

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,**

**2024**



*The Commonwealth of Massachusetts  
Department of Public Utilities*

*One South Station, Boston, MA 02110*

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

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

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

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

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

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

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

A FIVE DOLLAR FILING FEE SHOULD ACCOMPANY THE ORIGINAL COPY

*The Commonwealth of Massachusetts*

**RETURN**  
**OF THE**  
**BERKSHIRE GAS**  
**COMPANY**  
**TO THE**  
**DEPARTMENT OF PUBLIC UTILITIES**  
**OF MASSACHUSETTS**  
**For the Year Ended December 31,**  
**2024**

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

Charlotte Ancel

Official title: Interim President & COO

Office address: 115 Cheshire Road  
Pittsfield MA 01201-1803



# *The Commonwealth of Massachusetts*

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

## REVENUE STATEMENT

**2024**

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

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Massachusetts Gross Revenues (Intrastate) \$ 89,630,560  
Other Revenues (outside Massachusetts) \_\_\_\_\_  
Total Revenues as per annual return \$ 89,630,560

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

A handwritten signature in cursive script, appearing to read "Charles A. Del", written over a horizontal line.

Title Interim President & COO

Instructions to Department:

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

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

# DEPARTMENT OF TELECOMMUNICATIONS & ENERGY

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

## CONDENSED FINANCIAL RETURN FOR THE YEAR ENDED DECEMBER 31, 2024

**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
<b>OPERATING INCOME</b>	<b>\$</b>	<b>\$</b>
Operating Revenues	89,630,560	(2,456,594)
Operating Expenses:		
Operation Expense	65,562,618	5,868,703
Maintenance Expense	4,482,101	93,820
Depreciation Expense	8,012,661	593,103
Amortization of Utility Plant	1,216,465	151,465
Amortization of Property Losses	0	
Amortization of Conversion Expenses	0	
Taxes Other Than Income Taxes	7,118,976	672,444
Income Taxes	(567,244)	(1,642,626)
Provision for Deferred Fed.Inc.Taxes	813,720	(1,313,616)
Fed. Inc. Taxes Def. in Prior Yrs.-Cr.		
Total Operating Expenses	86,639,297	4,423,293
Net Operating Revenues	2,991,263	(6,879,887)
Income from Utility Plant Leased to Others	0	0
Other Utility Operating Income	0	0
Total Utility Operating Income	2,991,263	(6,879,887)
<b>OTHER INCOME</b>		
Income from Mdse. Job. & Contract Work	0	0
Income from Nonutility Operations	0	0
Nonoperating Rental Income	905,077	33,671
Interest and Dividend Income	33,073	(235,255)
Miscellaneous Nonoperating Income	1,213,648	(32,456)
Total Other Income	2,151,798	(234,040)
Total Income	5,143,061	(7,113,927)
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>		
Miscellaneous Amortization	0	0
Other Income Deductions	613,181	42,615
Total Income Deductions	613,181	42,615
Income Before Interest Charges	4,529,880	(7,156,542)
<b>INTEREST CHARGES</b>		
Interest on Long-Term Debt	1,018,724	290,075
Amortization of Debt Disc. & Expense	(296,780)	(344,187)
Amortization of Prem. on Debt - Credit	0	0
Int. on Debt to Associated Companies	1,231,957	712,681
Other Interest Expense	2,283,545	355,380
Interest Charged to Construction - Credit	(296,585)	156,877
Total Interest Charges	3,940,861	1,170,826
Net Income	589,019	(8,327,368)

BALANCE SHEET			
Title of Account	Balance End of Year	Title of Account	Balance End of Year
<b>UTILITY PLANT</b>	\$	<b>PROPRIETARY CAPITAL</b>	\$
Utility Plant	439,896,574	<b>CAPITAL STOCK</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>		Common Stock Issued	250
Nonutility Property	5,133,924	Preferred Stock Issued	-
Investment in Associated Companies	-	Capital Stock Subscribed	-
Other Investments	-	Premium on Capital Stock	-
Special Funds	2,197,325	Total	250
Total Other Property and Investments	7,331,249	<b>SURPLUS</b>	
<b>CURRENT AND ACCRUED ASSETS</b>		Other Paid-In Capital	141,094,738
Cash	3,493,046	Earned Surplus	26,962,014
Special Deposits	-	Surplus Invested in Plant	-
Working Funds	-	Total	168,056,752
Temporary Cash Investments	-	Total Proprietary Capital	168,057,002
Notes and Accounts Receivable	20,530,914	<b>LONG-TERM DEBT</b>	
Receivables from Assoc.Companies	26,798	Bonds	105,000,000
Materials and Supplies	6,260,876	Advances from Associated Companies	-
Prepayments	2,115,440	Other Long-Term Debt	-
Interest and Dividends Receivable	26,672	Total Long-Term Debt	105,000,000
Rents Receivable	-	<b>CURRENT AND ACCRUED LIABILITIES</b>	
Accrued Utility Revenues	13,443,250	Notes Payable	-
Misc. Current and Accrued Assets	-	Accounts Payable	15,734,147
Total Current and Accrued Assets	45,896,996	Payables to Associated Companies	(9,484,235)
<b>DEFERRED DEBITS</b>		Customer Deposits	197,989
Unamortized Debt Discount and Expense	701,966	Taxes Accrued	3,971,442
Extraordinary Property Losses	-	Interest Accrued	1,029,693
Preliminary Survey and Investigation Charges	24,043	Dividends Declared	-
Clearing Accounts	(826,768)	Matured Long-Term Debt	-
Temporary Facilities	-	Matured Interest	-
Miscellaneous Deferred Debits	20,018,153	Tax Collections Payable	26,189
Total Deferred Debits	19,917,394	Misc. Current and Accrued Liabilities	3,297,900
<b>CAPITAL STOCK DISCOUNT AND EXPENSE</b>		Total Current and Accrued Liabilities	14,773,125
Discount on Capital Stock	-	<b>DEFERRED CREDITS</b>	
Capital Stock Expense	-	Unamortized Premium on Debt	-
Total Capital Stock Discount and Expense	-	Customer Advances for Construction	-
<b>REACQUIRED SECURITIES</b>		Other Deferred Credits	21,005,037
Reacquired Capital Stock	-	Total Deferred Credits	21,005,037
Reacquired Bonds	-	<b>RESERVES</b>	
Total Reacquired Securities	-	Reserves for Depreciation	153,663,938
Total Assets and Other Debits	513,042,213	Reserves for Amortization	-
		Reserve for Uncollectible Accounts	2,419,274
		Operating Reserves	15,435,837
		Reserve for Depreciation and Amortization of	-
		Nonutility Property	3,054,609
		Reserves for Deferred Federal Income	-
		Taxes	23,266,600
		Total Reserves	197,840,258
		<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>	
		Contributions in Aid of Construction	6,366,791
		Total Liabilities and Other Credits	513,042,213
NOTES:			

GAS OPERATING REVENUES			
Account	Operating Revenues		
	Amount for Year	Increase (Decrease) from Preceding Year	
SALES OF GAS	\$	\$	
Residential Sales	49,513,610	(1,338,915)	
Commercial and Industrial Sales			
Small (or Commercial)	18,211,313	(1,567,628)	
Large (or Industrial)			
Other Sales to Public Authorities			
Interdepartmental Sales			
Miscellaneous Electric Sales			
Total Sales to Ultimate Consumers	67,724,923	(2,906,543)	
Sales for Resale	515,689	515,689	
Total Sales of Gas	68,240,612	(2,390,854)	
OTHER OPERATING REVENUES			
Forfeited Discounts	46,660	(13,701)	
Miscellaneous Service Revenues	88,332	(6,926)	
Revenues from Transportation of Gas of Others	18,671,859	507,367	
Sales of Products Extracted from Natural Gas			
Revenues from Natural Gas Processed by Others			
Rent from Gas Property	6,000	6,000	
Interdepartmental Rents			
Other Gas Revenues	2,577,097	(558,480)	
Total Other Operating Revenues	21,389,948	(65,740)	
Total Gas Operating Revenues	89,630,560	(2,456,594)	
SUMMARY OF GAS OPERATION AND MAINTENANCE EXPENSES			
Functional Classification	Operation	Maintenance	Total
Steam Production	\$	\$	\$
Manufactured Gas Production	1,367,823	422,924	1,790,747
Other Gas Supply Expenses	39,030,263		39,030,263
Total Production Expenses	40,398,086	422,924	40,821,010
Local Storage Expenses			
Transmission and Distribution Expenses	14,181,589	3,731,035	17,912,624
Customer Accounts Expenses	4,775,740		4,775,740
Sales Expenses	59,661		59,661
Administrative and General Expenses	6,147,542	328,142	6,475,684
Total Gas Operation and Maintenance Expenses	\$65,562,618	4,482,101	\$70,044,719

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.



