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,

2014



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,

2014

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

Karen L. Zink

Official title: <u>President</u> and Chief Operating Officer

Office address: 1

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

2014

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) \$ 84,079,740
Other Revenues (outside Massachusetts)
Total Revenues as per annual return \$ 84,079,740

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

Title

President

& Chief Operating Officer

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, 2014

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 YEA	AR .	
		Increase or
Item	Current	(Decrease) from
	Year	Preceding Year
		. roodaing roar
OPERATING INCOME	\$	S
Operating Revenues	84,087,240	16,177,213
Operating Expenses:		
Operation Expense	58,257,252	14,434,392
Maintenance Expense	2,817,981	1,749,208
Depreciation Expense	6,912,615	154,945
Amortization of Utility Plant	(48,156)	(72)
Amortization of Property Losses	o'l	,
Amortization of Conversion Expenses	0	
Taxes Other Than Income Taxes	3,048,046	(294,251)
Income Taxes	3,743,201	3,842,664
Provision for Deferred Fed.Inc.Taxes	(503,248)	(4,071,166)
Fed. Inc. Taxes Def. in Prior YrsCr.	(,/	(1,07,1,100)
Total Operating Expenses	74,227,691	15,815,865
Net Operating Revenues	9,859,549	361,349
Income from Utility Plant Leased to Others	0	0.0,00
Other Utility Operating Income	ا ٥	n
Total Utility Operating Income	9,859,549	361,349
OTHER INCOME		001,010
Income from Mdse. Job. & Contract Work	0	0
Income from Nonutility Operations	o l	0
Nonoperating Rental Income	274,516	(58,826)
Interest and Dividend Income	129,124	38,354
Miscellaneous Nonoperating Income	(79,937)	(127,957)
Total Other Income	323,703	(148,429)
Total Income	10,183,252	212,920
MISCELLANEOUS INCOME DEDUCTIONS	10,100,202	212,020
Miscellaneous Amortization	0	0
Other Income Deductions	315,453	272,094
Total Income Deductions	315,453	272,094
Income Before Interest Charges	9,867,799	THE PROPERTY OF THE PROPERTY O
INTEREST CHARGES	5,007,795	(59,174)
Interest on Long-Term Debt	3,471,674	639,404
Amortization of Debt Disc. & Expense	124,008	6,633
Amortization of Prem. on Debt - Credit	12-4,000	0,033
Int. on Debt to Associated Companies	0	0
Other Interest Expense	9,197	
Interest Charged to Construction - Credit	(12,680)	1,470
Total Interest Charges	3,592,199	12,680
Net Income	6,275,600	634,827
rear Hidding	0,275,000	(694,001)
	•	

	Salance		Balance
Title of Account	End of Year	Title of Account	End of Year
UTILITY PLANT	T _s	PROPRIETARY CAPITAL	\$
Jtility Plant	250,179,799	CAPITAL STOCK	-
OTHER PROPERTY AND INVESTMENTS		Common Stock Issued	and the same of th
Ionutility Property	4,431,850	Preferred Stock Issued	***************************************
nvestment in Associated Companies		Capital Stock Subscribed	
Other investments	de la companya de la	Premium on Capital Stock	
Special Funds	1,026,922	Total	
Total Other Property and Investments	5,458,772	SURPLUS	
CURRENT AND ACCRUED ASSETS		Other Paid-In Capital	106,094,7
Cash	6,730,281	Eamed Surplus	6,185,8
Special Deposits	*	Surplus Invested in Plant	, ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
Vorking Funds	3,710	Total	112,280,5
remporary Cash Investments		Total Proprietary Capital	112,280,8
lotes and Accounts Receivable	18,846,270	LONG-TERM DEBT	***************************************
Receivables from Assoc,Companies	1,307,002	Bonds	43,181,8
Anterials and Supplies	4,906,877	Advances from Associated Companies	4,909,0
Prepayments	72,592	Other Long-Term Debt	
nterest and Dividends Receivable		Total Long-Term Debt	48,090,8
Rents Receivable	44	CURRENT AND ACCRUED LIABILITIES	
ccrued Utility Revenues	4,482,036	Notes Payable	and the state of t
lisc. Current and Accrued Assets		Accounts Payable	9,950,9
Total Current and Accrued Assets		Payables to Associated Companies	514,6
DEFERRED DEBITS		Customer Deposits	404,2
Inamortized Debt Discount and Expense	856,830	Taxes Accrued	8,309,0
extraordinary Property Losses	in the state of th	Interest Accrued	861.7
Preliminary Survey and Investigation Charges		Dividends Declared	Vindential Control of
Diearing Accounts	Na.	Matured Long-Term Debt	Augustine and the second and the sec
emporary Facilities	-	Matured Interest	
Miscellaneous Deferred Debits	39,977,360	Tax Collections Payable	***************************************
Total Deferred Debits	40,834,190	Misc. Current and Accrued Liabilities	2.511.8
CAPITAL STOCK DISCOUNT AND EXPENSE		Total Current and Accrued Liabilities	22,552,4
Discount on Capital Stock		DEFERRED CREDITS	
apital Stock Expense		Unamortized Premium on Debt	
Total Capital Stock Discount and Expense	***************************************	Customer Advances for Construction	21,1
REACQUIRED SECURITIES	***************************************	Other Deferred Credits	11,995,5
teacquired Capital Stock		Total Deferred Credits	12,016,6
teacquired Bonds		RESERVES	72,570,5
Total Reacquired Securities	**************************************	Reserves for Depreciation	92,583,1
Total Assets and Other Debits		Reserves for Amortization	2,000,
	-	Reserve for Uncollectible Accounts	2,620,1
		Operating Reserves	12,470,7
		Reserve for Depreciation and Amortization of	
		Nonutility Property	2,459,5
	with the second and	Reserves for Deferred Federal Income	2,400,0
	THE PERSONNEL	Taxes	24,283,6
	***************************************	Total Reserves	
		CONTRIBUTIONS IN AID OF CONSTRUCTION	134,417,3
	***	Contributions in Aid of Construction	E 111 A
		Total Liabilities and Other Credits	5,111,4

GAS OPERATING REVENUES		
Account	Operating	Revenues
		Increase
	Amount	(Decrease) from
	for Year	Preceding Year
SALES OF GAS	\$	\$
Residential Sales	46,124,788	8,763,559
Commercial and Industrial Sales		
Small (or Commercial)	23,844,443	6,114,944
Large (or Industrial)		
Other Sales to Public Authorities		
Interdepartmental Sales		
Miscellaneous Electric Sales		
Total Sales to Ultimate Consumers	69,969,231	14,878,503
Sales for Resale	-	~
Total Sales of Gas	69,969,231	14,878,503
OTHER OPERATING REVENUES		
Forfeited Discounts	49,550	8,929
Miscellaneous Service Revenues	6,409	(6,832)
Revenues from Transportation of Gas of Others	13,855,671	1,670,144
Sales of Products Extracted from Natural Gas		
Revenues from Natural Gas Processed by Others		
Rent from Gas Property		
Interdepartmental Rents		
Other Gas Revenues	198,879	(381,031)
Total Other Operating Revenues	14,110,509	1,291,210
Total Gas Operating Revenues	84,079,740	16,169,713

SUMMARY OF GAS OPERATION AND MAINTENANCE EXPENSES

Functional Classification	Operation	Maintenance	Total
Steam Production	\$	\$	\$
Manufactured Gas Production	2,102,872	200,479	2,303,351
Other Gas Supply Expenses	41,973,715		41,973,715
Total Production Expenses	44,076,587	200,479	44,277,066
Local Storage Expenses	****		
Transmission and Distribution Expenses	5,518,423	2,617,502	8,135,925
Customer Accounts Expenses	3,381,096		3,381,096
Sales Expenses	741,210		741,210
Administrative and General Expenses	4,539,936	-	4,539,936
Total Gas Operation and			
Maintenance Expenses	\$58,257,252	2,817,981	\$61,075,233

March 25, 2015, 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 Karen L. Zink

STATEMENT OF EARNED SUI	RPLUS		***************************************
	1-31-T-31		Increase
		Amount	(Decrease) from
	***************************************	for Year	Preceding Year
Unappropriated Earned Surplus (at beginning of period)		\$4,319,784	\$1,409,601
Balance Transferred from Income		6,275,600	(694,001)
Miscellaneous Credit to Surplus			_
Miscellaneous Debits to Surplus		-	-
Appropriations of Surplus			
Net Additions to Earned Surplus		6,275,600	(694,001)
Dividends Declared - Preferred Stock		-	-
Dividends Declared - Common Stock		4,400,000	(1,160,000)
Unappropriated Earned Surplus (at end of period)		6,195,384	1,875,600
ELECTRIC OPERATING REVENUES	6		
Account		Operating	Revenues
			Increase or
		Amount	(Decrease) from
		for Year	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			The state of the s
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		MONTO CONTINUES	
SUMMARY OF ELECTRIC OPERATION AND	MAINTENANCE E	XPFNSFS	
Functional Classification	Operation	Maintenance	Total
Power Production Expenses	S	S	S
Electric Generation:	T	N/A	*
Steam Power			
Nuclear Power			
Hydraulic Power		}	
Other Power			
Other Power Supply Expenses			
Total Power Production Expenses			
]		
Transmission expenses			
Transmission Expenses Distribution Expenses			
Distribution Expenses			
Distribution Expenses Customer Accounts Expenses	00000000000000000000000000000000000000		
Distribution Expenses Customer Accounts Expenses Sales Expenses			
Distribution Expenses Customer Accounts Expenses			

Annual report of

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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.

responses are "none" or "not applicable" to the schedules or		
	Schedule	
Title of Schedule	Page Number	Remarks
(a)	(b)	(c)
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Comparative Balance Sheet		
Statement of Income for the Year	10	
Statement of Earned Surplus	12	-
Summary of Utility Plant and Reserves for	10	
Depreciation and Amortization	13	
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Production Fuel and Oil Stocks	25	
Unamortized Debt Discount and Expense and	25	
Unamortized Premium on Debt	26	
Extraordinary Property Losses	27	
Miscellaneous Deferred Debits	27 & 27A	
	i	
Discount on Capital Stock	28	
Capital Stock Expense	28	
Capital Stock and Premium	29	
Other Paid-In Capital	30	1
Long-Term Debt	31	
Notes Payable	32	
Payables to Associated Companies	32	
Miscellaneous Current and Accrued Liabilities	33	
Other Deferred Credits	33	
Reserve for Depreciation of Utility Plant in Service	34	
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Operating Reserves	35	
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Contributions in Aid of Construction	36	
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Annual report of

Year ended December 31, 2014

THE BERKSHIRE GAS COMPANY
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Sales for Resale - Gas	48	
ale of Residual - Gas	48	
urchased Gas	48	
axes Charged During Year	49	
Other Utility Operating Income	50	
ncome from Merchandising, Jobbing and Contract Work	51	
lecord of Sendout for the Year in MCF	72	
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crubbers, Condensers and Exhausters	75	
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dvertising Expense	80B	
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	THE COLUMN TO TH	

GENERAL INFORMATION

PRINCIPAL AND SALARIED OFFICERS

Titles	Names	Addresses	Annual Salaries
Chairman and CEO *Includes only salary issued t	*Robert M. Allessio by Berkshire Gas Company.	ALL AT: 115 Cheshire Road Pittsfield, MA 01201	\$0
President and COO	Karen L. Zink		198,688
Assistant Clerk of the Corporation	Cheryl M. Clark		104,429

NOTE: Salary information excludes any applicable bonuses and stock options paid during the period.

Names	Addresses	Fees Paid During Year
Robert M. Allessio Karen L. Zink	All at: 115 Cheshire Road Pittsfield, MA 01201	\$0
		\$0
James P. Torgerson Richard J. Nicholas Linda L. Randell Patricia Cosgel	All at: UIL Holdings Corporation 157 Church St. New Haven, CT 06506	\$0
		\$0
		\$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

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

5. Total number of stockholders, Preferred: 0
Common: 0

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

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

8. Capital stock issued prior to June 5, 1894, No. of shares, Preferred: 625 \$62,500 (A)

9. Capital stock issued with approval of Board of Gas and Electric Light Commissioners or Department of Public Utilities since
June 5, 1894.

No. of shares.

June 5, 1894, Total, shares, par value, \$

, outstanding December 31

of the fiscal year, 2014

Preferred: 4.8% 15 \$100 0

Common: 100 \$2.50 250

10. If any stock has been issued during the last fiscal period, give date and terms upon which such issue was offered to the stockholders, and if the whole or any part of the issue was sold realized therefrom.

- (A) \$100 Par Value
- (B) \$2.50 Par Value
- 11. Management Fees and Expenses during the Year.

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

UIL Holdings Corporation

\$ 2,920,607

	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	***************************************
		-
		-

Annual Report of	of the second se	THE BERKSHIRE GAS	S COMPANY	Year ended December 31, 2014
		GENERAL INFORM	ATION - Continued	
			Names of the cities of GAS, with the number place.	or town in which the company supplies or of customers' meters in each
City or Town	Number of Customers' Meters, Dec. 31,		City or Town	Number of Customers' Meters, Dec. 31,
			Adams	2,488
	***************************************	direction of the second of the	Amherst	2,391
	unreseed to		Cheshire	509
	·		Clarksburg	132
			Dalton Deerfield	1,659
			Great Barrington	713
			Greenfield	1,022
			Hadley	3,907 788
	***************************************	***************************************	Hatfield	841
	rvwy	Tr. Derror	Lanesboro	230
	44	epi karana	Lee	1,764
			Lenox	1,743
		TA LUCIUM	Lenoxdale	161
			North Adams	3,912
		į	Northampton	3
			Pittsfield	13,926
		***************************************	Stockbridge	462
	***		Sunderland	10
	***************************************		Turners Falls Whately	1,091
	No. of the Control of		Williamstown	43 1,515
			A A HUBITI STO AALI	1,515
	ļ	****		
	755	AMILIA - AMI		77

