

FILING FEE OF \$5.00 REQUIRED

GAS COMPANIES

The Commonwealth of Massachusetts

RETURN

OF THE

BERKSHIRE GAS

COMPANY

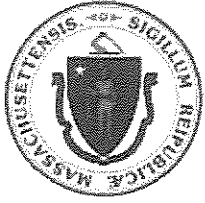
TO THE

DEPARTMENT OF PUBLIC UTILITIES

OF MASSACHUSETTS

For the Year Ended December 31,

2016



*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

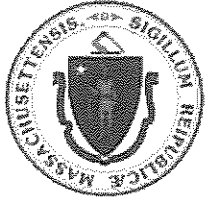
RETURN
OF THE
BERKSHIRE GAS
COMPANY
TO THE
DEPARTMENT OF PUBLIC UTILITIES
OF MASSACHUSETTS
For the Year Ended December 31,
2016

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

Karen L. Zink

Official title: President
and Chief Operating Officer

Office address: 115 Cheshire Road
Pittsfield MA 01201-1803



The Commonwealth of Massachusetts

DEPARTMENT OF PUBLIC UTILITIES OFFICE OF UTILITY ACCOUNTING

One South Station
Boston, MA 02110

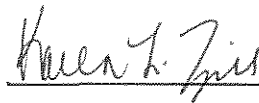
REVENUE STATEMENT

2016

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)	<u>\$ 65,413,004</u>
Other Revenues (outside Massachusetts)	<u> </u>
Total Revenues as per annual return	<u>\$ 65,413,004</u>

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.

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

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GENERAL INFORMATION			
PRINCIPAL AND SALARIED OFFICERS			
Titles	Names	Addresses	Annual Salaries
Chairman & Chief Executive Officer *Includes only salary issued by Berkshire Gas Company.	Anthony Marone III	All at: Avangrid Inc. 157 Church St. New Haven, CT 06510	\$0
VP & Controller & Treasurer *Includes only salary issued by Berkshire Gas Company.	Steven P. Favuzza		\$0
General Counsel & Secretary *Includes only salary issued by Berkshire Gas Company.	Leonard Rodriguez		\$0
President & Chief Operating Officer	Karen L. Zink	ALL AT: 115 Cheshire Road Pittsfield, MA 01201	\$208,709
Assistant Clerk of the Corporation	Cheryl M. Clark		107,922
NOTE: Salary information excludes any applicable bonuses and stock options paid during the period.			
DIRECTORS			
Names	Addresses	Fees Paid During Year	
Karen L. Zink	All at: 115 Cheshire Road Pittsfield, MA 01201	\$0	
Pablo Canales Abaitua	All at:	\$0	
Robert D. Kump	Avangrid Inc.	\$0	
Anthony Marone	157 Church St. New Haven, CT 06510	\$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

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

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

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

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

Total,	shares, par value, \$	No. of shares,
of the fiscal year, 2016		, outstanding December 31
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

\$ 4,048,477

GENERAL INFORMATION

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

SEE PAGE 77

GENERAL INFORMATION - Continued				
			Names of the cities or town in which the company supplies GAS, with the number of customers' meters in each place.	
City or Town	Number of Customers' Meters, Dec. 31,		City or Town	Number of Customers' Meters, Dec. 31,
			Adams	2,520
			Amherst	2,459
			Cheshire	511
			Clarksburg	136
			Dalton	1,675
			Deerfield	706
			Great Barrington	1,053
			Greenfield	3,890
			Hadley	791
			Hatfield	858
			Lanesboro	238
			Lee	1,806
			Lenox	1,760
			Lenoxdale	160
			North Adams	3,953
			Northampton	3
			Pittsfield	14,107
			Stockbridge	470
			Sunderland	12
			Turners Falls	1,087
			Whately	43
			Williamstown	1,587
TOTAL			TOTAL	39,825

Annual report of

THE BERKSHIRE GAS COMPANY

Year ended December 31, 2016

COMPARATIVE BALANCE SHEET Assets and Other Debits				
Line No.	Title of Account (a)	Balance Beginning of Year (b)	Balance End of Year (c)	Increase or (Decrease) (d)
1	UTILITY PLANT	\$	\$	\$
2	Utility Plant (101-107) P. 13.....	263,247,434	278,419,417	15,171,983
3	OTHER PROPERTY AND INVESTMENTS			
4	Nonutility Property (121) P. 19.....	4,484,622	4,495,025	10,403
5	Investment in Associated Companies (123) P. 20.....	-	-	-
6	Other Investments (124) P. 20.....	-	-	-
7	Special Funds (125, 126, 127, 128) P. 21.....	855,184	708,508	(146,676)
8	Total Other Property and Investments.....	5,339,806	5,203,533	(136,273)
9	CURRENT AND ACCRUED ASSETS			
10	Cash (131).....	2,945,837	74,453	(2,871,384)
11	Special Deposits (132, 133, 134) P. 21.....	-	-	-
12	Working Funds (135).....	3,710	3,710	-
13	Temporary Cash Investments (136) P. 20.....	-	-	-
14	Notes and Accounts Receivable (141, 142, 143) P. 22.....	15,248,221	16,029,155	780,934
15	Receivables from Assoc. Companies (145, 146) P. 23.....	237,963	292,441	54,479
16	Materials and Supplies (151-159, 163) P. 24.....	3,169,674	2,662,436	(507,238)
17	Prepayments (165).....	105,333	300,167	194,834
18	Interest and Dividends Receivable (171).....	-	-	-
19	Rents Receivable (172).....	-	-	-
20	Accrued Utility Revenues (173-175).....	3,972,595	5,187,667	1,215,072
21	Misc. Current and Accrued Assets (174).....	1,706,771	1,741,442	34,671
22	Total Current and Accrued Assets.....	27,390,104	26,291,471	(1,098,632)
23	DEFERRED DEBITS			
24	Unamortized Debt Discount and Expense (181) P. 26.....	733,076	639,555	(93,521)
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.....	33,972,694	37,076,086	3,103,392
30	Total Deferred Debits.....	34,705,770	37,715,641	3,009,872
31	CAPITAL STOCK DISCOUNT AND EXPENSE			
32	Discount on Capital Stock (191) P. 28.....	-	-	-
33	Capital Stock Expense (192) P. 28.....	-	-	-
34	Total Capital Stock Discount and Expense.....	-	-	-
35	REACQUIRED SECURITIES			
36	Reacquired Capital Stock (196).....	-	-	-
37	Reacquired Bonds (197).....	-	-	-
38	Total Reacquired Securities.....	-	-	-
39	Total Assets and Other Debits.....	330,683,113	347,630,062	16,946,949