Interim President & COO  
Charlotte Ancel

STATEMENT OF EARNED SURPLUS			
	Amount for Year	Increase (Decrease) from Preceding Year	
Unappropriated Earned Surplus (at beginning of period)	\$26,340,494	\$8,859,502	
Balance Transferred from Income	589,019	(8,327,368)	
Miscellaneous Credit to Surplus	-	-	
Miscellaneous Debits to Surplus	32,501	89,386	
Appropriations of Surplus	-	-	
Net Additions to Earned Surplus	621,520	(8,237,982)	
Dividends Declared - Preferred Stock	-	-	
Dividends Declared - Common Stock	-	-	
Unappropriated Earned Surplus (at end of period)	26,962,014	621,520	
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			



**DEPARTMENT OF TELECOMMUNICATIONS & ENERGY**

This statement is filed in accordance with Chapter 164, Section 83 AND 220 c.m.r. &amp; 79.00

**RETURN ON EQUITY CALCULATION  
FOR THE YEAR ENDED DECEMBER 31, 2024****FULL NAME OF COMPANY**  
**LOCATION OF PRINCIPAL BUSINESS OFFICE****THE BERKSHIRE GAS COMPANY**  
**115 Cheshire Road**  
**Pittsfield, MA 01201-1803****STATEMENT OF RETURN ON EQUITY**

line

Item	Current Year
1 NET UTILITY INCOME AVAILABLE FOR SHAREHOLDERS:	
2	
3 Total Utility Operating Income	\$ 2,991,263
4 Less:	
5 Total Interest Charges - 98.36%	(3,876,260)
6 Dividends Declared - Preferred Stock (437) - 98.36%	0
7	
8 Total Net Utility Income Available for Common Shareholders	\$ (884,997)
9	
10 TOTAL UTILITY COMMON EQUITY:	
11	
12 Total Proprietary Capital-	\$ 160,246,242
13	
14 Preferred Stock Issued	0
15 Unamortized Acquisition Premium-	(51,932,490)
16 Net Proprietary Capital	\$ 108,313,752
17	
18 Utility allocation:	
19 Utility Plant (101-107) P. 8 line 2	439,896,574
20 Gross Utility Plant and Total Other Plant and Investments (P. 8, lines 2 and 8)	447,227,823
21	
22 Ratio of utility Plant to Total Plant (line 18 divided by line 19)	98.36%
23	
24 Total Utility Common Equity	\$ 106,538,203
25	
26 Return on Equity ( Line 8 divided by line 24)	-0.83%

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Annual report of THE BERKSHIRE GAS COMPANY Year ended December 31, 2024		
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GENERAL INFORMATION			
PRINCIPAL AND SALARIED OFFICERS			
Titles	Names	Addresses	Annual Salaries
Chief Executive Officer *Includes only salary issued by Berkshire Gas Company.	Franklyn D. Reynolds	100 Marsh Hill Rd. Orange, CT 06477	\$0
Treasurer *Includes only salary issued by Berkshire Gas Company.	Michael Panichi	180 Marsh Hill Rd. Orange, CT 06477	\$0
Secretary *Includes only salary issued by Berkshire Gas Company.	Kenna Hagan	180 Marsh Hill Rd. Orange, CT 06477	\$0
President **See note below	Sue Kristjansson	115 Cheshire Road Pittsfield, MA 01201	\$0
NOTE: As of 12/31/24, Sue Kristjansson was President of Berkshire Gas Company. On 1/14/25, Charlotte Ancel was named Interim President of Berkshire Gas Company.			
NOTE: Salary information excludes any applicable bonuses and stock options paid during the period.			
DIRECTORS			
Names	Addresses		Fees Paid During Year
Franklyn D. Reynolds	100 Marsh Hill Rd. Orange, CT 06477		\$0
Noelle M. Kinsch	80 State St. Albany, NY 12210		\$0
Joseph A. Purington	89 Edison Dr. Augusta, ME 04336		\$0
Andrea Vanluling	162 Canco Rd. Portland, ME 04103		\$0
Sue Kristjansson	115 Cheshire Road Pittsfield, MA 01201		\$0
* By General Laws, Chapter 164, Section 83, the Return must contain a "List of the names of all their salaried officers and the amount of the salary paid to each," and by Section 77, the department is required to include in its annual report "the names and addresses of the principal officers and of the directors			

## GENERAL INFORMATION--Continued

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

Preferred:	0
Common:	1
  6. Number of stockholders in Massachusetts,
 

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

Preferred:	0	\$0
Common:	100	\$0
  8. Capital stock issued prior to June 5, 1894, No. of shares, Preferred: 625 \$62,500 (A)
  9. Capital stock issued with approval of Board  
of Gas and Electric Light Commissioners  
or Department of Public Utilities since June 5, 1894
 

No. of shares,	0	\$0
----------------	---	-----
- |            |                       |   |
|------------|-----------------------|---|
| Total,     | shares, par value, \$ | , outstanding December 31 of the fiscal year 2024 |
| Preferred: | 4.8% 15 \$100         | 0   |
| Common:    | 100 \$2.50            | 250   |
10. If any stock has been issued during the last fiscal period, give date and terms upon which such issue was offered to the stockholders, and if the whole or any part of the issue was sold realized therefrom.

(A) \$100 Par Value

## 11. Management Fees and Expenses during the Year.

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

UIL Holdings Corporation

\$ 4,869,997

**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.

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			Names of the cities or town in which the company supplies GAS, with the number of customers' meters in each place.	
City or Town	Number of Customers' Meters, Dec. 31,		City or Town	Number of Customers' Meters, Dec. 31,
			Adams	3,050
			Amherst	2,973
			Cheshire	580
			Clarksburg	155
			Dalton	1,981
			Deerfield	212
			Great Barrington	1,306
			Greenfield	4,644
			Hadley	935
			Hatfield	727
			Lanesboro	265
			Lee	2,050
			Lenox	1,975
			Lenox Dale	177
			North Adams	4,843
			North Hatfield	27
			Northampton	4
			Pittsfield	17,131
			South Deerfield	554
			South Lee	8
			Stockbridge	517
			Sunderland	12
			Turners Falls	1,290
			West Hatfield	171
			Whately	51
			Williamstown	1,916
TOTAL			TOTAL	47,554

COMPARATIVE BALANCE SHEET Assets and Other Debits				
Line No.	Title of Account (a)	Balance Beginning of Year (b)	Balance End of Year (c)	Increase or (Decrease) (d)
1	<b>UTILITY PLANT</b>	\$	\$	\$
2	Utility Plant (101-107) P. 13.....	410,972,748	439,896,574	28,923,826
3	<b>OTHER PROPERTY AND INVESTMENTS</b>			
4	Nonutility Property (121) P. 19.....	4,936,892	5,133,924	197,032
5	Investment in Associated Companies (123) P. 20.....	-	-	-
6	Other Investments (124) P. 20.....	-	-	-
7	Special Funds (125, 126, 127, 128) P. 21.....	2,169,582	2,197,325	27,743
8	Total Other Property and Investments.....	7,106,474	7,331,249	224,775
9	<b>CURRENT AND ACCRUED ASSETS</b>			
10	Cash (131).....	488,141	3,493,046	3,004,905
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.....	19,796,229	20,530,914	734,685
15	Receivables from Assoc.Companies (145, 146) P. 23.....	5,275	26,798	21,523
16	Materials and Supplies (151-159, 163) P. 24.....	6,882,253	6,260,876	(621,377)
17	Prepayments (165).....	674,238	2,115,440	1,441,202
18	Interest and Dividends Receivable (171).....	-	26,672	26,672
19	Rents Receivable (172).....	-	-	-
20	Accrued Utility Revenues (173-175).....	7,908,661	13,443,250	5,534,589
21	Misc. Current and Accrued Assets (174).....	-	-	-
22	Total Current and Accrued Assets.....	35,754,797	45,896,996	10,142,199
23	<b>DEFERRED DEBITS</b>			
24	Unamortized Debt Discount and Expense (181) P. 26.....	405,185	701,966	296,781
25	Extraordinary Property Losses (182) P. 27.....	-	-	-
26	Preliminary Survey and Investigation Charges (183).....	823	24,043	23,220
27	Clearing Accounts (184).....	(890,044)	(826,768)	63,276
28	Temporary Facilities (185).....	-	-	-
29	Miscellaneous Deferred Debits (186) P. 27.....	24,928,239	20,018,153	(4,910,086)
30	Total Deferred Debits.....	24,444,203	19,917,394	(4,526,809)
31	<b>CAPITAL STOCK DISCOUNT AND EXPENSE</b>			
32	Discount on Capital Stock (191) P. 28.....	-	-	-
33	Capital Stock Expense (192) P. 28.....	-	-	-
34	Total Capital Stock Discount and Expense.....	-	-	-
35	<b>REACQUIRED SECURITIES</b>			
36	Reacquired Capital Stock (196).....	-	-	-
37	Reacquired Bonds (197).....	-	-	-
38	Total Reacquired Securities.....	-	-	-
39	Total Assets and Other Debits.....	478,278,222	513,042,213	34,763,991