	**************************************	dialina serve		
	TO A COLOR			


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TOTA	AL		TOT	AL 39,310

Annual report of

Noutlity Property (121) P. 19.		COMPARATIVE BALANCE SHEET Assets and Other	Debits		
No.   (a)   Year   End of Year   or (Decrease)	- Control of the Cont		Balance		
Utility Plant (101-107) P. 13.	Line	Title of Account	Beginning of	Balance	Increase
Title	No.	(a)	Year	End of Year	or (Decrease)
Title			(b)	(c)	(d)
OTHER PROPERTY AND INVESTMENTS   4,232,437   4,431,850   199,	1	UTILITY PLANT	\$		
OTHER PROPERTY AND INVESTMENTS   4,232,437   4,431,850   199,	2	Utility Plant (101-107) P. 13	239,824,085	250,179,799	10,355,714
Investment in Associated Companies (123) P. 20.   -   -   -     -	3	OTHER PROPERTY AND INVESTMENTS			
Other Investments (124) P. 20	4	Nonutility Property (121) P. 19	4,232,437	4,431,850	199,413
Total Other Property and Investments. 5,398,408 5,458,772 60.  CURRENT AND ACCRUED ASSETS  Cash (131). 5,964,178 6,730,281 (154, 155, 153) 6,884,778 6,730,281 (154, 155, 156, 156, 156, 157, 156, 157, 156, 157, 156, 157, 157, 157, 157, 157, 157, 157, 157	5	Investment in Associated Companies (123) P. 20	N		*
Total Other Property and Investments.	6	Other Investments (124) P. 20	4	ŭ.	
CURRENT AND ACCRUED ASSETS   6,884,778   6,730,281   (154, 154, 154, 154, 154, 154, 154, 154,	7	Special Funds (125, 126, 127, 128) P. 21	1,165,971	1,026,922	(139,049)
10   Cash (131)	8	Total Other Property and Investments	5,398,408	5,458,772	60,364
11   Special Deposits (132, 133, 134) P. 21	9	CURRENT AND ACCRUED ASSETS			TO BE AN ANGEON
12   Working Funds (135)   3,710   3,710   3,710   1   Temporary Cash Investments (136) P. 20.   -   -   -   -	10	Cash (131)	6,884,778	6,730,281	(154,497)
13   Temporary Cash Investments (136) P. 20.	11	Special Deposits (132, 133, 134) P. 21		•	
Notes and Accounts Receivable (141,142,143) P. 22.	12	Working Funds (135)	3,710	3,710	*
15   Receivables from Assoc Companies (145, 146) P. 23	13	Temporary Cash Investments (136) P. 20		•	-
Materials and Supplies (151-159, 163) P. 24	14	Notes and Accounts Receivable (141,142,143) P. 22	11,244,880	18,846,270	7,601,390
17	15	Receivables from Assoc.Companies (145, 146) P. 23	32,626	1,307,002	1,274,376
Interest and Dividends Receivable (171)	16	Materials and Supplies (151-159, 163) P. 24	4,151,876	4,906,877	755,001
Rents Receivable (172)	17	Prepayments (165)	219,716	72,592	(147,124)
Accrued Utility Revenues (173-175)	18	Interest and Dividends Receivable (171)	٠	•	-
Misc. Current and Accrued Assets (174)	19	Rents Receivable (172)	-	_	,
Total Current and Accrued Assets. 30,133,300 37,996,742 7,863,  DEFERRED DEBITS  Unamortized Debt Discount and Expense (181) P. 26. 913,255 856,830 (56,  Extraordinary Property Losses (182) P. 27  Preliminary Survey and Investigation Charges (183)  Clearing Accounts (184)  Temporary Facilities (185)  Miscellaneous Deferred Debits (186) P. 27 39,389,630 39,977,360 587,  Total Deferred Debits. 40,302,885 40,834,190 531,  CAPITAL STOCK DISCOUNT AND EXPENSE  Discount on Capital Stock (191) P. 28  Capital Stock Expense (192) P. 28  Total Capital Stock Discount and Expense	20	Accrued Utility Revenues (173-175)	6,004,677	4,482,036	(1,522,641)
DEFERRED DEBITS   DEFERRED D	21	Misc. Current and Accrued Assets (174)	1,591,037	1,647,974	56,937
24       Unamortized Debt Discount and Expense (181) P. 26.       913,255       856,830       (56,-25)         25       Extraordinary Property Losses (182) P. 27.       -       -       -         26       Preliminary Survey and Investigation Charges (183).       -       -       -         27       Clearing Accounts (184).       -       -       -         28       Temporary Facilities (185).       -       -       -         29       Miscellaneous Deferred Debits (186) P. 27.       39,389,630       39,977,360       587,         30       Total Deferred Debits.       40,302,885       40,834,190       531,         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 Capital Stock (196).       -       -         36       Reacquired Gapital Stock (196).       -       -         37       Reacquired Bonds (197).       -       -         38       Total Reacquired Securities.	22	Total Current and Accrued Assets	30,133,300	37,996,742	7,863,442
Extraordinary Property Losses (182) P. 27	23	DEFERRED DEBITS			
26       Preliminary Survey and Investigation Charges (183)       -       -         27       Clearing Accounts (184)       -       -         28       Temporary Facilities (185)       -       -         29       Miscellaneous Deferred Debits (186) P. 27       39,389,630       39,977,360       587,         30       Total Deferred Debits       40,302,885       40,834,190       531,         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       -       -	24	Unamortized Debt Discount and Expense (181) P. 26	913,255	856,830	(56,425)
Clearing Accounts (184).   -   -   -	25	Extraordinary Property Losses (182) P. 27	-	-	
Temporary Facilities (185)	26	Preliminary Survey and Investigation Charges (183)		**	-
Miscellaneous Deferred Debits (186) P. 27   39,389,630   39,977,360   587,	27	Clearing Accounts (184)	u u	•	-
30   Total Deferred Debits	28	Temporary Facilities (185)		w.	-
31   CAPITAL STOCK DISCOUNT AND EXPENSE	29	Miscellaneous Deferred Debits (186) P. 27	39,389,630	39,977,360	587,729
Discount on Capital Stock (191) P. 28	30	Total Deferred Debits	40,302,885	40,834,190	531,304
33   Capital Stock Expense (192) P. 28	31	CAPITAL STOCK DISCOUNT AND EXPENSE	***************************************		
Total Capital Stock Discount and Expense	32	Discount on Capital Stock (191) P. 28	44	-	u
35   REACQUIRED SECURITIES	33	Capital Stock Expense (192) P. 28		P.	_
36   Reacquired Capital Stock (196)   -	34	Total Capital Stock Discount and Expense	*		B .
37 Reacquired Bonds (197)	35	REACQUIRED SECURITIES	-		
38 Total Reacquired Securities	36	Reacquired Capital Stock (196)	~	es .	-
	37	Reacquired Bonds (197)	**	&-	***
39   Total Assets and Other Debits	38	Total Reacquired Securities.			-
	39	Total Assets and Other Debits	315,658,678	334,469,503	18,810,825

Year ended December 31, 2014

#### THE BERKSHIRE GAS COMPANY

#### COMPARATIVE BALANCE SHEET Liabilities and Other Credits

		Balance		
Line	Title of Account	Beginning of	Balance	increase
No.	(8)	Year	End of Year	
140.	(4)	(b)		or (Decrease)
1	PROPRIETARY CAPITAL	s (2)	(c) s	(d)
2	CAPITAL STOCK	<b>,</b>	<b>+</b>	<b>4</b>
3	Common Stock Issued (210) P. 29	250	250	
4	Preferred Stock Issued (204) P. 29	250	230	-
5	Capital Stock Subscribed (202, 205)	•	-	*
6	Premium on Capital Stock (207) P. 29	*		-
7	Total	250	250	
8	SURPLUS	250	230	***************************************
9	Other Paid-In Capital (208-211) P. 30	106,094,738	106,094,738	
10	Earned Surplus (215, 216) P. 12	4,307,588	6,185,860	4 070 272
11	Surplus Invested in Plant (217)	4,507,000	0,165,660	1,878,272
12	Total	110,402,326	112,280,598	1,878,272
13	Total Proprietary Capital	110,402,576	112,280,848	
14	LONG-TERM DEBT	110,402,376	112,200,040	1,878,272
	Bonds (221) p. 31	44,636,365	47 4D 6 G 40	54 AEA ***
16	Advances from Associated Companies (223) P. 31	5,845,000	43,181,818 4,909,000	(1,454,547)
17	Other Long-Term Debt (224) P. 31	5,645,000	4,303,000	(936,000)
18	Total Long-Term Debt	50.481.365	48,090,818	(2,390,547)
19	CURRENT AND ACCRUED LIABILITIES	00,401,000	40,030,010	(2,350,54)
20	Notes Payable (231) P. 32			
21	Accounts Payable (232)	5,440,092	9,950,999	4,510,907
22	Payables to Associated Companies (223, 234) P. 32.	327,218	5,930,999	4,510,907 187,394
23	Customer Deposits (235)	572,142	404,290	(167,852)
24	Taxes Accrued (236)	4,020,310	8,309,015	4,288,705
	Interest Accrued (237)	871,212	861,708	4,288,703
26	Dividends Declared (238)	0/1,212	201,100	(9,304)
27	Matured Long-Term Debt (239)	_		_
28	Matured Interest (240)			-
29	Tax Collections Payable (241)			_
30	Misc, Current and Accrued Liabilities (242) P. 33.	1,632,133	2,511,818	879,685
31	Total Current and Accrued Liabilities	12,863,107	22,552,441	9,689,334
32	DEFERRED CREDITS	12,005,107	ZZ,UUZ,441	
33	Unamortized Premium on Debt (251) P. 26			_
34	Customer Advances for Construction (252)	64,849	21,125	(43,724)
35	Other Deferred Credits (253) P. 33	8,577,081	11,995,509	3,418,428
36	Total Deferred Credits	8,641,930	12.016.634	3,374,704
37	RESERVES		2,010,004	
38	Reserves for Depreciation (254-256) P. 13	87,689,591	92,583,158	4,893,567
39	Reserves for Amortization (257-259) P. 13	31,555,531	J.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	7,000,001
40	Reserve for Uncollectible Accounts (260)	1,057,922	2,620,150	1,562,228
41	Operating Reserves (261-265) P. 35	12,335,727	12,470,742	135,015
	Reserve for Depreciation and Amortization of	1 44 2 2 2 3 3 4 4 7	16,714,172	,00,010
-	Nonutility Property (266)	2,386,471	2,459,593	73,122
43	Reserves for Deferred Federal Income	2,555,411	m, +00,000	.0,122
-	Taxes (267, 268) P. 36	24,774,993	24,283,690	(491,303)
44	Total Reserves.	128,244,704	134,417,333	6,172,629
45	CONTRIBUTIONS IN AID OF CONSTRUCTION	, s. v s. v , t		5,112,020
46	Contributions in Aid of Construction (271) P. 36	5,024,996	5,111,429	86,433
47	Total Liabilities and Other Credits	315,658,678	334,469,503	18,810,825

10	Annual report of THE BERKSHIRE GAS COMPANY  STATEMENT OF INCOME FOR THE YEAR	Teare	ended December 31, 2014
***************************************	STATEMENT OF INCOME FOR THE YEAR	Taiai	les de l'influencial militale ambiente a contra a conserva a accoura a sussegie y a Lis Cincipale
		Total T	
Line			Increase or
		***************************************	(Decrease) from
Nο.	Account	Current Year	Preceding Year
	(a)	<u>(b)</u>	<u>(c)</u>
1	OPERATING INCOME	\$	
2	Operating Revenues (400) P. 37, 43	84,087,240	16,177.213
3	Operating Expenses:	- Continues of the Cont	
4	Operation Expense (401) P. 42, 47	58,257,252	14,434,392
5	Maintenance Expense (402) P, 42, 47	2,817,981	1,749,208
6	Depreciation Expense (403) P. 34	6,912,615	154,945
7	Amortization of Utility Plant (404 and 405)	(48,156)	72
8	Amortization of Property Losses (407.1)		w
9	Amortization of Conversion Expenses (407.2)		*
10	Taxes Other Than Income Taxes (408) P. 49	3,048,046	(294,251)
11	Income Taxes (409) P. 49	3,743,201	3,842,664
12	Provision for Deferred Fed.Inc.Taxes (410) P.36	(503,248)	(4,071,166)
13		-	15
14	Total Operating Expenses	74,227,691	15,815,865
15	Net Operating Revenues	9,859,549	361,349
16	Income from Utility Plant Leased to Others (412)		
17	Other Utility Operating Income (414) P. 50	The first section of the section of	•
18	Total Utility Operating Income	9,859,549	361,349
19	OTHER INCOME		**************************************
20	Income from Mdse. Job. & Contract Work (415) P. 51	depressed 3	v.
21	Income from Nonutility Operations (417)		
22	Nonoperating Rental Income (418)	274,516	(58,826)
23	Interest and Dividend Income (419)	129,124	38,354
24	Miscellaneous Nonoperating Income (421)	(79,937)	(127,957)
25	Total Other Income	323,703	(148,429)
26	Total Income	10.183,252	·
27	MISCELLANEOUS INCOME DEDUCTIONS	10,163,232	212,920
28	Miscellaneous Amortization (425)	T T T T T T T T T T T T T T T T T T T	
29	Other Income Deductions (426)	245 452	
30	Total Income Deductions	315,453	272,094
31	Income Before Interest Charges	315,453	272,094
32	INTEREST CHARGES	9,867,799	(59,174)
33	interest on Long-Term Debt (427) P. 31		
	- ' '	3,471,674	639,404
	Amortization of Debt Disc, & Expense (428) P. 26	124,008	6,633
35	Amortization of Prem. on Debt - Credit (429) P. 26		No.
36	Int. on Debt to Associated Companies(430)P. 31, 32	Ú	¥
37	Other Interest Expense (431)	9,197	1,470
38	Interest Charged to Construction - Credit (432)	(12,680)	(12,680)
39	Total Interest Charges	3,592,199	634,827
40	Net Income	6,275,600	(694,001)
41	EARNED SURPLUS	. Characters	
42	Unappropriated Earned Surplus (at beginning of period (216)	4,319,784	1,409,601
43	Balance Transferred from Income (433)	6,275,600	(694,001)
44	Reset Retained Earnings to zero per GAAP.	α	**
45	Miscellaneous Debits to Surplus (435)		*
46	Appropriations of Surplus (436)	a	
47	Net Additions to Eamed Surplus	6,275,600	(694,001)
48	Dividends Declared - Preferred Stock (437)	*	*
49	Dividends Declared - Common Stock (438)	4,400,000	(1,160,000)
50	Unappropriated Earned Surplus (at end of period)(216)	6,195,384	1,875,600
			.,0.0,000
		Amendara	

#### 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.

	The state of the s		
		Contra	
		Primary	
		Account	100
Lin	Item	Affected	Amount
No	(a)	(b)	(c)
	, ,	` '	\-'
1	UNAPPROPRIATED EARNED SURPLUS (Account 216)		
2	Balance - Beginning of year		\$4,319,784
3	Changes: (identify by prescribed earned surplus accounts)		
4	, , , , , , , , , , , , , , , , , , , ,		
	Credits:		
6	Balance transferred from Income Account 433	400-432	6,275,600
7	Data to transfer from thomas 1000 and 100	400-402	0,210,000
8			:
9			
	Debits:	***************************************	
11	Dividends declared		
12		222	_
	Preferred 4.8% (\$4.80/share) A/C 437	238	0
13	Common Stock Dividends A/C 438	234	4,400,000
14			
15			
16			
17			
18			
	Reset Retained Earnings to zero per GAAP due to merger.	:	_
20			
21			
22			
23			
24			
25			
26			
27	Balance – end of year		6,195,384
28	APPROPRIATED EARNED SURPLUS (Account 215)		
29	State balance and purpose of each appropriated earned surplus	amount at end of year	
	and give accounting entries for any applications of appropriated		
	during the year.		
32			
33			1
	Accumulated Comprehensive Income (Account 215)		(9,524)
35	, redutification of the file file file file file file file fil		(5,524)
36			
37			1
38			
39			
40			A ALAGAMAN
41			
42			
43	Delane		
44	Balance end of year		(9,524)

HIRE GAS COMPANY

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Annual report of

	SUMMARY OF UTILITY PLANT AND RESERV	VES FOR DEPRECIATION AND AMORTIZATION	IATION AND	AMORTIZATION			
Line	Item	Total	Electric	Gas			Common
No.	(a)	(p)	(0)	(p)	(e)	(f)	(a)
<del></del>	UTILITY PLANT:						
2	In Service:						
က	101 Plant in Service (Classified)	\$248,535,872		\$248,535,872			
ব	106 Completed Construction						
	not classified	0		0	Acceptance of the manufacture and acceptance and ac		
2	Total P. 16, 18	248,535,872		248,535,872			
9	104 Leased to Others	0	•	0			
7	105 Held for Future Use	0		0			
ω	107 Construction Work in Progress	1,643,927		1,643,927			
6	Total Utility Plant	250,179,799		250,179,799			
10	DETAIL OF RESERVES FOR						
	DEPRECIATION AND						
	AMORTIZATION	MAGIC CANADA					
_	In Service:						
12	254 Depreciation P. 34	92,583,158		92,583,158			
13	257 Amortization	0		0			
4	Total in Service	92,583,158		92,583,158			
15	Leased to Others:	0		0			
16	255 Depreciation P. 34	0		0			
17	258 Amortization	0		0		SAMOONIA AAA AMAA OO O	The state of the s
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		APPROXIMATE AND APPROXIMATE AN		POLITICISTA PARA MARIONA		
***************************************	and Amortization	\$92,583,158		\$92,583,158	NO CONTROL OF THE PROPERTY OF	600000A 00 00 00 00 00 00 00 00 00 00 00	

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Year ended December 31, 2014

UTILITY PLANT - GAS

~

Report below the cost of utility plant in service according to prescribed accounts.
 Do not incline as adjustments, corrections of additions and refreements for the contractions.