Annual report of

THE BERKSHIRE GAS COMPANY

Year ended December 31, 2016

COMPARATIVE BALANCE SHEET Liabilities and Other Credits

Line No.	Title of Account (a)	Balance Beginning of Year (b)	Balance End of Year (c)	Increase or (Decrease) (d)
1	PROPRIETARY CAPITAL	\$	\$	\$
2	CAPITAL STOCK			
3	Common Stock Issued (210) P. 29.....	250	250	-
4	Preferred Stock Issued (204) P. 29.....	-	-	-
5	Capital Stock Subscribed (202, 205).....	-	-	-
6	Premium on Capital Stock (207) P. 29.....	-	-	-
7	Total.....	250	250	-
8	SURPLUS			
9	Other Paid-In Capital (208-211) P. 30.....	106,094,738	106,094,738	-
10	Earned Surplus (215, 216) P. 12.....	3,378,412	(49,167)	(3,427,579)
11	Surplus Invested in Plant (217).....	-	-	-
12	Total.....	109,473,150	106,045,571	(3,427,579)
13	Total Proprietary Capital.....	109,473,400	106,045,821	(3,427,579)
14	LONG-TERM DEBT			
15	Bonds (221) p. 31.....	41,727,273	40,272,727	(1,454,546)
16	Advances from Associated Companies (223) P. 31....	3,967,000	11,331,000	7,364,000
17	Other Long-Term Debt (224) P. 31.....	-	-	-
18	Total Long-Term Debt.....	45,694,273	51,603,727	5,909,454
19	CURRENT AND ACCRUED LIABILITIES			
20	Notes Payable (231) P. 32.....	-	-	-
21	Accounts Payable (232).....	6,682,382	8,461,875	1,779,493
22	Payables to Associated Companies (223, 234) P. 32.	537,220	8,021,476	7,484,256
23	Customer Deposits (235).....	348,602	334,700	(13,902)
24	Taxes Accrued (236).....	6,730,381	161,038	(6,569,343)
25	Interest Accrued (237).....	852,583	848,380	(4,203)
26	Dividends Declared (238).....	-	-	-
27	Matured Long-Term Debt (239).....	-	-	-
28	Matured Interest (240).....	-	-	-
29	Tax Collections Payable (241).....	-	-	-
30	Misc. Current and Accrued Liabilities (242) P. 33.	3,763,483	2,742,966	(1,020,517)
31	Total Current and Accrued Liabilities.....	16,914,651	20,570,435	1,655,784
32	DEFERRED CREDITS			
33	Unamortized Premium on Debt (251) P. 26.....	-	-	-
34	Customer Advances for Construction (252).....	-	-	-
35	Other Deferred Credits (253) P. 33.....	15,967,368	21,157,330	5,189,961
36	Total Deferred Credits.....	15,967,368	21,157,330	5,189,961
37	RESERVES			
38	Reserves for Depreciation (254-256) P. 13.....	96,513,062	102,319,077	5,806,015
39	Reserves for Amortization (257-259) P. 13.....	-	-	-
40	Reserve for Uncollectible Accounts (260).....	2,369,384	1,702,391	(666,993)
41	Operating Reserves (261-265) P. 35.....	11,721,349	12,810,596	1,089,247
42	Reserve for Depreciation and Amortization of Nonutility Property (266).....	2,393,440	2,373,821	(19,619)
43	Reserves for Deferred Federal Income Taxes (267, 268) P. 36.....	22,932,889	23,997,323	1,064,434
44	Total Reserves.....	135,930,124	143,203,208	7,273,084
45	CONTRIBUTIONS IN AID OF CONSTRUCTION			
46	Contributions in Aid of Construction (271) P. 36..	4,703,297	5,049,541	346,244
47	Total Liabilities and Other Credits.....	330,683,113	347,630,062	16,946,949

STATEMENT OF INCOME FOR THE YEAR			
Line No.	Account (a)	Total	
		Current Year (b)	Increase or (Decrease) from Preceding Year (c)
1	OPERATING INCOME	\$	\$
2	Operating Revenues (400) P. 37, 43.....	65,413,004	(4,963,511)
3	Operating Expenses:		
4	Operation Expense (401) P. 42, 47.....	43,114,838	(8,065,005)
5	Maintenance Expense (402) P. 42, 47.....	2,811,090	(194,484)
6	Depreciation Expense (403) P. 34.....	7,518,924	268,054
7	Amortization of Utility Plant (404 and 405).....	(40,896)	5,531
8	Amortization of Property Losses (407.1).....	-	-
9	Amortization of Conversion Expenses (407.2).....	-	-
10	Taxes Other Than Income Taxes (408) P. 49.....	3,052,513	355,674
11	Income Taxes (409) P. 49.....	389,558	(1,464,140)
12	Provision for Deferred Fed.Inc.Taxes (410) P.36.....	1,486,850	2,543,945
13		-	-
14	Total Operating Expenses.....	58,332,874	(6,550,425)
15	Net Operating Revenues.....	7,080,130	1,646,914
16	Income from Utility Plant Leased to Others (412).....	-	-
17	Other Utility Operating Income (414) P. 50.....	-	-
18	Total Utility Operating Income.....	7,080,130	1,646,914
19	OTHER INCOME		
20	Income from Mdse. Job. & Contract Work (415) P. 51.....	-	-
21	Income from Nonutility Operations (417).....	-	-
22	Nonoperating Rental Income (418).....	264,235	(25,203)
23	Interest and Dividend Income (419).....	175,057	(110,501)
24	Miscellaneous Nonoperating Income (421).....	(23,554)	(538,763)
25	Total Other Income.....	415,738	(674,467)
26	Total Income.....	7,495,868	972,447
27	MISCELLANEOUS INCOME DEDUCTIONS		
28	Miscellaneous Amortization (425).....	-	-
29	Other Income Deductions (426).....	88,553	38,238
30	Total Income Deductions.....	88,553	38,238
31	Income Before Interest Charges.....	7,407,315	934,209
32	INTEREST CHARGES		
33	Interest on Long-Term Debt (427) P. 31.....	3,244,799	(113,427)
34	Amortization of Debt Disc. & Expense (428) P. 26.....	126,861	3,107
35	Amortization of Prem. on Debt - Credit (429) P. 26.....	-	-
36	Int. on Debt to Associated Companies(430)P. 31, 32.....	-	-
37	Other Interest Expense (431).....	14,600	11,346
38	Interest Charged to Construction - Credit (432).....	(40,240)	10,609
39	Total Interest Charges.....	3,346,020	(88,365)
40	Net Income.....	4,061,295	1,022,574
41	EARNED SURPLUS		
42	Unappropriated Earned Surplus (at beginning of period (216)	3,397,105	(2,361,279)
43	Balance Transferred from Income (433).....	4,061,295	1,022,574
44	Reset Retained Earnings to zero per GAAP.....	-	-
45	Miscellaneous Debits to Surplus (435).....	-	-
46	Appropriations of Surplus (436).....	-	-
47	Net Additions to Earned Surplus.....	4,061,295	1,022,574
48	Dividends Declared - Preferred Stock (437).....	-	-
49	Dividends Declared - Common Stock (438).....	7,500,000	2,100,000
50	Unappropriated Earned Surplus (at end of period)(216).....	(41,600)	(3,438,705)

STATEMENT OF EARNED SURPLUS (Accounts 215-216)

1. Report in this schedule an accounting for charges in appropriate and unappropriated earned surplus for the year.
2. Each credit and debit during the year should be identified as to the surplus account in which included (Accounts 433-438 inclusive) and the contra primary account affected shown. Minor items may be grouped by classes; however, the number of items in each group should be shown.
3. For each reservation or appropriation of earned

- surplus state the purpose, amount, and in the case of reservations, the reserve account credited. Explain in a footnote the basis for determining the amount reserved or appropriated and if such reservation or appropriation is to be recurrent, state the number and annual amounts to be reserved or appropriated as well as the totals eventually to be accumulated.
4. Dividends should be shown for each class and series of capital stock. Show amounts of dividends per share.
5. List credits first; then debits.

Lin No	Item (a)	Contra Primary Account Affected (b)	Amount (c)
1	UNAPPROPRIATED EARNED SURPLUS (Account 216)		
2	Balance -- Beginning of year		\$3,397,105
3	Changes: (identify by prescribed earned surplus accounts)		
4			
5	Credits:		
6	Balance transferred from Income Account 433	400-432	4,061,295
7			
8			
9			
10	Debits:		
11	Dividends declared--		
12	Preferred 4.8% (\$4.80/share) -- A/C 437	238	0
13	Common Stock Dividends -- A/C 438	234	7,500,000
14			
15			
16			
17			
18			
19	Reset Retained Earnings to zero per GAAP due to merger.		
20			
21			
22			
23			
24			
25			
26			
27	Balance -- end of year		(41,600)
28	APPROPRIATED EARNED SURPLUS (Account 215)		
29	State balance and purpose of each appropriated earned surplus amount at end of year		
30	and give accounting entries for any applications of appropriated earned surplus		
31	during the year.		
32			
33			
34	Accumulated Comprehensive Income (Account 215)		(7,567)
35			
36			
37			
38			
39			
40			
41			
42			
43			
44	Balance -- end of year		(7,567)