Annual report of <b>THE BERKSHIRE GAS COMPANY</b> Year ended December 31, 2024					9
<b>COMPARATIVE BALANCE SHEET Liabilities and Other Credits</b>					
Line No.	Title of Account (a)	Balance Beginning of Year (b)	Balance End of Year (c)	Increase or (Decrease) (d)	
1	<b>PROPRIETARY CAPITAL</b>	\$	\$	\$	
2	<b>CAPITAL STOCK</b>				
3	Common Stock Issued (210) P. 29.....	250	250	-	
4	Preferred Stock Issued (204) P. 29.....	-	-	-	
5	Capital Stock Subscribed (202, 205).....	-	-	-	
6	Premium on Capital Stock (207) P. 29.....	-	-	-	
7	Total.....	250	250	-	
8	<b>SURPLUS</b>				
9	Other Paid-In Capital (208-211) P. 30.....	126,094,738	141,094,738	15,000,000	
10	Earned Surplus (215, 216) P. 12.....	26,340,494	26,962,014	621,520	
11	Surplus Invested in Plant (217).....	-	-	-	
12	Total.....	152,435,232	168,056,752	15,621,520	
13	Total Proprietary Capital.....	152,435,482	168,057,002	15,621,520	
14	<b>LONG-TERM DEBT</b>				
15	Bonds (221) p. 31.....	60,000,000	105,000,000	45,000,000	
16	Advances from Associated Companies (223) P. 31....	-	-	-	
17	Other Long-Term Debt (224) P. 31.....	-	-	-	
18	Total Long-Term Debt.....	60,000,000	105,000,000	45,000,000	
19	<b>CURRENT AND ACCRUED LIABILITIES</b>				
20	Notes Payable (231) P. 32.....	-	-	-	
21	Accounts Payable (232).....	15,728,188	15,734,147	5,959	
22	Payables to Associated Companies (233, 234) P. 32.	22,571,274	(9,484,235)	(32,055,509)	
23	Customer Deposits (235).....	253,748	197,989	(55,759)	
24	Taxes Accrued (236).....	1,656,498	3,971,442	2,314,944	
25	Interest Accrued (237).....	837,167	1,029,693	192,526	
26	Dividends Declared (238).....	-	-	-	
27	Matured Long-Term Debt (239).....	-	-	-	
28	Matured Interest (240).....	-	-	-	
29	Tax Collections Payable (241).....	35,003	26,189	(8,814)	
30	Misc. Current and Accrued Liabilities (242) P. 33.	3,064,049	3,297,900	233,851	
31	Total Current and Accrued Liabilities.....	44,145,927	14,773,125	(29,372,802)	
32	<b>DEFERRED CREDITS</b>				
33	Unamortized Premium on Debt (251) P. 26.....	-	-	-	
34	Customer Advances for Construction (252).....	-	-	-	
35	Other Deferred Credits (253) P. 33.....	22,939,084	21,005,037	(1,934,047)	
36	Total Deferred Credits.....	22,939,084	21,005,037	(1,934,047)	
37	<b>RESERVES</b>				
38	Reserves for Depreciation (254-256) P. 13.....	147,944,498	153,663,938	5,719,440	
39	Reserves for Amortization (257-259) P. 13.....	-	-	-	
40	Reserve for Uncollectible Accounts (260).....	2,996,593	2,419,274	(577,319)	
41	Operating Reserves (261-265) P. 35.....	14,138,982	15,435,837	1,296,855	
42	Reserve for Depreciation and Amortization of Nonutility Property (266).....	-	-	-	
43	Reserves for Deferred Federal Income Taxes (267, 268) P. 36.....	3,168,038	3,054,609	(113,429)	
44	Total Reserves.....	24,273,926	23,266,600	(1,007,326)	
45	<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>				
46	Contributions in Aid of Construction (271) P. 36..	192,522,037	197,840,258	5,318,221	
47	Total Liabilities and Other Credits.....	478,278,222	513,042,213	34,763,991	

STATEMENT OF INCOME FOR THE YEAR			
Line No.	Account (a)	Total	
		Current Year (b)	Increase or (Decrease) from Preceding Year (c)
1	<b>OPERATING INCOME</b>	\$	\$
2	Operating Revenues (400) P. 37, 43.....	89,630,560	(2,456,594)
3	Operating Expenses:		
4	Operation Expense (401) P. 42, 47.....	65,562,618	5,868,703
5	Maintenance Expense (402) P. 42, 47.....	4,482,101	93,820
6	Depreciation Expense (403) P. 34.....	8,012,661	593,103
7	Amortization of Utility Plant (404 and 405).....	1,216,465	151,465
8	Amortization of Property Losses (407.1).....	-	-
9	Amortization of Conversion Expenses (407.2).....	-	-
10	Taxes Other Than Income Taxes (408) P. 49.....	7,118,976	672,444
11	Income Taxes (409) P. 49.....	(567,244)	(1,642,626)
12	Provision for Deferred Fed.Inc.Taxes (411) P.36.....	813,720	(1,313,616)
13		-	-
14	Total Operating Expenses.....	86,639,297	4,423,293
15	Net Operating Revenues.....	2,991,263	(6,879,887)
16	Income from Utility Plant Leased to Others (412).....	-	-
17	Other Utility Operating Income (414) P. 50.....	-	-
18	Total Utility Operating Income.....	2,991,263	(6,879,887)
19	<b>OTHER INCOME</b>		
20	Income from Mdse. Job. & Contract Work (415) P. 51.....	-	-
21	Income from Nonutility Operations (417).....	-	-
22	Nonoperating Rental Income (418).....	905,077	33,671
23	Interest and Dividend Income (419).....	33,073	(235,255)
24	Miscellaneous Nonoperating Income (421).....	1,213,648	(32,456)
25	Total Other Income.....	2,151,798	(234,040)
26	Total Income.....	5,143,061	(7,113,927)
27	<b>MISCELLANEOUS INCOME DEDUCTIONS</b>		
28	Miscellaneous Amortization (425).....	-	-
29	Other Income Deductions (426).....	613,181	42,615
30	Total Income Deductions.....	613,181	42,615
31	Income Before Interest Charges.....	4,529,880	(7,156,542)
32	<b>INTEREST CHARGES</b>		
33	Interest on Long-Term Debt (427) P. 31.....	1,018,724	290,075
34	Amortization of Debt Disc. & Expense (428) P. 26.....	(296,780)	(344,187)
35	Amortization of Prem. on Debt - Credit (429) P. 26.....	-	-
36	Int. on Debt to Associated Companies(430)P. 31, 32.....	1,231,957	712,681
37	Other Interest Expense (431).....	2,283,545	355,380
38	Interest Charged to Construction - Credit (432).....	(296,585)	156,877
39	Total Interest Charges.....	3,940,861	1,170,826
40	Net Income.....	589,019	(8,327,368)
41	<b>EARNED SURPLUS</b>		
42	Unappropriated Earned Surplus (at beginning of period (216)	26,340,494	8,859,502
43	Balance Transferred from Income (433).....	589,019	(8,327,368)
44	Reset Retained Earnings to zero per GAAP.	-	-
45	Miscellaneous Debits to Surplus (435).....	32,501	89,386
46	Appropriations of Surplus (436).....	-	-
47	Net Additions to Earned Surplus.....	621,520	(8,237,982)
48	Dividends Declared - Preferred Stock (437).....	-	-
49	Dividends Declared - Common Stock (438).....	-	-
50	Unappropriated Earned Surplus (at end of period)(216).....	26,962,014	621,520

**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		\$26,340,494
3	Changes: (identify by prescribed earned surplus accounts)		
4			
5	Credits:		
6	Balance transferred from Income Account 433	400-432	589,019
7	Transfer from Accumulated Comprehensive Income 215	215	32,501
8			
9			
10	Debits:		
11	Dividends declared--		
12	Preferred 4.8% (\$4.80/share) -- A/C 437	238	0
13	Common Stock Dividends -- A/C 438	234	0
14			
15			
16			
17			
18			
19	Reset Retained Earnings to zero per GAAP due to merger.		
20			
21			
22			
23			
24			
25			
26			
27	Balance -- end of year		26,962,014
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	<b>UTILITY PLANT:</b>						
2	In Service:						
3	101 Plant in Service (Classified).....	\$433,877,504		\$433,877,504			
4	106 Completed Construction not classified.....	0		0			
5	Total P. 16, 18.....	433,877,504		433,877,504			
6	104 Leased to Others.....	0		0			
7	105 Held for Future Use.....	0		0			
8	107 Construction Work in Progress...	6,019,070		6,019,070			
9	Total Utility Plant.....	439,896,574		439,896,574			
10	<b>DETAIL OF RESERVES FOR DEPRECIATION AND AMORTIZATION</b>						
11	In Service:						
12	254 Depreciation P. 34.....	153,663,938		153,663,938			
13	257 Amortization.....	0		0			
14	Total in Service.....	153,663,938		153,663,938			
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.....	\$153,663,938		\$153,663,938			

