



Leonard Rodriguez
General Counsel

April 29, 2020

ELECTRONIC DELIVERY

Mark D. Marini, Secretary
Department of Public Utilities
One South Station, 5th Floor
Boston, Massachusetts 02110

Re: The Berkshire Gas Company – Annual Return

Dear Secretary Marini:

Enclosed please find the Annual Return for The Berkshire Gas Company ("Berkshire") for 2019. Please note that Berkshire was unable to have one signature notarized due to the COVID-19 pandemic. Berkshire will submit a notarized signature page for this individual as soon as practicable. A check for the requisite filing fee will be sent under separate cover.

Please contact me if you require further assistance with respect to this matter.

Very truly yours,

Leonard Rodriguez
General Counsel
The Berkshire Gas Company
Leonard.Rodriguez@avangrid.com
203.499.2113

Enclosure

cc: George Yiankos, Director, Natural Gas Division (electronic)
Emily Luksha, Director, Rates Division (electronic)
Sean Hanley, Acting Director, Rates Division (electronic)

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,

2019



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,
2019

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

Franklyn Reynolds

Official title: President

Office address: 115 Cheshire Road
Pittsfield MA 01201-1803



The Commonwealth of Massachusetts

DEPARTMENT OF PUBLIC UTILITIES OFFICE OF UTILITY ACCOUNTING

One South Station
Boston, MA 02110

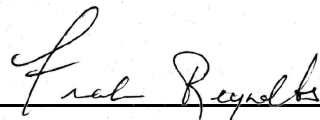
REVENUE STATEMENT

2019

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) \$ 80,636,015
Other Revenues (outside Massachusetts) _____
Total Revenues as per annual return \$ 80,636,015

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



Title President

Instructions to Department:

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

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

DEPARTMENT OF TELECOMMUNICATIONS & ENERGY

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

CONDENSED FINANCIAL RETURN FOR THE YEAR ENDED DECEMBER 31, 2019

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	80,636,015	3,365,765
Operating Expenses:		
Operation Expense	54,749,330	(175,138)
Maintenance Expense	3,027,409	469,945
Depreciation Expense	7,792,272	(788,303)
Amortization of Utility Plant	0	0
Amortization of Property Losses	0	
Amortization of Conversion Expenses	0	
Taxes Other Than Income Taxes	3,965,794	(50,315)
Income Taxes	710,820	3,013,804
Provision for Deferred Fed.Inc.Taxes	366,825	(2,953,792)
Fed. Inc. Taxes Def. in Prior Yrs.-Cr.		
Total Operating Expenses	70,612,449	(483,800)
Net Operating Revenues	10,023,566	3,849,565
Income from Utility Plant Leased to Others	0	0
Other Utility Operating Income	0	0
Total Utility Operating Income	10,023,566	3,849,565
OTHER INCOME		
Income from Mdse. Job. & Contract Work	0	0
Income from Nonutility Operations	0	0
Nonoperating Rental Income	342,316	18,689
Interest and Dividend Income	497,852	325,402
Miscellaneous Nonoperating Income	57,530	112,131
Total Other Income	897,698	456,222
Total Income	10,921,264	4,305,787
MISCELLANEOUS INCOME DEDUCTIONS		
Miscellaneous Amortization	0	0
Other Income Deductions	137,451	32,363
Total Income Deductions	137,451	32,363
Income Before Interest Charges	10,783,813	4,273,424
INTEREST CHARGES		
Interest on Long-Term Debt	2,728,421	(289,441)
Amortization of Debt Disc. & Expense	120,353	9,568
Amortization of Prem. on Debt - Credit	0	0
Int. on Debt to Associated Companies	0	0
Other Interest Expense	392,378	(17,965)
Interest Charged to Construction - Credit	(56,478)	19,654
Total Interest Charges	3,184,674	(317,492)
Net Income	7,599,139	4,590,916

BALANCE SHEET			
Title of Account	Balance End of Year	Title of Account	Balance End of Year
UTILITY PLANT	\$	PROPRIETARY CAPITAL	\$
Utility Plant	335,893,356	CAPITAL STOCK	
OTHER PROPERTY AND INVESTMENTS		Common Stock Issued	250
Nonutility Property	4,538,117	Preferred Stock Issued	-
Investment in Associated Companies	-	Capital Stock Subscribed	-
Other Investments	-	Premium on Capital Stock	-
Special Funds	245,948	Total	250
Total Other Property and Investments	4,784,065	SURPLUS	
CURRENT AND ACCRUED ASSETS		Other Paid-In Capital	106,094,738
Cash	481,717	Earned Surplus	14,573,480
Special Deposits	-	Surplus Invested in Plant	-
Working Funds	-	Total	120,668,218
Temporary Cash Investments	-	Total Proprietary Capital	120,668,468
Notes and Accounts Receivable	17,415,997	LONG-TERM DEBT	
Receivables from Assoc.Companies	1,773,232	Bonds	45,909,091
Materials and Supplies	3,588,871	Advances from Associated Companies	23,637,000
Prepayments	183,400	Other Long-Term Debt	-
Interest and Dividends Receivable	-	Total Long-Term Debt	69,546,091
Rents Receivable	-	CURRENT AND ACCRUED LIABILITIES	
Accrued Utility Revenues	9,546,801	Notes Payable	-
Misc. Current and Accrued Assets	1,939,197	Accounts Payable	10,607,337
Total Current and Accrued Assets	34,929,215	Payables to Associated Companies	2,051,888
DEFERRED DEBITS		Customer Deposits	325,026
Unamortized Debt Discount and Expense	502,670	Taxes Accrued	(1,672,746)
Extraordinary Property Losses	-	Interest Accrued	788,914
Preliminary Survey and Investigation Charges	-	Dividends Declared	-
Clearing Accounts	-	Matured Long-Term Debt	-
Temporary Facilities	-	Matured Interest	-
Miscellaneous Deferred Debits	32,815,113	Tax Collections Payable	-
Total Deferred Debits	33,317,783	Misc. Current and Accrued Liabilities	2,726,254
CAPITAL STOCK DISCOUNT AND EXPENSE		Total Current and Accrued Liabilities	14,826,673
Discount on Capital Stock	-	DEFERRED CREDITS	
Capital Stock Expense	-	Unamortized Premium on Debt	-
Total Capital Stock Discount and Expense	-	Customer Advances for Construction	-
REACQUIRED SECURITIES		Other Deferred Credits	35,470,336
Reacquired Capital Stock	-	Total Deferred Credits	35,470,336
Reacquired Bonds	-	RESERVES	
Total Reacquired Securities	-	Reserves for Depreciation	124,937,811
Total Assets and Other Debits	408,924,419	Reserves for Amortization	-
		Reserve for Uncollectible Accounts	1,438,363
		Operating Reserves	15,414,708
		Reserve for Depreciation and Amortization of Nonutility Property	- 2,577,481
		Reserves for Deferred Federal Income	-
		Taxes	18,412,248
		Total Reserves	162,780,610
		CONTRIBUTIONS IN AID OF CONSTRUCTION	
		Contributions in Aid of Construction	5,632,240
		Total Liabilities and Other Credits	408,924,419
NOTES:			

GAS OPERATING REVENUES			
Account	Operating Revenues		
	Amount for Year	Increase (Decrease) from Preceding Year	
SALES OF GAS	\$	\$	
Residential Sales	46,051,936		2,524,949
Commercial and Industrial Sales			
Small (or Commercial)	21,677,829		365,286
Large (or Industrial)			
Other Sales to Public Authorities			
Interdepartmental Sales			
Miscellaneous Electric Sales			
Total Sales to Ultimate Consumers	67,729,765		2,890,235
Sales for Resale	-		-
Total Sales of Gas	67,729,765		2,890,235
OTHER OPERATING REVENUES			
Forfeited Discounts	36,318		13,293
Miscellaneous Service Revenues	40,957		32,706
Revenues from Transportation of Gas of Others	14,492,916		1,492,585
Sales of Products Extracted from Natural Gas			
Revenues from Natural Gas Processed by Others			
Rent from Gas Property			
Interdepartmental Rents			
Other Gas Revenues	(1,663,941)		(1,063,054)
Total Other Operating Revenues	12,906,250		475,530
Total Gas Operating Revenues	80,636,015		3,365,765
SUMMARY OF GAS OPERATION AND MAINTENANCE EXPENSES			
Functional Classification	Operation	Maintenance	Total
Steam Production	\$	\$	\$
Manufactured Gas Production	1,655,368	167,068	1,822,435
Other Gas Supply Expenses	36,742,300		36,742,300
Total Production Expenses	38,397,668	167,068	38,564,736
Local Storage Expenses			
Transmission and Distribution Expenses	6,862,142	2,860,341	9,722,483
Customer Accounts Expenses	3,253,027		3,253,027
Sales Expenses	437,807		437,807
Administrative and General Expenses	5,798,686	-	5,798,686
Total Gas Operation and Maintenance Expenses	\$54,749,330	3,027,409	\$57,776,739
<p>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.</p> <p>April 22, 2020</p>			
Date	<p>President Franklyn Reynolds</p>		

