

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,

2025



*The Commonwealth of Massachusetts
Department of Public Utilities*

One South Station, Boston, MA 02110

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

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

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

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

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

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

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

A FIVE DOLLAR FILING FEE SHOULD ACCOMPANY THE ORIGINAL COPY

The Commonwealth of Massachusetts

RETURN
OF THE
BERKSHIRE GAS
COMPANY
TO THE
DEPARTMENT OF PUBLIC UTILITIES
OF MASSACHUSETTS
For the Year Ended December 31,
2025

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

Charlotte Ancel

Official title: President & COO

Office address: 115 Cheshire Road
Pittsfield MA 01201-1803



The Commonwealth of Massachusetts

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

REVENUE STATEMENT

2025

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

Massachusetts Gross Revenues (Intrastate) \$ 99,217,798
Other Revenues (outside Massachusetts) _____
Total Revenues as per annual return \$ 99,217,798

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

Title: President & COO

Instructions to Department:

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

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

DEPARTMENT OF TELECOMMUNICATIONS & ENERGY

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

CONDENSED FINANCIAL RETURN FOR THE YEAR ENDED DECEMBER 31, 2025

FULL NAME OF COMPANY
LOCATION OF PRINCIPAL BUSINESS OFFICE

THE BERKSHIRE GAS COMPANY
115 Cheshire Road
Pittsfield, MA 01201-1803

STATEMENT OF INCOME FOR THE YEAR

Item	Current Year	Increase or (Decrease) from Preceding Year
OPERATING INCOME	\$	\$
Operating Revenues	99,217,798	9,587,238
Operating Expenses:		
Operation Expense	68,801,764	3,239,146
Maintenance Expense	3,068,967	(1,413,134)
Depreciation Expense	8,417,828	405,167
Amortization of Utility Plant	1,375,470	159,005
Amortization of Property Losses	0	
Amortization of Conversion Expenses	0	
Taxes Other Than Income Taxes	7,461,955	342,979
Income Taxes	304,605	871,849
Provision for Deferred Fed.Inc.Taxes	1,766,646	952,926
Fed. Inc. Taxes Def. in Prior Yrs.-Cr.		
Total Operating Expenses	91,197,235	4,557,938
Net Operating Revenues	8,020,563	5,029,300
Income from Utility Plant Leased to Others	0	0
Other Utility Operating Income	0	0
Total Utility Operating Income	8,020,563	5,029,300
OTHER INCOME		
Income from Mdse. Job. & Contract Work	0	0
Income from Nonutility Operations	0	0
Nonoperating Rental Income	802,605	(102,472)
Interest and Dividend Income	861,040	827,967
Miscellaneous Nonoperating Income	1,549,341	335,693
Total Other Income	3,212,986	1,061,188
Total Income	11,233,549	6,090,488
MISCELLANEOUS INCOME DEDUCTIONS		
Miscellaneous Amortization	0	0
Other Income Deductions	159,624	(453,557)
Total Income Deductions	159,624	(453,557)
Income Before Interest Charges	11,073,925	6,544,045
INTEREST CHARGES		
Interest on Long-Term Debt	5,137,715	4,118,991
Amortization of Debt Disc. & Expense	9,331	306,111
Amortization of Prem. on Debt - Credit	0	0
Int. on Debt to Associated Companies	12,642	(1,219,315)
Other Interest Expense	(14,834)	(2,298,379)
Interest Charged to Construction - Credit	(178,382)	118,203
Total Interest Charges	4,966,472	1,025,611
Net Income	6,107,453	5,518,434

BALANCE SHEET

Title of Account	Balance End of Year	Title of Account	Balance End of Year
UTILITY PLANT	\$	PROPRIETARY CAPITAL	\$
Utility Plant	471,109,809	CAPITAL STOCK	
OTHER PROPERTY AND INVESTMENTS		Common Stock Issued	250
Nonutility Property	5,173,330	Preferred Stock Issued	-
Investment in Associated Companies	-	Capital Stock Subscribed	-
Other Investments	-	Premium on Capital Stock	-
Special Funds	2,303,357	Total	250
Total Other Property and Investments	7,476,687	SURPLUS	
CURRENT AND ACCRUED ASSETS		Other Paid-In Capital	141,094,738
Cash	232,487	Earned Surplus	33,069,467
Special Deposits	-	Surplus Invested in Plant	-
Working Funds	-	Total	174,164,205
Temporary Cash Investments	-	Total Proprietary Capital	174,164,455
Notes and Accounts Receivable	21,161,574	LONG-TERM DEBT	
Receivables from Assoc.Companies	1,377,362	Bonds	105,000,000
Materials and Supplies	5,492,196	Advances from Associated Companies	-
Prepayments	2,319,065	Other Long-Term Debt	-
Interest and Dividends Receivable	-	Total Long-Term Debt	105,000,000
Rents Receivable	-	CURRENT AND ACCRUED LIABILITIES	
Accrued Utility Revenues	13,303,250	Notes Payable	-
Misc. Current and Accrued Assets	-	Accounts Payable	16,091,884
Total Current and Accrued Assets	43,885,934	Payables to Associated Companies	4,965,294
DEFERRED DEBITS		Customer Deposits	152,326
Unamortized Debt Discount and Expense	692,635	Taxes Accrued	2,876,505
Extraordinary Property Losses	-	Interest Accrued	1,034,831
Preliminary Survey and Investigation Charges	121,843	Dividends Declared	-
Clearing Accounts	22,915	Matured Long-Term Debt	-
Temporary Facilities	-	Matured Interest	-
Miscellaneous Deferred Debits	16,885,777	Tax Collections Payable	66,153
Total Deferred Debits	17,723,170	Misc. Current and Accrued Liabilities	2,988,783
CAPITAL STOCK DISCOUNT AND EXPENSE		Total Current and Accrued Liabilities	28,175,776
Discount on Capital Stock	-	DEFERRED CREDITS	
Capital Stock Expense	-	Unamortized Premium on Debt	-
Total Capital Stock Discount and Expense	-	Customer Advances for Construction	-
REACQUIRED SECURITIES		Other Deferred Credits	20,122,529
Reacquired Capital Stock	-	Total Deferred Credits	20,122,529
Reacquired Bonds	-	RESERVES	
Total Reacquired Securities	-	Reserves for Depreciation	158,780,933
Total Assets and Other Debits	540,195,600	Reserves for Amortization	-
		Reserve for Uncollectible Accounts	2,335,282
		Operating Reserves	14,960,071
		Reserve for Depreciation and Amortization of Nonutility Property	2,884,415
		Reserves for Deferred Federal Income	-
		Taxes	25,959,463
		Total Reserves	204,920,164
		CONTRIBUTIONS IN AID OF CONSTRUCTION	
		Contributions in Aid of Construction	7,812,676
		Total Liabilities and Other Credits	540,195,600

NOTES:

GAS OPERATING REVENUES		
Account	Operating Revenues	
	Amount for Year	Increase (Decrease) from Preceding Year
SALES OF GAS		
Residential Sales	\$ 55,639,936	\$ 6,126,326
Commercial and Industrial Sales		
Small (or Commercial)	22,268,383	4,057,070
Large (or Industrial)		
Other Sales to Public Authorities		
Interdepartmental Sales		
Miscellaneous Electric Sales		
Total Sales to Ultimate Consumers	77,908,319	10,183,396
Sales for Resale	1,277,970	762,281
Total Sales of Gas	79,186,289	10,945,677
OTHER OPERATING REVENUES		
Forfeited Discounts	47,650	990
Miscellaneous Service Revenues	85,605	(2,727)
Revenues from Transportation of Gas of Others	21,484,552	2,812,693
Sales of Products Extracted from Natural Gas		
Revenues from Natural Gas Processed by Others		
Rent from Gas Property	2,000	(4,000)
Interdepartmental Rents		
Other Gas Revenues	(1,588,298)	(4,165,395)
Total Other Operating Revenues	20,031,509	(1,358,439)
Total Gas Operating Revenues	99,217,798	9,587,238