## 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.....	\$13,054,030	\$2,213,505		\$0	\$0	\$15,267,535
4	Total Intangible Plant.....	\$64,986,520	\$2,213,505	\$0	\$0	\$0	\$67,200,025
5	2. PRODUCTION PLANT						
6	Manufactured Gas Production Plant.....						
7	304 Land and Land Rights.....	1,754,393					1,754,393
8	305 Structures and Improvements.....	4,824,546					4,824,546
9	306 Boiler Plant Equipment.....	0					0
10	307 Other Power Equipment.....	0					0
11	310 Water Gas Generating Equipment.....	0					0
12	311 Liquefied Petroleum Gas Equipment...	4,186,120					4,186,120
13	312 Oil Gas Generation Equipment.....	0					0
14	313 Generating Equipment-Other Process..	0					0
15	315 Catalytic Cracking Equipment.....	0					0
16	316 Other Reforming Equipment.....	0					0
17	317 Purification Equipment.....	0					0
18	318 Residual Refining Equipment.....	0					0
19	319 Gas Mixing Equipment.....	2,988,255					2,988,255
20	320 Other Equipment.....	9,035,290	1,263,564				10,298,854
21	Total Manufactured Gas.....	0					0
	Production Plant.....	22,788,604	1,263,564	0	0	0	24,052,168
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

UTILITY PLANT - GAS (Continued)							
Line No.	Account (a)	Balance Beginning of Year (b)	Additions (c)	Retirements (d)	Adjustments (e)	Transfers (f)	Balance End of Year (g)
1	4. TRANSMISSION AND DISTRIBUTION PLANT						
2	365 Land and Land Rights.....	123,009					123,009
3	365 Rights-of-Way.....	143,990					143,990
4	366 Structures and Improvements.....	957,580					957,580
5	367 Mains.....	147,391,912	16,697,869	186,350			163,903,431
6	368 Compressor Station Equipment.....	-					-
7	369 Measuring and Regulating Station Equipment.....	55,284	439				55,723
		11,387,512	1,439,376				12,826,888
8	380 Services.....	78,665,108	991,017	80,409			79,575,716
9	381 Meters.....	14,921,810	1,500,652	2,334,762			14,087,700
10	382 Meter Installations.....	11,769,372					11,769,372
11	383 House Regulators.....	2,882,981	62,747				2,945,728
12	386 Other Property on Cust's Premises...	-					-
13	387 Other Equipment.....	687,452	581,246				1,268,698
14	Total Transmission and Distribution Plant.....	268,986,010	21,273,346	2,601,521	-	-	287,657,835
15	5. GENERAL PLANT						
16	389 Land and Land Rights.....	303,504					303,504
17	390 Structures and Improvements.....	27,575,641	865,213				28,440,854
18	391 Office Furniture and Equipment.....	6,394,542	1,670,665				8,065,207
19	392 Transportation Equipment.....	7,025,299	1,427,293				8,452,592
20	393 Stores Equipment.....	193,992					193,992
21	394 Tools, Shop and Garage Equipment....	4,190,561	591,242				4,781,803
22	395 Laboratory Equipment.....	30,159					30,159
23	396 Power Operated Equipment.....	506,316					506,316
24	397 Communication Equipment.....	3,882,373	114,713				3,997,086
25	398 Miscellaneous Equipment.....	195,963					195,963
26	399 Other Tangible Property.....	-					-
27	Total General Plant.....	50,298,350	4,669,126	-	-	-	54,967,476
28	Total Gas Plant in Service.....	407,059,484	29,419,541	2,601,521	-	-	433,877,504
29	104 Utility Plant Leased to Others.....						
30	105 Property Held for Future Use.....						
31	107 Construction Work in Progress.....	3,913,264	23,803,593			(21,697,787)	6,019,070
32	Total Utility Plant-Gas.....	410,972,748	53,223,134	2,601,521	-	(21,697,787)	439,896,574

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

Annual Report of

The Berkshire Gas Company

Year ended December 31, 2024

## 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	\$5,133,924			\$905,077
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13	Totals		\$5,133,924	\$0	\$0	\$905,077

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



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

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

Line No.	Name of Fund and Trustee if Any (a)	Balance End of Year (b)
1	SERP Assets - Rabbi Trust (Berkshire Bank Portfolio Management)	\$2,197,325
2		
3		
4		
5		
6		
7		
8		
9		
10		
11		
12		
13		
14		
15		
16		
17		
18		
19	Total	\$2,197,325

**SPECIAL DEPOSITS (Accounts 132,133,134)**

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

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

**NOTES RECEIVABLE (Account 141)**

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

2. Give particulars of any note pledged or discounted.

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

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

Line No.	Name of Maker and Purpose for Which Received (a)	Date of Issue (b)	Date of Maturity (c)	Interest Rate (d)	Amount End of Year (e)
1	<b>NONE</b>				
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					
17					
18					
19					
20				<b>TOTAL</b>	

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

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

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

Line No.	Description (a)	Amount End of Year (b)
21	Customers (Account 142):	
22	Electric (Includes \$ N/A Unbilled Revenue)	
23	Gas	\$9,496,061
24		
25	Other Electric and Gas Utilities	
26		
27	Other Accounts Receivable (Account 143):	
28	Officers and employees	0
29		
30		
31	Miscellaneous (group and describe by classes):	
32	Unbilled revenues (Account 173)	9,581,266
33	Miscellaneous services	1,453,587
34	Weather Insurance	0
35		
36		
37	<b>Total</b>	<b>\$20,530,914</b>

RECEIVABLES FROM ASSOCIATED COMPANIES (Accounts 145, 146)				
<p>1. Report particulars of notes and accounts receivable from associated companies at end of year.</p> <p>2. Provide separate headings and totals for Accounts 145, Notes Receivable from Associated Companies, and 146, Accounts Receivable from Associated Companies, in addition to a total for the combined accounts.</p> <p>3. For notes receivable list each note separately and state purpose for which received. Show also in column (a) date of note and date of maturity.</p> <p>4. If any note was received in satisfaction of an open account, state the period covered by such open account.</p> <p>5. Include in column (d) interest recorded as income during the year, including interest on accounts and notes held any time during the year.</p> <p>6. Give particulars of any notes pledged or discounted, also of any collateral held as guarantee of payment of any note or account.</p>				
Line No.	Name of Company (a)	Amount End of Year (b)	Interest for Year	
			Rate (c)	Amount (d)
1	Southern Connecticut Gas	5,308	N/A	N/A
2				
3	Connecticut Natural Gas	5,337	N/A	N/A
4				
5	Berkshire Energy Resources	-	N/A	N/A
6				
7	United Illuminating Company	2,217	N/A	N/A
8				
9	UIL Holdings Corporation	10,374	N/A	N/A
10				
11	Central Maine Power Company	-	N/A	N/A
12				
13	New York State Electric & Gas	19	N/A	N/A
14				
15	Rochester Gas & Electric Corporation	352	N/A	N/A
16				
17	Iberdrola Finance	3,191	N/A	N/A
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	26,798		

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

Line No.	Account (a)	Amount End of Year	
		Electric (b)	Gas (c)
1	Fuel (Account 151) (See Schedule, Page 25).....		\$3,403,213
2	Fuel Stock Expenses (Account 152).....		-
3	Residuals (Account 153).....		-
4	Plant Materials and Operating Supplies (Account 154).....		2,857,664
5	Merchandise (Account 155).....		-
6	Other Materials and Supplies (Account 156).....		-
7	Nuclear Fuel Assemblies and Components - In Reactor (Account 157)...		-
8	Nuclear Fuel Assemblies and Components - Stock Account (Account 158)		-
9	Nuclear Byproduct Materials (Account 159).....		-
10	Stores Expense (Account 163).....		-
11	Total Per Balance Sheet .....		\$6,260,876

Annual report of THE BERKSHIRE HATHAWAY COMPANY Year ended December 31, 2024

PRODUCTION FUEL AND OIL STOCKS (INCLUDED IN ACCOUNT 151) (Except Nuclear Materials)						
1. Report below the information called for concerning production fuel and oil stocks. 2. Show quantities in tons of 2,000 lbs., gal., or Mcf., whichever unit of quantity is applicable. 3. Each kind of coal or oil should be shown separately. 4. Show gas and electric fuels separately by specific use.						
Line No.	Item (a)	Total Cost (b)	Kinds of Fuel and Oil			
			LIQUEFIED PETROLEUM 151.2		NATURAL GAS STORED 151.4	
			Quantity (c)	Cost (d)	Quantity (e)	Cost (f)
1	On Hand Beginning of Year.....	\$ 3,537,940	552,380	\$ 729,069	851,007	\$ 2,730,883
2	Received During Year.....	1,516,452	3,513	99,838	319,914	1,142,867
3	TOTAL.....	5,054,392	555,893	828,907	1,170,921	3,873,750
4	Used During Year (Note A).....					
5	728 SUPPLEMENTAL	-				
6	From storage for distribution to customers	(1,651,179)	(52,893)	(73,838)	(394,141)	(1,282,731)
7						
8	Balance Adjustment				30,266	
9						
10						
11	Sold or Transferred.....					
12	TOTAL DISPOSED OF.....	(1,651,179)	(52,893)	(73,838)	(394,141)	(1,282,731)
13	BALANCE END OF YEAR.....	3,403,213	503,000	755,069	807,046	2,591,019
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.....	17,121	77,988		\$	
15	Received During Year.....	49,385	273,747			
16	TOTAL.....	66,506	351,735			
17	Used During Year (Note A).....					
18	From storage for distribution to customers	(52,732)	(294,610)			
19						
20	Balance Adjustment	(6,629)				
21						
22						
23						
24	Sold or Transferred.....					
25	TOTAL DISPOSED OF.....	(52,732)	(294,610)			
26	BALANCE END OF YEAR.....	7,145	57,125			

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

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

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

- Report under separate subheadings for Unamortized Debt Discount and Expense and Unamortized Premium on Debt, particulars of discount and expense or premium applicable to each class and series of long-term debt.
- Show premium amounts by enclosure in parentheses.
- In column (b) show the principal amount of bonds or other long-term debt originally issued.
- In column (c) show the discount and expense or premium with respect to the amount of bonds or other long-term debt originally issued.
- Furnish particulars regarding the treatment of unamortized debt discount and expense or premium, redemption premiums, and redemption expenses associated with issues redeemed during the year, also, date of the Department's authorization of treatment other than as specified by the Uniform System of Accounts.
- Set out separately and identify undisposed amounts applicable to issues which were redeemed in prior years.
- Explain any debits and credits other than amortization debited to Account 428, Amortization of Debt Discount and Expense, or credited to Account 429, Amortization of Premium on Debt - Credit.