STATEMENT OF EARNED SURPLUS					
		Amount for Year	Increase (Decrease) from Preceding Year		
Unappropriated Earned Surplus (at beginning of period)		\$6,974,341	\$3,010,197		
Balance Transferred from Income		7,599,139	4,590,916		
Miscellaneous Credit to Surplus		-	-		
Miscellaneous Debits to Surplus		-	(1,974)		
Appropriations of Surplus		-	-		
Net Additions to Earned Surplus		7,599,139	4,588,942		
Dividends Declared - Preferred Stock		-	-		
Dividends Declared - Common Stock		-	-		
Unappropriated Earned Surplus (at end of period)		14,573,480	7,599,139		
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					
Othere Electric Revenues					
Total Other Operating Revenues					
Total Electric Operating Revenues					
SUMMARY OF ELECTRIC OPERATION AND MAINTENANCE EXPENSES					
Functional Classification		Operation	Maintenance	Total	
Power Production Expenses		\$	\$	\$	
Electric Generation:					N/A
Steam Power					
Nuclear Power					
Hydraulic Power					
Other Power					
Other Power Supply Expenses					
Total Power Production Expenses					
Transmission Expenses					
Distribution Expenses					
Customer Accounts Expenses					
Sales Expenses					
Administrative and General Expenses					
Total Electric Operation and Maintenance Expenses					

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Designate in column (c) by the terms "none" or "not applicable," as appropriate, in instances where no information or amounts have been reported in certain schedules. Pages may be omitted where the responses are "none" or "not applicable" to the schedules on such pages.

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

GENERAL INFORMATION--Continued

1. Corporate name of company making report,
THE BERKSHIRE GAS COMPANY
2. Date of organization,
1853
3. Date of incorporation,
1853
4. Give location (including street and number) of principal business office:-
115 Cheshire Road, Pittsfield MA 01201-1803
5. Total number of stockholders, Preferred: 0
Common: 0
6. Number of stockholders in Massachusetts, Preferred: 0
Common: 0
7. Amount of stock held in Massachusetts, No. of shares, Preferred: 0 \$0
Common: 0 \$0
8. Capital stock issued prior to June 5, 1894, No. of shares, Preferred: 625 \$62,500 (A)
9. Capital stock issued with approval of Board
of Gas and Electric Light Commissioners
or Department of Public Utilities since
June 5, 1894, No. of shares,
Total, shares, par value, \$, outstanding December 31
of the fiscal year, 2019
Preferred: 4.8% 15 \$100 0
Common: 100 \$2.50 250
10. If any stock has been issued during the last fiscal period, give date and terms upon which
such issue was offered to the stockholders, and if the whole or any part of the issue was sold
realized therefrom.

(A) \$100 Par Value

(B) \$2.50 Par Value

11. Management Fees and Expenses during the Year.

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

UIL Holdings Corporation

\$ 3,854,999

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

			Names of the cities or town in which the company supplies GAS, with the number of customers' meters in each place.	
City or Town	Number of Customers' Meters, Dec. 31,		City or Town	Number of Customers' Meters, Dec. 31,
			Adams	2,558
			Amherst	2,421
			Cheshire	506
			Clarksburg	135
			Dalton	1,727
			Deerfield	712
			Great Barrington	1,137
			Greenfield	4,079
			Hadley	794
			Hatfield	856
			Lanesboro	241
			Lee	1,828
			Lenox	1,811
			Lenoxdale	166
			North Adams	3,971
			Northampton	3
			Pittsfield	14,332
			Stockbridge	478
			Sunderland	11
			Turners Falls	1,079
			Whately	46
			Williamstown	1,621
TOTAL			TOTAL	40,512

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.....	319,247,927	335,893,356	16,645,429
3	OTHER PROPERTY AND INVESTMENTS			
4	Nonutility Property (121) P. 19.....	4,505,121	4,538,117	32,996
5	Investment in Associated Companies (123) P. 20.....	-	-	-
6	Other Investments (124) P. 20.....	-	-	-
7	Special Funds (125, 126, 127, 128) P. 21.....	386,243	245,948	(140,295)
8	Total Other Property and Investments.....	4,891,364	4,784,065	(107,299)
9	CURRENT AND ACCRUED ASSETS			
10	Cash (131).....	326,030	481,717	155,687
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.....	17,497,128	17,415,997	(81,131)
15	Receivables from Assoc.Companies (145, 146) P. 23.....	137,810	1,773,232	1,635,422
16	Materials and Supplies (151-159, 163) P. 24.....	3,354,582	3,588,871	234,289
17	Prepayments (165).....	180,514	183,400	2,886
18	Interest and Dividends Receivable (171).....	-	-	-
19	Rents Receivable (172).....	-	-	-
20	Accrued Utility Revenues (173-175).....	10,033,685	9,546,801	(486,884)
21	Misc. Current and Accrued Assets (174).....	1,827,041	1,939,197	112,156
22	Total Current and Accrued Assets.....	33,356,790	34,929,215	1,572,425
23	DEFERRED DEBITS			
24	Unamortized Debt Discount and Expense (181) P. 26.....	466,729	502,670	35,941
25	Extraordinary Property Losses (182) P. 27.....	-	-	-
26	Preliminary Survey and Investigation Charges (183).....	-	-	-
27	Clearing Accounts (184).....	-	-	-
28	Temporary Facilities (185).....	-	-	-
29	Miscellaneous Deferred Debits (186) P. 27.....	34,407,364	32,815,113	(1,592,251)
30	Total Deferred Debits.....	34,874,093	33,317,783	(1,556,311)
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.....	392,370,175	408,924,419	16,554,244

Annual report of THE BERKSHIRE GAS COMPANY Year ended December 31, 2019				
COMPARATIVE BALANCE SHEET Liabilities and Other Credits				
Line No.	Title of Account (a)	Balance Beginning of Year (b)	Balance End of Year (c)	Increase or (Decrease) (d)
1	PROPRIETARY CAPITAL	\$	\$	\$
2	CAPITAL STOCK			
3	Common Stock Issued (210) P. 29.....	250	250	-
4	Preferred Stock Issued (204) P. 29.....	-	-	-
5	Capital Stock Subscribed (202, 205).....	-	-	-
6	Premium on Capital Stock (207) P. 29.....			-
7	Total.....	250	250	-
8	SURPLUS			
9	Other Paid-In Capital (208-211) P. 30.....	106,094,738	106,094,738	-
10	Earned Surplus (215, 216) P. 12.....	6,974,341	14,573,480	7,599,139
11	Surplus Invested in Plant (217).....			-
12	Total.....	113,069,079	120,668,218	7,599,139
13	Total Proprietary Capital.....	113,069,329	120,668,468	7,599,139
14	LONG-TERM DEBT			
15	Bonds (221) p. 31.....	37,363,636	45,909,091	8,545,455
16	Advances from Associated Companies (223) P. 31....	31,889,000	23,637,000	(8,252,000)
17	Other Long-Term Debt (224) P. 31.....			-
18	Total Long-Term Debt.....	69,252,636	69,546,091	293,455
19	CURRENT AND ACCRUED LIABILITIES			
20	Notes Payable (231) P. 32.....	-	-	-
21	Accounts Payable (232).....	12,082,192	10,607,337	(1,474,855)
22	Payables to Associated Companies (223, 234) P. 32.	3,744,192	2,051,888	(1,692,304)
23	Customer Deposits (235).....	355,726	325,026	(30,700)
24	Taxes Accrued (236).....	(5,771,667)	(1,672,746)	4,098,921
25	Interest Accrued (237).....	885,548	788,914	(96,634)
26	Dividends Declared (238).....	-	-	-
27	Matured Long-Term Debt (239).....	-	-	-
28	Matured Interest (240).....	-	-	-
29	Tax Collections Payable (241).....	-	-	-
30	Misc. Current and Accrued Liabilities (242) P. 33.	2,609,820	2,726,254	116,434
31	Total Current and Accrued Liabilities.....	13,905,811	14,826,673	920,862
32	DEFERRED CREDITS			
33	Unamortized Premium on Debt (251) P. 26.....	-	-	-
34	Customer Advances for Construction (252).....	-	-	-
35	Other Deferred Credits (253) P. 33.....	35,329,027	35,470,336	141,309
36	Total Deferred Credits.....	35,329,027	35,470,336	141,309
37	RESERVES			
38	Reserves for Depreciation (254-256) P. 13.....	118,891,506	124,937,811	6,046,304
39	Reserves for Amortization (257-259) P. 13.....	-	-	-
40	Reserve for Uncollectible Accounts (260).....	1,402,783	1,438,363	35,580
41	Operating Reserves (261-265) P. 35.....	15,255,784	15,414,708	158,924
42	Reserve for Depreciation and Amortization of Nonutility Property (266).....	2,510,954	2,577,481	66,527
43	Reserves for Deferred Federal Income Taxes (267, 268) P. 36.....	17,454,103	18,412,248	958,145
44	Total Reserves.....	155,515,129	162,780,610	7,265,481
45	CONTRIBUTIONS IN AID OF CONSTRUCTION			
46	Contributions in Aid of Construction (271) P. 36..	5,298,242	5,632,240	333,998
47	Total Liabilities and Other Credits.....	392,370,175	408,924,419	16,554,244