SUMMARY OF UTILITY PLANT AND RESERVES FOR DEPRECIATION AND AMORTIZATION

Line No.	Item (a)	Total (b)	Electric (c)	Gas (d)	(e)	(f)	Common (g)
1	UTILITY PLANT:						
2	In Service:						
3	101 Plant in Service (Classified).....	\$275,012,444		\$275,012,444			
4	106 Completed Construction not classified.....	0		0			
5	Total P. 16, 18.....	275,012,444		275,012,444			
6	104 Leased to Others.....	0		0			
7	105 Held for Future Use.....	0		0			
8	107 Construction Work in Progress..	3,406,973		3,406,973			
9	Total Utility Plant.....	278,419,417		278,419,417			
10	DETAIL OF RESERVES FOR DEPRECIATION AND AMORTIZATION						
11	In Service:						
12	254 Depreciation P. 34.....	102,319,077		102,319,077			
13	257 Amortization.....	0		0			
14	Total in Service.....	102,319,077		102,319,077			
15	Leased to Others:						
16	255 Depreciation P. 34.....	0		0			
17	258 Amortization.....	0		0			
18	Total Leased to Others.....	0		0			
19	Held for Future Use:						
20	256 Depreciation P. 34.....	0		0			
21	259 Amortization.....	0		0			
22	Total Held for Future Use.....	0		0			
23	Total Reserves for Depreciation and Amortization.....	\$102,319,077		\$102,319,077			

UTILITY PLANT - GAS

1. Report below the cost of utility plant in service according to prescribed accounts.
2. Do not include as adjustments, corrections of additions and retirements for the current or the preceding year. Such items should be included in column (c) or (d) as appropriate.
3. Credit adjustments of plant accounts should be enclosed in parentheses to indicate the negative effect of such amounts.
4. Reclassifications or transfers within utility plant accounts should be shown in column (f).

Line No.	Account (a)	Balance Beginning of Year (b)	Additions (c)	Retirements (d)	Adjustments (e)	Transfers (f)	Balance End of Year (g)
1	1. INTANGIBLE PLANT						
2	301 Organization.....	\$0	\$0				\$0
3	303 Miscellaneous Intangible Plant.....	51,932,490			0		51,932,490
4	Total Intangible Plant.....	51,932,490	0	0	0	0	51,932,490
5	2. PRODUCTION PLANT						
6	Manufactured Gas Production Plant.....						
7	304 Land and Land Rights.....	1,754,413					1,754,413
8	305 Structures and Improvements.....	4,744,519		10,306			4,734,213
9	306 Boiler Plant Equipment.....	0					0
10	307 Other Power Equipment.....	0					0
11	310 Water Gas Generating Equipment.....	0					0
12	311 Liquefied Petroleum Gas Equipment...	1,521,983	81,763				1,603,746
13	312 Oil Gas Generation Equipment.....	0					0
14	313 Generating Equipment-Other Process..	0					0
15	315 Catalytic Cracking Equipment.....	0					0
16	316 Other Reforming Equipment.....	0					0
17	317 Purification Equipment.....	0					0
18	318 Residual Refining Equipment.....	0					0
19	319 Gas Mixing Equipment.....	1,292,759					1,292,759
20	320 Other Equipment.....	727,634	75,154	4,185			798,603
21	Total Manufactured Gas.....	0					0
	Production Plant.....	10,041,308	156,917	14,491	0	0	10,183,734
22	3. STORAGE PLANT						
23	360 Land and Land Rights.....	0					0
24	361 Structures and Improvements.....	0					0
25	362 Gas Holders.....	0					0
26	363 Other Equipment.....	0					0
27	Total Storage Plant.....	\$0	\$0	\$0	\$0	\$0	\$0

Annual report of

THE BERKSHIRE GAS COMPANY

Year ended December 31, 2016

UTILITY PLANT - GAS (Continued)

Line No.	Account (a)	Balance Beginning of Year (b)	Additions (c)	Retirements (d)	Adjustments (e)	Transfers (f)	Balance End of Year (g)
1	4. TRANSMISSION AND DISTRIBUTION PLANT						
2	365 Land and Land Rights.....	\$110,357					\$110,357
3	365 Rights-of-Way.....	143,675					143,675
4	366 Structures and Improvements.....	957,580					957,580
5	367 Mains.....	90,346,398	5,848,081	62,186			96,132,293
6	368 Compressor Station Equipment.....	0					0
7	369 Measuring and Regulating Station Equipment.....	6,630,732	403,011	26,540			7,007,203
8	380 Services.....	53,843,774	3,084,626	302,755			56,625,645
9	381 Meters.....	9,977,614	2,023,101	265,049	0		11,735,666
10	382 Meter Installations.....	11,757,045	18,703	0	0		11,775,748
11	383 House Regulators.....	1,764,212	245,653	0	0		2,009,866
12	386 Other Property on Cust's Premises...	0					0
13	387 Other Equipment.....	53,941		835			53,106
14	Total Transmission and Distribution Plant.....	175,585,329	11,623,175	657,365	0	0	186,551,139
15	5. GENERAL PLANT						
16	389 Land and Land Rights.....	278,011					278,011
17	390 Structures and Improvements.....	9,432,528	5,356,306	56,274			14,732,560
18	391 Office Furniture and Equipment.....	3,618,441	85,449	157,767	0		3,546,123
19	392 Transportation Equipment.....	3,566,860	934,547	424,129			4,077,278
20	393 Stores Equipment.....	41,725	141,702	653			182,774
21	394 Tools, Shop and Garage Equipment....	1,560,741	392,323	38,549	0		1,914,514
22	395 Laboratory Equipment.....	20,740			0		20,740
23	396 Power Operated Equipment.....	0	347,627				347,627
24	397 Communication Equipment.....	604,600	491,244		0		1,095,844
25	398 Miscellaneous Equipment.....	159,266	0	9,658	0		149,608
26	399 Other Tangible Property.....	0					0
27	Total General Plant.....	19,282,912	7,749,198	687,030	0	0	26,345,079
28	Total Gas Plant in Service.....	256,842,039	19,529,291	1,358,886	0	0	275,012,444
29	104 Utility Plant Leased to Others.....						
30	105 Property Held for Future Use.....						
31	107 Construction Work in Progress.....	6,405,394	16,351,801			(19,350,222)	3,406,973
32	Total Utility Plant-Gas.....	\$263,247,434	\$35,881,092	\$1,358,886	\$0	(\$19,350,222)	\$278,419,418

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

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Year ended December 31, 2016

NONUTILITY PROPERTY (ACCOUNT 121)

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

Line No.	Description and Location (a)	A/C No.	Book Value at End of Year (b)	Revenue for the Year (c)	Expense for the Year (d)	Net Revenue for Year (e)
1	Rental Division:					
2	Other Property on Customer Premises	386	\$4,495,025	\$1,148,401	\$877,666	\$270,735
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13	Totals		\$4,495,025	\$1,148,401	\$877,666	\$270,735

INVESTMENTS (ACCOUNTS 123, 124, 136)

Give particulars of investments in stocks, bonds, notes, etc., held by the respondent at end of year.

Provide a subheading for each account and list thereunder the information called for.

Line No.		Description of Security Held by Respondent (a)	Amount (b)
1	A/C #	Description	
2			
3		NONE	
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			
15			
16			
17			
18			

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

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

Line No.	Name of Fund and Trustee if Any (a)	Balance End of Year (b)
1	SERP Assets - Rabbi Trust (Berkshire Bank Portfolio Management)	\$708,508
2		
3		
4		
5		
6		
7		
8		
9		
10		
11		
12		
13		
14		
15		
16		
17		
18		
19	Total	\$708,508

SPECIAL DEPOSITS (Accounts 132,133,134)

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

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

NOTES RECEIVABLE (Account 141)

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

2. Give particulars of any note pledged or discounted.

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

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

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

ACCOUNTS RECEIVABLE (Accounts 142, 143)

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

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

Line No.	Description (a)	Amount End of Year (b)
21	Customers (Account 142):	
22	Electric (Includes \$ N/A Unbilled Revenue)	
23	Gas	\$10,342,326
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)	5,271,685
33	Miscellaneous services	415,144
34	Weather Insurance	0
35		
36		
37	Total	\$16,029,155

a

RECEIVABLES FROM ASSOCIATED COMPANIES (Accounts 145, 146)

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

Line No.	Name of Company (a)	Amount End of Year (b)	Interest for Year	
			Rate (c)	Amount (d)
1	Southern Connecticut Gas	5,881	N/A	N/A
2				
3	Connecticut Natural Gas	8,134	N/A	N/A
4				
5	Berkshire Energy Resources	1,208	N/A	N/A
6				
7	United Illuminating Company	27,798	N/A	N/A
8				
9	UIL Holdings Corporation	249,419	N/A	N/A
10				
11				
12				
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15				
16				
17				
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43				
44				
45	TOTALS	292,441		