SUMMARY OF GAS OPERATION AND MAINTENANCE EXPENSES

Functional Classification	Operation	Maintenance	Total
Steam Production	\$	\$	\$
Manufactured Gas Production	1,030,844	326,617	1,357,461
Other Gas Supply Expenses	43,930,827		43,930,827
Total Production Expenses	44,961,671	326,617	45,288,288
Local Storage Expenses			
Transmission and Distribution Expenses	11,665,573	2,313,087	13,978,660
Customer Accounts Expenses	4,005,760		4,005,760
Sales Expenses	1,729		1,729
Administrative and General Expenses	8,167,031	429,263	8,596,294
Total Gas Operation and Maintenance Expenses	\$68,801,764	3,068,967	\$71,870,731

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



President & COO
Charlotte Ancel

STATEMENT OF EARNED SURPLUS

	Amount for Year	Increase (Decrease) from Preceding Year
Unappropriated Earned Surplus (at beginning of period)	\$26,962,014	\$621,520
Balance Transferred from Income	6,107,453	5,518,434
Miscellaneous Credit to Surplus	-	-
Miscellaneous Debits to Surplus	-	(32,501)
Appropriations of Surplus	-	-
Net Additions to Earned Surplus	6,107,453	5,485,933
Dividends Declared - Preferred Stock	-	-
Dividends Declared - Common Stock	-	-
Unappropriated Earned Surplus (at end of period)	33,069,467	6,107,453

ELECTRIC OPERATING REVENUES

Account	Operating Revenues	
	Amount for Year	Increase or (Decrease) from Preceding Year
SALES OF ELECTRICITY	\$	\$
Residential Sales		
Commercial and Industrial Sales		
Small (or Commercial)	N/A	
Large (or Industrial)		
Public Street and Highway Lighting		
Other Sales to Public Authorities		
Sales to Railroad and Railways		
Interdepartmental Sales		
Miscellaneous Electric Sales		
Total Sales to Ultimate Consumers		
Sales for Resale		
Total Sales of Electricity		
OTHER OPERATING REVENUES		
Forfeited Discounts		
Miscellaneous Service Revenues		
Sales of Water and Power		
Rent from Electric Property		
Interdepartmental Rents		
Other Electric Revenues		
Total Other Operating Revenues		
Total Electric Operating Revenues		

SUMMARY OF ELECTRIC OPERATION AND MAINTENANCE EXPENSES

Functional Classification	Operation	Maintenance	Total
Power Production Expenses	\$	\$	\$
Electric Generation:		N/A	
Steam Power			
Nuclear Power			
Hydraulic Power			
Other Power			
Other Power Supply Expenses			
Total Power Production Expenses			
Transmission Expenses			
Distribution Expenses			
Customer Accounts Expenses			
Sales Expenses			
Administrative and General Expenses			
Total Electric Operation and Maintenance Expenses			

DEPARTMENT OF TELECOMMUNICATIONS & ENERGY

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

**RETURN ON EQUITY CALCULATION
FOR THE YEAR ENDED DECEMBER 31, 2025**

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	\$	8,020,563
4	Less:		
5	Total Interest Charges - 98.44%		(4,888,884)
6	Dividends Declared - Preferred Stock (437) - 98.44%		0
7			
8	Total Net Utility Income Available for Common Shareholders	\$	3,131,679
9			
10	TOTAL UTILITY COMMON EQUITY:		
11			
12	Total Proprietary Capital-	\$	171,110,729
13			
14	Preferred Stock Issued		0
15	Unamortized Acquisition Premium-		(51,932,490)
16	Net Proprietary Capital	\$	119,178,239
17			
18	Utility allocation:		
19	Utility Plant (101-107) P. 8 line 2		471,109,809
20	Gross Utility Plant and Total Other Plant and Investments (P. 8, lines 2 and 8)		478,586,496
21			
22	Ratio of utility Plant to Total Plant (line 18 divided by line 19)		98.44%
23			
24	Total Utility Common Equity	\$	117,316,384
25			
26	Return on Equity (Line 8 divided by line 24)		2.67%

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

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Materials and Supplies	24	
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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.	David Martin	180 Marsh Hill Rd. Orange, CT 06477	\$0
President *Includes only salary issued by Berkshire Gas Company.	Charlotte Ancel	115 Cheshire Road Pittsfield, MA 01201	\$0
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
Charlotte Ancel	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 2025 |
| 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

\$ 4,156,310

GENERAL INFORMATION

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

SEE PAGE 77

COMPARATIVE BALANCE SHEET Assets and Other Debits				
Line No.	Title of Account (a)	Balance Beginning of Year (b)	Balance End of Year (c)	Increase or (Decrease) (d)
1	UTILITY PLANT	\$	\$	\$
2	Utility Plant (101-107) P. 13.....	439,896,574	471,109,809	31,213,235
3	OTHER PROPERTY AND INVESTMENTS			
4	Nonutility Property (121) P. 19.....	5,133,924	5,173,330	39,406
5	Investment in Associated Companies (123) P. 20.....	-	-	-
6	Other Investments (124) P. 20.....	-	-	-
7	Special Funds (125, 126, 127, 128) P. 21.....	2,197,325	2,303,357	106,032
8	Total Other Property and Investments.....	7,331,249	7,476,687	145,438
9	CURRENT AND ACCRUED ASSETS			
10	Cash (131).....	3,493,046	232,487	(3,260,559)
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.....	20,530,914	21,161,574	630,660
15	Receivables from Assoc.Companies (145, 146) P. 23.....	26,798	1,377,362	1,350,564
16	Materials and Supplies (151-159, 163) P. 24.....	6,260,876	5,492,196	(768,680)
17	Prepayments (165).....	2,115,440	2,319,065	203,625
18	Interest and Dividends Receivable (171).....	26,672	-	(26,672)
19	Rents Receivable (172).....	-	-	-
20	Accrued Utility Revenues (173-175).....	13,443,250	13,303,250	(140,000)
21	Misc. Current and Accrued Assets (174).....	-	-	-
22	Total Current and Accrued Assets.....	45,896,996	43,885,934	(2,011,062)
23	DEFERRED DEBITS			
24	Unamortized Debt Discount and Expense (181) P. 26.....	701,966	692,635	(9,331)
25	Extraordinary Property Losses (182) P. 27.....	-	-	-
26	Preliminary Survey and Investigation Charges (183).....	24,043	121,843	97,800
27	Clearing Accounts (184).....	(826,768)	22,915	849,683
28	Temporary Facilities (185).....	-	-	-
29	Miscellaneous Deferred Debits (186) P. 27.....	20,018,153	16,885,777	(3,132,376)
30	Total Deferred Debits.....	19,917,394	17,723,170	(2,194,224)
31	CAPITAL STOCK DISCOUNT AND EXPENSE			
32	Discount on Capital Stock (191) P. 28.....	-	-	-
33	Capital Stock Expense (192) P. 28.....	-	-	-
34	Total Capital Stock Discount and Expense.....	-	-	-
35	REACQUIRED SECURITIES			
36	Reacquired Capital Stock (196).....	-	-	-
37	Reacquired Bonds (197).....	-	-	-
38	Total Reacquired Securities.....	-	-	-
39	Total Assets and Other Debits.....	513,042,213	540,195,600	27,153,387

