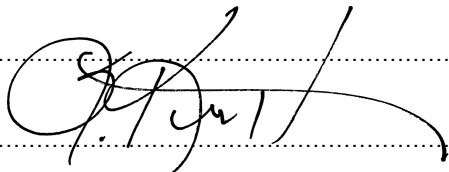
Year ended December 31, 2023

THIS RETURN IS SIGNED UNDER THE PENALTIES OF PERJURY



.....President.

.....Treasurer.



.....Directors.

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

.....ss.

.....20_____

Then personally appeared.....

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

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

THIS RETURN IS SIGNED UNDER THE PENALTIES OF PERJURY

.....President.

Michael Panichi

.....Treasurer.

.....Directors.

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

Orange, CT

ss.

March 29, 20 24

Then personally appeared... Michael Panichi

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

TALAIN R. FRASER
NOTARY PUBLIC
 MY COMMISSION EXPIRES 6/30/2027

Talaine R. Fraser

Notary Public or
 Justice of the Peace.

THIS RETURN IS SIGNED UNDER THE PENALTIES OF PERJURY

.....President.

.....Treasurer.

Frank Reynolds
 clonchea VanLuling

.....Directors.

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

Orange, CT

ss.

April 1, 2024

Then personally appeared... Franklyn Reynolds and Andrea VanLuling

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

TALAIN R. FRASER
 NOTARY PUBLIC
 MY COMMISSION EXPIRES 6/30/2027

Talaine R. Fraser

Notary Public or
 Justice of the Peace.