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

Line No.	Account (a)	Amount End of Year	
		Electric (b)	Gas (c)
1	Fuel (Account 151) (See Schedule, Page 25).....		\$1,898,464
2	Fuel Stock Expenses (Account 152).....		0
3	Residuals (Account 153).....		0
4	Plant Materials and Operating Supplies (Account 154).....		758,529
5	Merchandise (Account 155).....		5,443
6	Other Materials and Supplies (Account 156).....		-
7	Nuclear Fuel Assemblies and Components - In Reactor (Account 157)...		-
8	Nuclear Fuel Assemblies and Components - Stock Account (Account 158)		-
9	Nuclear Byproduct Materials (Account 159).....		-
10	Stores Expense (Account 163).....		-
11	Total Per Balance Sheet		\$2,662,436

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PRODUCTION FUEL AND OIL STOCKS (INCLUDED IN ACCOUNT 151) (Except Nuclear Materials)						
1. Report below the information called for concerning production fuel and oil stocks. 2. Show quantities in tons of 2,000 lbs., gal., or Mcf., whichever unit of quantity is applicable. 3. Each kind of coal or oil should be shown separately. 4. Show gas and electric fuels separately by specific use.						
Line No.	Item (a)	Total Cost (b)	Kinds of Fuel and Oil			
			LIQUEFIED PETROLEUM 151.2		NATURAL GAS STORED 151.4	
			Quantity (c)	Cost (d)	Quantity (e)	Cost (f)
1	On Hand Beginning of Year.....	\$ 2,343,825	444,268	\$ 436,218	972,569	\$ 1,838,376
2	Received During Year.....	1,417,062	67,866	68,088	542,969	857,834
3	TOTAL.....	3,760,887	512,134	504,306	1,515,538	2,696,210
4	Used During Year (Note A).....					
5	728 SUPPLEMENTAL	-				
6	From storage for distribution to customers	(1,759,802)	(101,854)	(102,621)	(667,694)	(1,239,830)
7						
8						
9						
10						
11	Sold or Transferred.....					
12	TOTAL DISPOSED OF.....	(1,862,423)	(101,854)	(102,621)	(667,694)	(1,239,830)
13	BALANCE END OF YEAR.....	1,898,464	410,280	401,685	847,844	1,456,380
Line No.	Item (g)	Kinds of Fuel and Oil- Continued				
		Liquified Natural Gas				
		Quantity (h)	Cost (i)	Quantity (j)	Cost (k)	
14	On Hand Beginning of Year.....	8,087	69,231		\$	
15	Received During Year.....	79,946	491,139			
16	TOTAL.....	88,033	560,371			
17	Used During Year (Note A).....					
18	From storage for distribution to customers	(82,076)	(519,972)			
19						
20						
21						
22						
23						
24	Sold or Transferred.....					
25	TOTAL DISPOSED OF.....	(82,076)	(519,972)			
26	BALANCE END OF YEAR.....	5,957	40,399			

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

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

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

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

2. Show premium amounts by enclosure in parentheses.

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

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

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

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

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

Line No.	Designation of Long-term Debt (a)	Principal Amount of Securities to Which Discount and Expense or Premium Minus Expense, Relates (Omit Cents) (b)	Total Discount and Expense or Net Premium (Omit Cents) (c)	Amortization Period		Balance Beginning of Year (f)	Debits During Year (g)	Credits During Year (h)	Balance End of Year (i)
				From (d)	To (e)				
1	<u>FIRST MORTGAGE BONDS:</u>								
2									
3	P, 10.06%	10,000,000	186,708	3/01/89	3/01/16	18,016		5,689	12,327
4									
5	<u>SENIOR NOTE, 9.60%</u>	8,000,000	137,466	8/30/90	8/30/20	22,483		4,733	17,750
6									
7	<u>SENIOR NOTE, 7.80%</u>	16,000,000	2,118,064	11/15/96	11/15/21	500,044		84,514	415,530
8									
9	<u>Long-term debt. Filing in process</u>	15,000,000	116,711	12/10/13	12/10/43	171,751		6,142	165,609
10	<u>(Approved by DPU 11/28/12)</u>								
11	<u>Purchase Accounting Fair Vaule</u>	-	8,806,000	11/17/10	11/15/21	20,782		20,782	0
12	<u>Debt Premium</u>								
13	<u>Avangrid Line of Credit Facility Fee</u>	-		4/1/16	4/1/21	33,340		5,001	28,339
	Totals	\$ 49,000,000	\$11,364,949			\$766,416	\$0	\$126,861	\$639,555

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Year Ended December 31, 2016

EXTRAORDINARY PROPERTY LOSSES (ACCOUNT 182)

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

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

MISCELLANEOUS DEFERRED DEBITS (Account 186)

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

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

Miscellaneous Deferred Debits (Account 186)							
Line No	Description (a)	Account No.	Beginning Balance (b)	Debit (c)	Credit		Balance End of Year (f)
					Account Charged (d)	Amount (e)	
11	Greenfield Environmental Study	186.64	5,032,342	35,055	131,175	(1,139,839)	3,927,557
12	Pittsfield Environmental Study	186.81	1,290,407	306,971	131,175	(394,737)	1,202,641
13	Coal Tar Insurance Recovery	186.94	(15,732)		131,175	0	(15,732)
14	Recoverable Bad Debts	186.97	949,500	74,879	260	(507,312)	517,067
15	Pittsfield Generating O & M Costs	186.98	(404,280)	693,357		(417,229)	(128,152)
16	Environmental	186.99	2,950,000	385,000	265	0	3,335,000
17	Deferred Farm Discount	186.020	0		480,481	0	0
18	Depreciation Study	186.021	(0)		928	0	(0)
19	Deming Environmental Study	186.060	0		175	0	0
20	Cost of Service study 2000	186.022	0	0	928	0	0
21	Cost of Capital - Consultants	186.023	0		928	0	0
22	Rate Study - Consultants 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	0	0		0	0
26	Pre-Paid Pension Reg Asset FAS 158	186.002	19,322,740	5,759,417	165,926	(748,205)	24,333,952
27	UIL Debt Premium	186.002	3,967,000		221	(936,000)	3,031,000
28	Deferred State Tax Reg Asset	186.10	857,751	15,000	265,268		872,751
29	Preliminary Engineering TGP	186.01	22,964	2,004		(24,968)	0
	Total		\$33,972,694	\$7,271,683		(\$4,168,291)	\$37,076,086

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Year ended December 31, 2016

DISCOUNT ON CAPITAL STOCK (Account 191)

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

Line No.	Class and Series of Stock (a)	Balance End of Year (b)
1	NONE	
2		
3		
4		
5		
6		
7		
8		
9		
10		
11		
12		
13		
14		
15		
16		
17		
18		
19		
20		
21	Total	

CAPITAL STOCK EXPENSE (Account 192)

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

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

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

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

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

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

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

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

OTHER PAID-IN CAPITAL (Accounts 208-211)

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

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

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

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

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

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

Line No.	Item (a)	Amount (b)
1	Account 211 - Miscellaneous Paid-In Capital	
2	Balance 12/31/2014	\$ 106,094,738
3		
4	Transactions:	
5		-
6		
7		
8		
9		
10	Total	\$ 106,094,738
11		
12		
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Year ended December 31, 2016

LONG TERM DEBT (Accounts 221, 223-224)

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

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

Line No.	Class and Series of Obligation (a)	Date of Issue (b)	Date of Maturity (c)	Amount Authorized (d)	Amount Actually Outstanding at End of Year (e)	Interest Provisions Rate Per Cent (f)	Dates Due (g)	Interest Accrued During Year, Charged to Income (427) (h)	Interest Paid During Year (237) (i)
1	<u>FIRST MORTGAGE BONDS - A/C 221:</u>								
2	SERIES: P, 10.06%	02/01/89	02/01/19	10,000,000	10,000,000	10.06	1/31 & 7/31	1,006,018	1,006,000
3									
4	SENIOR NOTE, 9.60%	07/01/90	09/01/20	8,000,000	8,000,000	9.60	3/1 & 9/1	768,000	768,000
5									
6					0				
7									
8	SENIOR NOTE, 7.80%	11/15/96	11/15/21	16,000,000	7,272,727	7.80	quarterly	671,281	680,727
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
10									
	TOTALS			\$49,000,000	\$40,272,727			\$3,244,799	\$3,254,227