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.....	80,636,015	3,365,7
3	Operating Expenses:		
4	Operation Expense (401) P. 42, 47.....	54,749,330	(175,1
5	Maintenance Expense (402) P. 42, 47.....	3,027,409	469,9
6	Depreciation Expense (403) P. 34.....	7,792,272	(788,3
7	Amortization of Utility Plant (404 and 405).....	-	.
8	Amortization of Property Losses (407.1).....	-	.
9	Amortization of Conversion Expenses (407.2).....	-	.
10	Taxes Other Than Income Taxes (408) P. 49.....	3,965,794	(50,3
11	Income Taxes (409) P. 49.....	710,820	3,013,8
12	Provision for Deferred Fed.Inc.Taxes (410) P.36.....	366,825	(2,953,7
13		-	.
14	Total Operating Expenses.....	70,612,449	(483,8
15	Net Operating Revenues.....	10,023,566	3,849,5
16	Income from Utility Plant Leased to Others (412).....	-	.
17	Other Utility Operating Income (414) P. 50.....	-	.
18	Total Utility Operating Income.....	10,023,566	3,849,5
19	OTHER INCOME		
20	Income from Mdse. Job. & Contract Work (415) P. 51.....	-	.
21	Income from Nonutility Operations (417).....	-	.
22	Nonoperating Rental Income (418).....	342,316	18,6
23	Interest and Dividend Income (419).....	497,852	325,4
24	Miscellaneous Nonoperating Income (421).....	57,530	112,1
25	Total Other Income.....	897,698	456,2
26	Total Income.....	10,921,264	4,305,7
27	MISCELLANEOUS INCOME DEDUCTIONS		
28	Miscellaneous Amortization (425).....	-	.
29	Other Income Deductions (426).....	137,451	32,3
30	Total Income Deductions.....	137,451	32,3
31	Income Before Interest Charges.....	10,783,813	4,273,4
32	INTEREST CHARGES		
33	Interest on Long-Term Debt (427) P. 31.....	2,728,421	(289,4
34	Amortization of Debt Disc. & Expense (428) P. 26.....	120,353	9,5
35	Amortization of Prem. on Debt - Credit (429) P. 26.....	-	.
36	Int. on Debt to Associated Companies(430)P. 31, 32.....	-	.
37	Other Interest Expense (431).....	392,378	(17,9
38	Interest Charged to Construction - Credit (432).....	(56,478)	(19,6
39	Total Interest Charges.....	3,184,674	(317,4
40	Net Income.....	7,599,139	4,590,9
41	EARNED SURPLUS		
42	Unappropriated Earned Surplus (at beginning of period (216)	6,974,341	3,010,1
43	Balance Transferred from Income (433).....	7,599,139	4,590,9
44	Reset Retained Earnings to zero per GAAP.	-	.
45	Miscellaneous Debits to Surplus (435).....	-	(1,9
46	Appropriations of Surplus (436).....	-	.
47	Net Additions to Earned Surplus.....	7,599,139	4,588,9
48	Dividends Declared - Preferred Stock (437).....	-	.
49	Dividends Declared - Common Stock (438).....	-	.
50	Unappropriated Earned Surplus (at end of period)(216).....	14,573,480	7,599,1

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		\$6,974,341
3	Changes: (identify by prescribed earned surplus accounts)		
4			
5	Credits:		
6	Balance transferred from Income Account 433	400-432	7,599,139
7	Transfer from Accumulated Comprehensive Income 215	215	-
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		14,573,480
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).....	\$329,128,055		\$329,128,055			
4	106 Completed Construction not classified.....	0		0			
5	Total P. 16, 18.....	329,128,055		329,128,055			
6	104 Leased to Others.....	0		0			
7	105 Held for Future Use.....	0		0			
8	107 Construction Work in Progress..	6,765,301		6,765,301			
9	Total Utility Plant.....	335,893,356		335,893,356			
10	DETAIL OF RESERVES FOR DEPRECIATION AND AMORTIZATION						
11	In Service:						
12	254 Depreciation P. 34.....	124,937,811		124,937,811			
13	257 Amortization.....	0		0			
14	Total in Service.....	124,937,811		124,937,811			
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.....	\$124,937,811		\$124,937,811			

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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.....	7,580,852	1,174,689			0	8,755,541
4	Total Intangible Plant.....	59,513,342	1,174,689	0	0	0	60,688,031
5	2. PRODUCTION PLANT						
6	Manufactured Gas Production Plant.....						
7	304 Land and Land Rights.....	1,754,413		20			1,754,393
8	305 Structures and Improvements.....	4,701,599	122,947	0			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...	1,603,451	778,266				2,381,716
13	312 Oil Gas Generation Equipment.....	0					0
14	313 Generating Equipment-Other Process..	0					0
15	315 Catalytic Cracking Equipment.....	0					0
16	316 Other Reforming Equipment.....	0					0
17	317 Purification Equipment.....	0					0
18	318 Residual Refining Equipment.....	0					0
19	319 Gas Mixing Equipment.....	1,292,759	30,015				1,322,774
20	320 Other Equipment.....	831,972	0	0			831,972
21	Total Manufactured Gas.....	0					0
	Production Plant.....	10,184,194	931,228	20	0	0	11,115,402
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

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UTILITY PLANT - GAS (Continued)							
Line No.	Account (a)	Balance Beginning of Year (b)	Additions (c)	Retirements (d)	Adjustments (e)	Transfers (f)	Balance End of Year (g)
1	4. TRANSMISSION AND DISTRIBUTION PLANT						
2	365 Land and Land Rights.....	\$123,009					\$123,009
3	365 Rights-of-Way.....	143,675					143,675
4	366 Structures and Improvements.....	957,580					957,580
5	367 Mains.....	109,334,839	7,069,731	197,882			116,206,689
6	368 Compressor Station Equipment.....	0					0
7	369 Measuring and Regulating Station Equipment.....	7,845,489	140,971	79,569			7,906,891
8	380 Services.....	63,203,257	2,863,908	114,716			65,952,449
9	381 Meters.....	13,365,702	933,891	204,793	0		14,094,800
10	382 Meter Installations.....	11,769,372	0	0	0		11,769,372
11	383 House Regulators.....	2,447,088	281,190	0	0		2,728,278
12	386 Other Property on Cust's Premises...	0					0
13	387 Other Equipment.....	52,503		0			52,503
14	Total Transmission and Distribution Plant.....	209,242,515	11,289,692	596,961	0	0	219,935,246
15	5. GENERAL PLANT						
16	389 Land and Land Rights.....	283,137					283,137
17	390 Structures and Improvements.....	22,919,244	776,735	83,113		0	23,612,869
18	391 Office Furniture and Equipment.....	4,919,472	494,418	114,959	0	0	5,298,931
19	392 Transportation Equipment.....	3,784,832	304,108	249,605			3,839,334
20	393 Stores Equipment.....	192,796	1,196	0			193,992
21	394 Tools, Shop and Garage Equipment....	2,140,157	70,345	32,318	0		2,178,184
22	395 Laboratory Equipment.....	20,740			0		20,740
23	396 Power Operated Equipment.....	349,817					349,817
24	397 Communication Equipment.....	1,068,311	384,684	0	0	0	1,452,995
25	398 Miscellaneous Equipment.....	160,024	0	647	0	0	159,376
26	399 Other Tangible Property.....	0					0
27	Total General Plant.....	35,838,530	2,031,485	480,642	0	0	37,389,375
28	Total Gas Plant in Service.....	314,778,581	15,427,094	1,077,623	0	0	329,128,055
29	104 Utility Plant Leased to Others.....						
30	105 Property Held for Future Use.....						
31	107 Construction Work in Progress.....	4,469,345	17,526,683			(15,230,727)	6,765,301
32	Total Utility Plant-Gas.....	\$319,247,927	\$32,953,777	\$1,077,623	\$0	(\$15,230,727)	\$335,893,354

Note: Completed Construction Not Classified, Account 106 shall be classified in this schedule according to prescribed accounts, on an estimated basis if necessary, and the entries included in column (c). Also, to be included in column (c) are entries for reversals of tentative distributions of prior year reported in column (c). Likewise, if the respondent has a significant amount of plant retirements which have not been classified to primary accounts at the end of year, a tentative distribution of such retirements, on an estimated basis with appropriate contra entry to the Depreciation Reserve Account, shall be included in column (d). Include also in column (d) reversals of tentative distributions of prior year of unclassified retirements. Attach an insert page showing the account distributions of these tentative classifications in columns (c) and (d) including the reversals of the prior years tentative account distributions of these amounts. Careful observance of the above instructions and the texts of Accounts 101 and 106 will avoid serious omissions of the reported amount of respondent's plant actually in service at end of year.