Line No.	Designation of Long-term Debt (a)	Principal Amount of Securities to Which Discount and Expense or Premium Minus Expense, Relates (Omit Cents) (b)	Total Discount and Expense or Net Premium (Omit Cents) (c)	Amortization Period		Balance Beginning of Year (f)	Debits During Year (g)	Credits During Year (h)	Balance End of Year (i)
				From (d)	To (e)				
1	<u>FIRST MORTGAGE BONDS:</u>								
2									
3	<u>Long-term debt. Filing in process</u>	15,000,000	116,711	10/25/13	12/10/43	122,251		6,107	116,144
4	<u>(Approved by DPU 11/28/12)</u>								
5									
6	<u>SENIOR NOTE, 4.07%</u>	20,000,000	139,251	1/15/19	1/15/29	70,196		13,926	56,270
7									
8	<u>SENIOR NOTE, 3.68%</u>	25,000,000	168,276	9/1/20	9/1/50	149,595		5,605	143,990
9									
10	<u>Avangrid Line of Credit Facility Fee</u>	-		11/23/21	11/23/26	63,144		21,838	41,306
11									
12	<u>SENIOR NOTE, 5.66%</u>	45,000,000		11/20/24	11/20/35			(344,256)	344,256
13									
14									
15									
16									
17									
18	<b>Totals</b>	\$ 105,000,000	\$424,238			\$405,186	\$0	(\$296,780)	\$701,966

Annual report of

The Berkshire Gas Company

Year Ended December 31, 2024

**EXTRAORDINARY PROPERTY LOSSES (ACCOUNT 182)**

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

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

**MISCELLANEOUS DEFERRED DEBITS (Account 186)**

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

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

Miscellaneous Deferred Debits (Account 186)							
Line No	Description (a)	Account No.	Beginning Balance (b)	Debit (c)	Credit		Balance End of Year (f)
					Account Charged (d)	Amount (e)	
11	Environmental Study (Greenfield/Pittsfield)	186.64	1,888,456	3,234,582	131,175	(3,294,166)	1,828,872
12	Recoverable Bad Debts	186.97	1,299,999	1,500,000	260	(1,870,000)	929,999
13	Environmental	186.99	2,361,900	6,706,173	265	(7,146,273)	1,921,800
14	Rate Study - Consultants/Legal	186.024	200,293	141,875	928	(242,022)	100,146
15	Pre-Paid Pension Reg Asset FAS 158	186.002	13,844,434	13,819,405	165, 926	(15,223,637)	12,440,202
16	Deferred Tax Reg Asset	186.03	409,813	2,836	265,268	(72,614)	340,035
17	Pension Tracker	186.11	-	3,615,979	495	(3,615,979)	-
18	Decoupling	186.12	4,867,586	8,548,360	495	(11,014,605)	2,401,341
19	COVID-19 Cost Recovery	186.13	55,758	-	142	-	55,758
20							
21							
22							
23							
24							
25							
26							
27							
28							
29							
30							
31							
32							
33							
34							
35							
36	Total		\$24,928,239	\$37,569,210		(\$42,479,296)	\$20,018,153



DISCOUNT ON CAPITAL STOCK (Account 191)		
1. Report the balance at end of year of discount on capital stock for each class and series of capital stock. 2. If any change occurred during the year in the balance with respect to any class or series of stock, attach at state-		
ment giving particulars of the change. State the reason for any charge-off during the year and specify the amount charged.		
Line No.	Class and Series of Stock (a)	Balance End of Year (b)
1	NONE	
2		
3		
4		
5		
6		
7		
8		
9		
10		
11		
12		
13		
14		
15		
16		
17		
18		
19		
20		
21	Total	
CAPITAL STOCK EXPENSE (Account 192)		
1. Report the balance at end of year of capital stock expenses for each class and series of capital stock. 2. If any change occurred during the year in the balance with respect to any class or series of stock, attach a state-		
ment giving particulars of the change. State the reason for any charge-off during the year and specify the amount charged.		
Line No.	Class and Series of Stock (a)	Balance End of Year (b)
22	NONE	
23		
24		
25		
26		
27		
28		
29		
30		
31		
32		
33		
34		
35		
36		
37		
38		
39		
40		
41		
42		
43	TOTAL	\$0

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

1. Report below the particulars called for concerning common and preferred stock at end of year, distinguishing separate series of any general class. Show totals separately for common and preferred stock.  
2. Entries in column (b) should represent the number of shares authorized by the Department.

3. Give particulars concerning shares of any class and series of stock authorized to be issued by the Department which have not yet been issued.  
4. The designation of each class of preferred stock should show the dividend rate and whether the dividends are cumulative or noncumulative.

5. State if any capital stock which has been nominally issued is nominally outstanding at end of year.  
6. Give particulars of any nominally issued capital stock, reacquired stock, or stock in sinking and other funds which is pledged, stating name of pledgee and purpose of pledge.

Line No.	Class and Series of Stock (a)	Number of Shares Authorized (b)	Par Value per Share (c)	Amount Authorized (d)	Outstanding per Balance Sheet*		Premium at End of Year (g)
					Shares (e)	Amount (f)	
1	Preferred Stock						
2	4.8%	15,000	\$100	\$1,500,000	0	\$0	--
4	Total A/C 204	15,000		\$1,500,000	0	\$0	--
5							
6	Common Stock	4,600,000	\$2.50	\$11,500,000	100	\$250	\$0
7	Total A/C 210	4,600,000		\$11,500,000	100	\$250	\$0
8							
9							
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24							
25							
26							
27							
28							
29							
30							
31	Totals						

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

## OTHER PAID-IN CAPITAL (Accounts 208-211)

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

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

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

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

Line No.	Item (a)	Amount (b)
1	Account 211 - Miscellaneous Paid-In Capital	
2	Balance 12/31/2024	\$ 141,094,738
3		
4	Transactions:	
5		-
6		
7		
8		
9		
10	Total	\$ 141,094,738
11		
12		
13		
14		
15		
16		
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24		
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Annual report of

THE BERKSHIRE GAS COMPANY

Year ended December 31, 2024

## LONG TERM DEBT (Accounts 221, 223-224)

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

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

Line No.	Class and Series of Obligation (a)	Date of Issue (b)	Date of Maturity (c)	Amount Authorized (d)	Amount Actually Outstanding at End of Year (e)	Interest Provisions Rate Per Cent (f)	Dates Due (g)	Interest Accrued During Year, Charged to Income (427) (h)	Interest Paid During Year (237) (i)
1	<u>FIRST MORTGAGE BONDS - A/C 221:</u>								
3	SERIES: B, 4.07%	1/15/2019	1/15/2029	20,000,000	20,000,000	4.07	1/15 & 7/15	375,344	814,000
4	SERIES: A, 5.33%	12/10/2013	12/10/2043	15,000,000	15,000,000	5.33	6/10 & 12/10	46,638	799,500
5	SERIES: C, 3.68%	9/1/2020	9/1/2050	25,000,000	25,000,000	3.68	3/1 & 9/1	306,667	920,000
6	SERIES: D, 5.66%	11/20/2024	11/20/2035	45,000,000	45,000,000	5.66	5/20 & 11/20	290,075	
7									
8									
9									
10									
11	TOTALS			\$105,000,000	\$105,000,000			\$1,018,724	\$2,533,500

For issues of long-term debt made during current year state purpose for which issued, date of issue, Department authorization date and D.P.U. #.

NOTES PAYABLE (Account 231)					
Report the particulars indicated concerning notes payable at end of year.					
Line No.	Payee (a)	Date of Note (b)	Date of Maturity (c)	Int. Rate (d)	Balance End of Year (e)
1	None				
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					
17					
18					
19					
20					
21			Total		\$ -
PAYABLES TO ASSOCIATED COMPANIES (Accounts 233, 234)					
Report particulars of notes and accounts payable to associated companies at end of year.					
Line No.	Name of Company (a)	Amount End of Year (b)	Interest for Year		Amount (d)
			Rate (c)		
22					
23	UIL Holdings Corporation	4,880,372	Intercompany	Accounts Payable	N/A
24	Southern CT Gas	(14,894,592)	Intercompany	Accounts Payable	N/A
25	CT Natural Gas	16,030	Intercompany	Accounts Payable	N/A
26	United Illuminating Company	637	Intercompany	Accounts Payable	N/A
27	Avangrid	472,317	Intercompany	Accounts Payable	N/A
28	NYSEG Corp	28,336	Intercompany	Accounts Payable	N/A
29	Rochester Gas & Electric	6,761	Intercompany	Accounts Payable	N/A
30	Central Maine & Power	5,182	Intercompany	Accounts Payable	N/A
31	Iberdrola Finance	722	Intercompany	Accounts Payable	N/A
32					
33					
34					
35	Totals	\$ (9,484,235)			N/A

## MISCELLANEOUS CURRENT AND ACCRUED LIABILITIES (Account 242)

1. Report the amount and description of other current and accrued liabilities at end of year.
2. Minor items may be grouped under appropriate title.