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

NOTES PAYABLE (Account 231)

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

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

PAYABLES TO ASSOCIATED COMPANIES (Accounts 233, 234)

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

Line No.	Name of Company (a)	Amount End of Year (b)	Interest for Year	
			Rate (c)	Amount (d)
22	UIL Holdings Corporation Southern CT Gas CT Natural Gas United Illuminating Company	7,974,361	Intercompany	Accounts Payable
23		15,604	Intercompany	Accounts Payable
24		30,483	Intercompany	Accounts Payable
25		1,028	Intercompany	Accounts Payable
26				
27				
28				
29				
30				
31				
32				
33				
34				
35	Totals	\$ 8,021,476		N/A

MISCELLANEOUS CURRENT AND ACCRUED LIABILITIES (Account 242)

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

Line No.	Item (a)	Amount (b)
1	Audit and Special Services	\$0
2	Incentive Plan	365,493
3	Vacation Payroll	46,868
4	Legal	35,846
5	Customer Credit Balances/Consumer Rebates	1,612,235
6	Training Grant/Misc Accrued Liabilities	(317,476)
7	Public Interest Benefits (Merger credit)	1,000,000
8		
9		
10		
11		
12		
13		
14		
15		
16		
17		
18	Total	\$2,742,966

OTHER DEFERRED CREDITS (Account 253)

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

Line No.	Description of Other Deferred Credit (a)	Balance Beginning of Year (b)	Debits		Credits (e)	Balance End of Year (f)
			Account Credited (c)	Amount (d)		
20	Unamortized	\$175,795	406	\$40,896		\$134,899
21	Investment Tax Credit					
22						
23						
24	Deferred Pension Plan	\$0	926	\$0	-	\$0
25						
26	Deferred Revenues	\$346,667	253	\$32,500		\$314,167
27						
28	Motor Fuel Contracts	\$0	184			\$0
29						
30	Non-Current Pension	\$9,087,906	186	\$1,250,000	\$6,943,964	\$14,781,870
31						
32	Long Term Contract-SERP	\$2,357,000		0	\$0	\$2,357,000
33						
34	Customer Rate Credits	\$ 4,000,000.00	142	\$ 679,112	\$ 7,505	\$3,328,394
35						
36	Other Regulatory Liabilities	0	242		241000	\$241,000
37						
38						
39						
40	Totals	\$15,967,368		\$2,002,508	\$7,192,469	\$21,157,330

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

Line No.		Electric	Gas	Total
	(a)	(b)	(c)	(d)
1	Balance at beginning of year		\$96,513,062	\$96,513,062
2	Credits to Depreciation Reserve during year:			
3	Account 403 Depreciation		7,518,924	7,518,924
4	Other Accounts (Specify)			
5	Amortization of Aid to Construction to Acct 403		263,200	263,200
6				
7	TOTAL CREDITS DURING YEAR		\$7,782,124	\$7,782,124
8	Net Charges for Plant Retired:			
9	Book Cost of Plant Retired		1,358,886	1,358,886
10	Cost of Removal		638,954	638,954
11	Salvage (Credit)		(21,731)	(21,731)
12				
13	NET CHARGES DURING YEAR		\$1,976,109	\$1,976,109
14	Balance December 31, 2015		\$102,319,077	\$102,319,077

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 3.35% are
16 applied to the average depreciable plant accounts during the year ended December 31, 2016.
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, 2016 has not yet been filed. However the estimated depreciation expense,
20 is anticipated to be \$12,549,082 due to bonus depreciation.

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

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

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

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

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

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

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

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

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

Line No.	Item (a)	Contra Account Debited or Credited (b)	Amount (c)
1	INJURIES & DAMAGES - A/C 262		
2	Beginning Balance		\$21,500
3	Provision	925	78,500
4	Payment of Claims net of insurance received		(7,500)
5	Ending Balance		92,500
6	RESERVE FOR RETIREMENT BENEFIT - A/C 263		
7	Beginning Balance		5,229,270
8	Provision	926.2, 930.3, 431.3	156,240
9	Payments		(169,676)
10	Adjustment		846,051
11	Ending Balance		6,061,885
12	OTHER LONG-TERM LIABILITY - A/C 265.1		
13	Beginning Balance		106,134
14	Adjustment	409,236	0
15	Ending Balance		106,134
16	DEFERRED STATE FRANCHISE TAX - DEPRECIATION - A/C 265.2		
17	Beginning Balance		1,062,686
18	Provision	408.8	(175,783)
19	Ending Balance		886,903
20	DEFERRED STATE FRANCHISE TAX - EXTRAORDINARY ITEMS - A/C 265.4		
21	Beginning Balance		2,351,759
22	Provision	408.9	
23	Adjustment		(23,585)
24	Ending Balance		2,328,174
25	ENVIRONMENTAL CLEAN-UP COSTS - A/C 265.5		
26	Beginning Balance		2,950,000
27	Payments		0
28	Adjustment	186.99	385,000
29	Ending Balance		3,335,000
30	OBSOLETE INVENTORY		
31	Beginning Balance		0
32	Adjustment		0
33	Ending Balance		0
34			
35			
36			
37			
38			
39			
40			
41			
42			
43	Total reserves		\$12,810,596

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

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

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

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

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

Line No.	Account Subdivisions (a)	Balance Beginning of Year (b)	Changes During Year		Balance End of Year (e)
			Amounts Debited Account 410 (1) (c)	Amounts Credited Account 215 (1) (d)	
1	Accelerated Amortization	\$	\$	\$	\$
2	(Account 267)				
3	Electric.....				
4	Gas.....				
5	Other (Specify).....				
6	Totals.....				
7					
8	Liberalized Depreciation				
9	(Account 268)				
10	Electric.....				
11	Gas.....	22,367,920	1,486,850	(381,000)	23,473,770
	Other(Specify)=Comprehensive				
12	Income Adjustments	564,969		(41,416)	523,553
13	Totals.....	22,932,889	1,486,850	(422,416)	23,997,323
14					
15	Total (Accounts 267, 268)				
16	Electric.....				
17	Gas.....	22,367,920	1,486,850	(381,000)	23,473,770
	Other(Specify)=Comprehensive				
18	Income Adjustments	564,969		(41,416)	523,553
19	Totals.....	\$22,932,889	\$1,486,850	(\$422,416)	\$23,997,323
20	*The Company reconciles federal income tax at the end of the fiscal year - 12/31				
21	(1) Account 410, Provision for Deferred Federal Income Taxes				
22	(2) Account 411, Federal Income Taxes Deferred in Prior Years -- Credit.				

CONTRIBUTIONS IN AID OF CONSTRUCTION (Account 271)

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

Line No.	Class of Utility Service (a)	Balance Beginning of Year (b)	Debits		Credits (e)	Balance End of Year (f)
			Account Credited (c)	Amount (d)		
23	Residential		143.1		75,751	
24						
25	Commercial				533,693	
26						
27	Amortization of Aid to Construction		403	263,200		
28						
29						
30						
31						
32						
33						
34	Totals	\$4,703,297		\$263,200	\$609,444	\$5,049,541

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GAS OPERATING REVENUES (Account 400)