NONUTILITY PROPERTY (ACCOUNT 121)						
Give particulars of all investments of the respondent in physical property not devoted to utility operation.						
Line No.	Description and Location (a)	A/C No.	Book Value at End of Year (b)	Revenue for the Year (c)	Expense for the Year (d)	Net Revenue for Year (e)
1	Rental Division:					
2	Other Property on Customer Premises	386	\$4,538,117	\$1,134,842	\$792,525	\$342,317
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13	Totals		\$4,538,117	\$1,134,842	\$792,525	\$342,317

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 NONE	
2			
3			
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)	\$245,948
2		
3		
4		
5		
6		
7		
8		
9		
10		
11		
12		
13		
14		
15		
16		
17		
18		
19	Total	\$245,948

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.			3. Minor Items may be grouped by classes, showing number of such items.		
2. Give particulars of any note pledged or discounted.			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):	\$11,479,311			
22	Electric (Includes \$ N/A Unbilled Revenue)				
23	Gas				
24					
25	Other Electric and Gas Utilities				
26		0			
27	Other Accounts Receivable (Account 143):				
28	Officers and employees				
29		5,875,733			
30					
31	Miscellaneous (group and describe by classes):				
32	Unbilled revenues (Account 173)				
33	Miscellaneous services				
34	Weather Insurance				
35		60,953			
36					
37					
				Total	\$17,415,997

a

RECEIVABLES FROM ASSOCIATED COMPANIES (Accounts 145, 146)

1. Report particulars of notes and accounts receivable from associated companies at end of year.
2. Provide separate headings and totals for Accounts 145, Notes Receivable from Associated Companies, and 146, Accounts Receivable from Associated Companies, in addition to a total for the combined accounts.
3. For notes receivable list each note separately and state purpose for which received. Show also in column (a) date of note and date of maturity.
4. If any note was received in satisfaction of an open account, state the period covered by such open account.
5. Include in column (d) interest recorded as income during the year, including interest on accounts and notes held any time during the year.
6. Give particulars of any notes pledged or discounted, also of any collateral held as guarantee of payment of any note or account.

Line No.	Name of Company (a)	Amount End of Year (b)	Interest for Year	
			Rate (c)	Amount (d)
1	Southern Connecticut Gas	10,615	N/A	N/A
2				
3	Connecticut Natural Gas	9,014	N/A	N/A
4				
5	Berkshire Energy Resources	0	N/A	N/A
6				
7	United Illuminating Company	2,791	N/A	N/A
8				
9	UIL Holdings Corporation	1,750,812	N/A	N/A
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				
21				
22				
23				
24				
25				
26				
27				
28				
29				
30				
31				
32				
33				
34				
35				
36				
37				
38				
39				
40				
41				
42				
43				
44				
45	TOTALS	1,773,232		

MATERIALS AND SUPPLIES (ACCOUNTS 151-159, 163)**Summary Per Balance Sheet**

Line No.	Account (a)	Amount End of Year	
		Electric (b)	Gas (c)
1	Fuel (Account 151) (See Schedule, Page 25).....		\$2,472,543
2	Fuel Stock Expenses (Account 152).....		0
3	Residuals (Account 153).....		0
4	Plant Materials and Operating Supplies (Account 154).....		1,110,886
5	Merchandise (Account 155).....		5,443
6	Other Materials and Supplies (Account 156).....		-
7	Nuclear Fuel Assemblies and Components - In Reactor (Account 157)...		-
8	Nuclear Fuel Assemblies and Components - Stock Account (Account 158)		-
9	Nuclear Byproduct Materials (Account 159).....		-
10	Stores Expense (Account 163).....		-
11	Total Per Balance Sheet		\$3,588,871

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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.....	\$ 2,447,368	438,050	\$ 453,193	766,754	\$ 1,939,521
2	Received During Year.....	2,000,946	145,382	110,004	627,832	1,411,515
3	TOTAL.....	4,448,314	583,432	563,197	1,394,586	3,351,036
4	Used During Year (Note A).....					
5	728 SUPPLEMENTAL	-				
6	From storage for distribution to customers	(1,831,580)	(140,590)	(144,192)	(546,235)	(1,367,234)
7						
8						
9						
10						
11	Sold or Transferred.....					
12	TOTAL DISPOSED OF.....	(1,975,772)	(140,590)	(144,192)	(546,235)	(1,367,234)
13	BALANCE END OF YEAR.....	2,472,543	442,842	419,005	848,351	1,983,802
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.....		7,435	54,654		\$
15	Received During Year.....		90,618	479,426		
16	TOTAL.....		98,053	534,079		
17	Used During Year (Note A).....					
18	From storage for distribution to customers		(83,695)	(464,346)		
19						
20						
21						
22						
23						
24	Sold or Transferred.....					
25	TOTAL DISPOSED OF.....		(83,695)	(464,346)		
26	BALANCE END OF YEAR.....		14,358	69,733		

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

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

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

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

2. Show premium amounts by enclosure in parentheses.

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

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

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

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

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

Line No.	Designation of Long-term Debt (a)	Principal Amount of Securities to Which Discount and Expense or Premium Minus Expense, Relates (Omit Cents) (b)	Total Discount and Expense or Net Premium (Omit Cents) (c)	Amortization Period		Balance Beginning of Year (f)	Debits During Year (g)	Credits During Year (h)	Balance End of Year (i)
				From (d)	To (e)				
1	<u>FIRST MORTGAGE BONDS:</u>								
2									
3	P, 10.06%	10,000,000	186,708	3/01/89	3/01/16	948		948	(0)
4									
5	<u>SENIOR NOTE, 9.60%</u>	8,000,000	137,466	8/30/90	8/30/20	8,284		4,733	3,550
6									
7	<u>SENIOR NOTE, 7.80%</u>	16,000,000	2,118,064	11/15/96	11/15/21	246,501		84,515	161,987
8									
9	<u>Long-term debt. Filing in process</u>	15,000,000	116,711	12/10/13	12/10/43	153,664	(341)	6,143	147,180
10	<u>(Approved by DPU 11/28/12)</u>								
13	<u>SENIOR NOTE, 4.07%</u>	20,000,000	139,251	1/15/19	1/31/29	-	139,251	10,915	128,336
14									
15	<u>Avangrid Line of Credit Facility Fee</u>	-		4/1/16	4/1/21	57,332	17,384	13,099	61,617
	Totals	\$ 49,000,000	\$2,558,949			\$466,729	\$156,294	\$120,353	\$502,670

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.

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

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

Miscellaneous Deferred Debits (Account 186)							
Line No	Description (a)	Account No.	Beginning Balance (b)	Debit (c)	Credit		Balance End of Year (f)
					Account Charged (d)	Amount (e)	
11	Greenfield Environmental Study	186.64	1,777,203	19,260	131,175	(993,942)	802,520
12	Pittsfield Environmental Study	186.81	1,005,216	408,001	131,175	(415,649)	997,567
13	Coal Tar Insurance Recovery	186.94	(15,732)		131,175	0	(15,732)
14	Recoverable Bad Debts	186.97	478,020	730,450	260	(651,622)	556,848
15	Pittsfield Generating O & M Costs	186.98	(69,546)	822,109		(734,025)	18,539
16	Environmental	186.99	4,335,000	0	265	0	4,335,000
17	Deferred Farm Discount	186.020	0		480,481	0	0
18	Depreciation Study	186.021	(0)		928	0	(0)
19	Deming Environmental Study	186.060	0		175	0	0
20	Cost of Service study 2000	186.022	0	0	928	0	0
21	Cost of Capital - Consultants	186.023	0		928	0	0
22	Rate Study - Consultants/Legal 2017	186.024	1,149,290	93,936	928	(280,045)	963,180
23	Rate Study - Legal 2001	186.025	0		928	0	0
24	Rate Study - Filing & Hearing Fees	186.026	0		928	0	0
25	Consultant Services	186.13	0	0		0	0
26	Pre-Paid Pension Reg Asset FAS 158	186.002	23,311,905	1,458,391	165, 926	(446,428)	24,323,868
27	UIL Debt Premium	186.002	1,159,000		221	(552,000)	607,000
28	Deferred State Tax Reg Asset	186.10	(407,405)	0	265,268	0	(407,405)
29	Preliminary Engineering TGP	186.01	(0)	0		0	(0)
30	OPEB	186.02	(0)		263	0	(0)
31	Deferred Fed Tax Reg Asset	186.03	1,131,733	0		0	1,131,733
32	Pension Tracker	186.11	0	724,235	495	(338,664)	385,571
33	Decoupling	186.12	0	775,043	495	(1,658,621)	(883,578)
	Total		\$33,854,684	\$5,031,425		(\$6,070,996)	\$32,815,113

Annual report of

THE BERKSHIRE GAS COMPANY

Year ended December 31, 2019

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. ment giving particulars of the change. State the reason for any charge-off during the year and specify the amount charged.
2. If any change occurred during the year in the balance with respect to any class or series of stock, attach at state-

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. ment giving particulars of the change. State the reason for any charge-off during the year and specify the amount charged.
2. If any change occurred during the year in the balance with respect to any class or series of stock, attach a state-

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

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

1. Report below the particulars called for concerning common and preferred stock at end of year, distinguishing separate series of any general class. Show totals separately for common and preferred stock.

2. Entries in column (b) should represent the number of shares authorized by the Department.

3. Give particulars concerning shares of any class and series of stock authorized to be issued by the Department which have not yet been issued.