2. Do n	Do not include as adjustments, corrections of additions and retirements for the current or the preceding year. Such items should be	id refirements for the cur	rent or the preceding ye	ar. Such items shoul	ld be		
inclt	included in column (c) or (d) as appropriate.						***************************************
3. Cred	Credit adjustments of plant accounts should be enclosed in parentheses to indicate the negative effect of such amounts.	in parentheses to indicat	e the negative effect of	such amounts.			
4. Recl	Reclassifications or transfers within utility plant accounts should be shown in column (f)	should be shown in colur	nn (f),	A THE PARTY OF THE	TO THE RESERVE OF THE PARTY OF		
		Balance					Ralanco
Line	Account	of Year	Additions	Retirements	Adjustments	Transfers	End of Year
No.	(a)	(q)	9	(g)	(e)		(0)
<b>~</b>	1. INTANGIBLE PLANT			The state of the s	THE REAL PROPERTY OF THE PROPE	distribution of the second of	
2	301 Organization	0\$	80	a. ee ee ee ee ee			0\$
6	303 Miscellaneous Intangible Plant	51,932,490	The state of the s		0		51,932,490
4	Total Intangible Plant	51,932,490	0	0	0	0	51.932,490
r)	2. PRODUCTION PLANT					Paramanananananananananananananananananan	denta VVVV viet (A) de descrive à recommendate a montant et (A) state (A) de descrive de descrive de la commendate (A) de descrive d
ß	Manufactured Gas Production Plant						**********
7	304 Land and Land Rights	1,754,413					1,754,413
80	305 Structures and Improvements	4,742,594	6,789			· · · · · · · · · · · · · · · · · · ·	4,749,383
6	306 Boiler Plant Equipment	0					
9	307 Other Power Equipment	0				m=jmij-ju)-	0
<b></b>	310 Water Gas Generating Equipment	0	***************************************			neibro.co	• •
72	311 Liquefied Petroleum Gas Equipment	1,515,469					1,515,469
13	312 Oil Gas Generation Equipment	0					0
4	313 Generating Equipment-Other Process	0		etettete			0
15	315 Catalytic Cracking Equipment	0			3	eren a eren	0
16	316 Other Reforming Equipment	0		· · · · · · · · · · · · · · · · · · ·			0
17	317 Purification Equipment	0			*******		0
18	318 Residual Refining Equipment	0				turium mile ja juni ja	0
19	319 Gas Mixing Equipment	1,292,988					1,292,988
20	320 Other Equipment	612,270				***************************************	612.270
21	Total Manufactured Gas	0				signik Andahda Andahda Andahara International memerana property (Virginia) (Andahda Nasana Andahda Nasana	
	Production Plant	9,917,734	6,789	0	0	0	9.924.523
22	3. STORAGE PLANT				TOTAL	The state of the s	delay for the second state of the second state
23	360 Land and Land Rights	0					G
24	361 Structures and Improvements	0					· c
25	362 Gas Holders	0	•		************		0
26	363 Other Equipment	0	WANTED THE PARTY OF THE PARTY O	A MARIANA A LA			0
27	Total Storage Plant	0\$	0\$	08	0\$	0\$	08
			No. of the control of	AND STATEMENT OF THE ST		***************************************	

Year ended December 31, 2014	
THE BERKSHIRE GAS COMPANY	
Annual report of	NOT THE RESIDENCE OF THE PARTY

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		THE REAL PROPERTY AND ADDRESS OF THE PERSON	UTILITY PLANT - GAS (Continued)	S (Continued)	AND THE PERSON NAMED AND THE P		
		Balance				TARRESTATE STREET AND A STREET	THE TAXABLE PROPERTY OF THE PR
		Beginning	esta esta esta esta esta esta esta esta	***************************************			Balance
Line	Account	of Year	Additions	Retirements	Adjustments	Transfers	End of Year
Š	(a)	<b>(</b> 2)	<u>©</u>	Đ	(ii)	€	(b)
-	4. TRANSMISSION AND	THE RESIDENCE OF THE PROPERTY		MARKET A COMMUNICATION OF THE PROPERTY OF THE	A CONTRACTOR OF THE PROPERTY O	The state of the s	
	DISTRIBUTION PLANT			43040000	delens de la composition della		webseched
€3	365 Land and Land Rights	\$110,357			pòvesina in Life		\$110,357
က	365 Rights-of-Way	136,024			àrtaineann <del>a</del>		136,024
4	366 Structures and Improvements	957,164	0	neitie)		*****	957,165
ιC.	367 Mains	82,675,834	4,270,073	142.630		***************************************	86.803.277
ထ	368 Compressor Stalion Equipment	0		umininani			C
~	369 Measuring and Regulating Station					***************************************	elementarion (
	Equipment	5,282,698	515,854	114,291		***************************************	5,684,261
ဆ	380 Services	49,180,515	3,235,312	129,228	G)		52,286,608
თ	381 Meters	8,978,036	1,392,899	955,116	0	heidemüür	9,415,819
9	382 Meter installations	11,757,047	0	0	(2)		11,757.045
<del></del>	383 House Regulators	1,432,166	159,839	0	O	- eniment	1.592,005
12	386 Other Property on Cust's Premises	0				a discussion of the second	-
5	387 Other Equipment	53,941			***************************************		53.941
4	Total Transmission and	FF FOOD PIPE PONDERSONNARIHARDA NORIHITANA OLUMINA NA PULLUR ANA NORIHITA	THE RESERVE THE PROPERTY OF TH	The second secon		THE THE PROPERTY AND TH	THE RESIDENCE OF THE PROPERTY
	Distribution Plant	160,563,782	9,573,977	1,341,265	80	0	168.796.502
5	5. GENERAL PLANT	AND THE PROPERTY AND TH	INVARIANTE AND THE STATE OF THE	AND THE PROPERTY OF THE PROPER	THE RESIDENCE AND A SECOND PROPERTY OF THE PERSON NAMED AND A SECOND PRO	THE CONTRACTOR CONTRAC	THE RESERVE THE PARTY OF THE PA
16	389 Land and Land Rights	152,540	108,284	•••••••	in the second		260,824
1	390 Structures and Improvements	8,042,645	954,474	209	4		8,996,913
18	391 Office Furniture and Equipment	3,481,687	285,708	0	en e		3,767,396
19	392 Transportation Equipment	3,134,144	208,457	294,539		***************************************	3,048,062
20	393 Stores Equipment	11,500		0		*******	11,500
21	394 Tools, Shop and Garage Equipment	1,371,893	3,470	1,261	12		1,374,114
22	395 Laboratory Equipment	20,739	***************************************		_	24622-224	20,740
23	396 Power Operated Equipment	0				hemmen	0
24	397 Communication Equipment	243,542	0		()		243.541
25	398 Miscellaneous Equipment	159,267	0		C		159.266
26	399 Other Tangible Property	0	anti di Cardina				0
27	Total General Plant	16,617,957	1,560,393	296,009	4		17,882,356
28	Total Gas Plant in Service	239,031,963	11,141,159	1,637,274	24	0	248,535,872
58	104 Utility Plant Leased to Others	2002	THE RESIDENCE AND ADDRESS OF THE PROPERTY OF T		The second secon		
30	105 Property Held for Future Use	*************		······································	and the second second		***************************************
33	107 Construction Work in Progress	792,121	12,215,066	77.00		(11,363,260)	1,643,927
32	Total Utility Plant-Gas	\$239,824,084	\$23,356,225	\$1,637,274	\$24	(\$11,363,260)	\$250,179,799
Note	Note: Completed Construction Not Classified. Acrount 108 shall be classified in this schedule according to prescribed acrounts on an	sified in this schedule	occording to prospribe	A sociolistic on an	The state of the s	Free Commence of the Commence	

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 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 tentalive distributions of prior year reported in column (c). Likewise, if the respondent has a significant amount of plant retirements estimated basis if necessary, and the entries included in column (c). Also, to be included in column (c) are entries for reversals of of tentative distributions of prior year of unclassified retirements. Attach an insert page showing the account distributions of these Completed Construction Not Classified, Account 106 shall be classified in this schedule according to prescribed accounts, on an amount of respondent's plant actually in service at end of year.

### NONUTILITY PROPERTY (ACCOUNT 121)

Give particulars of all investments of the respondent in physical property not devoted to utility operation.

CIVI	t particulars of an investments of the re	Sporiaci	it iii pilysical pic	perty not dev	oted to dunity	operation.
			Book Value	Revenue	Expense	Net Revenue
Line	Description and Location	A/C No.	at End of Year	for the Year	for the Year	for Year
No.	(a)		(b)	(c)	(d)	(e)
1	Rental Division:					
2	Other Property on Customer Premises	386	\$4,431,850	\$1,148,489	\$873,973	\$274,516
3						
4						
5						
6						
7						
8						
9						
10						
11						
12					and the second s	
13	Totals		\$4,431,850	\$1,148,489	\$873,973	\$274,516

#### **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		Description of Security Held by Respondent	Amount
No.		(a)	(b)
1	A/C#	Description	
2			
3		NONE	
4			
5			
6			
7			
8			
9			
10			
11			
12	***************************************		
13	***************************************		
14	a constitution of the cons		
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	Name of Fund and Trustee if A.		Balance End
	Name of Fund and Trustee if Any		of Year
No.	(a)		(b)
	1 SERP Assets - Rabbi Trust (Legacy Portfolio Management)		\$1,026,922
	2	ļ	
	3	-	
-	4	***************************************	
	5	ewenness.	
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	7	in the state of th	
	8		
	9		
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10		·	
1			
18			
19		Total	\$1,026,922
	×1	rotari	Ψ1,UZU,9ZZ

#### 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.

		Balance End
Line	Description and Purpose of Deposit	of Year
No.	(a)	(b)
	0 Interest Special Deposits (Account 132)	
:	1 Dividend Special Deposits (Account 133)	
:	2	
	3 Other Special Deposits (Account 134)	
	4 (specify purpose of each other special deposit)	
	5	
	6	
1	7 NONE	
	8	
	9	
	0	
	1	
	2	
	3	
	4	
	5	
	6	
\$	7	
	8	
	9 Total	

#### NOTES RECEIVABLE (Account 141)

- 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.

		Date of	Date of	Interest	
Line	Name of Maker and Purpose for Which Received	Issue	Maturity	Rate	Amount End of Year
No.	(a)	(b)	(c)	(d)	(e)
1					
2			-		
3	NONE		A COLOR		
4		- The state of the	· ·		
5			THE PARTY OF THE P		
6		annument of the state of the st	-		
7		AND			
8		And the second s	And the state of t		
9					
10		Orbital Annual Control of Control			
11		V CONTRACTOR OF THE CONTRACTOR			
12		-			
13		na. a samunia			
14		,			
15		-			
16		Annual Control of Cont			
17		American			
18					
19			*		
20				TOTAL	

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

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

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

Line	Description	Amount End of Year
No.	(a)	(b)
21	Customers (Account 142):	
22	Electric (Includes \$ N/A Unbilled Revenue)	
23	Gas	\$13,341,477
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)	5,315,958
33	Miscellaneous services	188,835
34		
35		
36		
37	Total	\$18,846,270

#### 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.

•			Amount	Interes	st for Year
ine			End of Year	Rate	Amount
lo.	(a)		(b)	(c)	(d)
	Southern Connecticut Gas		1,111,858	N/A	N/A
	Connecticut Natural Gas	***************************************	19,890	N/A	N/A
	Berkshire Energy Resources		1,208	N/A	N/A
6 7	United Illuminating Company		45,644	N/A	N/A
	UIL Holdings Corporation		128,402	N/A	N/A
10 11					
12 13					THE PROPERTY OF THE PROPERTY O
14		71 THE STATE OF TH			The state of the s
15 16					
17 18					
19					
20 21					
22 23					
24 25					**************************************
26		***************************************			
27 28					
29 30					
31 32					
33					
34 35					
36 37					
38		Annual management of the control of			
39 40		restruction			
41 42					
43					
44 45	Т	OTALS	1,307,002		

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

		Amount	End of Year
Line	Account	Electric	Gas
No.	(a)	(b)	(c)
1	Fuel (Account 151) (See Schedule, Page 25)		\$3,935,264
2	Fuel Stock Expenses (Account 152)		О
3	Residuals (Account 153)		o
4	Plant Materials and Operating Supplies (Account 154)		966,170
5	Merchandise (Account 155)		5,443
6	Other Materials and Supplies (Account 156)		<b>-</b>
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)		<b>-</b>
11	Total Per Balance Sheet		\$4,906,877

Year ended December 31, 2014

Annual report of

Total   Electronic   Electron		PRODUCTION	PRODUCTION FUEL AND OIL STOCKS (INCLUDED IN ACCOUNT 151) (Except Nuclear Materials)	CLUDED IN ACCOUNT 151)			
Total   LIQUEFIED PETROLEM 151.2   MATURAL GAS STORED Cost   Cost   Colarity (Cost   Colarity (Cost   Cost   Cos	ACCEPTANT OF THE PROPERTY OF T	V1 W, 4,	Report below the information on Show quantities in tons of 2,00 Each kind of coal or oil should Show gas and electric fuels so	called for concerning producti 00 lbs., gal., or Mcf., whichew i be shown separately. sparately by specific use.	on fuel and oil stocks. er unit of quantity is applica	ible.	
Hem					Kinds of F	uel and Oil	<b>Annessessessessessessessessessessessesses</b>
Heart Beginning of Year.   Cost   Quantity   Cost   Counting   Cost			Total	LIQUEFIED PETRO		NATURAL GAS ST	ORED 151.4
Solid or Transferred.   Soli	۾ جَ		Cost (b)	Quantity (c)	Cost (d)	Quantity (e)	Cost
TOTAL  Used During Year (Note A).  From storage for distribution to customers  Used During Year (Note A).  T2854 952 703 964 822.250 1,672.300    (23.364 952 703 964 822.250 1,672.301    (23.465 952 668) (23.656 1) (653,110)    BALANCE END OF YEAR 3935 264 472,321 568 639    Used During Year (Note A).  Used During Year (Note A).  Used During Year (Note A).  (3.362 668) (23.656 639 1) (653,110)    Used During Year (Note A).  (47.321 633 618) (653,110)    Used During Year (Note A).  (5) (7) (10 A).  (6) (23.669 1) (653,110)    Used During Year (Note A).  (6) (23.669 1) (699,775)    (6) (23.676 1) (653,110)    (6) (23.676 1) (653,110)    (6) (23.676 1) (653,110)    (6) (23.676 1) (653,110)    (6) (23.676 1) (653,110)    (6) (23.676 1) (653,110)    (6) (23.676 1) (653,110)    (6) (23.676 1) (653,110)    (6) (23.676 1) (653,110)    (6) (23.676 1) (653,110)    (6) (23.676 1) (653,110)    (6) (23.676 1) (653,110)    (6) (23.676 1) (653,110)    (6) (23.676 1) (653,110)    (6) (23.676 1) (653,110)    (6) (23.676 1) (653,110)    (6) (23.676 1) (653,110)    (6) (23.676 1) (653,110)    (6) (23.676 1) (653,110)    (6) (23.676 1) (653,110)    (6) (23.676 1) (653,110)    (6) (23.676 1) (633,110)    (6) (23.676 1) (633,110)    (6) (23.676 1) (633,110)    (6) (23.676 1) (633,110)    (6) (23.676 1) (633,110)    (6) (23.676 1) (633,110)    (6) (23.676 1) (633,110)    (6) (23.676 1) (633,110)    (6) (23.676 1) (633,110)    (7) (23.676 1) (633,110)    (8) (23.676 1) (633,110)    (8) (23.676 1) (633,110)    (8) (23.676 1) (633,110)    (8) (23.776 1) (633,110)    (8) (23.776 1) (633,110)    (8) (23.776 1) (633,110)    (8) (23.776 1) (633,110)    (8) (23.776 1) (633,110)    (8) (23.776 1) (633,110)    (8) (23.776 1) (633,110)    (8) (23.776 1) (633,110)    (8) (23.776 1) (73.776 1)    (8) (23.776 1) (73.776 1)    (8) (23.776 1) (73.776 1)    (8) (23.776 1) (73.776 1)    (8) (23.776 1) (73.776 1)    (8) (23.776 1) (73.776 1)    (8) (23.776 1) (73.776 1)    (8) (23.776 1) (73.776 1)    (8) (23.776 1) (73.776 1)    (8) (23.776 1) (73.776		On Hand Beginning of Year				799,224	
Used During Year (Note A)   From storage for distribution to customers   Canding Form storage for distribution storage for distribu	·	TOTAL	7,564,952	703.984	822.250	1.612.810	5.784.14
Sold or Transferred			1 6		The state of the s		0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.000 (0.
Sold or Transferred			(//a'a/s's)	(231,663)	(253,611)	(653,110)	(2,476,30
TOTAL DISPOSED OF	T- T-	Sold or Transferred					
Sold or Transferred	₩.		(3,629,688)	(231,663)	(253,611)	(653,110)	(2,476,302)
tem			3,935,264	472,321	568,639	959,700	3,307,842
Cost   Quantity   Cost   Quantity   Cost   Quantity   Cost   Quantity   Cost   Quantity   Cost   C				1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	Kinds of Fuel and Oil- C	ontinued	HERRET PARKETSKAN AND HERRET SKRIKE
Cost   Cuantity   Cost   Cuantity   Cost   Cuantity   Cost   Cost   Cuantity   Cost				Liquitied Natur			***************************************
On Hand Beginning of Year       8,860       74,870         Received During Year       84,683       883,688         TOTAL       93,543       958,558         From storage for distribution to customers       (86,940)       (89,775)         Sold or Transferred       Sold or Transferred       (86,940)       (899,775)         BALANCE END OF YEAR       BALANCE END OF YEAR       58,783	<u> </u>	(b)		Cuantity (h)	Cost (i)	Quantity (j)	Cost (k)
Received During Year         84,683           TOTAL         93,543           Used During Year (Note A).         (86,940)           From storage for distribution to customers         (86,940)           Sold or Transferred         (86,940)           TOTAL DISPOSED OF         6,603	<del>-</del>	4 On Hand Beginning of Year	V 1 0 0 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	098'8	74,870	49	Activity Additional Control of the C
Used During Year (Note A).	<del>,</del> ;	5 Received During Year		84,683	883,688	uses at the second seco	ANNOUNT MANAGEMENT AND
From storage for distribution to customers  Sold or Transferred  TOTAL DISPOSED OF  BALANCE END OF YEAR.  (86,940)  (86,940)		7 Head During Year (Note A)	***************************************	93,543	855,858	HAMP THE PRODUCTION OF THE PROPERTY OF THE PRO	SPECIAL STATE OF THE PROPERTY
Sold or Transferred TOTAL DISPOSED OF BALANCE END OF YEAR.  (86,940) 6,603	· ~	8 From storage for distribution to customers	* * * * * * * * * * * * * * * * * * *	(86,940)	(899,775)		
Sold or Transferred  TOTAL DISPOSED OF  BALANCE END OF YEAR.  6,603	÷ ₩ 6						
Sold or Transferred         (86,940)           TOTAL DISPOSED OF         (86,940)           BALANCE END OF YEAR         6,603		~ ~ ~ ~ ~					
TOTAL DISPOSED OF (86,940)  BALANCE END OF YEAR	Ň	Ś	***************************************				
BALANCE END OF YEAR.	Ň		:	(86,940)	(869,775)		
	Ñ		*******	6,603	58,783		