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

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

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

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

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

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

Line No.	Account (a)	Operating Revenues		DTH Sold (1000 BTU)		Average Number of Customers Per Month	
		Amount for Year (b)	Increase or (Decrease) from Preceding Year (c)	Amount for Year (d)	Increase or (Decrease) from Preceding Year (e)	Amount for Year (f)	Increase or (Decrease) from Preceding Year (g)
1	SALES OF GAS						
2	480 Residential Sales.....	\$35,254,152	(\$5,725,656)	2,833,067	(372,480)	34,287	215
3	481 Commercial and Industrial Sales:					4,527	9
4	Small (or Commercial) see instr. 5.....	17,875,822	(2,298,041)	2,061,308	(102,348)		
5	Large (or Industrial) see instr. 5.....						
6	482 Other Sales to Public Authorities.....						
7	484 Interdepartmental Sales.....						
8	485 Miscellaneous Gas Sales.....						
9	Total Sales to Ultimate Consumers.....	53,129,974	(8,023,697)	4,894,375	(474,828)	38,814	224
10	483 Sales for Resale.....	0	0				
11	Total Sales of Gas*.....	53,129,974	(8,023,697)	4,894,375	(474,828)	38,814	224
12	OTHER OPERATING REVENUES						
13	487 Forfeited Discounts.....	18,266	(6,560)				
14	488 Miscellaneous Service Revenues.....	11,911	717				
15	489 Revenues from Trans. of Gas of Others.....	11,988,183	(917,590)				
16	490 Sales of Products Extracted from Natural Gas..						
17	491 Rev. from Natural Gas Processed by Others.....						
18	493 Rent from Gas Property.....	0	(15,857)				
19	494 Interdepartmental Rents.....						
20	495 Other Gas Revenues.....	264,670	4,059,476				
21	Total Other Operating Revenues.....	12,283,030	3,120,186				
22	Total Gas Operating Revenues.....	\$65,413,004	(4,903,511)				
*Includes revenues from application of..... Total DTH to which Applied.....		(LDAC) Purchase Price Adjustment Clauses		(CGA) Fuel Clauses			
		\$ 9,477,462		\$ 18,117,405			
		92,653,676		4,894,375			

SALES OF GAS TO ULTIMATE CONSUMERS

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

Line No.	Account No.	Schedule (a)	DTH (1000 BTU) (b)	Revenue (c)	Average Revenue per DTH (\$0.0000) (d)	Number of Customers (Per Bills Rendered)	
						July 31 (e)	December 31 (f)
		<u>FIRM</u>					
1		Residential:					
2	480.1	Non-Heating	57,422	\$1,054,995	\$18.37	3,403	3,375
3	480.2	Heating	2,775,645	33,238,090	11.97	30,664	31,094
4	480	Unbilled Revenues - Residential		961,067			
5		Commercial & Industrial:					
6		<u>Ann. Use Load Factor</u>					
7	481.41	Low Low	605,881	6,292,989	10.39	3,307	3,319
8	481.42	Low Medium	482,027	4,060,213	8.42	282	266
9	481.43	Low High	315,938	2,413,751	7.64	27	22
10	481.51	High Low	196,589	1,670,177	8.50	754	757
11	481.52	High Medium	185,242	1,199,847	6.48	112	114
12	481.53	High High	275,631	1,427,050	5.18	14	15
13	481	Unbilled Revenues - Commercial		811,795			
14							
15		<u>NON-FIRM</u>					
16	481.4	Interruptible	0	0	0.00	0	0
17							
18							
19							
20							
21							
22							
23							
24							
25							
26							
27							
28							
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42							
43							
44							
45							
46							
47							
		TOTAL SALES TO ULTIMATE CONSUMERS (Page 43 line 9)	4,894,375	\$53,129,974	\$10.86	38,563	38,962

GAS OPERATION AND MAINTENANCE EXPENSES

1. Enter in the space provided the operation and maintenance expenses for the year.

2. If the increases and decreases are not derived from previously reported figures explain in footnote.

Line No.	Account (a)	Amount for Year (b)	Increase or (Decrease) from Preceding Year (c)
1	PRODUCTION EXPENSES		
2	MANUFACTURED GAS PRODUCTION EXPENSES		
3	STEAM PRODUCTION		
4	Operation:		
5	700 Operation supervision and engineering.....		
6	701 Operation labor.....		
7	702 Boiler fuel.....		
8	703 Miscellaneous steam expenses.....		
9	704 Steam transferred --Cr.....		
10	Total operation.....		
11	Maintenance:		
12	705 Maintenance supervision and engineering.....		
13	706 Maintenance of structures and improvements.....		
14	707 Maintenance of boiler plant equipment.....		
15	708 Maintenance of other steam production plant.....		
16	Total maintenance.....		
17	Total steam production.....		
18	MANUFACTURED GAS PRODUCTION		
19	Operation:		
20	710 Operation supervision and engineering.....	\$84,096	(\$2,600)
21	Production labor and expenses:		
22	711 Steam expenses.....		
23	712 Other power expenses.....		
24	715 Water gas generating expenses.....		
25	716 Oil gas generating expenses.....		
26	717 Liquefied petroleum gas expenses.....		
27	718 Other process production expenses.....		
28	Gas fuels:		
29	721 Water gas generator fuel.....		
30	722 Fuel for oil gas.....		
31	723 Fuel for liquefied petroleum gas process.....	6,927	4,921
32	724 Other gas fuels.....	519,939	(727,131)
33	Gas raw materials:		
34	726 Oil for water gas.....		
35	727 Oil for oil gas.....		
36	728 Liquefied petroleum gas.....	120,739	(213,555)
37	729 Raw materials for other gas processes.....		
38	730 Residuals expenses.....		
39	731 Residuals produced -- Cr.....		
40	732 Purification expenses.....		
41	733 Gas mixing expenses.....	172,940	(94,809)
42	734 Duplicate charges -- Cr.....		
43	735 Miscellaneous production expenses.....	226,112	(231,759)
44	736 Rents.....	0	0
45	Total operation.....	\$1,130,753	(\$1,264,933)
46	Maintenance:		
47	740 Maintenance supervision and engineering.....		
48	741 Maintenance of structures and improvements.....	5,546	941
49	742 Maintenance of production equipment.....	175,079	2,046
50	Total maintenance.....	\$180,625	\$2,987
51	Total manufactured gas production.....	\$1,311,378	(\$1,261,946)

GAS OPERATION AND MAINTENANCE EXPENSES - Continued

Line No.	Account (a)	Amount for Year (b)	Increase or (Decrease) from Preceding Year (c)
1	OTHER GAS SUPPLY EXPENSES	\$	\$
2	Operation:		
3	804 Natural gas city gate purchases.....	16,200,080	(2,441,550)
4	805 Other gas purchases.....	2,242,910	(2,216,543)
5	808.1 Purchased Gas - LNG.....	2,138,217	1,403,968
6	808.2 Deferred Gas Costs - (CR).....	(1,787,517)	(2,404,128)
7	814 Environmental.....	1,727,440	(501,974)
8	815 C&LM.....	4,089,490	(15,610)
9	812 Gas used for other utility operations - Cr.....	(34,129)	26,058
10	813 Other gas supply expenses.....	745,089	277,677
11	Total other gas supply expenses.....	25,321,580	(5,872,102)
12	Total production expenses.....	26,632,958	(7,134,048)
13	LOCAL STORAGE EXPENSES		
14	Operation:		
15	840 Operation supervision and engineering.....		
16	841 Operation labor and expenses.....		
17	842 Rents.....		
18	Total operation.....		
19	Maintenance:		
20	843 Maintenance supervision and engineering.....		
21	844 Maintenance of structures and improvements.....		
22	845 Maintenance of gas holders.....		
23	846 Maintenance of other equipment.....		
24	Total maintenance.....		
25	Total storage expenses.....		
26	TRANSMISSION AND DISTRIBUTION EXPENSES		
27	Operation:		
28	850 Operation supervision and engineering.....	420,920	(188,543)
29	851 System control and load dispatching.....	171,370	(34,280)
30	852 Communication system expenses.....	65,392	(34,505)
31	853 Compressor station labor and expense.....	9,571	(4,723)
32	855 Fuel and power for compressor stations.....	-	(410)
33	857 Measuring and regulating station expenses.....	545,797	64,135
34	858 Transmission and compression of gas by others.....		
35	874 Mains and services expenses.....	1,426,780	92,880
36	878 Meter and house regulator expenses.....	1,686,921	(870,781)
37	879 Customer installations expenses.....	516,479	(107,918)
38	880 Other expenses.....	607,404	85,093
39	881 Rents.....	47,610	(34,800)
40	Total operation.....	5,498,245	(1,033,852)
41	Maintenance:		
42	885 Maintenance supervision and engineering.....	342,553	(181,309)
43	886 Maintenance of structures and improvements.....		
44	887 Maintenance of mains.....	1,004,736	(175,427)
45	888 Maintenance of compressor station equipment.....	-	0
46	889 Maintenance of measuring and regulating station equipment.....	22,456	(321)
47	892 Maintenance of services.....	691,903	18,990
48	893 Maintenance of meters and house regulators.....	568,817	140,596
49	894 Maintenance of other equipment.....		
50	Total maintenance.....	2,630,465	(197,471)
51	Total transmission and distribution expenses.....	8,128,710	(\$1,231,323)