4. The designation of each class of preferred stock should show the dividend rate and whether the dividends are cumulative or noncumulative.

5. State if any capital stock which has been nominally issued is nominally outstanding at end of year.

6. Give particulars of any nominally issued capital stock, reacquired stock, or stock in sinking and other funds which is pledged, stating name of pledgee and purpose of pledge.

Line No.	Class and Series of Stock (a)	Number of Shares Authorized (b)	Par Value per Share (c)	Amount Authorized (d)	Outstanding per Balance Sheet*		Premium at End of Year (g)
					Shares (e)	Amount (f)	
1	Preferred Stock						
2	4.8%	15,000	\$100	\$1,500,000	0	\$0	--
4	Total A/C 201	15,000		\$1,500,000	0	\$0	--
5							
6	Common Stock	4,600,000	\$2.50	\$11,500,000	100	\$250	\$0
7	Total A/C 204	4,600,000		\$11,500,000	100	\$250	\$0
8							
9							
10							
11							
12							
13							
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19							
20							
21							
22							
23							
24							
25							
26							
27							
28							
29							
30							
31	Totals						

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

OTHER PAID-IN CAPITAL (Accounts 208-211)

1. Report below balance at end of year and the information specified in the instructions below for the respective other paid-in capital accounts. Provide a conspicuous sub-heading for each account and show a total for the account, as well as total of all accounts for reconciliation with balance sheet. Additional columns may be added for any account if deemed necessary. Explain the change in any account during the year and give the accounting entries effecting such change.

2. Donations Received from Stockholders (Account 208) - State amount and give brief explanation of the origin and purpose of each donation.

3. Reduction in Par Value of Capital Stock (Account 209) - State amount and give brief explanation of the capital

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

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

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

Line No.	Item (a)	Amount (b)
1	Account 211 - Miscellaneous Paid-In Capital	
2	Balance 12/31/2016	\$ 106,094,738
3		
4	Transactions:	
5		-
6		
7		
8		
9		
10	Total	\$ 106,094,738
11		
12		
13		
14		
15		
16		
17		
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21		
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23		
24		
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43		

LONG TERM DEBT (Accounts 221, 223-224)

Report by balance sheet accounts particulars concerning long-term debt in Accounts

221, Bonds; 223, Advances from Associated Companies; and 224, Other Long-Term Debt.

Line No.	Class and Series of Obligation (a)	Date of Issue (b)	Date of Maturity (c)	Amount Authorized (d)	Amount Actually Outstanding at End of Year (e)	Interest Provisions Rate Per Cent (f)	Dates Due (g)	Interest Accrued During Year, Charged to Income (427) (h)	Interest Paid During Year (237) (i)
1	<u>FIRST MORTGAGE BONDS - A/C 221:</u>								
2	SERIES: P, 10.06%	2/1/1989	2/1/2019	10,000,000	0	10.06	1/31 & 7/31	83,845	503,000
3									
4	SENIOR NOTE, 9.60%	7/1/1990	9/1/2020	8,000,000	8,000,000	9.60	3/1 & 9/1	768,000	768,000
5									
6	SERIES: B, 4.07%	1/15/2019	1/15/2029	20,000,000	20,000,000	4.07	1/15 & 7/15	746,163	407,000
7									
8	SENIOR NOTE, 7.80%	11/15/1996	11/15/2021	16,000,000	2,909,091	7.80	quarterly	330,913	340,364
9	L-T Debt Financing 5.33%	12/10/2013	12/10/2043	15,000,000	15,000,000	5.33	6/10 & 12/10	799,500	799,500
10									
	TOTALS			\$69,000,000	\$45,909,091			\$2,728,421	\$2,817,864

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	UIL Holdings Corporation Southern CT Gas CT Natural Gas United Illuminating Company Avangrid	1,732,644 55,362 42,332 28,707 192,844	Intercompany Intercompany Intercompany Intercompany Intercompany	Accounts Payable Accounts Payable Accounts Payable Accounts Payable Accounts Payable	N/A N/A N/A N/A N/A	
23						
24						
25						
26						
27						
28						
29						
30						
31						
32						
33						
34						
35						Totals

242

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	368,266
3	Vacation Payroll	62,254
4	Legal	70,154
5	Customer Credit Balances/Consumer Rebates	1,247,519
6	Training Grant/Misc Accrued Liabilities	18,524
7	Public Interest Benefits (Merger credit)	531,841
8	Medical,Dental,OPEB Plan	427,696
9		
10		
11		
12		
13		
14		
15		
16		
17		
18	Total	\$2,726,254

OTHER DEFERRED CREDITS (Account 253)

1. Report below the particulars called for concerning other deferred credits.
2. For any deferred credits being amortized show the period of amortization.
3. Minor items may be grouped by classes. Show number of items.

Line No.	Description of Other Deferred Credit (a)	Balance Beginning of Year (b)	Debits		Credits (e)	Balance End of Year (f)
			Account Credited (c)	Amount (d)		
20	Unamortized	\$99,019	406	\$0		\$99,019
21	Investment Tax Credit					
22						
23						
24	Tax Reform	\$16,523,063	495	\$2,531,836	1,432,262	\$15,423,489
25						
26	Deferred Revenues	\$249,167	253	\$32,500		\$216,667
27						
28	Motor Fuel Contracts	\$0	184			\$0
29						
30	Non-Current Pension	\$17,573,275	186	\$1,657,000	\$2,756,775	\$18,673,050
31						
32	Long Term Contract-SERP	\$0		0	\$0	\$0
33						
34	Customer Rate Credits	\$ 0	142	\$ -	\$ -	\$0
35						
36	Other Regulatory Liabilities	\$ 884,503	263	122,936	296,544	\$1,058,111
37						
38						
39						
40	Totals	\$35,329,027		\$4,344,272	\$4,485,581	\$35,470,336

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		\$118,891,506	\$118,891,506			
2	Credits to Depreciation Reserve during year:						
3	Account 403 Depreciation		7,792,272	7,792,272			
4	Other Accounts (Specify) Transfer from Assoc Co.		0	0			
5	Amortization of Aid to Construction to Acct 403		239,770	239,770			
6							
7	TOTAL CREDITS DURING YEAR		\$8,032,041	\$8,032,041			
8	Net Charges for Plant Retired:						
9	Book Cost of Plant Retired		1,077,623	1,077,623			
10	Cost of Removal		917,395	917,395			
11	Salvage (Credit)		(9,281)	(9,281)			
12							
13	NET CHARGES DURING YEAR		\$1,985,737	\$1,985,737			
14	Balance December 31, 2018		\$124,937,811	\$124,937,811			
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 2.78% are						
16	applied to the average depreciable plant accounts during the year ended December 31, 2019.						
17							
18	For tax purposes the declining balance method is used. Depreciation taken for federal income tax purposes for the tax						
19	year ended December 31, 2019 has not yet been filed. However the estimated depreciation expense,						
20	is anticipated to be \$6,522,324 due to bonus depreciation.						
21							
22							
23							
DIVIDENDS DECLARED DURING THE YEAR (Accounts 437,438)							
Give particulars of dividends declared on each class of stock during the year, and charged to Earned Surplus. This schedule shall include only dividends that have been declared by the Board of Directors during the fiscal year.							
Line No.	Name of Security on Which Dividend was Declared (a)	Rate Per Cent (b) (c)		Amount of Capital Stock on Which Dividend was Declared (d)	Amount of Dividend (e)	Date (f) (g)	
24					\$ -		
25					\$ -		
26					\$ -		
28							
29							
30							
31							
32							
33							
34							
35							
36	Totals				\$ -		
37	Dividend rates on Common Stock and Premium %.						
38	Dividend rates on Common Stock, Premium and Surplus %.						

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

1. Report below an analysis of the changes during the year for each of the above-named reserves.

2. Show name of reserve and account number, balance beginning of year, credits, debits, and balance at end of year. Credit amounts should be shown in black, debit amounts enclosed by parentheses.

3. Each credit and debit amount should be described as to its general nature and the contra account debited or credited shown. Combine the amounts of monthly accounting entries of the same general nature.

If respondent has more than one utility department, contra accounts debited or credited should indicate the utility department affected.

4. For Accounts 261, Property Insurance Reserve and 262, Injuries and Damages Reserve, explain the nature of the risks covered by the reserve.

5. For Account 265, Miscellaneous Operating Reserves, report separately each reserve comprising the account and explain briefly its purpose.