Annual report of

THE BERKSHIRE GAS COMPANY

Year ended December 31, 2025

COMPARATIVE BALANCE SHEET Liabilities and Other Credits

Line No.	Title of Account (a)	Balance Beginning of Year (b)	Balance End of Year (c)	Increase or (Decrease) (d)
1	PROPRIETARY CAPITAL	\$	\$	\$
2	CAPITAL STOCK			
3	Common Stock Issued (210) P. 29.....	250	250	-
4	Preferred Stock Issued (204) P. 29.....	-	-	-
5	Capital Stock Subscribed (202, 205).....	-	-	-
6	Premium on Capital Stock (207) P. 29.....	-	-	-
7	Total.....	250	250	-
8	SURPLUS			
9	Other Paid-In Capital (208-211) P. 30.....	141,094,738	141,094,738	-
10	Earned Surplus (215, 216) P. 12.....	26,962,014	33,069,467	6,107,453
11	Surplus Invested in Plant (217).....	-	-	-
12	Total.....	168,056,752	174,164,205	6,107,453
13	Total Proprietary Capital.....	168,057,002	174,164,455	6,107,453
14	LONG-TERM DEBT			
15	Bonds (221) p. 31.....	105,000,000	105,000,000	-
16	Advances from Associated Companies (223) P. 31....	-	-	-
17	Other Long-Term Debt (224) P. 31.....	-	-	-
18	Total Long-Term Debt.....	105,000,000	105,000,000	-
19	CURRENT AND ACCRUED LIABILITIES			
20	Notes Payable (231) P. 32.....	-	-	-
21	Accounts Payable (232).....	15,734,147	16,091,884	357,737
22	Payables to Associated Companies (233, 234) P. 32.	(9,484,235)	4,965,294	14,449,529
23	Customer Deposits (235).....	197,989	152,326	(45,663)
24	Taxes Accrued (236).....	3,971,442	2,876,505	(1,094,937)
25	Interest Accrued (237).....	1,029,693	1,034,831	5,138
26	Dividends Declared (238).....	-	-	-
27	Matured Long-Term Debt (239).....	-	-	-
28	Matured Interest (240).....	-	-	-
29	Tax Collections Payable (241).....	26,189	66,153	39,964
30	Misc. Current and Accrued Liabilities (242) P. 33.	3,297,900	2,988,783	(309,117)
31	Total Current and Accrued Liabilities.....	14,773,125	28,175,776	13,402,651
32	DEFERRED CREDITS			
33	Unamortized Premium on Debt (251) P. 26.....	-	-	-
34	Customer Advances for Construction (252).....	-	-	-
35	Other Deferred Credits (253) P. 33.....	21,005,037	20,122,529	(882,508)
36	Total Deferred Credits.....	21,005,037	20,122,529	(882,508)
37	RESERVES			
38	Reserves for Depreciation (254-256) P. 13.....	153,663,938	158,780,933	5,116,995
39	Reserves for Amortization (257-259) P. 13.....	-	-	-
40	Reserve for Uncollectible Accounts (260).....	2,419,274	2,335,282	(83,992)
41	Operating Reserves (261-265) P. 35.....	15,435,837	14,960,071	(475,766)
42	Reserve for Depreciation and Amortization of Nonutility Property (266).....	-	-	-
		3,054,609	2,884,415	(170,194)
43	Reserves for Deferred Federal Income Taxes (267, 268) P. 36.....	-	-	-
		23,266,600	25,959,463	2,692,863
44	Total Reserves.....	197,840,258	204,920,164	7,079,906
45	CONTRIBUTIONS IN AID OF CONSTRUCTION			
46	Contributions in Aid of Construction (271) P. 36..	6,366,791	7,812,676	1,445,885
47	Total Liabilities and Other Credits.....	513,042,213	540,195,600	27,153,387

STATEMENT OF INCOME FOR THE YEAR			
Line No.	Account (a)	Total	
		Current Year (b)	Increase or (Decrease) from Preceding Year (c)
1	OPERATING INCOME	\$	\$
2	Operating Revenues (400) P. 37, 43.....	99,217,798	9,587,238
3	Operating Expenses:		
4	Operation Expense (401) P. 42, 47.....	68,801,764	3,239,146
5	Maintenance Expense (402) P. 42, 47.....	3,068,967	(1,413,134)
6	Depreciation Expense (403) P. 34.....	8,417,828	405,167
7	Amortization of Utility Plant (404 and 405).....	1,375,470	159,005
8	Amortization of Property Losses (407.1).....	-	-
9	Amortization of Conversion Expenses (407.2).....	-	-
10	Taxes Other Than Income Taxes (408) P. 49.....	7,461,955	342,979
11	Income Taxes (409) P. 49.....	304,605	871,849
12	Provision for Deferred Fed.Inc.Taxes (411) P.36.....	1,766,646	952,926
13		-	-
14	Total Operating Expenses.....	91,197,235	4,557,938
15	Net Operating Revenues.....	8,020,563	5,029,300
16	Income from Utility Plant Leased to Others (412).....	-	-
17	Other Utility Operating Income (414) P. 50.....	-	-
18	Total Utility Operating Income.....	8,020,563	5,029,300
19	OTHER INCOME		
20	Income from Mdse. Job. & Contract Work (415) P. 51.....	-	-
21	Income from Nonutility Operations (417).....	-	-
22	Nonoperating Rental Income (418).....	802,605	(102,472)
23	Interest and Dividend Income (419).....	861,040	827,967
24	Miscellaneous Nonoperating Income (421).....	1,549,341	335,693
25	Total Other Income.....	3,212,986	1,061,188
26	Total Income.....	11,233,549	6,090,488
27	MISCELLANEOUS INCOME DEDUCTIONS		
28	Miscellaneous Amortization (425).....	-	-
29	Other Income Deductions (426).....	159,624	(453,557)
30	Total Income Deductions.....	159,624	(453,557)
31	Income Before Interest Charges.....	11,073,925	6,544,045
32	INTEREST CHARGES		
33	Interest on Long-Term Debt (427) P. 31.....	5,137,715	4,118,991
34	Amortization of Debt Disc. & Expense (428) P. 26.....	9,331	306,111
35	Amortization of Prem. on Debt - Credit (429) P. 26.....	-	-
36	Int. on Debt to Associated Companies(430)P. 31, 32.....	12,642	(1,219,315)
37	Other Interest Expense (431).....	(14,834)	(2,298,379)
38	Interest Charged to Construction - Credit (432).....	(178,382)	118,203
39	Total Interest Charges.....	4,966,472	1,025,611
40	Net Income.....	6,107,453	5,518,434
41	EARNED SURPLUS		
42	Unappropriated Earned Surplus (at beginning of period (216)	26,962,014	621,520
43	Balance Transferred from Income (433).....	6,107,453	5,518,434
44	Reset Retained Earnings to zero per GAAP.	-	-
45	Miscellaneous Debits to Surplus (435).....	-	(32,501)
46	Appropriations of Surplus (436).....	-	-
47	Net Additions to Earned Surplus.....	6,107,453	5,485,933
48	Dividends Declared - Preferred Stock (437).....	-	-
49	Dividends Declared - Common Stock (438).....	-	-
50	Unappropriated Earned Surplus (at end of period)(216).....	33,069,467	6,107,453

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.

Line No.	Item (a)	Contra Primary Account Affected (b)	Amount (c)
1	UNAPPROPRIATED EARNED SURPLUS (Account 216)		
2	Balance -- Beginning of year		\$26,962,014
3	Changes: (identify by prescribed earned surplus accounts)		
4			
5	Credits:		
6	Balance transferred from Income Account 433	400-432	6,107,453
7	Transfer from Accumulated Comprehensive Income 215	215	
8			
9			
10	Debits:		
11	Dividends declared--		
12	Preferred 4.8% (\$4.80/share) -- A/C 437	238	0
13	Common Stock Dividends -- A/C 438	234	0
14			
15			
16			
17			
18			
19	Reset Retained Earnings to zero per GAAP due to merger.		
20			
21			
22			
23			
24			
25			
26			
27	Balance -- end of year		33,069,467
28	APPROPRIATED EARNED SURPLUS (Account 215)		
29	State balance and purpose of each appropriated earned surplus amount at end of year		
30	and give accounting entries for any applications of appropriated earned surplus		
31	during the year.		
32			
33			
34	Accumulated Comprehensive Income (Account 215)		0
35			
36			
37			
38			
39			
40			
41			
42			
43			
44	Balance -- end of year		0

SUMMARY OF UTILITY PLANT AND RESERVES FOR DEPRECIATION AND AMORTIZATION							
Line No.	Item (a)	Total (b)	Electric (c)	Gas (d)	(e)	(f)	Common (g)
1	UTILITY PLANT:						
2	In Service:						
3	101 Plant in Service (Classified).....	\$463,240,390		\$463,240,390			
4	106 Completed Construction not classified.....	0		0			
5	Total P. 16, 18.....	463,240,390		463,240,390			
6	104 Leased to Others.....	0		0			
7	105 Held for Future Use.....	0		0			
8	107 Construction Work in Progress...	7,869,419		7,869,419			
9	Total Utility Plant.....	471,109,809		471,109,809			
10	DETAIL OF RESERVES FOR DEPRECIATION AND AMORTIZATION						
11	In Service:						
12	254 Depreciation P. 34.....	158,780,933		158,780,933			
13	257 Amortization.....	0		0			
14	Total in Service.....	158,780,933		158,780,933			
15	Leased to Others:						
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.....	\$158,780,933		\$158,780,933			