Annual report of

THE BERKSHIRE GAS COMPANY

Year ended December 31, 2016

GAS OPERATION AND MAINTENANCE EXPENSES - Continued				
Line No.	Account (a)	Amount for Year (b)	Increase or (Decrease) from Preceding Year (c)	
1	CUSTOMER ACCOUNTS EXPENSES	\$	\$	
2	Operation:			
3	901 Supervision.....	25,496	20,068	
4	902 Meter reading expenses.....	237,025	16,675	
5	903 Customer records and collection expenses.....	2,127,882	53,921	
6	904 Uncollectible accounts.....	506,595	78,566	
7	905 Miscellaneous customer accounts expenses.....	-	-	
8	Total customer accounts expenses.....	2,896,998	169,230	
9	SALES EXPENSES			
10	Operation:			
11	911 Supervision.....	17,201	3,471	
12	912 Demonstrating and selling expenses.....	511,493	(1,185,775)	
13	913 Advertising expenses.....	25,845	25,845	
14	916 Miscellaneous sales expenses.....	16,436	(3,271)	
15	Total sales expenses.....	570,975	(1,159,730)	
16	ADMINISTRATIVE AND GENERAL EXPENSES			
17	Operation:			
18	920 Administrative and general salaries.....	768,538	151,855	
19	921 Office supplies and expenses.....	85,398	83,635	
20	922 Administrative expenses transferred - Cr.....	-	-	
21	923 Outside services employed.....	4,247,185	508,857	
22	924 Property insurance.....	17,312	(17,622)	
23	925 Injuries and damages.....	384,050	(62,551)	
24	926 Employees pensions and benefits.....	1,314,354	454,948	
25	928 Regulatory commission expenses.....	177,302	68,852	
26	929 Duplicate charges - Cr.....	-	-	
27	930 Miscellaneous general expenses.....	332,839	(272,580)	
28	931 Rents.....	369,309	180,988	
29	Total operation:	7,696,285	1,096,382	
30	Maintenance:			
31	932 Maintenance of general plant.....	-	-	
32	Total administrative and general expenses.....	7,696,285	1,096,382	
33	Total gas operation and maintenance expenses.....	45,925,926	(8,259,489)	
SUMMARY OF GAS OPERATION AND MAINTENANCE EXPENSES				
Line No.	Functional Classification (a)	Operation (b)	Maintenance (c)	Total (d)
34	Steam production.....	\$	\$	\$
35	Manufactured gas production.....	\$1,130,753	180,625	1,311,378
36	Other gas supply expenses.....	25,321,580		25,321,580
37	Total production expenses.....	26,452,333	180,625	26,632,958
38	Local storage expenses.....			
39	Transmission and distribution expenses.....	5,498,245	2,630,465	8,128,710
40	Customer accounts expenses.....	2,896,998		2,896,998
41	Sales expenses.....	570,975		570,975
42	Administrative and general expenses.....	7,696,285	-	7,696,285
43	Total gas operation and maintenance expenses.....	43,114,836	2,811,090	45,925,926
44	Ratio of operating expenses to operating revenues (carry out decimal two places, e.g.: 0.00%) Compute by dividing Revenues (Acct 400) into the sum of Operation and Maintenance Expenses (P. 47 line 44 (d), Depreciation (Acct 403) and Amortization (Acct 407).....			81.70%
45	Total salaries and wages of gas department for year, including amounts charged to operating expenses, construction and other accounts.....			\$12,129,395
46	Total number of employees of gas department at end of year, including administrative, operating, maintenance, construction and other employees (including part time employees)			141

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			
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15	TOTALS				

SALE OF RESIDUALS (Accounts 730, 731)

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

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

PURCHASED GAS (Accounts 804-806)

Line No.	Names of Companies from Which Gas Is Purchased	Where Received and Where and How Measured (b)	DTH (1000 BTU) (c)	Rate per M.C.F. (\$0.0000) (d)	Amount (e)
24	Tennessee OBA	City Gate	(96,359)	\$1.4331	(\$138,092)
25	Canadian	City Gate	474,127	\$7.5476	3,578,537
26	LNG (Account 808)	City Gate	14,000		44,337
27	Third Party	City Gate	4,212,056	\$1.6624	7,002,167
28	Pipeline Demand Charges & Allocated				6,280,258
29	Storage Costs				
30					
31					
32					
33					
34					
35					
36	Note: Does not include transportation and off-system sales				
37					
38	Totals		4,603,824	\$3.6420	\$16,767,207

TAXES CHARGED DURING YEAR

1. This schedule is intended to give the account distribution of total taxes charged to operations and other final accounts during the year.

2. Do not include gasoline and other sales taxes which have been charged to accounts to which the material on which the tax was levied was charged. If the actual or estimated amounts of such taxes are known, they should be shown as a footnote and designated whether estimated or actual amounts.

3. The aggregate of each kind of tax should be listed under the appropriate heading of "Federal," "State," and "Local" in such manner that the total tax for each State and for all subdivisions can readily be ascertained

4. The accounts to which the taxes charged were distributed should be shown in columns (c) to (h). Show both the utility department and number of account charged. For taxes charged to utility plant show the

number of the appropriate balance sheet plant account or subaccount.

5. For any tax which it was necessary to apportion to more than one utility department or account, state in a footnote the basis of apportioning such tax.

6. Do not include in this schedule entries with respect to deferred income taxes, or taxes collected through payroll deductions or otherwise pending transmittal of such taxes to the taxing authority.

Line No.	Kind of Tax (a)	Total Taxes Charged During Year (omit cents) (b)	Distribution of Taxes Charged (omit cents) (Show utility department where applicable and account charged)									
			Electric (Acct. 408, 409) (c)	Gas (Acct. 408, 409) (d)	Gas Utility A/C 107, 254 (e)	Other Income			Miscellaneous (A)			
						A/C 419 (f)	A/C 416 (g)	A/C 418 (h)	184 (i)	163 (j)	815 (k)	916 (l)
1	FEDERAL											
2	Income Tax A/C 409	\$613,417	N/A	\$389,558		81,578		142,281				
3	SOCIAL SECURITY	0		-	-	-	-	-	-	-	-	-
4	UNEMPLOYMENT	0		-	-	-	-	-	-	-	-	-
5												
6	STATE											
7	Franchise Tax	520,259		464,642		20,268		35,349				
8	Unemployment	0		-	-	-	-	-	-	-	-	-
9												
10	LOCAL											
11	Real Estate	233,367		233,367								
12	Personal Property	2,354,504		2,354,504								
13												
14												
15												
16												
17												
18												
19												
20												
21	(A) Allocated on the basis of actual payroll and applicable payroll tax rates.											
22												
23												
24												
25												
26												
27												
28	TOTALS	\$3,721,547		\$3,442,071	\$0	\$101,846	\$0	\$177,630	\$0	\$0	\$0	\$0

OTHER UTILITY OPERATING INCOME (Account 414)

Report below the particulars called for in each column.