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.

Year ended December 31, 2014	
THE BERKSHIRE GAS COMPANY	
Annual report of	

Figure   Description   Descr		disposed	ere redeemed in	uleado e e minimo Por estado e e e e e e e e e e e e e e e e e e e	arotan en en	her than amor-	lization of Debt	Account 429,	adit,					Balance	End of	Year	€		PANACONIO MENO	23,706	ent primet Paris Constitution of the Constitut	27,217	584,560	ericini de la compansión de la compansió	177,895		43,452			\$856,830	PAOTiminke (Annella	бобобоб Фанансура ума, му	
A   Incolumn (c) show the discount and expense or unternated and unwamortized   A   Incolumn (c) show the discount and expense or unternated or unamortized debt discount and expense or premium with respect to the amount of bonds or other and expense or premium with respect to the amount of bonds or other or unamortized debt discount and expenses associated with issues redemend dump the year, also, date of the Department's authorization of treatment other resured of the Department's authorization of treatment other and Expense or of the Department's authorization of treatment of the Discount and Expense or of the Department's authorization of treatment of the Discount and Expense or of the Department's authorization of treatment of the Discount and Expense or of t	remerentrad da sipan da principi përinish de da	ately and identify ur	to issues which we			ebits and credits off	Account 428, Amad	nse, ar credited to	mium on Debt - Cn					andro al designancia		Year	ε			2,690		4,733	84,515		6,399		22,671		A SA	\$124,008			
Securities to Which   Discount and Expense or		6. Set out sepan	amounts applicable	prior years.		7. Explain any d	tization debited to	Discount and Expe	Amortization of Pre						Debits During	Year	( <del>B</del> )								67,583					\$67,583			
1. Report under separate subheadings for Unamor. 2. Report under separate subheadings for Unamor. 3. Report under separate subheadings for Unamor. 3. Report under separate subheadings for Unamor. 3. Show premium amounts by enclosure in paren. 3. Show premium applicable to each class and series of one-separate or premium with respect to the amount of order formation applicable to each class and series of any series of any particulars regarding the treatment of unamorized obtaining and regenstration expenses or premium.  1. Show premium amounts by enclosure in paren.  2. Show premium amounts by enclosure in paren.  3. In column (b) show the principal amount of or Premium Minus  3. In column (c) show the principal amount of or Premium Minus  4. In column (c) show the principal amount of or Premium or Permium  4. In column (c) show the principal amount of or Premium Minus  5. Furnish particulars regarding the treatment of the Department's authorization of treatment of the Department's authorization of treatment of Ornit Cents)  6. (a) Premium Minus  Principal Amount of Conti Cents)  (b) (c) (d) (d) (d) (d) (d) (d) (d) (d) (d) (e) (d) (e) (d) (e) (d) (e) (d) (e) (d) (e) (e) (f) (e) (f) (f) (f) (f) (f) (f) (f) (f) (f) (f	181, 251)								ø.			Nuncusconoc		Balance	Beginning	of Year	(i)		TAN PROPERTY OF THE PROPERTY O	29,396		31,950	669,075		116,711		66,123			\$913,255			
1. Report under separate subheadings for Unamor- tremtium on Debt, particulars of discount and expense remainment pelicable to each class and series of remainment applicable to each class and series of remainment applicable to each class and series of any permitten applicable to each class and series of any permitten applicable to each class and series of any ariculars of discount and expense  2. Show premitten amounts by enclosure in paren- redemption premitting the particulars regarding the unamortized debt discount and experiences.  3. In column (b) show the principal amount of Securities to Which Discount and Expense or Premitten Minus  (a) Frincipal Amount of Securities to Which Discount and Expense or Premitten Minus  (b) RISST MORTIGAGE BONDS:  P, 10.06%  ENIOR NOTE, 2.60%  ENIOR NOTE, 2.60%  ENIOR NOTE, 2.60%  116,000,000  1177/10  Debt Premittin  Totals   Signory   Signory	BT (Accounts	and expense or	of bonds or other			treatment of	ıse or premium,	n expenses asso	he year, also, dat	reatment other	em of Accounts.			tion Period	w	۴	(e)			3/01/16		8/30/20	11/15/21	O-22-04-14-04-04	12/10/43	*CANALARIA	11/15/21						
1. Report under separate subheadings for Unamor- tremium on Debt, particulars of discount and expense and Unamortized remium on Debt, particulars of discount and expense and Unamortized remium applicable to each class and series of a. Show premium amounts by enclosure in paren- redemption premium 3. In column (b) show the principal amount of onds or other long-term debt originally issued 3. In column (b) show the principal amount of Onds or other long-term debt originally issued 3. In column (b) show the principal amount of Designation of Long-term Debt   Principal Amount of Securities to Whirch Designation of Long-term Debt   Securities to Whirch P, 10.06%   10.06%   10.000,000   186,708   ENIOR NOTE, 2.80%   10.000,000   137,466   ENIOR NOTE, 2.80%   10.000,000   186,708    ENIOR NOTE, 2.80%   16,000,000   186,708    EDebt Premium  Totals   S 49,000,000   S11,364,949	AIUM ON DEI	ow the discount	t to the amount c	ally issued.		ars regarding the	count and expen	s, and redemptic	feemed during th	tuthorization of t	he Uniform Syst	Wee-611-761	 	Amortizal		From	(d)		-1	3/01/89	·····	*****************	11/15/96	-H	12/10/13		11/17/10						
1. Report under separate subheadings for Unamor- zed Debt Discount and Expense and Unamortized remium on Debt, particulars of discount and expense reprentium applicable to each class and series of ing-term debt.  2. Show premium amounts by enclosure in paren- nesses.  3. In column (b) show the principal amount of onds or other long-term debt originally issued.  Brincipal Amount of Securities to Which Discount and Expense or Premium Minus  (a)  (a)  (b) IRST MORTGAGE BONDS:  P. 10.06%  ENIOR NOTE, 9.60%  ENIOR NOTE, 9.60%  Sporoved by DPU 11/28/12) Urchase Accounting Fair Vaule  Debt Premium  Totals  S 49,000,000	MORTIZED PREA	4. În column (c) sh	premium with respect	long-term debt origin:		5. Furnish particult	unamortized debt dis-	redemption premiums	ciated with issues rec	of the Department's a	than as specified by t		Total Discount	and Expense or	Net Premium	(Omit Cents)	(0)			186,708		137,466	2,118,064		116,711		8,806,000			\$11,364,949			
1. Report under separate subheadings for zed Debt Discount and Expense and Unamr remium on Debt, particulars of discount and remium on Debt, particulars of discount and remium applicable to each class and serinng-term debt.  2. Show premium amounts by enclosure in seses.  3. In column (b) show the principal amount onds or other long-term debt originally issue passes.  P., 10.06%  ENIOR NOTE, 9.60%  ENIOR NOTE, 7.80%  Ong-term debt. Filling in process Approved by DPU 11/28/12)  'urchase Accounting Fair Vaule  Debt Premium  Totals	ND EXPENSE AND UNA	Unamor-	ufized	expense	es of		paren~		of	ū		Principal Amount of		or Premium Minus	Expense, Relates	(Omit Cents)	(p)			10,000,000		8,000,000	16,000,000	4	15,000,000		E			Eldoba Adada una wasay an on san			
	UNAMORTIZED DEBT DISCOUNT AN	1. Report under separate subheadings for L	ized Debt Discount and Expense and Unamor	Premium on Debt, particulars of discount and	or premium applicable to each class and serie.	long-term debt.	2. Show premium amounts by enclosure in p	theses.	3. In column (b) show the principal amount of	bonds or other long-term debt originally issued.	William Managari en				Designation of Long-term Debt		(a)	FIRST MORTGAGE BONDS.	and and day	P, 10.06%		SENIOR NOTE, 9.60%	SENIOR NOTE, 7.80%		Long-term debt. Filing in process	Approved by DPU 11/28/12)	Surchase Accounting Fair Vaule	Debt Premiun	L	i			

#### **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.

				Written Of	f During Year	
a a a a a a a a a a a a a a a a a a a	Description of Propery	Total Amount	Previously	Account		Balance
Line	Loss of Damage	of Loss	Written Off	Charged	Amount	End of Year
No.	(a)	(b)	(c)	(d)	(e)	(f)
1	·					
2						
3	NONE					
4						
5						
6						
7	•					
8						
9						
10	TOTALS	WANTED THE STATE OF THE STATE O				

#### **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

					Cre	dits	
		***	Beginning		Account		Balance
Line	Description	Account	Balance	Debit	Charged	Amount	End of Year
No.	(a)	No.	(b)	(c)	(d)	(e)	(f)
	MATRICAN CORONI O MICHINIO MICHINIO MATRICAN PROGRAMMA CORONI MATRICANO ANCACARDO CARGADO CARG				CANDARWAN PARKET PROCESSION OF CHARLES AND CONTRACT OF		*
11							***
12							ed did
13							
14	See Pa	ge 27A.					-
15		**************************************					The state of the s
16							
17							Averhenmen
18							Anna Anna Anna Anna Anna Anna Anna Anna
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Annual report of

#### Miscellaneous Deferred Debits (Account 186)

-						***	
						edit T	
	_	_	Beginning		Account		Balance
Line	Description	Account	Balance	Debit	Charged	Amount	End of Year
No	(a)	No.	(b)	(c)	(d)	(e)	(f)
<u> </u>			MANUSCOOK ACCUMENT OF THE PROPERTY OF THE PROP		***************************************		
ŀ	Greenfield Environmental Study	186.64	7,004,963	246,261	131,175	(1,249,510)	6,001,715
12	Pittsfield Environmental Study	186.81	2,596,557	307,309	131,175	(961,855)	1,942,011
13	Coal Tar Insurance Recovery	186.94	(15,726)		131,175	-	(15,726)
14	Recoverable Bad Debts	186.97	407,058	1,039,142	260	(300,261)	1,145,939
15	Pittsfield Generating O & M Costs	186.98	(19,733)	331,059		(410,001)	(98,675)
16	Environmental	186.99	4,700,000		265	(100,000)	4,600,000
17	Deferred Farm Discount	186.020	0		480,481	0	0
18	Depreciation Study	186.021	(0)		928	0	(0)
19	Deming Environmental Study	186.060	94,107		175	(51,598)	42,509
20	Cost of Service study 2000	186.022	0	0	928	0	0
21	Cost of Capital - Consultants	186.023	0		928	0	0
22	Rate Study - Consultants 2001	186.024	(0)		928	0	(0)
23	Rate Study - Legal 2001	186.025	0		928	0	0
24	Rate Study - Filing & Hearing Fees	186.026	0		928	0	0
25	Consultant Services	186.13	11,945				11,945
26	Pre-Paid Pension Reg Asset FAS 158	186.002	17,907,706	3,821,187	165, 926	(1,148,004)	20,580,889
27	UIL Debt Premium	186.002	5,845,000		221	(936,000)	4,909,000
28	Deferred State Tax Reg Asset	186.10	857,751	О	265,268	, , ,	857,751
	Total		\$39,389,630	\$5,744,958		(\$5,157,229)	\$39,977,360
				310000			

#### 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		management hard an account of the same of
2	NONE	
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	Class and Series of Stock	Balance End of Year
No.	(a)	(b)
22		
23		•
24		
25		
26		
27		
28		
29		ĺ
30		
31		
32		
33		***************************************
34		
35		
36		
37		
38		
39		
40		
41		
42		
43	TOTAL	\$0

2014		Premium at	A	The same of the sa	05	\$0		
Year ended December 31, 2014	iich has been nomi- inding at end of year. inally issued capital ck in sinking and other name of pledgee and		0\$	80	\$250	\$250	> > 1	
Year	<ol> <li>State if any capital stock which has been nominally issued is nominally outstanding at end of year.</li> <li>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.</li> </ol>	Outstanding per Balance Sheet* Shares Amount	0	0	100	100	3 2	
		Amount Authorized	\$1,500,000	\$1,500,000	\$11,500,000	\$11,500,000		
COMPANY	PREMIUM (Accounts erring shares of any orized to be issued by not yet been issued. Ich class of preferred ard whether the noncumulative.	Par Value per Share	\$100		\$2.50			
THE BERKSHIRE GAS COMPANY	CAPITAL STOCK AND PREMIUM (Accounts 210, 204, and 207)  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 dividend rate and whether the dividends are cumulative or noncumulative.	Number of Shares Authorized	15,000	15,000	4,600,000	4,600,000		
	1. Report below the particulars called for concerning 3. common and preferred stock at end of year, distinary an guishing separate series of any general class. Show De totals separately for common and preferred stock. 4. Entries in column (b) should represent the should represent the number of shares authorized by the Department.	Class and Series of Stock	1 Preferred Stock 4.8%	Total A/C 201	6 Common Stock	Total A/C 204		Totals
Annual report of		Line	ı	₩ 4	α σ		8 0 0 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	31

*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 fro the respective other paid-in capital accounts. Provide a conspicuous subheading 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 succint 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		Amount
No.	(a)	(b)
1	Account 211 - Miscellaneous Paid-In Capital Balance 12/31/2014	
3	Balance 12/31/2014	\$ 106,094,738
4		***************************************
5	Transactions.	
5 6 7		-
7		
8		
8 9		***************************************
10	Total	\$ 106,094,738
11		
12		
13		
14		
15		
16		
17 18		
19		
20		
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22		
23		
24		
25		
26		***************************************
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42 43		
45		······································