Line No.	Item (a)	Amount (b)
1	Audit and Special Services	\$0
2	Incentive Plan	796,025
3	Vacation Payroll	90,000
4	Advances from S/T Sales/Provision of Service	1,827,301
5	S/T Other Responsibilities Provision	-
6	S/T Provision from Defined Personnel Serv	229,045
7	Other	-
8	Lease Debt	7,409
9	LTIP Shares	342,782
10	Software Licenses	5,338
11		
12		
13		
14		
15		
16		
17		
18	Total	\$3,297,900

## OTHER DEFERRED CREDITS (Account 253)

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

Line No.	Description of Other Deferred Credit (a)	Balance Beginning of Year (b)	Debits		Credits (e)	Balance End of Year (f)
			Account Credited (c)	Amount (d)		
20	Tax Reform	\$11,060,474	495	\$181,613	\$0	\$10,878,861
21	Pension Tracker	\$175,388	495	\$1,992,311	\$2,926,939	\$1,110,016
22	Service Quality Penalty	\$0	426.3	\$33,667	\$259,481	\$225,814
23	Other Regulatory Liabilities	\$714,047	263	\$0	\$68,192	\$782,239
24	Deferred Revenues	\$86,667	253	\$32,500	\$0	\$54,167
25	Non-Current Pension	\$10,751,774	186	\$7,346,953	\$4,346,757	\$7,751,578
26	Non-Current Operating Leases	\$91,770		\$87,568	\$80,703	\$84,905
27	Non-Current Capital Leases	\$58,964		\$111,401	\$169,894	\$117,457
28						
29						
30						
31						
32						
33						
34						
35						
36						
37						
38						
39						
40	Totals	\$22,939,084		\$9,786,013	\$7,851,966	\$21,005,037

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.

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.

Estimated depreciation claimed for Federal Tax purposes is \$8,261,450.

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.

shall include only dividends that have been declared by the Board of Directors during the fiscal year.

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

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

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

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

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

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

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

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

Line No.	Item (a)	Contra Account Debited or Credited (b)	Amount (c)
1	INJURIES & DAMAGES - A/C 262		
2	Beginning Balance		\$0
3	Provision	925	0
4	Payment of Claims net of insurance received		0
5	Ending Balance		0
6	RESERVE FOR RETIREMENT BENEFIT - A/C 263		
7	Beginning Balance		3,261,034
8	Provision	926.2, 930.3, 431.3	(151,773)
9	Payments		(231,391)
10	Adjustment		118,617
11	Ending Balance		2,996,487
12	OTHER LONG-TERM LIABILITY - A/C 265.1		
13	Beginning Balance		0
14	Adjustment	409, 236	0
15	Ending Balance		0
16	DEFERRED STATE FRANCHISE TAX - A/C 265.2		
17	Beginning Balance		8,516,048
18	Provision	408.8	1,987,312
19	Adjustment		14,190
20	Ending Balance		10,517,550
21	DEFERRED STATE FRANCHISE TAX - EXTRAORDINARY ITEMS - A/C 265.4		
22	Beginning Balance		0
23	Provision	408.9	
24	Adjustment		0
25	Ending Balance		0
26	ENVIRONMENTAL CLEAN-UP COSTS - A/C 265.5		
27	Beginning Balance		2,361,900
28	Payments		(440,100)
29	Adjustment	186.99	0
30	Ending Balance		1,921,800
31	OBSOLETE INVENTORY		
32	Beginning Balance		0
33	Adjustment		0
34	Ending Balance		0
35	DEF CREDITS CARES ACT SS TAX DEFERRAL		
36	Beginning Balance		0
37	Adjustment		0
38	Ending Balance		0
39			
40			
41			
42			
43			
44	Total reserves		\$15,435,837



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

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

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

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

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

Line No.	Account Subdivisions (a)	Balance Beginning of Year (b)	Changes During Year		Other Adjustments (e)	Balance End of Year (e)
			Amounts Debited Account 410 (1) (c)	Amounts Credited Account 411 (1) (d)		
1	Accelerated Amortization	\$	\$	\$		\$
2	(Account 267)					
3	Electric.....					
4	Gas.....					
5	Other (Specify).....					
6	Totals.....					
7						
8	Liberalized Depreciation					
9	(Account 268)					
10	Electric.....					
11	Gas.....	23,749,432		(1,173,594)	(2,180,920)	22,742,106
12	Other(Specify)=Comprehensive					
13	Income Adjustments	524,494		0		524,494
14	Totals.....	24,273,926	0	(1,173,594)	(2,180,920)	23,266,600
15	Total (Accounts 267, 268)					
16	Electric.....					
17	Gas.....	23,749,432	0	(1,173,594)	(2,180,920)	22,742,106
18	Other(Specify)=Comprehensive					
19	Income Adjustments	524,494		0		524,494
20	Totals.....	\$24,273,926	\$0	(\$1,173,594)	(\$2,180,920)	\$23,266,600
21	*The Company reconciles federal income tax at the end of the fiscal year - 12/31					
22	(1) Account 410, Provision for Deferred Federal Income Taxes					
	(2) Account 411, Federal Income Taxes Deferred in Prior Years -- Credit.					
	(3) Other Adjustments amount represents a reclass from 268 to 265.1					
	(4) Includes amortization of regulatory assets/liabilities					

**CONTRIBUTIONS IN AID OF CONSTRUCTION (Account 271)**

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

Line No.	Class of Utility Service (a)	Balance Beginning of Year (b)	Debits		Credits (e)	Adjustments (e)	Balance End of Year (f)
			Account Credited (c)	Amount (d)			
23	Residential		143.1		151,192		
24							
25	Commercial				106,714		
26							
27	Amortization of Aid to Construction		403	126,733	-	(74)	
28							
29							
30							
31							
32							
33							
34	Totals	\$6,235,692		\$126,733	\$257,906	(\$74)	\$6,366,791

Next page is 43

**GAS OPERATING REVENUES (Account 400)**

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

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

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

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

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

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

Line No.	Account	Operating Revenues		DTH Sold (1000 BTU)		Average Number of Customers Per Month	
		Amount for Year	Increase or (Decrease) from Preceding Year	Amount for Year	Increase or (Decrease) from Preceding Year	Amount for Year	Increase or (Decrease) from Preceding Year
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
1	SALES OF GAS						
2	480 Residential Sales.....	\$49,513,610	(\$1,338,915)	2,774,040	(109,703)	35,250	(32)
3	481 Commercial and Industrial Sales:					4,123	(76)
4	Small (or Commercial) see instr. 5.....	18,211,313	(1,567,628)	1,335,532	(128,916)		
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.....	67,724,923	(2,906,543)	4,109,572	(238,619)	39,373	(108)
10	483 Sales for Resale.....	515,689	515,689				
11	Total Sales of Gas*.....	68,240,612	(2,390,854)	4,109,572	(238,619)	39,373	(108)
12	OTHER OPERATING REVENUES						
13	487 Forfeited Discounts.....	46,660	(13,701)				
14	488 Miscellaneous Service Revenues.....	88,332	(6,926)				
15	489 Revenues from Trans. of Gas of Others.....	18,671,859	507,367				
16	490 Sales of Products Extracted from Natural Gas..						
17	491 Rev. from Natural Gas Processed by Others.....						
18	493 Rent from Gas Property.....	6,000	6,000				
19	494 Interdepartmental Rents.....						
20	495 Other Gas Revenues.....	2,577,097	(558,480)				
21	Total Other Operating Revenues.....	21,389,948	(65,740)				
22	Total Gas Operating Revenues.....	\$89,630,560	(2,456,594)				
*Includes revenues from application of..... Total DTH to which Applied.....			(LDAC) Purchase Price	(CGA) Fuel Clauses			
			Adjustment Clauses				
			\$ 14,773,622	\$ 27,224,148			
			93,061,313	4,109,572			