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.....	\$15,267,535	\$1,206,756	\$44,684	\$0	\$0	\$16,429,607
4	Total Intangible Plant.....	\$67,200,025	\$1,206,756	\$44,684	\$0	\$0	\$68,362,097
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	66,728				4,891,274
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.....	10,298,854	363,248				10,662,102
21	Total Manufactured Gas.....	0					0
	Production Plant.....	24,052,168	429,976	0	0	0	24,482,144
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		4,998			952,582
5	367 Mains.....	163,903,431	21,395,475	71,881			185,227,025
6	368 Compressor Station Equipment.....	-					-
7	369 Measuring and Regulating Station Equipment.....	55,723	665,491				55,723
8	380 Services.....	12,826,888	1,715,835	81,612			13,492,379
9	381 Meters.....	79,575,716	1,849,559	2,489,333			81,209,939
10	382 Meter Installations.....	14,087,700	66,157				13,447,926
11	383 House Regulators.....	11,769,372					11,769,372
12	386 Other Property on Cust's Premises...	2,945,728					3,011,885
13	387 Other Equipment.....	-	213,192				-
14	Total Transmission and Distribution Plant.....	1,268,698	25,905,709	2,647,824	-	-	1,481,890
15	5. GENERAL PLANT	287,657,835	25,905,709	2,647,824	-	-	310,915,720
16	389 Land and Land Rights.....	303,504	24,048				327,552
17	390 Structures and Improvements.....	28,440,854	2,095,526				30,536,380
18	391 Office Furniture and Equipment.....	8,065,207	842,650	25,395			8,882,462
19	392 Transportation Equipment.....	8,452,592	1,424,061	236,791			9,639,862
20	393 Stores Equipment.....	193,992		5,607			188,385
21	394 Tools, Shop and Garage Equipment....	4,781,803	687,402	306,148			5,163,057
22	395 Laboratory Equipment.....	30,159		16,102			14,057
23	396 Power Operated Equipment.....	506,316					506,316
24	397 Communication Equipment.....	3,997,086	153,548	124,239			4,026,395
25	398 Miscellaneous Equipment.....	195,963					195,963
26	399 Other Tangible Property.....	-					-
27	Total General Plant.....	54,967,476	5,227,235	714,282	-	-	59,480,429
28	Total Gas Plant in Service.....	433,877,504	32,769,676	3,406,790	-	-	463,240,390
29	104 Utility Plant Leased to Others.....						
30	105 Property Held for Future Use.....						
31	107 Construction Work in Progress.....	6,019,070	27,410,494			(25,560,145)	7,869,419
32	Total Utility Plant-Gas.....	439,896,574	60,180,170	3,406,790	-	(25,560,145)	471,109,809

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.

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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	\$5,173,330			\$802,605
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13	Totals		\$5,173,330	\$0	\$0	\$802,605

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)	\$2,303,357
2		
3		
4		
5		
6		
7		
8		
9		
10		
11		
12		
13		
14		
15		
16		
17		
18		
19	Total	\$2,303,357

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		
28		
29		
30		
31		
32		
33		
34		
35		
36		
37		
38		
39	NONE	
	Total	

NOTES RECEIVABLE (Account 141)

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

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

ACCOUNTS RECEIVABLE (Accounts 142, 143)

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

Line No.	Description (a)	Amount End of Year (b)
21	Customers (Account 142):	
22	Electric (Includes \$ N/A Unbilled Revenue)	
23	Gas	\$10,469,318
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)	8,611,392
33	Miscellaneous services	2,080,864
34	Weather Insurance	0
35		
36		
37	Total	\$21,161,574

a

RECEIVABLES FROM ASSOCIATED COMPANIES (Accounts 145, 146)

1. Report particulars of notes and accounts receivable from associated companies at end of year.

2. Provide separate headings and totals for Accounts 145, Notes Receivable from Associated Companies, and 146, Accounts Receivable from Associated Companies, in addition to a total for the combined accounts.

3. For notes receivable list each note separately and state purpose for which received. Show also in column (a) date of note and date of maturity.

4. If any note was received in satisfaction of an open account, state the period covered by such open account.

5. Include in column (d) interest recorded as income during the year, including interest on accounts and notes held any time during the year.

6. Give particulars of any notes pledged or discounted, also of any collateral held as guarantee of payment of any note or account.

Line No.	Name of Company (a)	Amount End of Year (b)	Interest for Year	
			Rate (c)	Amount (d)
1	Southern Connecticut Gas	707,293	N/A	N/A
2				
3	Connecticut Natural Gas	608,127	N/A	N/A
4				
5	Berkshire Energy Resources	-	N/A	N/A
6				
7	United Illuminating Company	46,611	N/A	N/A
8				
9	UIL Holdings Corporation	-	N/A	N/A
10				
11	Central Maine Power Company	2,018	N/A	N/A
12				
13	New York State Electric & Gas	4,970	N/A	N/A
14				
15	Rochester Gas & Electric Corporation	1,999	N/A	N/A
16				
17	Iberdrola Finance	6,344	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	1,377,362		

MATERIALS AND SUPPLIES (ACCOUNTS 151-159, 163)

Summary Per Balance Sheet

Line No.	Account (a)	Amount End of Year	
		Electric (b)	Gas (c)
1	Fuel (Account 151) (See Schedule, Page 25).....		\$2,795,144
2	Fuel Stock Expenses (Account 152).....		-
3	Residuals (Account 153).....		-
4	Plant Materials and Operating Supplies (Account 154).....		2,697,052
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		\$5,492,196

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.....	\$ 3,403,212	503,001	\$ 755,068	807,046	\$ 2,591,019
2	Received During Year.....	1,896,210	162,140	136,783	527,770	1,334,898
3	TOTAL.....	5,299,422	665,141	891,851	1,334,816	3,925,917
4	Used During Year (Note A).....					
5	728 SUPPLEMENTAL	-				
6	From storage for distribution to customers	(2,504,278)	(172,748)	(250,673)	(540,361)	(1,814,862)
7						
8	Balance Adjustment				(2,007)	
9						
10						
11	Sold or Transferred.....					
12	TOTAL DISPOSED OF.....	(2,504,278)	(172,748)	(250,673)	(540,361)	(1,814,862)
13	BALANCE END OF YEAR.....	2,795,144	492,393	641,178	792,448	2,111,055
Line No.	Item (g)	Kinds of Fuel and Oil- Continued				
		Liquified Natural Gas				
		Quantity (h)	Cost (i)	Quantity (j)	Cost (k)	
14	On Hand Beginning of Year.....	7,145	57,125		\$	
15	Received During Year.....	82,777	424,529			
16	TOTAL.....	89,922	481,654			
17	Used During Year (Note A).....					
18	From storage for distribution to customers	(82,406)	(438,744)			
19						
20	Balance Adjustment	(47)				
21						
22						
23						
24	Sold or Transferred.....					
25	TOTAL DISPOSED OF.....	(82,406)	(438,744)			
26	BALANCE END OF YEAR.....	7,469	42,910			

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

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

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

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

2. Show premium amounts by enclosure in parentheses.

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

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

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

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

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

Line No.	Designation of Long-term Debt (a)	Principal Amount of Securities to Which Discount and Expense or Premium Minus Expense, Relates (Omit Cents) (b)	Total Discount and Expense or Net Premium (Omit Cents) (c)	Amortization Period		Balance Beginning of Year (f)	Debits During Year (g)	Credits During Year (h)	Balance End of Year (i)
				From (d)	To (e)				
1	<u>FIRST MORTGAGE BONDS:</u>								
2									
3	<u>Long-term debt. Filing in process</u>	15,000,000	116,711	10/25/13	12/10/43	116,144		6,109	110,035
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	56,270		13,929	42,341
7									
8	<u>SENIOR NOTE, 3.68%</u>	25,000,000	168,276	9/1/20	9/1/50	143,990		5,606	138,384
9									
10	<u>Avangrid Line of Credit Facility Fee</u>	-		11/24/25	11/24/30	41,306		(47,885)	89,191
11									
12	<u>SENIOR NOTE, 5.66%</u>	45,000,000	122,403	11/20/24	11/20/35	344,256		31,572	312,684
13									
14									
15									
16									
17									
18	Totals	\$ 105,000,000	\$546,641			\$701,966	\$0	\$9,331	\$692,635