	I ONG TERM	FOL						
	)	DEBI (Acco	LONG TERM DEBT (Accounts 221, 223-224)	24)				
Report by balance sheet accounts particulars concerning long-term debt in Accounts	concerning long	y-term debt in	Accounts					
221, Bonds; 223, Advances from Associated Companies; and 224, Other Long-Term Debt	ompanies; and	1224, Other L	ong-Term Debt					
	488-470-470-470-470-000000				Interest		Interest	
				Amount	Provisions		Accrued	
	Date	Date		Actually	Rate	initia undributa initia undr	During Year,	Interest
	ō	Þ	Amount	Outstanding	Per	Dates	Charged to	Paid During
Class and Series of Obligation	Issue	Maturity	Authorized	at End of Year	Cent	Due	Income (427)	Year (237)
(a)	(p)	(0)	(g)	(e)	(f)	(6)	(h)	(j)
FIRST MORTGAGE BONDS - A/C 221	inabnainainin a donainia					••••		
SERIES: P, 10.06%	02/01/89	02/01/19	10,000,000	10,000,000	10.06	1/31 & 7/31	1,005,996	1,006,000
		- CONTRACTOR CONTRACTO						
SENIOR NOTE, 9.60%	02/01/90	09/01/20	8,000,000	8,000,000	9.60	3/1 & 9/1	768,000	768,000
				0				
8 SENIOR NOTE, 7.80%	11/15/96	11/15/21	16,000,000	10,181,818	7.80	quarterly	838,178	907,636
9 L-T Debt Financing 5.33%	12/10/13	12/10/43	15,000,000	15,000,000	5.33	6/10 & 12/10	799,500	799,500
							Musecover municipality of the second control	
TOTALS			\$49,000,000	\$43,181,818			\$3,471,674	\$3,481,136
of long-term debt made during curre	nt vear state or	mose for wh	יינים אריי מינים אריי	#0 #0 C. 20. 30.		ריייה מיייה מי מיים	3 2 0	
	Class and Series of Obligation  (a)  I MORTGAGE BONDS - A/C 221;  IES: P, 10.06%  IOR NOTE, 9.60%  TOTALS  of long-term debt made during currently of long of long contracts.	Date of Class and Series of Obligation   Issue (a) (b) IT MORTGAGE BONDS - A/C 221: IES: P, 10.06% 02/01/89 IOR NOTE, 9.60% 07/01/90  TOTALS   12/10/13	Date Date of of of Class and Series of Obligation Issue Maturity (a) (b) (c) IT MORTGAGE BONDS - A/C 221: IES: P, 10.06% 02/01/89 02/01/19 IOR NOTE, 9.60% 07/01/90 09/01/20 IOR NOTE, 7.80% 11/15/96 11/15/21 Debt Financing 5.33% 12/10/13 12/10/43	Date Date of Amount of Amount Of Series of Obligation Issue Maturity Authorized (a) (b) (c) (d) (d) (d) (d) (d) (d) (e) (d) (d) (d) (d) (e) (d) (d) (e) (d) (d) (e) (d) (e) (d) (e) (e) (e) (e) (e) (e) (e) (e) (e) (e	Date   Date   Amount   Amount	Class and Series of Obligation Issue of Armount Outstanding Per Class and Series of Obligation Issue Maturity Authorized at End of Year Cent (d) (e) (e) (f) (f) (f) (e) (f) (f) (f) (g) (g) (g) (g) (g) (g) (g) (g) (g) (g	Class and Series of Obligation Issue Maturity Authorized at End of Year Cent Due (a) (b) (c) (d) (d) (e) (f) (g) (f) (g) (f) (g) (g) (g) (g) (g) (g) (g) (g) (g) (g	Date   Date   Actually   Rate   Due   Du

For issues of long-ferm 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.

_	кероп тпе рап	culars indicated conce		at end of year.	
BOOK 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1		Date of	Date of	Int.	Balance End
Line	Payee	Note	Maturity	Rate	of Year
No.	(a)	(b)	(c)	(d)	(e)
1				***************************************	
2		W W W W W W W W W W W W W W W W W W W	00000000000000000000000000000000000000		
3	None		**************************************		
4	, , , , , , , , , , , , , , , , , , , ,		MA ATTENDED		
5					
6					{
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8		Ommer 2000			
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11		***************************************			THE PERSON NAMED IN COLUMN NAM
12					
13			4 August Aug		
14					
; ;		-			Pop promote Pop St.
15					
16					T P P P P P P P P P P P P P P P P P P P
17					A. C.
18					PARA A PARAMETERS AND A
19					* Processing * Avenue
20				***************************************	
21			Total		\$ -

#### PAYABLES TO ASSOCIATED COMPANIES (Accounts 233, 234)

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

		Amount		Interest for Year	
Line	Name of Company	End of Year		Rate	Amount
No.	(a)	(b)		(c)	(d)
22		-		1	
23	UIL Holdings Corporation	151,014	Intercompany	Accounts Payable	N/A
24	Southern CT Gas	177,056	Intercompany	Accounts Payable	N/A
25	CT Natural Gas	106,756	Intercompany	Accounts Payable	N/A
26	United Illuminating Company	79,785	Intercompany	Accounts Payable	N/A
27					
28		ACCIDITION AND ASSESSMENT ASSESSM			
29					
30					
31					
32					00000000000000000000000000000000000000
33		V-C-C-C-C-C-C-C-C-C-C-C-C-C-C-C-C-C-C-C			
34		***************************************			
35	Totals	\$ 514,611			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	ltem	Amount
No.	(a)	(b)
1	Audit and Special Services	\$0
2	Incentive Plan	318,900
3	Vacation Payroll	74,393
4	Legal	76,798
5	Customer Credit Balances/Consumer Rebates	1,979,278
6	Training Grant	62,449
7		
8		
9		
10		
11		]
12		
13		
14		
15		
16		
17		
18	Total	\$2,511,818

## 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.

		Balance		Debits		Balance
	Description of Other	Beginning	Account	Amount	Credits	End of Year
Line	Deferred Credit	of Year	Credited			
No.	(a)	(b)	(c)	(d)	(e)	(f)
20		\$270,378	406	\$48,156		\$222,222
	Investment Tax Credit			P. C.		
22				The same of the sa		
23						
1	Deferred Pension Plan	\$778,048	926	\$778,048	-	\$0
25						
1	Deferred Revenues	\$412,640	253	\$32,500		\$380,140
27						
1	Motor Fuel Contracts	\$0	184			\$0
29	i .	64750045	400	0050040		
1	Non-Current Pension	\$4,759,015	186	\$259,642	\$4,536,774	\$9,036,147
31	Long Torra Contrast CEDD	60 257 000			00	80 057 000
33	Long Term Contract-SERP	\$2,357,000		이	\$0	\$2,357,000
34						
35						
36	***************************************					
37	annotation to the state of the					
38	RECOGNIZA	77				
39		***************************************				
40	Totals	\$8,577,081		\$1,118,346	\$4,536,774	\$11,995,509
	I Otais]	Ψ3,311,001		Ψ1,110,040	ψ+,υυυ, / / 4	\$11,000,000

## 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	processing to the state of the	Electric	Gas	Total
No.	(a)	(b)	(c)	(d)
1	Balance at beginning of year		\$87,689,591	\$87,689,591
2	Credits to Depreciation Reserve during year:			
3	Account 403 Depreciation		6,912,615	6,912,615
4	Other Accounts (Specify)			
5	Amortization of Aid to Construction to Acct 403		177,605	177,605
6				
7	TOTAL CREDITS DURING YEAR		\$7,090,220	\$7,090,220
8	Net Charges for Plant Retired:			
9	Book Cost of Plant Retired		1,637,263	1,637,263
10	Cost of Removal		603,229	603,229
11	Salvage (Credit)		(43,839)	(43,839)
12				-
13	NET CHARGES DURING YEAR		\$2,196,653	\$2,196,653
14	Baiance December 31, 2014	***************************************	\$92,583,158	\$92,583,158

### 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 3.52% are
16	applied to the average depreciable plant accounts during the year ended December 31, 2014.
17	
18	For tax purposes the declining balance method is used. Depreciation taken for federal income tax purposes for the tax
19	year ended December 31, 2014 has not yet been filed. However the estimated depreciation expense,
20	is anticipated to be \$9,993,491 due to bonus depreciation.
21	
22	
23	

## DIVIDENDS DECLARED DURING THE YEAR (Accounts 437,438)

Give particulars of dividends declared on each class of stock during the year, and charged to Earned Surplus. This schedule

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

				Amount of Capital Stock			
	Name of Security	Rate Per	Cent	on Which Devidend was		Date	
	on Which Dividend	Reg'l'r	Extra	Declared	Amount of Dividend	Declared	Payable
Line	was Declared	(b)	(c)	(d)	(e)	(f)	(g)
No.	(a)		***************************************		***************************************		
24					\$ -		
25		-			\$ -		
26		**************************************			<b>s</b> -		
		avouses					
28							
29		A CONTRACTOR OF THE CONTRACTOR					
30		темпен					
31		na manananana na mananananananananananan					
32							
33							
34							
35							
36	Totals				\$ -	e Carlo Carlo Carlo Carlo Colonia de Carlo	
37	Dividend rates of	n Common Sto	ock and Premium %.	**************************************	**************************************	**************************************	ili va primana paramente a respensa e e e e e e e e e e e e e e e e e e e
38	Dividend rates of	n Common Sto	ock, Premium and Surplus	%.			

Annual Report of The Berkshire Gas Company Year ended December 31, 2014 OPERATING RESERVES (Accounts 261, 262, 263, 264, 265) 1. Report below an analysis of the changes during If respondent has more than one utility department, the year for each of the above-names reserves. contra accounts debited or credited should indicate 2. Show name of reserve and account number, balthe utility department affected. ance beginning of year, credits, debits, and bal-4. For Accounts 261, Property Insurance Reserve ance at end of year. Credit amounts should be shown and 262, Injuries and Damages Reserve, explain the in black, debit amounts enclosed by parentheses. nature of the risks covered by the reserve. 3. Each credit and debit amount should be described 5. For Account 265, Miscellaneous Operating as to its general nature and the contra account Reserves, report separately each reserve comprising debited or credited shown. Combine the amounts of the account and explain briefly its purpose. monthly accounting entries of the same general nature. Contra Account Debited or Line Item Credited Amount No. (b) (c) 1 INJURIES & DAMAGES - A/C 262 2 Beginning Balance \$147,121 Provision 925 (143, 121)Payment of Claims net of insurance received 5 Ending Balance 4,000 6 RESERVE FOR RETIREMENT BENEFIT - A/C 263 7 Beginning Balance 3,325,052 8 Provision 926.2, 930.3, 431.3 129,930 Payments (169,676)10 Adjustment 687,222 **Ending Balance** 11 3,972,528 12 OTHER LONG-TERM LIABILITY - A/C 265.1 Beginning Balance 13 106,134 Adjustment 14 409, 236 15 Ending Balance 106,134 16 DEFERRED STATE FRANCHISE TAX - DEPRECIATION - A/C 265.2 17 Beginning Balance 2,011,745 18 Provision 408.8 (577,873)19 Ending Balance 1,433,872 20 DEFERRED STATE FRANCHISE TAX - EXTRAORDINARY ITEMS - A/C 265.4 21 Beginning Balance 2,041,848 22 Provision 408.9 Adjustment 23 308,533 24 **Ending Balance** 2,350,381 25 ENVIRONMENTAL CLEAN-UP COSTS - A/C 265.5 26 Beginning Balance 4,700,000 27 Payments 28 Adjustment 186 99 (100,000)29 Ending Balance 4,600,000 30 OBSOLETE INVENTORY 31 Beginning Balance 3,827 Adjustment 32 33 **Ending Balance** 3,827 34 35 36 37 38 39 40 41 42 43 Total reserves \$12,470,742

## Annual report of

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

- 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.

			Changes D	uring Year	
Line No.	Account Subdivisions (a)	Balance Beginning of Year (b)	Amounts Debited Account 410 (1) (c)	Amounts Credited Account 215 (1) (d)	Balance End of Year (e)
1	Accelerated Amortization	\$	\$	\$	\$
2	(Account 267)				P0000000000000000000000000000000000000
3	Electric				
4	Gas				
5	Other (Specify)			·	
6	Totals				
7					
8	Liberalized Depreciation		Walter		
9	(Account 268)		To a control of the c		
10	Electric				
11	Gas	24,355,263	(503,248)		23,852,015
	Other(Specify)=Comprehensive				
	,	419,730		11,945	431,675
13	Totals	24,774,993	(503,248)	11,945	24,283,690
14					
15	Total (Accounts 267, 268)				
16	Electric		***************************************		
17	Gas	24,355,263	(503,248)		23,852,015
	Other(Specify)=Comprehensive		Service Control of the Control of th		
	Income Adjustments	419,730		11,945	431,675
19	Totals	\$24,774,993	(\$503,248)	\$11,945	\$24,283,690

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

21 (1) Account 410, Provision for Deferred Federal Income Taxes

22 (2) Account 411, Federal Income Taxes Deferred in Prior Years -- Credit.

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

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

Balance Debits Beginning Account Credits Balance Line Class of Utility Service of Year Credited Amount End of Year No. (b) (a) (c) (d) (e) **(f)** 23 Residential 143.1 140.534 24 25 Commercial 123,504 26 27 Amortization of Aid to Construction 403 177,605 28 29 30 31 32 33 34 Totals \$5,024,996 \$177,605 \$264,038 \$5,111,429