## SALES OF GAS TO ULTIMATE CONSUMERS

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

Line No.	Account No.	Schedule (a)	DTH (1000 BTU) (b)	Revenue (c)	Average Revenue per DTH (\$0.0000) (d)	Number of Customers (Per Bills Rendered)	
						July 31 (e)	December 31 (f)
1		<u>FIRM</u>					
2	480.1	Residential: Non-Heating	39,738	\$1,131,997	\$28.49	2,626	2,615
3	480.2	Heating	2,734,302	47,165,800	17.25	32,479	32,718
4	480	Unbilled Revenues - Residential		1,215,813			
5		Commercial & Industrial:					
6		<u>Ann. Use Load Factor</u>					
7	481.41	Low Low	552,041	8,510,404	15.42	3,165	3,148
8	481.42	Low Medium	269,038	3,437,722	12.78	170	142
9	481.43	Low High	139,471	1,671,751	11.99	16	12
10	481.51	High Low	158,041	2,078,271	13.15	668	650
11	481.52	High Medium	119,585	1,252,658	10.48	93	88
12	481.53	High High	97,356	747,383	7.68	7	3
13	481	Unbilled Revenues - Commercial		513,124			
14							
15		<u>NON-FIRM</u>					
16	481.4	Interruptible	0	0	0.00	0	0
17							
18							
19							
20							
21							
22							
23							
24							
25							
26							
27							
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42							
43							
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45							
46							
47							
		TOTAL SALES TO ULTIMATE					
		CONSUMERS (Page 43 line 9)	4,109,572	\$67,724,923	\$16.48	39,224	39,376

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.....	\$227,238	(\$96,954)
21	Production labor and expenses:		
22	711 Steam expenses.....		
23	712 Other power expenses.....		
24	715 Water gas generating expenses.....		
25	716 Oil gas generating expenses.....		
26	717 Liquefied petroleum gas expenses.....		
27	718 Other process production expenses.....		
28	Gas fuels:		
29	721 Water gas generator fuel.....		
30	722 Fuel for oil gas.....		
31	723 Fuel for liquefied petroleum gas process.....		
32	724 Other gas fuels.....	578,425	35,034
33	Gas raw materials:		
34	726 Oil for water gas.....		
35	727 Oil for oil gas.....		
36	728 Liquefied petroleum gas.....		(105,723)
37	729 Raw materials for other gas processes.....		
38	730 Residuals expenses.....		
39	731 Residuals produced -- Cr.....		
40	732 Purification expenses.....		
41	733 Gas mixing expenses.....		
42	734 Duplicate charges -- Cr.....		
43	735 Miscellaneous production expenses.....	550,708	102,763
44	736 Rents.....	11,452	565
45	Total operation.....	\$1,367,823	(\$64,315)
46	Maintenance:		
47	740 Maintenance supervision and engineering.....	214,958	(10,366)
48	741 Maintenance of structures and improvements.....		
49	742 Maintenance of production equipment.....	207,966	(224,244)
50	Total maintenance.....	\$422,924	(\$234,610)
51	Total manufactured gas production.....	\$1,790,747	(\$298,925)

**GAS OPERATION AND MAINTENANCE EXPENSES - Continued**

Line No.	Account (a)	Amount for Year (b)	Increase or (Decrease) from Preceding Year (c)
1	<b>OTHER GAS SUPPLY EXPENSES</b>	\$	\$
2	Operation:		
3	804 Natural gas city gate purchases.....	23,277,078	5,977,900
4	805 Other gas purchases.....	1,003,109	(1,800,405)
5	808.1 Purchased Gas - LNG.....	268,512	(38,293)
6	808.2 Deferred Gas Costs - (CR).....	1,097,396	(4,162,658)
7	814 Environmental.....	445,740	144,982
8	815 C&LM.....	12,407,818	4,144,180
9	812 Gas used for other utility operations - Cr.....	(311,850)	61,749
10	813 Other gas supply expenses.....	842,460	256,516
11	Total other gas supply expenses.....	39,030,263	4,583,971
12	Total production expenses.....	40,821,010	4,285,046
13	<b>LOCAL STORAGE EXPENSES</b>		
14	Operation:		
15	840 Operation supervision and engineering.....		
16	841 Operation labor and expenses.....		
17	842 Rents.....		
18	Total operation.....		
19	Maintenance:		
20	843 Maintenance supervision and engineering.....		
21	844 Maintenance of structures and improvements.....		
22	845 Maintenance of gas holders.....		
23	846 Maintenance of other equipment.....		
24	Total maintenance.....		
25	Total storage expenses.....		
26	<b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>		
27	Operation:		
28	850 Operation supervision and engineering.....	4,106,740	82,871
29	851 System control and load dispatching.....	12,668	(7,250)
30	852 Communication system expenses.....	-	0
31	853 Compressor station labor and expense.....	-	0
32	855 Fuel and power for compressor stations.....	-	0
33	857 Measuring and regulating station expenses.....	322,497	101,679
34	858 Transmission and compression of gas by others.....	-	
35	874 Mains and services expenses.....	3,664,712	1,352,020
36	878 Meter and house regulator expenses.....	4,547,728	(108,314)
37	879 Customer installations expenses.....	24,377	(108,343)
38	880 Other expenses.....	1,441,783	(236,517)
39	881 Rents.....	61,083	10,146
40	Total operation.....	14,181,589	1,086,292
41	Maintenance:		
42	885 Maintenance supervision and engineering.....	365,246	(71,650)
43	886 Maintenance of structures and improvements.....	31,847	4,526
44	887 Maintenance of mains.....	960,214	(68,197)
45	888 Maintenance of compressor station equipment.....	-	0
46	889 Maintenance of measuring and regulating station equipment.....	581,399	(72,303)
47	892 Maintenance of services.....	379,123	122,694
48	893 Maintenance of meters and house regulators.....	972,494	96,416
49	894 Maintenance of other equipment.....	440,712	
50	Total maintenance.....	3,731,035	79,092
51	Total transmission and distribution expenses.....	17,912,624	\$1,165,384

GAS OPERATION AND MAINTENANCE EXPENSES - Continued				
Line No.	Account  (a)	Amount for Year  (b)	Increase or (Decrease) from Preceding Year (c)	
1	<b>CUSTOMER ACCOUNTS EXPENSES</b>	\$	\$	
2	Operation:			
3	901 Supervision.....	639,359	35,272	
4	902 Meter reading expenses.....	476,421	110,178	
5	903 Customer records and collection expenses.....	2,243,392	256,221	
6	904 Uncollectible accounts.....	1,416,568	(109,994)	
7	905 Miscellaneous customer accounts expenses.....	-	-	
8	Total customer accounts expenses.....	4,775,740	291,677	
9	<b>SALES EXPENSES</b>			
10	Operation:			
11	911 Supervision.....	-	-	
12	912 Demonstrating and selling expenses.....	53,073	(34,891)	
13	913 Advertising expenses.....	2,276	2,276	
14	916 Miscellaneous sales expenses.....	4,312	266	
15	Total sales expenses.....	59,661	(32,349)	
16	<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>			
17	Operation:			
18	920 Administrative and general salaries.....	215,473	(82,373)	
19	921 Office supplies and expenses.....	223,444	(207,396)	
20	922 Administrative expenses transferred - Cr.....	-		
21	923 Outside services employed.....	4,507,759	176,846	
22	924 Property insurance.....	96,021	5,339	
23	925 Injuries and damages.....	317,836	22,129	
24	926 Employees pensions and benefits.....	42,942	108,017	
25	928 Regulatory commission expenses.....	547,715	(2,078)	
26	929 Duplicate charges - Cr.....	(251,459)	-	
27	930 Miscellaneous general expenses.....	165,676	(344)	
28	931 Rents.....	282,135	108,180	
29	Total operation:	6,147,542	3,427	
30	Maintenance:			
31	932 Maintenance of general plant.....	328,142	249,338	
32	Total administrative and general expenses.....	6,475,684	252,765	
33	Total gas operation and maintenance expenses.....	70,044,719	5,962,523	
<b>SUMMARY OF GAS OPERATION AND MAINTENANCE EXPENSES</b>				
Line No.	Functional Classification (a)	Operation (b)	Maintenance (c)	Total (d)
34	Steam production.....	\$	\$	\$
35	Manufactured gas production.....	\$1,367,823	422,924	1,790,747
36	Other gas supply expenses.....	39,030,263		39,030,263
37	Total production expenses.....	40,398,086	422,924	40,821,010
38	Local storage expenses.....			
39	Transmission and distribution expenses.....	14,181,589	3,731,035	17,912,624
40	Customer accounts expenses.....	4,775,740		4,775,740
41	Sales expenses.....	59,661		59,661
42	Administrative and general expenses.....	6,147,542	328,142	6,475,684
43	Total gas operation and maintenance expenses.....	65,562,618	4,482,101	70,044,719
44	Ratio of operating expenses to operating revenues (carry out decimal two places, e.g.: 0.00%) Compute by dividing Revenues (Acct 400) into the sum of Operation and Maintenance Expenses (P. 47 line 44 (d), Depreciation (Acct 403) and Amortization (Acct 407)).....			87.09%
45	Total salaries and wages of gas department for year, including amounts charged to operating expenses, construction and other accounts.....			\$14,682,992
46	Total number of employees of gas department at end of year, including administrative, operating, maintenance, construction and other employees (including part time employees)			136