EXTRAORDINARY PROPERTY LOSSES (ACCOUNT 182)

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

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

MISCELLANEOUS DEFERRED DEBITS (Account 186)

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

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

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

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	--
6	Common Stock	4,600,000	\$2.50	\$11,500,000	100	\$250	\$0
7	Total A/C 210	4,600,000		\$11,500,000	100	\$250	\$0
8							
9							
10							
11							
12							
13							
14							
15							
16							
17							
18							
19							
20							
21							
22							
23							
24							
25							
26							
27							
28							
29							
30							
31	Totals						

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

OTHER PAID-IN CAPITAL (Accounts 208-211)

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

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

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

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

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

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

Line No.	Item (a)	Amount (b)
1	Account 211 - Miscellaneous Paid-In Capital	
2	Balance 12/31/2025	\$ 141,094,738
3		
4	Transactions:	
5		
6		
7		
8		
9		
10	Total	\$ 141,094,738
11		
12		
13		
14		
15		
16		
17		
18		
19		
20		
21		
22		
23		
24		
25		
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43		

Annual report of

THE BERKSHIRE GAS COMPANY

Year ended December 31, 2025

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	2,547,000
7									
8									
9									
10									
11	TOTALS			\$105,000,000	\$105,000,000			\$1,018,724	\$5,080,500

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. #.

Total amount reported in column (h) represents the amount of interest accrued as of December 31, 2025 that is currently charged to account 427 and not the total Interest expense on Long-Term debt charged to account 427, which is shown on page 10.

NOTES PAYABLE (Account 231)

Report the particulars indicated concerning notes payable at end of year.

Line No.	Payee (a)	Date of Note (b)	Date of Maturity (c)	Int. Rate (d)	Balance End of Year (e)
1					
2					
3	None				
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					
17					
18					
19					
20					
21					
			Total		\$ -

PAYABLES TO ASSOCIATED COMPANIES (Accounts 233, 234)

Report particulars of notes and accounts payable to associated companies at end of year.

Line No.	Name of Company (a)	Amount End of Year (b)	Interest for Year		
			Rate (c)	Amount (d)	
22					
23	UIL Holdings Corporation	433,633	Intercompany	Accounts Payable	N/A
24	Southern CT Gas	82,741	Intercompany	Accounts Payable	N/A
25	CT Natural Gas	23,360	Intercompany	Accounts Payable	N/A
26	United Illuminating Company	3,900,000	Intercompany	Accounts Payable	N/A
27	Avangrid	496,403	Intercompany	Accounts Payable	N/A
28	NYSEG Corp	-	Intercompany	Accounts Payable	N/A
29	Rochester Gas & Electric	19,509	Intercompany	Accounts Payable	N/A
30	Central Maine & Power	9,648	Intercompany	Accounts Payable	N/A
31	Iberdrola Finance	-	Intercompany	Accounts Payable	N/A
32					
33					
34					
35	Totals	\$ 4,965,294			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	834,129
3	Vacation Payroll	86,000
4	Advances from S/T Sales/Provision of Service	1,475,608
5	S/T Other Responsibilities Provision	-
6	S/T Provision from Defined Personnel Serv	219,714
7	Other	164
8	Lease Debt	7,623
9	LTIP Shares	342,782
10	Software Licenses	22,763
11		
12		
13		
14		
15		
16		
17		
18	Total	\$2,988,783

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	\$10,878,861	495	\$181,613	\$9,015	\$10,706,263
21	Pension Tracker	\$1,110,016	495	\$763,054	\$283,708	\$630,670
22	Decoupling	\$0	495	\$96,173	\$920,734	\$824,561
23	Service Quality Penalty	\$225,814	426.3	\$366,055	\$243,359	\$103,118
24	Other Regulatory Liabilities	\$782,239	263	\$323,165	\$406,877	\$865,951
25	Deferred Revenues	\$54,167	253	\$32,500		\$21,667
26	Non-Current Pension	\$7,751,578	186	\$9,417,829	\$8,521,608	\$6,855,357
27	Non-Current Operating Leases	\$84,905	227.1	\$144,400	\$137,468	\$77,973
28	Non-Current Capital Leases	\$117,457		\$279,445	\$198,957	\$36,969
29						
30						
31						
32						
33						
34						
35						
36						
37						
38						
39						
40	Totals	\$21,005,037		\$11,604,234	\$10,721,726	\$20,122,529

RESERVE FOR DEPRECIATION OF UTILITY PLANT IN SERVICE (Account 254)

Show below the amount credited during the year to Depreciation Reserve, and the amount charged to Depreciation Reserve on account of property retired. Also the balance in the account at the end of the year.

Line No.	(a)	Electric (b)	Gas (c)	Total (d)
1	Balance at beginning of year		\$153,663,938	\$153,663,938
2	Credits to Depreciation Reserve during year:			
3	Account 403 Depreciation		8,153,098	8,153,098
4	Account 404 Amortization		1,375,470	1,375,470
5	Account 9329 O&M		1,139,269	1,139,269
6				
7	TOTAL CREDITS DURING YEAR		\$10,667,837	\$10,667,837
8	Net Charges for Plant Retired:			
9	Book Cost of Plant Retired		3,406,788	3,406,788
10	Cost of Removal		2,159,892	2,159,892
11	Salvage (Credit)		(15,838)	(15,838)
12				
13	NET CHARGES DURING YEAR		\$5,550,842	\$5,550,842
14	Balance December 31, 2024		\$158,780,933	\$158,780,933

METHOD OF DETERMINATION OF DEPRECIATION CHARGES

Give in detail the rule and rates, by which the respondent determined the amount charged to operating expenses and other accounts, and credited to Depreciation Reserve. Report also the depreciation taken for the year for federal income tax purposes.

15	For book purposes, varying straight line rates which are allowed to generate a composite rate of 2.4% are
16	applied to the average depreciable plant accounts during the year ended December 31, 2025.
17	
18	
19	
20	Estimated depreciation claimed for Federal Tax purposes is \$8,656,758.
21	
22	
23	

DIVIDENDS DECLARED DURING THE YEAR (Accounts 437,438)

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

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

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

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

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

Line No.	Item (a)	Contra Account Debited or Credited (b)	Amount (c)
1	INJURIES & DAMAGES - A/C 262		
2	Beginning Balance		\$0
3	Provision	925	0
4	Payment of Claims net of insurance received		0
5	Ending Balance		0
6	RESERVE FOR RETIREMENT BENEFIT - A/C 263		
7	Beginning Balance		2,996,487
8	Provision	926.2, 930.3, 431.3	192,870
9	Payments		(262,478)
10	Adjustment		160,393
11	Ending Balance		3,087,272
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		10,517,550
18	Provision	408.8	(677,568)
19	Adjustment		51,017
20	Ending Balance		9,890,999
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		1,921,800
28	Payments		(490,000)
29	Adjustment	186.99	0
30	Ending Balance		1,431,800
31	LITIGATION RESERVE		
32	Beginning Balance		0
33	Adjustment		550,000
34	Ending Balance		550,000
35	DEF CREDITS CARES ACT SS TAX DEFERRAL		
36	Beginning Balance		0
37	Adjustment		0
38	Ending Balance		0
39			
40			
41			
42			
43			
44	Total reserves		\$14,960,071

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.....	22,742,106	2,444,217	0	248,646	25,434,969
	Other(Specify)=Comprehensive					
12	Income Adjustments	524,494		0		524,494
13	Totals.....	23,266,600	2,444,217	0	248,646	25,959,463
14						
15	Total (Accounts 267, 268)					
16	Electric.....					
17	Gas.....	22,742,106	2,444,217	0	248,646	25,434,969
	Other(Specify)=Comprehensive					
18	Income Adjustments	524,494		0		524,494
19	Totals.....	\$23,266,600	\$2,444,217	\$0	\$248,646	\$25,959,463