Line No.	Item (a)	Contra Account Debited or Credited (b)	Amount (c)
1	INJURIES & DAMAGES - A/C 262		
2	Beginning Balance		\$46,596
3	Provision	925	(46,596)
4	Payment of Claims net of insurance received		0
5	Ending Balance		0
6	RESERVE FOR RETIREMENT BENEFIT - A/C 263		
7	Beginning Balance		5,051,526
8	Provision	926.2, 930.3, 431.3	334,778
9	Payments		(182,484)
10	Adjustment		(611,544)
11	Ending Balance		4,592,276
12	OTHER LONG-TERM LIABILITY - A/C 265.1		
13	Beginning Balance		106,134
14	Adjustment	409, 236	100,000
15	Ending Balance		206,134
16	DEFERRED STATE FRANCHISE TAX - A/C 265.2		
17	Beginning Balance		3,316,416
18	Provision	408.8	(212,119)
19	Adjustment		3,177,001
20	Ending Balance		6,281,298
21	DEFERRED STATE FRANCHISE TAX - EXTRAORDINARY ITEMS - A/C 265.4		
22	Beginning Balance		2,400,112
23	Provision	408.9	
24	Adjustment		(2,400,112)
25	Ending Balance		0
26	ENVIRONMENTAL CLEAN-UP COSTS - A/C 265.5		
27	Beginning Balance		4,335,000
28	Payments		0
29	Adjustment	186.99	0
30	Ending Balance		4,335,000
31	OBSOLETE INVENTORY		
32	Beginning Balance		0
33	Adjustment		0
34	Ending Balance		0
35			
36			
37			
38			
39			
40			
41			
42			
43			
44	Total reserves		\$15,414,709

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

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

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

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

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

Line No.	Account Subdivisions (a)	Balance Beginning of Year (b)	Changes During Year		Balance End of Year (e)
			Amounts Debited Account 410 (1) (c)	Amounts Credited Account 215 (1) (d)	
1	Accelerated Amortization	\$	\$	\$	\$
2	(Account 267)				
3	Electric.....				
4	Gas.....				
5	Other (Specify).....				
6	Totals.....				
7					
8	Liberalized Depreciation				
9	(Account 268)				
10	Electric.....				
11	Gas.....	16,929,609	366,825	591,320	17,887,754
	Other(Specify)=Comprehensive				
12	Income Adjustments	524,494		0	524,494
13	Totals.....	17,454,103	366,825	591,320	18,412,248
14					
15	Total (Accounts 267, 268)				
16	Electric.....				
17	Gas.....	16,929,609	366,825	591,320	17,887,754
	Other(Specify)=Comprehensive				
18	Income Adjustments	524,494		0	524,494
19	Totals.....	\$17,454,103	\$366,825	\$591,320	\$18,412,248
20	*The Company reconciles federal income tax at the end of the fiscal year - 12/31				
21	(1) Account 410, Provision for Deferred Federal Income Taxes				
22	(2) Account 411, Federal Income Taxes Deferred in Prior Years -- Credit.				

CONTRIBUTIONS IN AID OF CONSTRUCTION (Account 271)

Report below the amount of contributions in aid of construction applicable to each utility department.

Line No.	Class of Utility Service (a)	Balance Beginning of Year (b)	Debits		Credits (e)	Balance End of Year (f)
			Account Credited (c)	Amount (d)		
23	Residential		143.1		280,101	
24						
25	Commercial				293,667	
26						
27	Amortization of Aid to Construction		403	239,770		
28						
29						
30						
31						
32						
33						
34	Totals	\$5,298,242		\$239,770	\$573,768	\$5,632,240

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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		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.		
2. If increases and decreases are not derived from previously reported figures explain any inconsistencies.					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.		
3. Number of customers should be reported on the basis of number of meters, plus number of flat rate							
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.....	\$46,051,936	\$2,524,949	3,239,043	(117,434)	34,886	36
3	481 Commercial and Industrial Sales:					4,403	(56)
4	Small (or Commercial) see instr. 5.....	21,677,829	365,286	1,894,199	(284,197)		
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.....	67,729,765	2,890,235	5,133,242	(401,631)	39,289	(20)
10	483 Sales for Resale.....	0	0				
11	Total Sales of Gas*.....	67,729,765	2,890,235	5,133,242	(401,631)	39,289	(20)
12	OTHER OPERATING REVENUES						
13	487 Forfeited Discounts.....	36,318	13,293				
14	488 Miscellaneous Service Revenues.....	40,957	32,706				
15	489 Revenues from Trans. of Gas of Others.....	14,492,916	1,492,585				
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.....	(1,663,941)	(1,063,054)				
21	Total Other Operating Revenues.....	12,906,250	475,530				
22	Total Gas Operating Revenues.....	\$80,636,015	3,365,765				
			(LDAC)				
			Purchase Price				
			Adjustment Clauses				
			\$ 10,726,048				
*Includes revenues from application of.....				(CGA)			
Total DTH to which Applied.....			\$ 100,294,828	Fuel Clauses	\$ 32,653,577		

SALES OF GAS TO ULTIMATE CONSUMERS

Report by account the DTH sold, the amount derived and the total number of customers under each filed schedule or contract.
Contract sales and unbilled sales may be reported separately in total.

Line No.	Account No.	Schedule (a)	DTH (1000 BTU) (b)	Revenue (c)	Average Revenue per DTH (\$0.0000) (d)	Number of Customers (Per Bills Rendered)	
						July 31 (e)	December 31 (f)
		<u>FIRM</u>					
1		Residential:					
2	480.1	Non-Heating	57,275	\$1,324,711	\$23.13	3,161	3,017
3	480.2	Heating	3,181,768	44,179,721	13.89	31,595	31,972
4	480	Unbilled Revenues - Residential		547,504			
5		Commercial & Industrial:					
6		<u>Ann. Use Load Factor</u>					
7	481.41	Low Low	704,679	9,336,396	13.25	3,310	3,355
8	481.42	Low Medium	423,376	4,703,265	11.11	212	211
9	481.43	Low High	178,209	1,805,700	10.13	15	15
10	481.51	High Low	194,491	2,237,187	11.50	728	721
11	481.52	High Medium	179,805	1,715,564	9.54	108	105
12	481.53	High High	213,639	1,695,329	7.94	13	12
13	481	Unbilled Revenues - Commercial		184,388			
14							
15		<u>NON-FIRM</u>					
16	481.4	Interruptible	0	0	0.00	0	0
17							
18							
19							
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22							
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		TOTAL SALES TO ULTIMATE CONSUMERS (Page 43 line 9)	5,133,242	\$67,729,765	\$13.19	39,142	39,408

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.....	\$82,901	(\$4,380)
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.....	33,252	10,207
32	724 Other gas fuels.....	465,382	(18,153)
33	Gas raw materials:		
34	726 Oil for water gas.....		
35	727 Oil for oil gas.....		
36	728 Liquefied petroleum gas.....	169,186	(32,114)
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.....	275,984	45,603
42	734 Duplicate charges -- Cr.....		
43	735 Miscellaneous production expenses.....	628,663	108,212
44	736 Rents.....	0	0
45	Total operation.....	\$1,655,368	\$109,375
46	Maintenance:		
47	740 Maintenance supervision and engineering.....	239	239
48	741 Maintenance of structures and improvements.....	35,156	15,338
49	742 Maintenance of production equipment.....	131,673	21,554
50	Total maintenance.....	\$167,068	\$36,892
51	Total manufactured gas production.....	\$1,822,435	\$146,267

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.....	25,971,025	(586,798)
4	805 Other gas purchases.....	2,789,812	(361,469)
5	808.1 Purchased Gas - LNG.....	219,800	(169,545)
6	808.2 Deferred Gas Costs - (CR).....	678,493	3,141,946
7	814 Environmental.....	1,533,936	(35,033)
8	815 C&LM.....	4,969,454	(129,902)
9	812 Gas used for other utility operations - Cr.....	(79,223)	(6,478)
10	813 Other gas supply expenses.....	659,003	(84,507)
11	Total other gas supply expenses.....	36,742,300	1,768,214
12	Total production expenses.....	38,564,736	1,914,720
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.....	581,906	(2,113)
29	851 System control and load dispatching.....	622,413	245,442
30	852 Communication system expenses.....	58,817	(2,219)
31	853 Compressor station labor and expense.....	6,542	(2,011)
32	855 Fuel and power for compressor stations.....		0
33	857 Measuring and regulating station expenses.....	659,123	37,107
34	858 Transmission and compression of gas by others.....		
35	874 Mains and services expenses.....	1,933,528	(239,986)
36	878 Meter and house regulator expenses.....	2,183,757	(45,828)
37	879 Customer installations expenses.....	455,133	43,898
38	880 Other expenses.....	353,025	(163,640)
39	881 Rents.....	7,897	(19,162)
40	Total operation.....	6,862,142	(148,512)
41	Maintenance:		
42	885 Maintenance supervision and engineering.....	971,630	609,582
43	886 Maintenance of structures and improvements.....		0
44	887 Maintenance of mains.....	865,267	(173,452)
45	888 Maintenance of compressor station equipment.....	-	0
46	889 Maintenance of measuring and regulating station equipment.....	19,762	(8,754)
47	892 Maintenance of services.....	454,511	(18,682)
48	893 Maintenance of meters and house regulators.....	549,171	24,120
49	894 Maintenance of other equipment.....		
50	Total maintenance.....	2,860,341	432,814
51	Total transmission and distribution expenses.....	9,722,483	\$284,302