Project Section 19   Project							
Protection of promising more and the control of protection of the control of promising more and the control of protection of the control of protection of the control of protection of the control of t		GAS OPERATING REVE	NUES (Account 400)				
Total State of protection at count of the formation of protection and the following post of control of the following post of control of the following post of the following p	1. Report below the amount of operating revenue for		accounts, except that wh	ere separate meter readir	SB	4. Unmetered sales should be include:	below. the
National of the control of the con	the year for each prescribed account and the amount of		are added for billing purp	oses, one customer shall	pe pe	details of such sales should be given in	a footnote.
1	increase or decrease over the preceeding year		counted for each group o	fmeters so added. The a	verage	ī	
The contracts and decreases are not derived form   The contraction of the contraction o			number of customers me	ans the average of the 12	figures	5. Classification of Commercial and in	dustrial Sales,
Number of cultactive capillal movie capillal movie capillal movies capillal	2. If increases and decreases are not derived from		at the close of each mont	h. If the customer count i	<b>E</b>	Account 481, according to Small (or Co	mmercial) and
1	previously reported figures explain any inconsistencies.		the residential service cla	ssification includes custo	ners	Large (or Industrial) may be according	o the basis of
2. Number of catalones should be reported on the best and the desirable in a contact of factories about be reported on the best of catalones should be reported on the best of catalones about be reported on the desirable catalones about between the desirable catalones about the			counted more than once	because of special servic	as, such	dassification regularly used by the resp	ondent.
Account   Acco	3. Number of customers should be reported on the		as water heating, etc., inc	licate in a footnote the mu	пъег		
Account   Acco	basis of number of meters, plus number of flat rate	WANTED THE PROPERTY OF THE PRO	of such duplicate custom	ers included in the classifi	cation.	***************************************	***************************************
Proceedings of Anguard   Procedings from Increase or		Operating	Revenues	DTH Sold	(1000 BTU)	Average N Customers	unber of Ser Month
Account   Acco			Increase or	THE PARTY OF THE P	increase or	The second statement of the se	Increase or
Columnity States   Columnity S	Account	Amount	(Decrease) from	Amount	(Decrease) from	Amount	(Decrease) from
SALES OF GAS   SALE		for Year	Preceding Year	for Year	Preceding Year	for Year	Preceding Year
SALES OF CASS   19		:					
SALES OF GAS   SALE	***************************************	(D)	(c)	(p)	(e)	0	(6)
450 Residential Sales:   24,128   26,124,788   2,323,702   4,518   4,518   4,518   4,518   4,518   4,518   4,518   4,518   4,518   4,518   4,518   4,518   4,518   4,518   4,518   4,518   4,518   4,518   4,518   4,518   4,518   4,518   4,518   4,518   4,518   4,518   4,518   4,518   4,518   4,518   4,518   4,518   4,518   4,518   4,518   4,518   4,518   4,518   4,518   4,518   4,518   4,518   4,518   4,518   4,518   4,518   4,518   4,518   4,518   4,518   4,518   4,518   4,518   4,518   4,518   4,518   4,518   4,518   4,518   4,518   4,518   4,518   4,518   4,518   4,518   4,518   4,518   4,518   4,518   4,518   4,518   4,518   4,518   4,518   4,518   4,518   4,518   4,518   4,518   4,518   4,518   4,518   4,518   4,518   4,518   4,518   4,518   4,518   4,518   4,518   4,518   4,518   4,518   4,518   4,518   4,518   4,518   4,518   4,518   4,518   4,518   4,518   4,518   4,518   4,518   4,518   4,518   4,518   4,518   4,518   4,518   4,518   4,518   4,518   4,518   4,518   4,518   4,518   4,518   4,518   4,518   4,518   4,518   4,518   4,518   4,518   4,518   4,518   4,518   4,518   4,518   4,518   4,518   4,518   4,518   4,518   4,518   4,518   4,518   4,518   4,518   4,518   4,518   4,518   4,518   4,518   4,518   4,518   4,518   4,518   4,518   4,518   4,518   4,518   4,518   4,518   4,518   4,518   4,518   4,518   4,518   4,518   4,518   4,518   4,518   4,518   4,518   4,518   4,518   4,518   4,518   4,518   4,518   4,518   4,518   4,518   4,518   4,518   4,518   4,518   4,518   4,518   4,518   4,518   4,518   4,518   4,518   4,518   4,518   4,518   4,518   4,518   4,518   4,518   4,518   4,518   4,518   4,518   4,518   4,518   4,518   4,518   4,518   4,518   4,518   4,518   4,518   4,518   4,518   4,518   4,518   4,518   4,518   4,518   4,518   4,518   4,518   4,518   4,518   4,518   4,518   4,518   4,518   4,518   4,518   4,518   4,518   4,518   4,518   4,518   4,518   4,518   4,518   4,518   4,518   4,518   4,518   4,518   4,518   4,518   4,518   4,518   4,518   4,518   4,518   4,518   4,518   4,518   4		***************************************		and the state of t			
Action   A	2) 480 Residential Sales	\$46,124,788	\$8,763,559	3,239,702	425,622	***	5'6)
Simil for Communical) see insts 5	3 481 Commercial and Industrial Sales:	<b>********</b>	Vicinitaria	Canadinaer		4,518	
Large for Industrial) see Instit. 5    Ag Nice Claime Sales to Public Authorities    Ag Sales Public Authorities    Ag Sales Forestee Claime Consumers    Ag Sales Forestee Claime Claime Consumers    Ag Sales Forestee Claime Cla	4 Small (or Commercial) see instr. 5	23,844,443	6,114,944	2,035,436	330,386		
442 Other Sales to Public Authorities	5 Large (or Industrial) see instr. 5	alan kan kan kan kan kan kan kan kan kan k	nimman			e de Carille de la carille de	
4494 Interdepartmental Sales.  465 Miscellaneous Sas Sales  465 Miscellaneous Sales  463 Sales for Resale  464 Miscellaneous Service Revenues  465 Revenues  465 Revenues  465 Revenues  465 Control Sales  466 Control Sales  467 Control Sales  468 Revenues  468 Revenues  469 Control Sales  469 Control Sale	6 482 Other Sales to Public Authorities	and market and a					
485 Miscellamous Gas Sales.         69,669,231         14,878,503         5,275,138         756,008         38,070           483 Sales for Reads for Reads for Reads for Reads National Cas.         69,969,231         14,878,503         5,275,138         756,008         38,070           487 Fortat Sales of OTHER OPERATING REVENUES.         48,550         14,678,503         5,275,138         756,008         38,070           487 Fortat Observation Sales of Products Extracted From Natural Cas.         13,855,671         1,670,144         49,820         49,820         49,820         49,820         49,820         49,820         49,820         49,820         49,820         49,820         49,820         49,820         49,820         49,820         49,820         49,820         49,820         49,820         49,820         49,820         49,820         49,820         49,820         49,820         49,820         49,820         49,820         49,820         49,820         49,820         49,820         49,820         49,820         49,820         49,820         49,820         49,820         49,820         49,820         49,820         49,820         49,820         49,820         49,820         49,820         49,820         49,820         49,820         49,820         49,820         49,820         49,820	7 484 Interdepartmental Sales			*********		montestation	
Total Sales to Utimate Consumers.   69,969,231   14,876,503   5,275,138   756,008   39,070	8 485 Miscellaneous Gas Sales			THE PERSON NAMED IN COLUMN TWO IS NOT THE PERSON NAMED IN COLUMN TWO IS NAM	***************************************		
483 Sales for Resale	9 Total Sales to Utimate Consumers	69,969,231	14,878,503	5,275,138	756,006		6'2)
Total Sales of Gas*		0	0		***************************************		
OTHER OPERATING REVENUES.         49,550         8,929         8,929         8,929         8,929         8,929         8,929         8,929         8,929         8,929         8,929         8,929         8,929         8,929         8,929         8,929         8,929         8,929         8,929         8,929         8,929         8,929         8,929         8,929         8,929         8,929         8,929         8,929         8,929         8,929         8,929         8,929         8,929         8,929         8,929         8,929         8,929         8,929         8,929         8,929         8,929         8,929         8,929         8,929         8,929         8,929         8,929         8,929         8,929         8,929         8,929         8,929         8,929         8,929         8,929         8,929         8,929         8,929         8,929         8,929         8,929         8,929         8,929         8,929         8,929         8,929         8,929         8,929         8,929         8,929         8,929         8,929         8,177,213         8,929         8,929         8,929         8,929         8,929         8,929         8,929         8,929         8,929         8,929         8,195,228         8,929         9,923,419,528 <td></td> <td>69,969,231</td> <td>14,878,503</td> <td>5,275,138</td> <td>756,008</td> <td></td> <td>6'6)</td>		69,969,231	14,878,503	5,275,138	756,008		6'6)
487 Forfeited Discounts       49,550       8,929         488 Miscellaneous Service Revenues.       6,409       (6,832)         489 Revenues from Trans. of Gas of Others.       13,855,671       1,670,144         490 Sales of Products Extracted from Natural Gas.       7,500       7,500         491 Rev. from Natural Gas Processed by Others.       7,500       7,500         493 Rent from Gas Property.       1,88,879       1,298,710         495 Other Gas Revenues.       14,118,009       1,298,710         Total Other Operating Revenues.       584,087,240       16,177,213         Total Gas Operating Revenues.       Revenues Frice       (CC         Adjustment Clauses       Fuel C         Adjustment Clauses       1,190,599	12 OTHER OPERATING REVENUES	***************************************				MANAGAMAN KARANTAN KAR	wastedorakustotasijijihaddyrasterrensandreterrensekeeterisiisiisideeteris
488 Miscellaneous Service Revenues.       6,409       (6,832)         489 Revenues from Trans. of Gas of Others.       13,855,671       1,670,144         490 Sales of Products Extracted from Natural Gas.       7,500       7,500         491 Rev. from Natural Gas Processed by Others.       7,500       7,500         493 Rent from Gas Property.       198,879       (381,031)         495 Other Gas Revenues.       14,118,009       1,298,710         Total Other Operating Revenues.       584,087,240       16,177,213         Total Gas Operating Revenues.       Revenues Frice       (CC         Adjustment Clauses       Fuel C         Adjustment Clauses       5	13 487 Forfeited Discounts	49,550	8,929				
489 Revenues from Trans. of Gas of Others	14 488 Miscellaneous Service Revenues	6,409	(6,832)				
490 Sales of Products Extracted from Natural Gas       7,500       7,500         491 Rev. from Natural Gas Processed by Others       7,500       7,500         494 Interdepartmental Rents       198,879       (381,031)         495 Other Gas Revenues       1298,710       1,298,710         Total Other Operating Revenues       \$84,087,240       16,177,213         Total Gas Operating Revenues       Revenues From application of       (CO    Adjustment Clauses Fuel C  Adjustment Clauses Fuel C  \$\$5,790,599 \$\$	15 489 Revenues from Trans. of Gas of Others	13,855,671	1,670,144				
491 Rev. from Natural Gas Processed by Others	16 490 Sales of Products Extracted from Natural Gas						
493 Rent from Gas Property	17 491 Rev. from Natural Gas Processed by Others						
495 Other Gas Revenues.         198,879         (381,031)           495 Other Gas Revenues.         1298,710         1.298,710           Total Other Operating Revenues.         \$84,087,240         16,177,213           Total Gas Operating Revenues.         \$84,087,240         16,177,213           (LDAC)         Purchase Price         (CC           Adjustment Clauses         Fuel C           * Adjustment Clauses         Fuel C	18 493 Rent from Gas Property	7,500	7,500				
495 Other Gas Revenues         198,879         (381,031)           Total Other Operating Revenues         14,118,009         1,298,710           Total Gas Operating Revenues         584,087,240         16,177,213           (LDAC)         Purchase Price         (CC           Adjustment Clauses         Fuel C           * Adjustment Clauses         Fuel C	19 494 Interdepartmental Rents	······································	***************************************				
Total Other Operating Revenues   12.98,710   12.99,710     Total Gas Operating Revenues   \$84,087,240   16,177,213     Total Gas Operating Revenues   (LDAC)   (LDAC)     Purchase Price   (CC   Adjustment Clauses   Fuel CC   (CC   Adjustment Clauses   (CC   Adjustment Cla	20 495 Other Gas Revenues	198,879	(381,031)				
Total Gas Operating Revenues		14,118,009	1,298,710				
(LDAC)     Purchase Price (CC     Adjustment Clauses Fuel C     \$ 7,907,599 \$		\$84,087,240	16,177,213	TO THE RESIDENCE OF THE PERSON			
Adjustment Clauses         Fuel C           \$         7,907,599         \$			(LDAC)				
Adjustment Clauses         Fuel C           \$         7,907,599         \$			Purchase Price	(CGA)			
\$ 665,706,7			Adjustment Clauses	Fuel Clauses			
	"Includes revenues from application of						

## 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.

AAAAAAAA AAAAA AAAAAAAAAAAAAAAAAAAAAAA		Schedule	ртн	Revenue	Average Revenue per DTH	Number of 0 (Per Bills R	
Line	Account		(1000 BTU)		(\$0.0000)	July 31	December 31
No.	No.	(a)	(b)	(c)	(d)	(e)	<u>(f)</u>
		FIRM		<b>Т</b>		Avoidan	
1		Residential:				d and an analysis of the state	
2		Non-Heating	70,454	\$1,600,948	\$22.72	3,802	3,665
3		Heating	3,169,248	43,142,981	13.61	29,591	30,303
4	480	Unbilled Revenues - Residential		1,380,859			
5 6		Commercial & Industrial:				a-resistance	
7	481.41	Ann. Use Load Factor	014 004	10 142 400	10.40	0.070	
8	481.42		814,024	10,143,400	12.46	3,378	3,388
9	481.43		473,995 204,512	5,159,006 2,063,703	10.88 10.09	215	232
10	481.51		218,624	2,063,703	10.85	16	22
11	481.52		199,093	1,792,448	9.00	772 119	767
12	481.53		125,188	949,192	7.58	119	117   12
13	481	Unbilled Revenues - Commercial	125,100	1,364,203	7.50	* 1	12
14		on on the contract of the cont		1,004,200	The state of the s	-	
15		<u>NON-FIRM</u>					· ·
16	481.4	Interruptible	0	0	0.00	0	o
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41			And the same of th	- Caranage		repullmenter	
42	1			MANAGERIA		and the same of th	
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44	NAME OF TAXABLE PARTY O						house a way
45	***************************************			#		and the second s	a.Vessessass
46				The state of the s		woodstere.	<b>Разграфана</b>
47				т			
-		TOTAL SALES TO ULTIMATE	The state of the s				
		CONSUMERS (Page 43 line 9)	5,275,138	\$69,969,231	\$13,26	37,904	38,506

## 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	Account	Amount for Year	Increase or (Decrease) from
No.		1	•
1	(a) PRODUCTION EXPENSES	(b)	(c)
2	MANUFACTURED GAS PRODUCTION EXPENSES		
3	STEAM PRODUCTION		
4	Operation:		
	700 Operation supervision and engineering		
6	701 Operation labor		
7	702 Boiler fuel		
	703 Miscellaneous steam expenses		
g	704 Steam transferredCr.		
10	Total operation		
11	Maintenance:		
	705 Maintenance supervision and engineering	***************************************	
	706 Maintenance of structures and improvements		
	707 Maintenance of boiler plant equipment	A Comment	
	708 Maintenance of other steam production plant		
16	Total maintenance		
17	Total steam production		
18	MANUFACTURED GAS PRODUCTION		
19	Operation:		
	710 Operation supervision and engineering	\$42,054	(\$25,701)
21	Production labor and expenses:	Ψ <del>4</del> 2,004	(ΨΖΟ,/ΟΙ)
	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		
	718 Other process production expenses	***************************************	
28	Gas fuels:	ANAMONAAAA	
	721 Water gas generator fuel		
	722 Fuel for oil gas		
	723 Fuel for liquefied petroleum gas process	20,917	7,198
	724 Other gas fuels	1,000,773	544,846
33	Gas raw materials:	1,000,770	344,040
	726 Oil for water gas		
35	727 Oil for oil gas		
36	728 Liquefied petroleum gas	250,285	199,654
37	729 Raw materials for other gas processes	200,200	133,034
38	730 Residuals expenses		NO.
39	731 Residuals produced Cr		
	732 Purification expenses		
41	733 Gas mixing expenses	132,024	117,807
42	734 Duplicate charges Cr	104,044	117,007
	735 Miscellaneous production expenses	650,168	431,462
	736 Rents	6,651	4,865
45	Total operation.	\$2,102,872	\$1,280,131
46	Maintenance:	Ψε, 10ε,012	Ψ1,200,131
	740 Maintenance supervision and engineering		
	741 Maintenance of structures and improvements	3,498	1,144
	742 Maintenance of production equipment	196,981	72,933
50	Total maintenance	\$200,479	\$74,077
51	Total manufactured gas production	\$2,303,351	\$1,354,208
	. Just manaraotaroa yaa production	ΨΕ,303,331	φ1,304,ZU6

## **GAS OPERATION AND MAINTENANCE EXPENSES - Continued**

		GAS OPERATION AND MAINTENANCE EXPENSES - Conti	nuea	
Line	wanda faransa a managa	Account	Amount for Year	Increase or (Decrease) from Preceding Year
No.		(a)	(b)	(c)
1		OTHER GAS SUPPLY EXPENSES	\$	\$
2		Operation:	WASHINGTON TO THE PROPERTY OF	604
3		Natural gas city gate purchases	28,694,505	9,671,792
4		Other gas purchases	1,197,966	(3,395,570)
5		Purchased Gas - LNG	3,169,344	2,538,322
6		Deferred Gas Costs - (CR)	2,055,129	3,192,357
7		Environmental	1,939,799	454,182
8		C&LM	4,512,231	10,534
9		Gas used for other utility operations - Cr	(7,245)	69,533
1	813	Other gas supply expenses	411,986	130,473
11		Total other gas supply expenses	41,973,715	12,671,623
12		Total production expenses	44,277,066	14,025,831
13		LOCAL STORAGE EXPENSES		***************************************
14		Operation:		
15	840	Operation supervision and engineering		www.
16	841	Operation labor and expenses		NO CONTRACTOR OF THE PROPERTY
17	842	Rents		COALA COMP
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	461,443	329,073
1 1	851	System control and load dispatching	165,255	(34,849)
	852	Communication system expenses	165,177	49,862
	853	Compressor station labor and expense	7,154	(2,331)
1 ?	855	Fuel and power for compressor stations	7,104	(1,718)
	857	Measuring and regulating station expenses	317,592	36,035
	858	Transmission and compression of gas by others	317,532	30,033
	874	Mains and services expenses	1,216,189	(325,823)
	878	Meter and house regulator expenses	2,293,025	1,356,651
	879	Customer installations expenses	351,439	
	880	Other expenses		(775,618)
	881	Rents	409,328	191,146
40	JU 1		131,820	(21,761)
40		Total operation	5,518,423	800,667
	005		070 071	000.044
	885	Maintenance supervision and engineering	973,271	890,041
	886	Maintenance of structures and improvements		
. ,	887	Maintenance of mains	665,093	195,267
	888	Maintenance of compressor station equipment		0
	889	Maintenance of measuring and regulating station equipment	25,549	25,513
	892	Maintenance of services	524,205	272,046
. 1	893	Maintenance of meters and house regulators	429,384	292,264
	894	Maintenance of other equipment		
50		Total maintenance	2,617,502	1,675,131
51		Total transmission and distribution expenses	8,135,925	\$2,475,798