Annual report of		THE BERKSHIRE GAS COMPANY		Year ended December 31, 2024			
If gas is purchased or sold at two or more different rates, the amounts at each rate should be shown in the following tables.							
<b>SALES FOR RESALE (Account 483)</b>							
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	Various Counterparties	Dracut, MA	104,998	4.9114	515,689		
2							
3							
4							
5							
6							
7							
8							
9							
10							
11							
12							
13							
14							
15	TOTALS		104,998		515,689		
<b>SALE OF RESIDUALS (Accounts 730, 731)</b>							
State the revenues and expenses of the respondent resulting from the sale of residuals.							
Line No.	Kind (a)	Revenue (b)	Inventory Cost (c)	Labor Handling Selling, Etc. (d)	(e)	Total Cost (f)	Net Revenue (g)
16			NONE				
17							
18							
19							
20							
21							
22							
23							
	Totals						
<b>PURCHASED GAS (Accounts 804-806)</b>							
Line No.	Names of Companies from Which Gas Is Purchased	Where Received and Where and How Measured (b)	DTH (1000 BTU) (c)	Rate per M.C.F. (\$0.0000) (d)	Amount (e)		
24	Tennessee OBA-positive	City Gate	108,285	2.3074	249,855		
25	Tennessee OBA-negative	City Gate	(162,380)	2.1393	(347,377)		
26	Canadian	City Gate	1,088,333	4.9444	5,381,185		
27	LNG (Account 808)	City Gate	-	-	-		
28	Third Party	City Gate	3,283,690	2.1052	6,912,986		
29	Pipeline Demand Charges & Allocated Storage Costs				15,457,898		
30							
31							
32							
33							
34							
35							
36	Note: Does not include transportation and off-system sales						
37							
38	Totals		4,317,928		27,654,547		

**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	<b><u>FEDERAL</u></b>											
2	Income Tax A/C 409	1,321,456		\$1,321,456								
3	<b><u>SOCIAL SECURITY</u></b>											
4	<b><u>UNEMPLOYMENT</u></b>											
5												
6	<b><u>STATE</u></b>											
7	Franchise Tax	(1,888,700)		(1,888,700)								
8	Unemployment											
9	Capital Tax	133,527		133,527								
10	<b><u>LOCAL</u></b>											
11	Real Estate											
12	Personal Property	6,856,750		6,856,750								
13	Other	128,699		128,699								
14												
15												
16												
17												
18												
19												
20												
21	(A) Allocated on the basis of actual payroll and applicable payroll tax rates.											
22												
23												
24												
25												
26												
27												
28	<b>TOTALS</b>	\$6,551,732		\$6,551,732	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0



OTHER UTILITY OPERATING INCOME (Account 414)					
Report below the particulars called for in each column.					
Line No.	Property (a)	Amount of Investment (b)	Amount of Revenue (c)	Amount of Operating Expenses (d)	Gain or (Loss) from Operation (e)
1	NONE				
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					
17					
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39					
40					
41					
42					
43					
44					
45					
46					
47					
48					
49					
50					
51	TOTALS				

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

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

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



GAS GENERATING PLANT			
Line No.	General Description - Location, Size, Type, etc.	No. of Sets	24 Hour Cap.(MCF)
1	<u>LIQUEFIED PETROLEUM GAS EQUIP. - PITTSFIELD</u>		
2	<u>PROPANE AIR PLANT (INSTALLED 1955 - 1968 - 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						
35						
36						
37						
38						
39	Condensers					
40						
41						
42						
43						
44						
45						
46						
47						
48						
49	Exhausters					
50						
51						
52						
53						
54						
55						
56						
57						
58						

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							
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46							
47							

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.

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.....	36,060	27,515	46,615
2	Additions during year:			
3	Purchased.....			7,791
4	Installed.....	615	554	
5	Associated with Plant acquired.....			
6	Total Additions.....	615	554	7,791
7	Reductions during year:.....			
8	Retirements.....	477	325	6,514
9	Associated with Plant sold.....			
10	Total Reductions.....	477	325	6,514
11	Number at End of Year.....	36,198	27,744	47,892
12	In Stock .....12/31/2024.....			7,152
13	On Customers' Premises--Inactive.....			611
14	In Customers' Premises--Active.....			40,586
15	In Company Use.....			12
16	Number at End of Year.....			48,361
17	Number of Meters Tested by State Inspectors During Year.....			8,525



RATE SCHEDULE INFORMATION				
1. Attach copies of all Filed Rates for General Consumers. 2. Show below the changes in rate schedules during the year and the estimated increase in annual revenue predicated on the previous year's operations.				
Date Effective	M.D.P.U. Number	Rate Schedule	Estimated Effect on Annual Revenues	
			Increases	Decreases
1/1/2024	327	Farm Discount Rider	0	
1/1/2024	515	Peaking Service	0	
1/1/2024	520	Gas Light Rate, Rate L	47	
1/1/2024	531	Interruptible Sales Service, Code 2,4,6,8	0	
1/1/2024	532	Interruptible Transportation Rate	0	
1/1/2024	533	Load Management Service	0	
1/1/2024	534	Distribution Service Terms and Conditions	0	
1/1/2024	535	Local Distribution Adjustment Clause	0	
1/1/2024	536	Residential Non Heating Rate R-1	23,594	
1/1/2024	537	Residential Non Heating, Rate R-3	780,548	
1/1/2024	538	Residential Low Income Non Heating, Rate R-2	2,410	
1/1/2024	539	Residential Low Income Heating, Rate R-4	143,613	
1/1/2024	540	Comm & Ind Low Ann, Low Load, Rate G-41	234,086	
1/1/2024	541	Comm & Ind Med Ann, Low Load, Rate G-42	199,353	
1/1/2024	542	Comm & Ind Large Ann, Low Load, Rate G-43	139,146	
1/1/2024	543	Comm & Ind Low Ann, High Load, Rate G-51	49,813	
1/1/2024	544	Comm & Ind Med Ann, High Load, Rate G-52	43,992	
1/1/2024	545	Comm & Ind Large Ann, High Load, Rate G-53	61,228	
1/1/2024	546	Comm & Ind Ex Large Ann, High Load, Rate T-54	18,413	
1/1/2024	547	Seasonal Cost of Gas Adjustment Clause	0	
1/1/2024	548	Revenue Decoupling Adjustment Clause	0	
		Total	\$ 1,696,243	\$ -

**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); approval, modification, or revocation of franchises; or for the purpose of influencing the decisions of public officials which are accounted for as Other Income Deductions, Expenditures for Certain Civic, Political and Related Activities; Account 426.4.

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

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

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

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

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

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

Line No.	Item (a)	Amount (b)
1	Beacon Hill Consulting Group	\$43,200
2		
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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		2,276
4		Payroll		0
5		Postage		0
6		Direct Mailing		0
8		Dealer Programs		0
9		Customer Solicitation/Surveys		0
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47			TOTAL	\$2,276

Annual report of

The Berkshire Gas Company

Year ended December 31, 2024

## 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	\$3,293
2	26	Amherst	7,749
3	15	Cheshire	359
4	14	Clarksburg	
5	2	Dalton	1,360
6	21	Greenfield	16,925
7	8	Gt. Barrington	16,203
8	27	Hadley	7,750
9	24	Hatfield	2,829
10	7	Lanesboro	635
11	5	Lee	5,868
12	3	Lenox	24,093
13	11	North Adams	40,349
14	1	Pittsfield	55,274
15	23	South Deerfield	2,875
16	6	Stockbridge	
17	22	Turners Falls	9,384
18	24	West Hatfield	680
19	25	Whately	
20	13	Williamstown	2,364
21	28		
22	25		
23	58		
Total			\$197,990

THIS RETURN IS SIGNED UNDER THE PENALTIES OF PERJURY

*Charlotte Ancel*

.....Interim President.

Charlotte Ancel

.....Treasurer.

.....Directors.

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

.....ss.

.....20

Then personally appeared.....

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

Notary Public or  
Justice of the Peace.

THIS RETURN IS SIGNED UNDER THE PENALTIES OF PERJURY

.....President.

*Michael Panichi*

.....Treasurer.

*Franklyn Reynolds*

.....Directors.

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

Orange, CT

ss.

March 26, 2025

Then personally appeared..... Michael Panichi and 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 6/30/2027*Talain R. Fraser*Notary Public or  
Justice of the Peace.

Annual report of

The Berkshire Gas Company

Year ended December 31, 2024

THIS RETURN IS SIGNED UNDER THE PENALTIES OF PERJURY

.....President.

.....Treasurer.

*Abraham Romblung*

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.....

Directors.

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

.....ss. .... *March 26* ..... 20 *25*

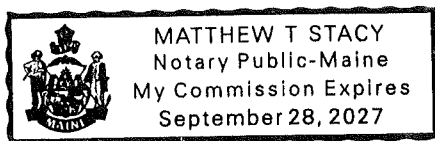
Then personally appeared.....

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

*Matthew T. Stacy*

Notary Public or  
Justice of the Peace.



Annual report of

The Berkshire Gas Company

Year ended December 31, 2024

THIS RETURN IS SIGNED UNDER THE PENALTIES OF PERJURY

.....President.

.....Treasurer.

*Noelle M. Kirsch*

Directors.

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

Albany, NY

ss.

March 27,

2025

Then personally appeared.....Noelle Kirsch.....

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.

*Tracy A. Cayer*

Tracy A. Cayer  
Notary Public, State of New York  
No. 01CA6285494  
Qualified in Schenectady County  
Commission Expires July 8, 2025