*The Company reconciles federal income tax at the end of the fiscal year - 12/31

(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		1,050,448		
24							
25	Commercial				538,236		
26							
27	Amortization of Aid to Construction		403	142,788	-	(11)	
28							
29							
30							
31							
32							
33							
34	Totals	\$6,366,791		\$142,788	\$1,588,684	(\$11)	\$7,812,676

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 preceding 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 (a)	Operating Revenues		DTH Sold	(1000 BTU)	Average Number of Customers Per Month	
		Amount for Year (b)	Increase or (Decrease) from Preceding Year (c)	Amount for Year (d)	Increase or (Decrease) from Preceding Year (e)	Amount for Year (f)	Increase or (Decrease) from Preceding Year (g)
1	SALES OF GAS						
2	480 Residential Sales.....	\$55,639,936	\$6,126,326	3,151,867	377,827	35,263	13
3	481 Commercial and Industrial Sales:					4,118	(5)
4	Small (or Commercial) see instr. 5.....	22,268,383	4,057,070	1,471,277	135,745		
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.....	77,908,319	10,183,396	4,623,144	513,572	39,381	8
10	483 Sales for Resale.....	1,277,970	762,281				
11	Total Sales of Gas*.....	79,186,289	10,945,677	4,623,144	513,572	39,381	8
12	OTHER OPERATING REVENUES						
13	487 Forfeited Discounts.....	47,650	990				
14	488 Miscellaneous Service Revenues.....	85,605	(2,727)				
15	489 Revenues from Trans. of Gas of Others.....	21,484,552	2,812,693				
16	490 Sales of Products Extracted from Natural Gas..						
17	491 Rev. from Natural Gas Processed by Others.....						
18	493 Rent from Gas Property.....	2,000	(4,000)				
19	494 Interdepartmental Rents.....						
20	495 Other Gas Revenues.....	(1,588,298)	(4,165,395)				
21	Total Other Operating Revenues.....	20,031,509	(1,358,439)				
22	Total Gas Operating Revenues.....	\$99,217,798	9,587,238				
			(LDAC) Purchase Price	(CGA)			
			Adjustment Clauses	Fuel Clauses			
	*Includes revenues from application of.....		\$ 17,323,418	\$ 36,312,220			
	Total DTH to which Applied.....		102,894,620	4,623,144			

SALES OF GAS TO ULTIMATE CONSUMERS

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

Line No.	Account No.	Schedule (a)	DTH (1000 BTU) (b)	Revenue (c)	Average Revenue per DTH (\$0.0000) (d)	Number of Customers (Per Bills Rendered)		
						July 31 (e)	December 31 (f)	
<u>FIRM</u>								
1		Residential:						
2	480.1	Non-Heating	38,794	\$1,196,409	\$30.84	2,551	2,556	
3	480.2	Heating	3,113,073	55,851,136	17.94	32,564	32,707	
4	480	Unbilled Revenues - Residential		(1,407,609)				
5		Commercial & Industrial:						
6		<u>Ann. Use Load Factor</u>						
7	481.41	Low Low	653,205	10,469,786	16.03	3,150	3,168	
8	481.42	Low Medium	343,173	4,827,212	14.07	172	171	
9	481.43	Low High	136,081	1,743,393	12.81	15	14	
10	481.51	High Low	165,970	2,602,711	15.68	662	661	
11	481.52	High Medium	127,461	1,677,104	13.16	100	100	
12	481.53	High High	45,387	510,441	11.25	4	4	
13	481	Unbilled Revenues - Commercial		437,736				
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								
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41								
42								
43								
44								
45								
46								
47								
TOTAL SALES TO ULTIMATE CONSUMERS (Page 43 line 9)			4,623,144	\$77,908,319	\$16.85	39,218	39,381	

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.....	\$175,263	(\$51,975)
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.....	(6,727)	(585,152)
33	Gas raw materials:		
34	726 Oil for water gas.....		
35	727 Oil for oil gas.....		
36	728 Liquefied petroleum gas.....	232,343	232,343
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.....	629,965	79,257
44	736 Rents.....	0	(11,452)
45	Total operation.....	\$1,030,844	(\$336,979)
46	Maintenance:		
47	740 Maintenance supervision and engineering.....	196,373	(18,585)
48	741 Maintenance of structures and improvements.....		
49	742 Maintenance of production equipment.....	130,244	(77,722)
50	Total maintenance.....	\$326,617	(\$96,307)
51	Total manufactured gas production.....	\$1,357,461	(\$433,286)

GAS OPERATION AND MAINTENANCE EXPENSES - Continued			
Line No.	Account (a)	Amount for Year (b)	Increase or (Decrease) from Preceding Year (c)
1	OTHER GAS SUPPLY EXPENSES	\$	\$
2	Operation:		
3	804 Natural gas city gate purchases.....	30,235,714	6,958,636
4	805 Other gas purchases.....	555,999	(447,110)
5	808.1 Purchased Gas - LNG.....	457,568	189,056
6	808.2 Deferred Gas Costs - (CR).....	1,913,910	816,514
7	814 Environmental.....	656,078	210,338
8	815 C&LM.....	10,010,531	(2,397,287)
9	812 Gas used for other utility operations - Cr.....	(445,851)	(134,001)
10	813 Other gas supply expenses.....	546,878	(295,582)
11	Total other gas supply expenses.....	43,930,827	4,900,564
12	Total production expenses.....	45,288,288	4,467,278
13	LOCAL STORAGE EXPENSES		
14	Operation:		
15	840 Operation supervision and engineering.....		
16	841 Operation labor and expenses.....		
17	842 Rents.....		
18	Total operation.....		
19	Maintenance:		
20	843 Maintenance supervision and engineering.....		
21	844 Maintenance of structures and improvements.....		
22	845 Maintenance of gas holders.....		
23	846 Maintenance of other equipment.....		
24	Total maintenance.....		
25	Total storage expenses.....		
26	TRANSMISSION AND DISTRIBUTION EXPENSES		
27	Operation:		
28	850 Operation supervision and engineering.....	2,144,861	(1,961,879)
29	851 System control and load dispatching.....	(6,618)	(19,286)
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.....	383,363	60,866
34	858 Transmission and compression of gas by others.....	-	
35	874 Mains and services expenses.....	2,999,596	(665,116)
36	878 Meter and house regulator expenses.....	4,512,557	(35,171)
37	879 Customer installations expenses.....	41,175	16,798
38	880 Other expenses.....	1,547,267	105,484
39	881 Rents.....	43,371	(17,712)
40	Total operation.....	11,665,573	(2,516,016)
41	Maintenance:		
42	885 Maintenance supervision and engineering.....	113,077	(252,169)
43	886 Maintenance of structures and improvements.....	41,521	9,674
44	887 Maintenance of mains.....	536,825	(423,389)
45	888 Maintenance of compressor station equipment.....	-	0
46	889 Maintenance of measuring and regulating station equipment	550,198	(31,201)
47	892 Maintenance of services.....	425,752	46,629
48	893 Maintenance of meters and house regulators.....	196,781	(775,713)
49	894 Maintenance of other equipment.....	448,933	
50	Total maintenance.....	2,313,087	(1,417,948)
51	Total transmission and distribution expenses.....	13,978,660	(\$3,933,964)