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.....	97,521	42,904	
4	902 Meter reading expenses.....	275,475	(8,833)	
5	903 Customer records and collection expenses.....	2,246,160	213,435	
6	904 Uncollectible accounts.....	633,871	189,825	
7	905 Miscellaneous customer accounts expenses.....	-	-	
8	Total customer accounts expenses.....	3,253,027	437,331	
9	SALES EXPENSES			
10	Operation:			
11	911 Supervision.....	-	(3,691)	
12	912 Demonstrating and selling expenses.....	354,960	6,430	
13	913 Advertising expenses.....	67,439	38,409	
14	916 Miscellaneous sales expenses.....	15,408	1,139	
15	Total sales expenses.....	437,807	42,287	
16	ADMINISTRATIVE AND GENERAL EXPENSES			
17	Operation:			
18	920 Administrative and general salaries.....	195,456	(245,059)	
19	921 Office supplies and expenses.....	(17,168)	(102,146)	
20	922 Administrative expenses transferred - Cr.....	-		
21	923 Outside services employed.....	4,319,007	(24,487)	
22	924 Property insurance.....	15,893	(4,717)	
23	925 Injuries and damages.....	239,191	(94,317)	
24	926 Employees pensions and benefits.....	831,746	(688,649)	
25	928 Regulatory commission expenses.....	(836,999)	(1,254,743)	
26	929 Duplicate charges - Cr.....	-	-	
27	930 Miscellaneous general expenses.....	311,218	(94,344)	
28	931 Rents.....	740,344	124,629	
29	Total operation:	5,798,686	(2,383,833)	
30	Maintenance:			
31	932 Maintenance of general plant.....	-	-	
32	Total administrative and general expenses.....	5,798,686	(2,383,833)	
33	Total gas operation and maintenance expenses.....	57,776,739	294,807	
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.....	\$1,655,368	167,068	1,822,435
36	Other gas supply expenses.....	36,742,300		36,742,300
37	Total production expenses.....	38,397,668	167,068	38,564,736
38	Local storage expenses.....			
39	Transmission and distribution expenses.....	6,862,142	2,860,341	9,722,483
40	Customer accounts expenses.....	3,253,027		3,253,027
41	Sales expenses.....	437,807		437,807
42	Administrative and general expenses.....	5,798,686	-	5,798,686
43	Total gas operation and maintenance expenses.....	54,749,330	3,027,409	57,776,739
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).....			81.31%
45	Total salaries and wages of gas department for year, including amounts charged to operating expenses, construction and other accounts.....			\$11,078,956
46	Total number of employees of gas department at end of year, including administrative, operating, maintenance, construction and other employees (including part time employees)			120

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

SALES FOR RESALE (Account 483)

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

SALE OF RESIDUALS (Accounts 730, 731)

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

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

PURCHASED GAS (Accounts 804-806)

Line No.	Names of Companies from Which Gas Is Purchased	Where Received and Where and How Measured (b)	DTH (1000 BTU) (c)	Rate per M.C.F. (\$0.0000) (d)	Amount (e)
24	Tennessee OBA	City Gate	(47,725)	\$3.2616	(\$155,658)
25	Canadian	City Gate	1,205,212	\$4.0163	4,840,478
26	LNG (Account 808)	City Gate	0	\$0.0000	0
27	Third Party	City Gate	4,213,826	\$3.5450	14,938,138
28	Pipeline Demand Charges & Allocated				8,313,666
29	Storage Costs				
30					
31					
32					
33					
34					
35					
36	Note: Does not include transportation and off-system sales				
37					
38	Totals		5,371,313	\$5.2011	\$27,936,624

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	\$949,448	N/A	\$710,820		147,633		90,995					
3	SOCIAL SECURITY	0		-	-	-	-	-	-	-	-	-	
4	UNEMPLOYMENT	0		-	-	-	-	-	-	-	-	-	
5													
6	<u>STATE</u>												
7	Franchise Tax	120,012		21,202		61,131		37,679					
8	Unemployment	0		-	-	-	-	-	-	-	-	-	
9													
10	<u>LOCAL</u>												
11	Real Estate	253,679		253,679									
12	Personal Property	3,690,913		3,690,913									
13													
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	\$5,014,052		\$4,676,614	\$0	\$208,764	\$0	\$128,674	\$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					
17					
18					
19					
20					
21					
22					
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42					
43					
44					
45					
46					
47					
48					
49					
50					
51	TOTALS				

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

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

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

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	Gas Made														1
2	Propane Gas	12,910	6,613	2,502	1,326	0	0	0	0	0	0	0	349	2,120	2
3	LNG Air Gas	83,695	28,614	18,032	8,069	1,055	1,278	651	596	785	1,047	1,036	6,038	16,494	3
4															4
5															5
6	TOTAL	96,605	35,227	20,534	9,395	1,055	1,278	651	596	785	1,047	1,036	6,387	18,614	6
7	Gas Purchased														7
8	Natural	10,481,806	1,561,021	1,317,224	1,269,832	841,852	607,811	415,647	413,450	418,204	423,527	677,045	1,152,359	1,383,834	8
9	Other	0	0	0	0	0	0	0	0	0	0	0	0	0	9
10	TOTAL	10,481,806	1,561,021	1,317,224	1,269,832	841,852	607,811	415,647	413,450	418,204	423,527	677,045	1,152,359	1,383,834	10
11	TOTAL MADE AND														11
12	PURCHASED	10,578,411	1,596,248	1,337,758	1,279,227	842,907	609,089	416,298	414,046	418,989	424,574	678,081	1,158,746	1,402,448	12
13	Net Change in Holder														13
14	Gas*														14
15	TOTAL SENDOUT	10,578,411	1,596,248	1,337,758	1,279,227	842,907	609,089	416,298	414,046	418,989	424,574	678,081	1,158,746	1,402,448	15
16	Gas Sold	10,510,817	1,408,877	1,444,270	1,373,260	1,056,681	700,314	493,823	426,413	409,581	426,722	567,524	940,029	1,263,323	16
17	Gas Used by Company	13,443	2,209	2,112	1,765	1,121	629	1,451	1,924	(1,599)	89	680	1,141	1,921	17
18	Gas Accounted for	10,524,260	1,411,086	1,446,382	1,375,025	1,057,802	700,943	495,274	428,337	407,982	426,811	568,204	941,170	1,265,244	18
19	Gas Unaccounted for	54,151	185,162	(108,624)	(95,798)	(214,895)	(91,854)	(78,976)	(14,291)	11,007	(2,237)	109,877	217,576	137,204	19
20	% Unaccounted														20
21	for (0.00%)	0.51%	11.60%	-8.12%	-7.49%	-25.49%	-15.08%	-18.97%	-3.45%	2.63%	-0.53%	16.20%	18.78%	9.78%	21
22	Sendout in 24 hours														22
23	in MCF														23
24	Maximum - DTH		68,837	61,071	58,783	43,558	30,074	17,764	15,151	15,386	17,688	28,125	53,370	60,014	24
25	Maximum - Date		01/21/19	02/01/19	03/07/19	04/01/19	05/14/19	06/03/19	07/24/19	08/19/19	09/19/19	10/18/19	11/13/19	12/20/19	25
26	Minimum - DTH		39,860	35,780	22,136	16,496	12,201	11,537	10,488	11,749	11,532	15,075	28,745	33,343	26
27	Minimum - Date		01/05/19	02/04/19	03/30/19	04/19/19	05/26/19	06/29/19	07/06/19	08/24/19	09/28/19	10/01/19	11/04/19	12/14/19	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			
40			
41			
42			
43			
44			
45			
46			
47			
48			
49			
50			
51			
52			
53			
54			
55			
56		Total	11,233

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						
34	Condensers					
35						
36						
37						
38						
39	Exhausters					
40						
41						
42						
43						
44						
45						
46						
47						
48						

PURIFIERS							
Line No.	Location	Kind of Gas Purified	Kind of Purifying Material		Estimated 24 Hour Capacity		
1	NONE						
2							
3							
4							
5							
6							
7							
8							
9							
10							
11							
12							
13							
14							
15							
16							
17							
18							
19							
20							
21							
22							
HOLDERS (Including Relief Holders). Indicate Relief Holders by the letters R.H.							
Line No.	Location	Type of Tank	Dimensions		No. of Lifts	Number	Working Capacity
			Diam.	Height			
23	NONE						
24							
25							
26							
27							
28							
29							
30							
31							
32							
33							
34							
35							
36							
37							
38							
39							
40							
41							
42							
43							
44							
45							
46							
47							

TRANSMISSION AND DISTRIBUTION MAINS

Report by size, for all mains and lines, the information called for below for cast iron, welded, wrought iron and steel mains. Sub-totals should be shown for each type.