Annı	ıal rep	***************************************	RE GAS COMPANY		ended December 31, 2014
		GAS OPERATION AND MAIN	ITENANCE EXPENSE	S - Continued	
Line		Account		Amount for Year	Increase or (Decrease) from Preceding Year
No.	mmercanisissississi	(a)		(b)	(c)
1		CUSTOMER ACCOUNTS EXPENSES		<b>\$</b>	   <b>\$</b>
2		Operation:			
3	901	Supervision	**************	14,727	(54,154)
4	902	Meter reading expenses	***************************************	216,125	92,571
5	903	Customer records and collection expenses	•••••	2,451,785	889,666
6	904	Uncollectible accounts	************	698,459	142,002
7	905	Miscellaneous customer accounts expenses		**	<u></u>
8		Total customer accounts expenses	***********	3,381,096	1,070,085
9		SALES EXPENSES			
10		Operation:			
	911	Supervision		9,918	(86,712)
	912	Demonstrating and selling expenses		693,424	259,604
	913	Advertising expenses		-	(38,313)
14	916	Miscellaneous sales expenses		37,868	341
15		Total sales expenses	******************	741,210	134,920
16		ADMINISTRATIVE AND GENERAL EXPENSES		***************************************	
17	000	Operation:		מכד מכם	(670 545)
18	920	Administrative and general salaries		820,772	(670,515)
19 20	921 922	Office supplies and expenses		13,828	(241,685)
	923	Outside services employed		2,331,229	2,072,366
22	924	Property insurance		25,046	4,273
23	925	Injuries and damages		165,837	(74,000)
	926	Employees pensions and benefits		346,648	(2,358,937)
	928	Regulatory commission expenses		162,250	57,487
	929	Duplicate charges - Cr.		102,230	31,401
27	930	Miscellaneous general expenses		433,796	(477,073)
28	931	Rents		240,532	165,050
29		Total operation:	.,,	4,539,936	(1,523,034)
30		Maintenance:			
	932	Maintenance of general plant	******	en.	~
32		Total administrative and general expenses		4,539,936	(1,523,034)
33		Total gas operation and maintenance expenses		61,075,233	16,183,600
ea	SUM	MARY OF GAS OPERATION AND MAINTENANCE EXPEN	SES		
Line		Functional Classification	Operation	Maintenance	Total
No.		(a)	(b)	(c)	(d)
34	Stear	m production	\$	\$	\$
35	Ma	anufactured gas production	\$2,102,872	200,479	2,303,351
36	Ot	her gas supply expenses	41,973,715	entremointe de la cinación del cinación de la cinación del cinación de la cinació	41,973,715
37		Total production expenses	44,076,587	200,479	44,277,066
38	Lo	ocal storage expenses			
39	Tr	ansmission and distribution expenses	5,518,423	2,617,502	8,135,925
40	Cı	ustomer accounts expenses	3,381,096		3,381,096
41		ales expenses	741,210		741,210
42	Αd	dministrative and general expenses	4,539,936	#	4,539,936
43		Total gas operation and			_ /
		maintenance expenses	58,257,252	2,817,981	61,075,233
44		of operating expenses to operating revenues (carry out deci pute by dividing Revenues (Acct 400) into the sum of Operati	, -	•	<u>80.85%</u>
		), Depreciation (Acct 403) and Amortization (Acct 407)			
45		salaries and wages of gas department for year, including am		ating	
		nses, construction and other accounts			<u>\$10,789,280</u>
46		number of employees of gas department at end of year, incluating, maintenance, construction and other employees (included)		is)	<u>135</u>

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 2					
3		NONE	VI VV SHADANANA		Al-A
4					ALL PROPERTY OF THE PROPERTY O
5					
6					graphic state of the state of t
7			10 - 4 - 4 - 4 - 4 - 4 - 4 - 4 - 4 - 4 -		verseversion
8					
10		· ·			
11					
12			***************************************		
13			POPULATION		
14			***************************************		
15		TOTALS			

## SALE OF RESIDUALS (Accounts 730, 731)

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

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

## **PURCHASED GAS (Accounts 804-806)**

		FUNCTIAGED GAG (ACCOUNTS 004-000)			
	Names of Companies from Which	Where Received and Where and	DTH	Rate per M.C.F.	
Line	Gas Is Purchased	How Measured	(1000 BTU)	(\$0.0000)	Amount
No.	Odo to t dichased		1 ' ' 1		Amount
	Tonness OBA	(b)	(c)	(d)	(e)
	Tennessee OBA	City Gate	(50,664)	\$5.7991	(\$293,805)
	Canadian	City Gate	391,997	\$10.5259	4,126,102
26	LNG (Account 808)	City Gate	38,000	\$23.3600	887,679
27	Third Party	City Gate	4,009,984	\$4.0262	16,145,011
28	Pipeline Demand Charges & Allocated				12,355,187
29	Storage Costs				
30	_				
31	****				
32					
33		ļ			
34		***************************************			
35	I .	With the second			
	i				
	Note: Does not include transportation a	no oir-system sales			
37			1000 CHEACH.		
38		Total	s 4,389,317	\$7.5684	\$33,220,174

# THE BERKSHIRE GAS COMPANY

Annual report of

## TAXES CHARGED DURING YEAR

- tribution of total taxes charged to operations and other This schedule is intended to give the account disfinal accounts during the year.
- should be shown as a footnote and designated whether 2. Do not include gasoline and other sales taxes which on which the tax was levied was charged. If the actual have been charged to accounts to which the material or estimated amounts of such taxes are known, they estimated of actual amounts.
- under the appropriate heading of "Federal," "State," and or subaccount. "Local" in such manner that the total tax for each State 3. The aggregate of each kind of tax should be listed 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 charged. For taxes charged to utility plant show the both the utility department and number of account
- number of the appropriate balance sheet plant account
- to more than one utility department or account, state 5. For any tax which it was necessary to apportion in a footnote the basis of apportioning such tax.
- to deferred income taxes, or taxes collected through payroll deductions or otherwise pending transmittal of such 6. Do not include in this schedule entries with respect taxes to the taxing authority.

Annual report of

## OTHER UTILITY OPERATING INCOME (Account 414)

Report below the particulars called for in each column.

		1	T	T	
		<b>A</b>		Amount	Gain or
		Amount of	Amount of	of Operating	(Loss) from
Line	Property	Investment	Revenue	Expenses	Operation
No.	(a)	(b)	(c)	(d)	(e)
1					
2 3 4 5 6 7 8 9 10	NONE	ļ	-		
3		44 PA	1		
4		**************************************			
5		A-A-A-A-A-A-A-A-A-A-A-A-A-A-A-A-A-A-A-	Address		
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45			Total Parket		
46					
47					
48					
49					
49 50 51				]	
51	TOTALS				***
	VIALO				

Year ended December 31, 2014

## THE BERKSHIRE GAS COMPANY 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	S		\$
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		a de la companya de l		•
10	Total Revenues	**************************************	**************************************		
11					
12					
13	Costs and Expenses:				
14	Cost of sales (list according to major				
15	classes of cost)				
16	Classes UI Cost)			*	
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					
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41					
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43					
44		]			
45					
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47					
48		will distribute			
49					
50	TOTAL COSTS AND EXPENSES		-		## C
51	Net Profit (or Loss)		S -		\$ -

72	Year ended December 31, 2014
	THE BERKSHIRE GAS COMPANY
	Annual report of

*****************					RECORI	RECORD OF SENDOUT FOR THE YEAR IN DEKATHERMS RASED ON 1000 BTH PER CHRIC FOOT	OF SENDOUT FOR THE YEAR IN DEKA' BASED ON 1000 BTH PER CHRIC FOOT	R IN DEKATHEF	SMS						
										*Crusossana					
Ĺj				**************************************		att de		ruin neurosarum a					**************************************		Line
2	ltem	Total	Jannary	February	March	April	May	June	July	August	September	October	November	December	8
	<u>Gas Made</u>			and the second seco		<del>erstski</del> ede <del>s</del> te	etathekillelikkilde						+PO-POPOCARIEM SCAN		<b>6</b> ~~
~	Propane Gas	21,275	7,969	8,779	3,781	O	O	0	C	0	0	0	58	688	N
ro	LNG Air Gas	si 86,940	38,842	19,514	14,497	699	410	403	904	887	513	337	2,467	7,393	63
4					***************************************	- Liveranne	naire e escreur ne n		en e		***************************************		(Lubinos de l'India		4
en															ιn
Ø	TOTAL	108,215	46,811	28,293	18,278	569	614	403	904	887	513	337	2,525	8,081	æ
	7 Gas Purchased				and a stream of the	***************************************		TO-CT+*+FERFACE	describerations.		***************************************		in territories es		Γ.
80	Natural	10,230,177	1,434,063	1,323,993	1,325,305	844,635	550,316	416,316	422,592	431,235	476,269	681,494	1,062,281	1,261,678	œ
G)	Other	38,000	26,000	3,000	000'6	0	0	0	O	0	0	0	O	0	ō,
0	TOTAL	10,268,177	1,460,063	1,326,993	1,334,305	844,635	550,316	416,316	422,592	431,235	476,269	681,494	1,062,281	1,261,678	- 0
÷	11 TOTAL MADE AND			***************************************			***********	malin a standina era a		minimal mediene de					F-
12	PURCHASED	10,376,392	1,506,874	1,355,286	1,352,583	845,204	550,930	416,719	423,496	432,122	476,782	681,831	1,064,806	1,269,759	2
5	13 Net Change in Holder		***************************************		***************************************	nidd den en de de	Elevillemini)								ţ.
4	Gas*		\$4000000 <b>4</b> 000	e e e e e e e e e e e e e e e e e e e		dviniwirova vild	eteria da Imma		***************************************			***************************************	***************************************		킾
tu.	TOTAL SENDOUT	10,376,392	1,506,874	1,355,286	1,352,583	845,204	550,930	416,719	423,496	432,122	476,782	681,831	1,064,806	1,269,759	ţ.
9	16 Gas Sold	10,865,583	1,616,930	1,584,282	1,446,026	1,085,453	692,547	439,529	440,964	425,470	455,504	584,411	907,728	1,186,739	16
4	17 Gas Used by Company	13,816	2,200	2,358	2,375	1,533	837	437	424	353	422	551	791	1,535	£-
<u>\$</u>	18 Gas Accounted for	10,879,399	1,619,130	1,586,640	1,448,401	1,086,986	693,384	439,966	441,388	425,823	455,926	584,962	908,519	1,188,274	82
6	19 Gas Unaccounted for	(503,007)	(112,256)	(231,354)	(95,818)	(241,782)	(142,454)	(23,247)	(17,892)	6,299	20,856	698'96	156,287	81,485	19
20	20 % Unaccounted									octobret redució	almuniansk anarins	mediaedeeeste	**********		20
21	for (0.00%)	-4.85%	.7.45%	~17.07%	-7.08%	-28.61%	-25.86%	-5.58%	-4.22%	1.46%	4.37%	14.21%	14.68%	6.42%	23
22	Sendout in 24 hours			***************************************		0000-404-404-404	***************************************			***************************************			*******	***************************************	8
e e	in MCF		***************************************		*********	************	***********		***********				*************	and an annual section of the section	23
24	24 Maximum - DTH		59,449	56,787	58,012	38,294	26,128	15,790	15,444	16,281	19,531	31,676	48,929	50,930	24
- S2	25 Maximum - Date		01/03/14	02/11/14	03/03/14	04/16/14	05/04/14	06/19/14	07/21/14	08/28/14	09/22/14	10/30/14	11/21/14	12/30/14	25
792	26 Minimum - DTH		30,648	34,763	31,336	16,278	12,784	10,946	10,850	11,337	12,983	15,997	20,941	27,747	92
27	27 Minimum - Date		01/11/14	02/22/14	03/29/14	04/14/14	05/25/14	06/28/14	07/26/14	08/08/14	09/06/14	10/15/14	11/24/14	12/24/14	27
28															28
29	29 B.T.U. content of Gas Delivered to Customers 1,022	Customers 1.02	22 Per Cubic Foot.	oot.											29
8														Milliodol variado	30
31	31 'Add Decreases in Holder Gas, Deduct Increases.	educt Increases.	**************************************	***************************************	***************************************					***************************************		***************************************	***************************************		31

GAS GENERATING PLANT Line No. of 24 Hour No. General Description - Location, Size, Type, etc. Sets Cap.(MCF) 1 LIQUEFIED PETROLEUM GAS EQUIP. - PITTSFIELD PROPANE AIR PLANT (INSTALLED 1955 - 1968 - 1973) 2 5,400 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 LIQUEFIED PETROLEUM GAS EQUIP. - NORTH ADAMS PROPANE AIR PLANT (INSTALLED 1971- 1981) 11 1 4,800 12 13 80# - 100# DISCHARGE PRESSURE 14 1100 - 1400 BTU CONTROL COMPLETE WITH 15 6 - 30,000 GALLON STORAGE TANKS 16 17 LIQUEFIED NATURAL GAS EQUIP. - WHATELY 18 3,000 19 LNG PLANT (INSTALLED 2000) 20 21 200# DISCHARGE PRESSURE 1000 - 1150 BTU CONTROL WITH 2 - 70,000 GALLON STORAGE TANKS 22 23 24 LIQUEFIED PETROLEUM GAS EQUIP. - GREENFIELD 1,750 25 PROPANE AIR PLANT (INSTALLED 1971-1974-2012) 26 27 2 - 30,000 GALLON STORAGE TANKS 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 14,950 Total

Condensers

Exhausters

## **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 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		CRUBBERS, CONDEN	SERS AND EXHAUST	ERS. 24 HOUR CAPA	ACITY (MCF)	
Line		***************************************	Kind of	Gas		Total
No. 29 30 31 32 33 34	Scrubbers	NONE				Capacity

## **PURIFIERS**

Line No.	Location	Kind of Gas Purified	Kind of Purifying Material	Estimated 24 Hour Capacity
1				
2 3				
	NONE	***************************************		
4 5	NONE	***************************************		
6		THE CONTRACTOR OF THE CONTRACT		
7		ECOLOR COLOR		***
8				
9				
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14 15		AS MANAGE.		
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21				and the same of th
22		W		

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

Line	Location	Type of	Dime	ensions	No. of	Niverbox	161-ul-im-
No	Location	Tonk				Number	Working
No.		Tank	Diam.	Height	Lifts		Capacity
23							
24							
25							
26							
27							
28							
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		<u> </u>			*************		