GAS OPERATION AND MAINTENANCE EXPENSES - Continued				
Line No.	Account (a)	Amount for Year (b)	Increase or (Decrease) from Preceding Year (c)	
1	CUSTOMER ACCOUNTS EXPENSES	\$	\$	
2	Operation:			
3	901 Supervision.....	205,383	(433,976)	
4	902 Meter reading expenses.....	374,707	(101,714)	
5	903 Customer records and collection expenses.....	2,193,347	(50,045)	
6	904 Uncollectible accounts.....	1,232,323	(184,245)	
7	905 Miscellaneous customer accounts expenses.....	-	-	
8	Total customer accounts expenses.....	4,005,760	(769,980)	
9	SALES EXPENSES			
10	Operation:			
11	911 Supervision.....	-	-	
12	912 Demonstrating and selling expenses.....	1,528	(51,545)	
13	913 Advertising expenses.....	(2,424)	(4,700)	
14	916 Miscellaneous sales expenses.....	2,625	(1,687)	
15	Total sales expenses.....	1,729	(57,932)	
16	ADMINISTRATIVE AND GENERAL EXPENSES			
17	Operation:			
18	920 Administrative and general salaries.....	224,061	8,588	
19	921 Office supplies and expenses.....	25,440	(198,004)	
20	922 Administrative expenses transferred - Cr.....	-		
21	923 Outside services employed.....	4,947,785	440,026	
22	924 Property insurance.....	102,450	6,429	
23	925 Injuries and damages.....	973,300	655,464	
24	926 Employees pensions and benefits.....	385,876	342,934	
25	928 Regulatory commission expenses.....	1,241,288	693,573	
26	929 Duplicate charges - Cr.....	(186,563)	-	
27	930 Miscellaneous general expenses.....	224,086	58,410	
28	931 Rents.....	229,308	(52,827)	
29	Total operation:	8,167,031	2,019,489	
30	Maintenance:			
31	932 Maintenance of general plant.....	429,263	101,121	
32	Total administrative and general expenses.....	8,596,294	2,120,610	
33	Total gas operation and maintenance expenses.....	71,870,731	1,826,012	
SUMMARY OF GAS OPERATION AND MAINTENANCE EXPENSES				
Line No.	Functional Classification (a)	Operation (b)	Maintenance (c)	Total (d)
34	Steam production.....	\$	\$	\$
35	Manufactured gas production.....	\$1,030,844	326,617	1,357,461
36	Other gas supply expenses.....	43,930,827		43,930,827
37	Total production expenses.....	44,961,671	326,617	45,288,288
38	Local storage expenses.....			
39	Transmission and distribution expenses.....	11,665,573	2,313,087	13,978,660
40	Customer accounts expenses.....	4,005,760		4,005,760
41	Sales expenses.....	1,729		1,729
42	Administrative and general expenses.....	8,167,031	429,263	8,596,294
43	Total gas operation and maintenance expenses.....	68,801,764	3,068,967	71,870,731
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).....			80.92%
45	Total salaries and wages of gas department for year, including amounts charged to operating expenses, construction and other accounts.....			\$15,097,057
46	Total number of employees of gas department at end of year, including administrative, operating, maintenance, construction and other employees (including part time employees)			131

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

SALES FOR RESALE (Account 483)

Line No.	Names of Companies to Which Gas is Sold (a)	Where Delivered and Where and How Measured (b)	DTH (1000 BTU) (c)	Rate per DTH (\$0.0000) (d)	Amount (e)
1	Various Counterparties	Dracut, MA	206,145	6.2109	1,280,356
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15	TOTALS		206,145		1,280,356

SALE OF RESIDUALS (Accounts 730, 731)

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

Line No.	Kind (a)	Revenue (b)	Inventory Cost (c)	Labor Handling Selling, Etc. (d)	(e)	Total Cost (f)	Net Revenue (g)							
16			NONE											
17														
18														
19														
20														
21														
22														
23								Totals						

PURCHASED GAS (Accounts 804-806)

Line No.	Names of Companies from Which Gas Is Purchased	Where Received and Where and How Measured (b)	DTH (1000 BTU) (c)	Rate per M.C.F. (\$0.0000) (d)	Amount (e)
24	Tennessee OBA-positive	City Gate	36,366	3.2994	119,985
25	Tennessee OBA-negative	City Gate	(191,404)	3.1296	(599,013)
26	Canadian	City Gate	1,455,658	4.6644	6,789,805
27	LNG (Account 808)	City Gate	-	-	-
28	Third Party	City Gate	3,694,125	3.2067	11,845,828
29	Pipeline Demand Charges & Allocated				17,605,971
30	Storage Costs				
31					
32					
33					
34					
35					
36	Note: Does not include transportation and off-system sales				
37					
38	Totals		4,994,745		35,762,576

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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37					
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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)		\$ -		\$ -

RECORD OF SENDOUT FOR THE YEAR IN DEKATHERMS																
BASED ON 1000 BTU PER CUBIC FOOT																
Line No.	Item	Total	January	February	March	April	May	June	July	August	September	October	November	December	Line No.	
1	<u>Gas Made</u>														1	
2	Propane Gas	14,660	6,903	6,774	103	0	0	0	0	0	0	0	0	880	2	
3	LNG Air Gas	73,863	25,288	14,232	3,944	1,351	1,658	1,279	1,206	1,371	1,240	649	3,933	17,712	3	
4															4	
5															5	
6	TOTAL	88,523	32,191	21,006	4,047	1,351	1,658	1,279	1,206	1,371	1,240	649	3,933	18,592	6	
7	<u>Gas Purchased</u>														7	
8	Natural	10,500,434	1,554,207	1,313,781	1,134,801	855,081	519,695	435,216	392,907	498,040	505,163	756,378	1,066,511	1,468,653	8	
9	Other	0	0	0	0	0	0	0	0	0	0	0	0	0	9	
10	TOTAL	10,500,434	1,554,207	1,313,781	1,134,801	855,081	519,695	435,216	392,907	498,040	505,163	756,378	1,066,511	1,468,653	10	
11	TOTAL MADE AND														11	
12	PURCHASED	10,588,956	1,586,398	1,334,787	1,138,848	856,432	521,353	436,495	394,113	499,411	506,403	757,027	1,070,444	1,487,245	12	
13	Net Change in Holder														13	
14	Gas*														14	
15	TOTAL SENDOUT	10,588,956	1,586,398	1,334,787	1,138,848	856,432	521,353	436,495	394,113	499,411	506,403	757,027	1,070,444	1,487,245	15	
16	Gas Sold	10,256,733	1,513,475	1,598,596	1,197,651	1,024,729	709,618	499,114	373,133	396,665	439,258	499,214	773,096	1,232,184	16	
17	Gas Used by Company	29,203	3,203	4,246	3,574	3,166	2,157	2,172	1,632	1,588	1,760	2,043	1,185	2,477	17	
18	Gas Accounted for	10,285,936	1,516,678	1,602,842	1,201,225	1,027,896	711,774	501,286	374,764	398,254	441,018	501,257	774,281	1,234,661	18	
19	Gas Unaccounted for	303,020	69,721	(268,054)	(62,377)	(171,464)	(190,422)	(64,791)	19,349	101,158	65,385	255,769	296,163	252,583	19	
20	% Unaccounted														20	
21	for (0.00%)	2.86%	4.39%	-20.08%	-5.48%	-20.02%	-36.52%	-14.84%	4.91%	20.26%	12.91%	33.79%	27.67%	16.98%	21	
22	Sendout in 24 hours														22	
23	in MCF														23	
24	Maximum - DTH		61,433	56,356	51,466	45,464	26,259	17,252	15,213	16,221	17,345	32,476	42,711	54,718	24	
25	Maximum - Date		01/21/25	02/05/25	03/03/25	04/08/25	05/22/25	06/01/25	07/21/25	08/21/25	09/30/25	10/27/25	11/11/25	12/15/25	25	
26	Minimum - DTH		38,626	35,954	21,365	16,306	10,326	11,101	10,139	11,461	11,641	13,967	25,703	34,702	26	
27	Minimum - Date		01/01/25	02/25/25	03/16/25	04/25/25	05/17/25	06/28/25	07/04/25	08/16/25	09/13/25	10/04/25	11/08/25	12/18/25	27	
28															28	
29	B.T.U. content of Gas Delivered to Customers	1.022	Per Cubic Foot.													29
30															30	
31	*Add Decreases in Holder Gas, Deduct Increases.															31