Line No.	Diameter	Total Length in Feet at Beginning of Year	Added During Year	Taken Up During Year	Abandoned but not Removed During Year	Total Length in Feet at end of Year
1	Cast Iron					
2	3"	5,664			1,210	4,454
3	3 1/2"	0			0	0
4	4"	132,202			14,739	117,463
5	6"	59,201			4,710	54,491
6	8"	44,767			1,444	43,323
7	9"	0				0
8	10"	6,463				6,463
9	12"	14,459			613	13,846
10	14"	0				0
11	16"	3,528				3,528
12	Total	266,284	0		22,716	243,568
13	Bare Steel					
14	3/4"	811			0	811
15	1"	279			0	279
16	1 1/4"	1,973			68	1,905
17	1 1/2"	1,874			192	1,682
18	2"	27,553			3,283	24,270
19	2 1/2"	228				228
20	3"	3,737			800	2,937
21	3 1/2"	2,044			20	2,024
22	4"	12,860			802	12,058
23	6"	17,622			170	17,452
24	8"	1,561				1,561
25	10"	384				384
26	12"	236				236
27	16"	1,155				1,155
28	Total	72,317	0		5,335	66,982
29	Coated Steel					
30	3/4"	4,390	0		0	4,390
31	1"	24,633	0		196	24,437
32	1 1/4"	59				59
33	1 1/2"	27,676	124		0	27,800
34	2"	810,436	0		971	809,465
35	3"	25				25
36	3 1/2"	0				0
37	4"	517,579	1,262		1,061	517,780
38	6"	501,386	0		849	500,537
39	8"	68,682	2		31	68,653
40	10"	20,091				20,091
41	12"	35,303	0		0	35,303
42	16"	1,762				1,762
43	Total	2,012,022	1,388		3,108	2,010,302
44	Plastic					
45	5/8"	3,705	25		0	3,730
46	1"	4,144	0		0	4,144
47	1 1/4"	24,884	0		0	24,884
48	2"	1,107,584	29,220		1,117	1,135,687
49	4"	392,995	11,482		1,160	403,317
50	6"	101,608	1,713		108	103,213
51	8"	27,326	4,105		87	31,344
52	10"	0				0
53	12"	3,939	1,371			5,310
54	Total	1,666,185	47,916	0	2,472	1,711,629
55	TOTALS	4,016,808	49,304	0	33,631	4,032,481

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.....	33,363	24,818	46,900
2	Additions during year:			
3	Purchased.....	*****		120
4	Installed.....	915	915	*****
5	Associated with Plant acquired.....	0	0	
6	Total Additions.....	915	915	120
7	Reductions during year:.....			
8	Retirements.....	492	492	1,390
9	Associated with Plant sold.....	0	0	
10	Total Reductions.....	492	492	1,390
11	Number at End of Year.....	33,786	25,241	45,630
12	In Stock12/31/2019.....			4,399
13	On Customers' Premises--Inactive.....			635
14	In Customers' Premises--Active.....			40,500
15	In Company Use.....			12
16	Number at End of Year.....			45,546
17	Number of Meters Tested by State Inspectors During Year.....			2,302

RATE SCHEDULE INFORMATION

1. Attach copies of all Filed Rates for General Consumers.
2. Show below the changes in rate schedules during the year and the estimated increase in annual revenue predicated on the previous year's operations.

Date Effective	M.D.P.U. Number	Rate Schedule	Estimated Effect on Annual Revenues	
			Increases	Decreases
2/1/2002	327	Farm Discount Rider	0	
1/1/2019	515	Peaking Service	0	
2/1/2019	516	Residential Non Heating Rate R-1	14,514	
2/1/2019	517	Residential Non Heating, Rate R-3	\$448,849	
2/1/2019	518	Residential Low Income Non Heating, Rate R-2	1,974	
2/1/2019	519	Residential Low Income Heating, Rate R-4	4,625	
2/1/2019	520	Gas Light Rate, Rate L	0	
2/1/2019	521	Comm & Ind Low Ann, Low Load, Rate G-41	112,122	
2/1/2019	522	Comm & Ind Med Ann, Low Load, Rate G-42	105,440	
2/1/2019	523	Comm & Ind Large Ann, Low Load, Rate G-43	81,921	
2/1/2019	524	Comm & Ind Low Ann, High Load, Rate G-51	31,052	
2/1/2019	525	Comm & Ind Med Ann, High Load, Rate G-52	26,863	
2/1/2019	526	Comm & Ind Large Ann, High Load, Rate G-53	54,076	
2/1/2019	527	Comm & Ind Ex Large Ann, High Load, Rate T-54	10,928	
2/1/2019	529	Seasonal Cost of Gas Adjustment Clause	495,487	
2/1/2019	530	Revenue Decoupling Adjustment Clause	0	
2/1/2019	531	Interruptible Sales Service, Code 2,4,6,8	0	
2/1/2019	532	Interruptible Transportation Rate	0	
2/1/2019	533	Load Management Service	0	
2/1/2019	534	Distribution Service Terms and Conditions	0	
5/1/2019	535	Local Distribution Adjustment Clause	0	
		Total	\$ 1,387,851	\$ -

EXPENDITURES FOR CERTAIN CIVIC, POLITICAL AND RELATED ACTIVITIES
(Account 426.4)

1. Report all expenditures incurred by the respondent during the year for the purpose of influencing public opinion with respect to the election or appointment of public officials, referenda, legislation or ordinances (either with respect to the possible adoption of new referenda, legislation or ordinances or repeal or modification of existing referenda, legislation or ordinances); approval, modification, or revocation of franchises; or for the purpose of influencing the decisions of public officials which are accounted for as Other Income Deductions, Expenditures for Certain Civic, Political and Related Activities; Account 426.4.

2. Advertising expenditures in this Account shall be classified according to subheadings, as follows: (a) radio, television, and motion picture advertising; (b) newspaper, magazine, and pamphlet advertising; (c) letters or inserts in customers' bills; (d) inserts in reports to stockholders; (e) news-

paper and magazine editorial services; and (f) other advertising.

3. Expenditures within the definition of paragraph (1), other than advertising shall be reported according to captions or descriptions, clearly indicating the nature and purpose of the activity.

4. If respondent has not incurred any expenditures contemplated by the instructions of Account 426.4, so state.

5. For reporting years which begin during the calendar year 1963 only, minor amounts may be grouped by classes if the number of items so grouped is shown.

NOTE: The classification of expenses as nonoperating and their inclusion in this account is for accounting purposes. It does not preclude Commission consideration of proof to the contrary for ratemaking or other purposes.

Line No.	Item (a)	Amount (b)
1	JOHN BARTLEY	\$43,200
2		
3		
4		
5		
6		
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39		
40	TOTAL	\$43,200

913. Advertising Expenses.

Line No.	Account No.	Type (a)	General Description (b)	Amount for Year (c)
1				
2		City/Telephone Directory		\$0
3		Other		275
4		Payroll		585
5		Postage		7,782
6		Direct Mailing		18,119
8		Dealer Programs		0
9		Customer Solicitation/Surveys		40,676
10				
11				
12				
13				
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46				
47			TOTAL	\$67,438

Annual report of

The Berkshire Gas Company

Year ended December 31, 2019

DEPOSITS AND COLLATERAL

1. Statement of money and the value of any collateral held as guaranty
for the payment of charges pursuant to Massachusetts General Laws.
Chapter 164, Section 128.

Line No.	Town Code	Name of City or Town	Amount
1	12	Adams	\$7,757
2	26	Amherst	13,150
3	15	Cheshire	0
4	14	Clarksburg	0
5	2	Dalton	9,180
6	21	Greenfield	26,976
7	8	Gt. Barrington	14,913
8	27	Hadley	8,469
9	24	Hatfield	2,545
10	7	Lanesboro	3,707
11	5	Lee	18,230
12	3	Lenox	39,435
13	11	North Adams	46,866
14	1	Pittsfield	92,298
15	23	South Deerfield	2,936
16	6	Stockbridge	595
17	22	Turners Falls	23,182
18		West Hatfield	6,615
19	25	Whately	0
20	13	Williamstown	8,173
21	28		
22	25		
23	58		
Total			\$325,026

THIS RETURN IS SIGNED UNDER THE PENALTIES OF PERJURY

Frank Reynolds

.....President.

.....Treasurer.

.....Directors.

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

Milford, CTss.April 22, 2020

Then personally appeared... Franklyn Reynolds

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 10/30/2022

Talaine R. Fraser

Notary Public or

Justice of the Peace.

Directors.

Notary Public or
...Justice of the Peace.

THIS RETURN IS SIGNED UNDER THE PENALTIES OF PERJURY

.....President.

.....Treasurer.

Robert D. Furguata

.....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.

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, 2019

FULL NAME OF COMPANY	THE BERKSHIRE GAS COMPANY
LOCATION OF PRINCIPAL BUSINESS OFFICE	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	\$ 10,023,566
4	Less:	
5	Total Interest Charges - 97.80%	(3,139,952)
6	Dividends Declared - Preferred Stock (437)- 97.80%	0
7		
8	Total Net Utility Income Available for Common Shareholders	\$ 6,883,614
9		
10	TOTAL UTILITY COMMON EQUITY:	
11		
12	Total Proprietary Capital-	\$ 116,868,899
13		
14	Preferred Stock Issued	0
15	Unamortized Acquisition Premium-	(51,932,490)
16	Net Proprietary Capital	\$ 64,936,409
17		
18	Utility allocation:	
19	Utility Plant (101-107) P. 8 line 2	335,893,356
20	Gross Utility Plant and Total Other Plant and Investments (P. 8, lines 2 and 8)	340,677,421
21		
22	Ratio of utility Plant to Total Plant (line 18 divided by line 19)	98.60%
23		
24	Total Utility Common Equity	\$ 64,024,519
25		
26	Return on Equity (Line 8 divided by line 24)	10.75%