## 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.

Diameter  Cast Iron 3" 3 1/2" 4" 6" 8" 9" 10" 12" 14" 16" Total Bare Steel 3/4" 1" 1 1/4" 1 1/2" 2" 2 1/2" 3" 3 1/2" 4" 6"	Total Length in Feet at Beginning of Year  9,501 67 266,552 94,086 54,536 0 6,463 14,664 0 3,528 449,397  825 636 4,479 2,228 51,429 228 6,135 3,725 35,469	Added During Year	Taken Up During Year	Abandoned but not Removed During Year  1 20,958 3,236 372  12  24,579  275 4,454	Total Length in Feet at end of Year  9,500 67 245,594 90,856 54,164 6,465 14,655 424,818 828 636 4,204 2,228 46,978 228
Cast Iron 3" 3 1/2" 4" 6" 8" 9" 10" 12" 14" 16" Total Bare Steel 3/4" 1" 1 1/4" 1 1/2" 2" 2 1/2" 3" 3 1/2" 4" 6"	9,501 67 266,552 94,086 54,536 0 6,463 14,664 0 3,528 449,397 825 636 4,479 2,228 51,429 228 6,135 3,725 35,469	Year		During Year  1 20,958 3,236 372  12  24,579	of Year  9,500 6 245,594 90,856 54,166 14,652 ( 3,528 424,818 828 636 4,204 2,228 46,978
3" 3 1/2" 4" 6" 8" 9" 10" 12" 14" 16" Total Bare Steel 3/4" 1" 1 1/4" 1 1/2" 2" 2 1/2" 3" 3 1/2" 4" 6"	9,501 67 266,552 94,086 54,536 0 6,463 14,664 0 3,528 449,397 825 636 4,479 2,228 51,429 228 6,135 3,725 35,469		During Teal	1 20,958 3,236 372 12 24,579	9,500 6 245,594 90,856 54,166 6,463 14,652 424,818 829 636 4,204 2,228 46,978
3" 3 1/2" 4" 6" 8" 9" 10" 12" 14" 16" Total Bare Steel 3/4" 1" 1 1/4" 1 1/2" 2" 2 1/2" 3" 3 1/2" 4" 6"	67 266,552 94,086 54,536 0 6,463 14,664 0 3,528 449,397 825 636 4,479 2,228 51,429 228 6,135 3,725 35,469	0		20,958 3,236 372 12 24,579	6 245,59 90,85 54,16 6,46 14,65 3,52 424,81 82 63 4,20 2,22 46,97 22
3 1/2" 4" 6" 8" 9" 10" 12" 14" 16" Total Bare Steel 3/4" 1" 1 1/4" 1 1/2" 2" 2 1/2" 3" 3 1/2" 4" 6"	67 266,552 94,086 54,536 0 6,463 14,664 0 3,528 449,397 825 636 4,479 2,228 51,429 228 6,135 3,725 35,469	0		20,958 3,236 372 12 24,579	6 245,59 90,85 54,16 6,46 14,65 3,52 424,81 82 63 4,20 2,22 46,97 22
4" 6" 8" 9" 10" 12" 14" 16" Total Bare Steel 3/4" 1" 1 1/4" 1 1/2" 2" 2 1/2" 3" 3 1/2" 4" 6"	266,552 94,086 54,536 0 6,463 14,664 0 3,528 449,397 825 636 4,479 2,228 51,429 228 6,135 3,725 35,469	0		3,236 372 12 24,579	245,59 90,85 54,16 6,46 14,65 3,52 424,81 82 63 4,20 2,22 46,97 22
6" 8" 9" 10" 12" 14" 16" Total Bare Steel 3/4" 1" 1 1/4" 1 1/2" 2" 2 1/2" 3" 3 1/2" 4" 6"	94,086 54,536 0 6,463 14,664 0 3,528 449,397 825 636 4,479 2,228 51,429 228 6,135 3,725 35,469	0		3,236 372 12 24,579	90,85 54,16 6,46 14,65 424,81 829 630 4,204 2,221 46,973
8" 9" 10" 12" 14" 16" Total Bare Steel 3/4" 1" 1 1/4" 1 1/2" 2" 2 1/2" 3" 3 1/2" 4" 6"	54,536 0 6,463 14,664 0 3,528 449,397 825 636 4,479 2,228 51,429 228 6,135 3,725 35,469	0		24,579 275	54,16 6,46 14,65 3,52 424,81 82 63 4,20 2,22 46,97 22
9" 10" 12" 14" 16" Total Bare Steel 3/4" 1" 1 1/4" 1 1/2" 2" 2 1/2" 3" 3 1/2" 4" 6"	0 6,463 14,664 0 3,528 449,397 825 636 4,479 2,228 51,429 228 6,135 3,725 35,469	0		24,579 275	6,46 14,65 3,52 424,81 82 63 4,20 2,22 46,97
10" 12" 14" 16" Total Bare Steel 3/4" 1" 1 1/4" 1 1/2" 2" 2 1/2" 3" 3 1/2" 4" 6"	6,463 14,664 0 3,528 449,397 825 636 4,479 2,228 51,429 228 6,135 3,725 35,469	0		24,579	6,46 14,65 3,52 424,81: 82: 63: 4,20: 2,22: 46,97: 22:
12" 14" 16" Total Bare Steel 3/4" 1" 1 1/4" 1 1/2" 2" 2 1/2" 3" 3 1/2" 4" 6"	14,664 0 3,528 449,397 825 636 4,479 2,228 51,429 228 6,135 3,725 35,469	0		24,579	14,65 3,52 424,81 82 63 4,20 2,22 46,97
14" 16" Total Bare Steel 3/4" 1" 1 1/4" 1 1/2" 2" 2 1/2" 3" 3 1/2" 4" 6"	0 3,528 449,397 825 636 4,479 2,228 51,429 228 6,135 3,725 35,469	0		24,579	3,52 424,81 82 63 4,20 2,22 46,97
16" Total Bare Steel 3/4" 1" 1 1/4" 1 1/2" 2" 2 1/2" 3" 3 1/2" 4" 6"	3,528 449,397 825 636 4,479 2,228 51,429 228 6,135 3,725 35,469	0		275	3,52 424,81 82 63 4,20 2,22 46,97
Total Bare Steel 3/4" 1" 1 1/4" 1 1/2" 2" 2 1/2" 3" 3 1/2" 4" 6"	449,397 825 636 4,479 2,228 51,429 228 6,135 3,725 35,469	0		275	424,81 82 63 4,20 2,22 46,97
Bare Steel 3/4" 1" 1 1/4" 1 1/2" 2" 2 1/2" 3" 3 1/2" 4" 6"	825 636 4,479 2,228 51,429 228 6,135 3,725 35,469	0		275	82: 63: 4,20: 2,22: 46,97: 22:
3/4" 1" 1 1/4" 1 1/2" 2" 2 1/2" 3" 3 1/2" 4" 6"	636 4,479 2,228 51,429 228 6,135 3,725 35,469			275	82: 63: 4,20: 2,22: 46,97: 22:
1" 1 1/4" 1 1/2" 2" 2 1/2" 3" 3 1/2" 4" 6"	636 4,479 2,228 51,429 228 6,135 3,725 35,469			ш	63 4,20 2,22 46,97 22
1" 1 1/4" 1 1/2" 2" 2 1/2" 3" 3 1/2" 4" 6"	636 4,479 2,228 51,429 228 6,135 3,725 35,469			ш	63 4,20 2,22 46,97 22
1 1/4" 1 1/2" 2" 2 1/2" 3" 3 1/2" 4" 6"	4,479 2,228 51,429 228 6,135 3,725 35,469			ш	4,20 2,22 46,97 22
1 1/2" 2" 2 1/2" 3" 3 1/2" 4" 6"	2,228 51,429 228 6,135 3,725 35,469			ш	2,22 46,97 22
2" 2 1/2" 3" 3 1/2" 4" 6"	51,429 228 6,135 3,725 35,469	Volentia		4,454	46,97 22
2 1/2" 3" 3 1/2" 4" 6"	228 6,135 3,725 35,469	- Very Angel		4,404	228
3" 3 1/2" 4" 6"	6,135 3,725 35,469				
3 1/2" 4" 6"	3,725 35,469	- Control of the Cont			C 423
4" 6"	35,469	1	1	000	6,13
6"		1		950	2,77!
	20.404			497	34,97
	20,191			700	19,49
8"	1,561				1,561
				1	384
					236
					1,155
	128,681	0		6,876	121,805
oated Steel					
		ĺ		147	4,063
1"	22,623		ļ		22,623
1 1/4"	59		7		59
1 1/2"	28,322	ļ	2		28,32
2"		1.328	DOM:	3.656	825,838
3"		,	***		2!
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	- 1	176	ř.	5 674	532,512
					505,851
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		33		TH	69,136
		2001			20,091
		2,004	į		35,340
					1,762
	2,050,998	4,623		9,999	2,045,622
			***	1	_
			at a second as	-	3,782
			-		4,730
			Dalie Dalie	¥	23,572
				1,155	932,035
		7,108		1,195	357,138
6"	86,086	4,888		3	90,971
8"	6,676	10,569	ļ	o	17,245
10"	0	•	**************************************	- 1	,
Total		54.298	0	2.353	1,429,473
				43 807	4,021,718
	3/4" 1" 1 1/4" 1 1/2" 2" 3" 3 1/2" 4" 6" 8" 10" 12" 16" Total Plastic 5/8" 1" 1 1/4" 2" 4" 6" 8" 10" Total Total	12" 236 16" 1,155 Total 128,681 sated Steel 3/4" 4,210 1" 22,623 1 1/4" 59 1 1/2" 28,322 2" 828,166 3" 25 3 1/2" 0 4" 538,010 6" 505,920 8" 69,154 10" 20,091 12" 32,656 16" 1,762 Total 2,050,998 Plastic 5/8" 3,782 1" 4,730 1 1/4" 23,572 2" 901,457 4" 351,225 6" 86,086 8" 6,676 10" 0 Total 1,377,528 TOTALS 4,006,604	12" 236 16" 1,155  Total 128,681 0  ated Steel 3/4" 4,210 1" 22,623 1 1/4" 59 1 1/2" 28,322 2" 828,166 1,328 3" 25 3 1/2" 0 4" 538,010 176 6" 505,920 342 8" 69,154 93 10" 20,091 12" 32,656 2,684 16" 1,762  Total 2,050,998 4,623  Plastic 5/8" 3,782 1" 4,730 1 1/4" 23,572 2" 901,457 31,733 4" 351,225 7,108 6" 86,086 4,888 8" 6,676 10,569 10" 0  Total 1,377,528 54,298 TOTALS 4,006,604 58,921	12"	12"

Normal Operating Pressure - Mains and Lines - Maximum 200#, Minimum LP Normal Operating Pressure - Services - Maximum 200#, Minimum LP

Annual report of

## GAS DISTRIBUTION SERVICES, HOUSE GOVERNORS AND METERS

Report below the information called for concerning Distribution Services, House Governors and Meters

	Item	Gas	House	
No.		Services	Governors	Meters
1	Number at beginning of year	32,211	23,626	42,513
2	Additions during year:			
3	Purchased	*****		2,622
4	Installed	549	549	*****
5	Associated with Plant acquired	0	0	
6	Total Additions	549	549	2,622
7	Reductions during year			
8	Retirements	40	0	946
9	Associated with Plant sold	0	0	***************************************
10	Total Reductions	40	0	946
11	Number at End of Year	32,720	24,175	44,189
12	In Stock12/31/2014			4.683
		***************************************	1	7,000
13	On Customers' PremisesInactive			510
	On Customers' PremisesInactive		i	
14	In Customers' PremisesActive	***************		39,298
14	In Customers' PremisesActive			510 39,298 12 44,503
14 15 16	In Customers' PremisesActive			39,298 12

## RATE SCHEDULE INFORMATION

- 1. Attach copies of all Filed Rates for General Consumers.
- 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	M.D.P.U.	Rate	Effe	nated ct on
Effective Effective	Number	Schedule	Annual R Increases	Decreases
5/1/2013	471	Residential Non Heating, Rate R-1	\$0	
5/1/2013	472	Residential Heating, Rate R-3	o	**************************************
5/1/2013	473	Residential Low Income Non Heating, Rate R-2	0	
5/1/2013	474	Residential Low Income Heating, Rate R-4	0	A STATE OF THE PROPERTY OF THE
5/1/2013	476	Comm & Ind Low Ann, Low Load, Rate G-41	0	THE STATE OF THE S
5/1/2013	477	Comm & Ind Med Ann, Low Load, Rate G-42	0	Attachment of the state of the
5/1/2013	478	Comm & Ind Large Ann, Low Load, Rate G-43	0	Villand AAAAA AAAAA AAAAAAAAA AAAAAAAAAAA AAAAA
5/1/2013	479	Comm & Ind Low Ann, High Load, Rate G-51	0	
5/1/2013	480	Comm & Ind Med Ann, High Load, Rate G-52	0	
5/1/2013	481	Comm & Ind Large Ann, High Load, Rate G-53	0	
9/1/2011	470	Comm & Ind Ex Large Ann, High Load, Rate T-54	0	***************************************
5/1/2013	475	Gas Light Rate, Rate L	0	
2/1/2002	324	Interruptible Sales Service, Code 2,4,6,8	0	
2/1/2002	325	Interruptible Transportation Rate	0	
2/1/2002	326	Peaking Service	0	
2/1/2002	327	Farm Discount Rider	0	
2/1/2002	328	Default Service	0	
5/1/2013	482	Seasonal Cost of Gas Adjustment Clause	0	
11/1/2014	484	Local Distribution Adjustment Clause	0	
2/1/2002	323	Load Management Service	0	
11/1/2014	485	Residential Assistance Adjustment Clause	0	
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WATCH THE PARTY OF	TATA AND POST AND	Total	<b>\$</b> -	\$ -

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

- 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.
- 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	Item	N-market
No.	(a)	Amount
1	JOHN BARTLEY	(b) \$43,200
2		Q40,200
3		
4		
5		
6		
2 3 4 5 6 7 8 9 10		
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33		
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36		
37		
38		
39	TOTAL	
40	TOTAL	\$43,200

80B Annual report of THE BERKSHIRE GAS COMPANY Year ended December 31, 2014

	7 (111100110)	913. Advertising		December 31, 2014
Line	Account	Туре	General Description	Amount for Year
No.	No.	(a)	(b)	(c)
1				\-\
2		City/Telephone Directory		\$0
3		Other		
4				3,035
		Payroll		0
5		Postage		12,937
6		Direct Mailing		22,091
8		Dealer Programs		0
9				
10				
11				
12				
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17				
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31				***
32				
33				
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35				4
36				
37				
38				
39				
40				
41				
42				
43				PARTITION
44				
45				
46				
			TAT 1	***
47			TOTAL	\$38,063

## **DEPOSITS AND COLLATERAL**

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,

L Cr	napter 164,	Section 128.	
Line	Town		
No.	Code	Name of City or Town	Amount
1	12	Adams	\$4,502
2	26	Amherst	12,228
3	15	Cheshire	875
4	14	Clarksburg	0
5	2	Dalton	60,071
6	21	Greenfield	22,859
7	8	Gt. Barrington	22,124
8	27	Hadley	10,796
9	24	Hatfield	1,539
10	7	Lanesboro	2,427
11	5	Lee	21,110
12	3	Lenox	27,405
13	11	North Adams	98,360
14	1	Pittsfield	59,920
15	23	South Deerfield	20,614
16	6	Stockbridge	830
17	22	Turners Falls	29,821
18	24	West Hatfield	1,830
19	25	Whately	840
20	13	Williamstown	6,139
21	28		
22	25		
23	58		
		Total	\$404,290

	104: 011404 2000111301 01, 201-
THIS RETURN IS SIGNED UNDER THE PENALTIES OF PERJURY	
Karen L Zul	Procident
	riesiueni,
<u>'</u>	
	Treasurer.
	_
$\Omega$ . $100$	
Robert 1 Allen	
	Directors.
	)
SIGNATURES OF ABOVE PARTIES AFFIXED OUTSIDE OF THE COMMONWEALTI	HOF
MASSACHUSETTS MUST BE PROPERLY SWORN TO	
ss	20
The annual to a second	
Then personally appeared	********************************
	************
	*****************************
and severally made oath to the truth of the foregoing statement by them subscribed according to the	eir best knowledge and helief
	At-Law Mickey
	Notary Public orJustice of the Peace.

Notary Public or

## **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, 2014

FULL NAME OF COMPANY LOCATION OF PRINCIPAL BUSINESS OFFICE

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

	STATEMENT OF RETURN ON EQUITY			
line	Item	Current Year		
1	NET UTILITY INCOME AVAILABLE FOR SHAREHOLDERS:			
2				
3	Total Utility Operating Income	\$ 9,859,549		
4	Less:			
5	Total Interest Charges - 97.80%	(3,515,493)		
6	Dividends Declared - Preferred Stock (437)- 97.80%	0		
7				
8		\$ 6,344,056		
9		TANDA DA SANTA DA SAN		
	TOTAL UTILITY COMMON EQUITY:			
11				
12	, , ,	\$ 111,341,712		
13	· · · · · · · · · · · · · · · · · · ·	_		
1	Preferred Stock Issued	(54,000,400)		
	Unamortized Acquisition Premium- Net Proprietary Capital	(51,932,490) \$ 59,409,222		
17	Net Flophetaly Capital	\$ 59,409,222		
	Utility allocation:			
	Utility Plant (101-107) P. 8 line 2	250,179,799		
5	Gross Utility Plant and Total Other Plant and Investments (P. 8, lines 2 and 8)	255,638,571		
21	State of the first and four outside factor and are afternounted to the office of	1 (0,000,003		
	Ratio of utility Plant to Total Plant (line 18 divided by line 19)	97.86%		
23		37.33 X		
24	Total Utility Common Equity	\$ 58,140,629		
25				
26	Return on Equity (Line 8 divided by line 24)	10.91%		
	• • • •			