GAS GENERATING PLANT

Line No.	General Description - Location, Size, Type, etc.	No. of Sets	24 Hour Cap.(MCF)
1	<u>LIQUEFIED PETROLEUM GAS EQUIP. - PITTSFIELD</u>		
2	<u>PROPANE AIR PLANT (INSTALLED 1955 - 1968 - 2018)</u>	1	3,500
3			
4	80# - 100# DISCHARGE PRESSURE		
5	1100 - 1400 BTU CONTROL COMPLETE WITH		
6	6 - 30,000 GALLON STORAGE TANKS AND 3 - 60,000		
7	GALLON STORAGE TANKS		
8			
9			
10	<u>LIQUEFIED PETROLEUM GAS EQUIP. - NORTH ADAMS</u>		
11	<u>PROPANE AIR PLANT (INSTALLED 1971- 1981- 2019)</u>	1	2,400
12			
13	80# - 100# DISCHARGE PRESSURE		
14	1100 - 1400 BTU CONTROL COMPLETE WITH		
15	6 - 30,000 GALLON STORAGE TANKS		
16			
17			
18	<u>LIQUEFIED NATURAL GAS EQUIP. - WHATELY</u>		
19	<u>LNG PLANT (INSTALLED 2000 -2019)</u>	1	3,333
20			
21	200# DISCHARGE PRESSURE		
22	1000 - 1150 BTU CONTROL WITH 2 - 70,000 GALLON STORAGE TANKS		
23			
24	<u>LIQUEFIED PETROLEUM GAS EQUIP. - GREENFIELD</u>		
25	<u>PROPANE AIR PLANT (INSTALLED 1971-1974-2012-2018)</u>	1	2,000
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	Condensers					
33						
34						
35						
36	Exhausters					
37						
38						
39						
40						
41						
42						
43						
44						
45						
46						
47						
48						

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

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

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

TRANSMISSION AND DISTRIBUTION MAINS

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

Line No.	Diameter	Total Length in Feet at Beginning of Year	Added During Year	Taken Up During Year	Abandoned but not Removed During Year	Total Length in Feet at end of Year
1	Cast Iron					
2	3"	959			211	748
3	3 1/2"	0				0
4	4"	54,975			11,655	43,320
5	6"	38,473			6,929	31,544
6	8"	26,858			6,178	20,680
7	9"	0				0
8	10"	5,983			700	5,283
9	12"	12,020			1,069	10,951
10	14"	0				0
11	16"	2,433			2,433	0
12	Total	141,701	0		29,175	112,526
13	Bare Steel					
14	3/4"	811				811
15	1"	279				279
16	1 1/4"	1,881			90	1,791
17	1 1/2"	1,682				1,682
18	2"	16,480			834	15,646
19	2 1/2"	60				60
20	3"	1,602			795	807
21	3 1/2"	35				35
22	4"	9,676			157	9,519
23	6"	16,554			6,493	10,061
24	8"	1,302				1,302
25	10"	384			80	304
26	12"	236				236
27	16"	665				665
28	Total	51,647	0		8,449	43,198
29	Coated Steel					
30	3/4"	4,311				4,311
31	1"	24,388			188	24,200
32	1 1/4"	59				59
33	1 1/2"	26,630				26,630
34	2"	790,628	15		1,125	789,518
35	2 1/2"	195				195
36	3"	25				25
37	3 1/2"	0				0
38	4"	500,630	386		4,832	496,184
39	6"	494,758	40		2,278	492,520
40	8"	68,660	3,089		2,872	68,877
41	10"	20,091			466	19,625
42	12"	35,353	2		17	35,338
43	16"	1,492			580	912
44	Total	1,967,220	3,532		12,358	1,958,394
45	Plastic					
46	5/8"	3,325			115	3,210
47	1"	4,144				4,144
48	1 1/4"	24,170	2		30	24,142
49	2"	1,252,020	13,343		676	1,264,687
50	4"	434,104	9,018		1,470	441,652
51	6"	117,852	11,183		911	128,124
52	8"	40,937	5,604		45	46,496
53	10"	0				0
54	12"	6,534			5	6,529
55	Total	1,883,086	39,150		3,252	1,918,984
56	TOTALS	4,043,654	42,682		53,234	4,033,102

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.....	36,198	27,744	47,892
2	Additions during year:			
3	Purchased.....			304
4	Installed.....	85	355	
5	Associated with Plant acquired.....			
6	Total Additions.....	85	355	304
7	Reductions during year:.....			
8	Retirements.....	498	325	6,084
9	Associated with Plant sold.....			
10	Total Reductions.....	498	325	6,084
11	Number at End of Year.....	35,785	27,774	42,112
12	In Stock 12/31/2024.....			3,362
13	On Customers' Premises--Inactive.....			479
14	In Customers' Premises--Active.....			40,727
15	In Company Use.....			12
16	Number at End of Year.....			44,580
17	Number of Meters Tested by State Inspectors During Year.....			7,584

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	0	
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	0	
1/1/2024	537	Residential Non Heating, Rate R-3	0	
1/1/2024	538	Residential Low Income Non Heating, Rate R-2	0	
1/1/2024	539	Residential Low Income Heating, Rate R-4	0	
1/1/2024	540	Comm & Ind Low Ann, Low Load, Rate G-41	0	
1/1/2024	541	Comm & Ind Med Ann, Low Load, Rate G-42	0	
1/1/2024	542	Comm & Ind Large Ann, Low Load, Rate G-43	0	
1/1/2024	543	Comm & Ind Low Ann, High Load, Rate G-51	0	
1/1/2024	544	Comm & Ind Med Ann, High Load, Rate G-52	0	
1/1/2024	545	Comm & Ind Large Ann, High Load, Rate G-53	0	
1/1/2024	546	Comm & Ind Ex Large Ann, High Load, Rate T-54	0	
1/1/2024	547	Seasonal Cost of Gas Adjustment Clause	0	
1/1/2024	548	Revenue Decoupling Adjustment Clause	0	
		Total	\$ -	\$ -

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

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

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

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

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

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

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

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

Line No.	Item (a)	Amount (b)
1	Beacon Hill Consulting Group	\$43,200
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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		(2,424)
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	(\$2,424)

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	\$2,916
2	26	Amherst	6,616
3	15	Cheshire	
4	14	Clarksburg	
5	2	Dalton	350
6	21	Greenfield	13,726
7	8	Gt. Barrington	6,055
8	27	Hadley	6,423
9	24	Hatfield	2,134
10	7	Lanesboro	635
11	5	Lee	5,749
12	3	Lenox	22,298
13	11	North Adams	41,765
14	1	Pittsfield	34,351
15	23	South Deerfield	1,665
16	6	Stockbridge	
17	22	Turners Falls	2,663
18	24	West Hatfield	1,735
19	25	Whately	
20	13	Williamstown	3,245
21	28		
22	25		
23	58		
Total			\$152,326

THIS RETURN IS SIGNED UNDER THE PENALTIES OF PERJURY

.....President.

.....Treasurer.

.....Directors.

Andrea VanLuling

Michael Panichi

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

.....Orange, CT.....ss.

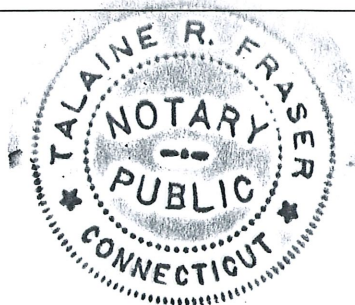
.....March 24, 2026.....

Then personally appeared.. Michael Panichi and Andrea VanLuling.....

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

Talaine R. Fraser

Notary Public or Justice of the Peace.



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

THIS RETURN IS SIGNED UNDER THE PENALTIES OF PERJURY

.....President.

.....Treasurer.

Franklyn Reynolds

}Directors.

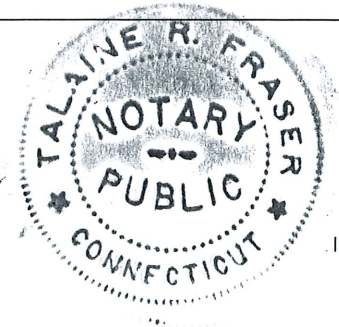
SIGNATURES OF ABOVE PARTIES AFFIXED OUTSIDE OF THE COMMONWEALTH OF MASSACHUSETTS MUST BE PROPERLY SWORN TO

.....Orange, CT.....ss.March 25, 2026

Then personally appeared...Franklyn Reynolds.....

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

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



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

Internal Use

Annual report of

The Berkshire Gas Company

Year ended December 31, 2025

THIS RETURN IS SIGNED UNDER THE PENALTIES OF PERJURY

.....President.

.....Treasurer.

Noelle M. Kinsch

}Directors.

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

Albany, NYss.

.....March 24, 20 26

Then personally appeared... Noelle Kinsch.....

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

Tracy Cayer

Notary Public or Justice of the Peace.

Tracy A. Cayer
Notary Public, State of New York
No. 01CA6285494
Qualified in Schenectady County
Commission Expires July 8, 20 29