Line No.	Property (a)	Amount of Investment (b)	Amount of Revenue (c)	Amount of Operating Expenses (d)	Gain or (Loss) from Operation (e)
1	NONE				
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					
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41					
42					
43					
44					
45					
46					
47					
48					
49					
50					
51	TOTALS				

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

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

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

RECORD OF SENDOUT FOR THE YEAR IN DEKATHERMS																
BASED ON 1000 BTU PER CUBIC FOOT																
Line No.	Item	Total	January	February	March	April	May	June	July	August	September	October	November	December	Line No.	
1	Gas Made															
2	Propane Gas	9,353	3,142	3,262	346	0	0	0	0	0	0	45	0	2,558		
3	LNG Air Gas	84,688	25,510	22,436	1,619	3,503	2,367	662	873	663	457	1,738	2,359	22,501		
4																
5																
6	TOTAL	94,041	28,652	25,698	1,965	3,503	2,367	662	873	663	457	1,783	2,359	25,059		
7	Gas Purchased															
8	Natural	9,661,387	1,369,132	1,214,190	1,000,069	847,329	589,639	411,375	392,796	422,260	443,960	683,690	971,460	1,315,487		
9	Other	14,000	5,000	9,000	0	0	0	0	0	0	0	0	0	0		
10	TOTAL	9,675,387	1,374,132	1,223,190	1,000,069	847,329	589,639	411,375	392,796	422,260	443,960	683,690	971,460	1,315,487		
11	TOTAL MADE AND															
12	PURCHASED	9,769,428	1,402,784	1,248,888	1,002,034	850,832	592,006	412,037	393,669	422,923	444,417	685,473	973,819	1,340,546		
13	Net Change in Holder															
14	Gas*															
15	TOTAL SENDOUT	9,769,428	1,402,784	1,248,888	1,002,034	850,832	592,006	412,037	393,669	422,923	444,417	685,473	973,819	1,340,546		
16	Gas Sold	9,743,651	1,290,433	1,304,942	1,198,005	992,539	674,546	451,980	403,981	410,306	435,104	551,845	859,670	1,170,300		
17	Gas Used by Company	8,734	1,578	1,690	1,263	886	534	240	165	128	122	274	655	1,199		
18	Gas Accounted for	9,752,385	1,292,011	1,306,632	1,199,268	993,425	675,080	452,220	404,146	410,434	435,226	552,119	860,325	1,171,499		
19	Gas Unaccounted for	17,043	110,773	(57,744)	(197,234)	(142,593)	(83,074)	(40,183)	(10,477)	12,489	9,191	133,354	113,494	169,047		
20	% Unaccounted															
21	for (0.00%)	0.17%	7.90%	-4.62%	-19.68%	-16.76%	-14.03%	-9.75%	-2.66%	2.95%	2.07%	19.45%	11.65%	12.61%		
22	Sendout in 24 hours															
23	in MCF															
24	Maximum - DTH		59,665	64,018	50,971	50,319	29,133	16,266	14,232	15,056	18,513	37,202	43,987	61,701		
25	Maximum - Date		01/05/16	02/13/16	03/02/16	04/04/16	05/04/16	06/08/16	07/27/16	08/31/16	09/28/16	10/27/16	11/21/16	12/19/16		
26	Minimum - DTH		32,359	29,513	18,336	16,018	11,330	11,001	10,700	11,227	11,567	12,550	22,230	32,586		
27	Minimum - Date		01/31/16	02/20/16	03/09/16	04/22/16	05/29/16	06/18/16	07/08/16	08/13/16	09/04/16	10/08/16	11/02/16	12/01/16		
28																
29	B.T.U. content of Gas Delivered to Customers 1.022 Per Cubic Foot.															
30																
31	*Add Decreases in Holder Gas. Deduct Increases.															

GAS GENERATING PLANT			
Line No.	General Description - Location, Size, Type, etc.	No. of Sets	24 Hour Cap.(MCF)
1	<u>LIQUEFIED PETROLEUM GAS EQUIP. - PITTSFIELD</u>		
2	<u>PROPANE AIR PLANT (INSTALLED 1955 - 1968 - 1973)</u>	1	5,400
3			
4	80# - 100# DISCHARGE PRESSURE		
5	1100 - 1400 BTU CONTROL COMPLETE WITH		
6	6 - 30,000 GALLON STORAGE TANKS AND 3 - 60,000		
7	GALLON STORAGE TANKS		
8			
9			
10	<u>LIQUEFIED PETROLEUM GAS EQUIP. - NORTH ADAMS</u>		
11	<u>PROPANE AIR PLANT (INSTALLED 1971- 1981)</u>	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			
18	<u>LIQUEFIED NATURAL GAS EQUIP. - WHATELY</u>	1	3,000
19	<u>LNG PLANT (INSTALLED 2000)</u>		
20			
21	200# DISCHARGE PRESSURE		
22	1000 - 1150 BTU CONTROL WITH 2 - 70,000 GALLON STORAGE TANKS		
23			
24	<u>LIQUEFIED PETROLEUM GAS EQUIP. - GREENFIELD</u>	1	1,750
25	<u>PROPANE AIR PLANT (INSTALLED 1971-1974-2012)</u>		
26			
27	<u>2 - 30,000 GALLON STORAGE TANKS</u>		
28			
29			
30			
31			
32			
33			
34			
35			
36			
37			
38			
39			
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41			
42			
43			
44			
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49			
50			
51			
52			
53			
54			
55			
56		Total	14,950

BOILERS						
Line No.	Location	Kind of Fuel and Method of Firing	Rated Pressure in Lbs.	Rated Steam Temp.	Number	Output Rating M. Lbs. Steam Per Hour
1	NONE					
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
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24						
25						
26						
27						
28						
SCRUBBERS, CONDENSERS AND EXHAUSTERS. 24 HOUR CAPACITY (MCF)						
Line No.		Kind of Gas				Total Capacity
29	Scrubbers	NONE				
30						
31						
32						
33						
34	Condensers					
35						
36						
37						
38						
39	Exhausters					
40						
41						
42						
43						
44						
45						
46						
47						
48						

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

TRANSMISSION AND DISTRIBUTION MAINS

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

Line No.	Diameter	Total Length in Feet at Beginning of Year	Added During Year	Taken Up During Year	Abandoned but not Removed During Year	Total Length in Feet at end of Year
1	Cast Iron					
2	3"	7,833			264	7,569
3	3 1/2"	67			67	0
4	4"	216,671			33,219	183,452
5	6"	85,772			1,945	83,827
6	8"	51,555			1,167	50,388
7	9"	0				0
8	10"	6,463				6,463
9	12"	14,652			30	14,622
10	14"	0				0
11	16"	3,528				3,528
12	Total	386,541	0		36,692	349,849
13	Bare Steel					
14	3/4"	825				825
15	1"	616			132	484
16	1 1/4"	4,204			1,620	2,584
17	1 1/2"	2,203			0	2,203
18	2"	43,947			8,147	35,800
19	2 1/2"	228				228
20	3"	5,765			1,143	4,622
21	3 1/2"	2,775			731	2,044
22	4"	27,167			5,475	21,692
23	6"	19,491			1,309	18,182
24	8"	1,561				1,561
25	10"	384				384
26	12"	236				236
27	16"	1,155				1,155
28	Total	110,557	0		18,557	92,000
29	Coated Steel					
30	3/4"	4,063	50		0	4,113
31	1"	22,499	1,484		0	23,983
32	1 1/4"	59				59
33	1 1/2"	28,322	497		76	28,743
34	2"	825,228	623		10,124	815,727
35	3"	25				25
36	3 1/2"	0				0
37	4"	531,110	214		9,415	521,909
38	6"	505,833	0		464	505,369
39	8"	69,107	90		90	69,107
40	10"	20,091				20,091
41	12"	35,340	0		17	35,323
42	16"	1,762				1,762
43	Total	2,043,439	2,958		20,186	2,026,211
44	Plastic					
45	5/8"	3,782			117	3,665
46	1"	4,725	235		0	4,960
47	1 1/4"	24,265	398		67	24,596
48	2"	973,767	50,473		578	1,023,662
49	4"	363,674	15,898		1,932	377,640
50	6"	91,270	1,282		0	92,552
51	8"	19,416	60		0	19,476
52	10"	0				0
53	Total	1,480,899	68,346	0	2,694	1,546,551
54	TOTALS	4,021,436	71,304	0	78,129	4,014,611

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

GAS DISTRIBUTION SERVICES, HOUSE GOVERNORS AND METERS

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

Line No.	Item	Gas Services	House Governors	Meters
1	Number at beginning of year.....	33,936	25,391	44,752
2	Additions during year:			
3	Purchased.....	*****		4,210
4	Installed.....	961	961	*****
5	Associated with Plant acquired.....	0	0	
6	Total Additions.....	961	961	4,210
7	Reductions during year:			
8	Retirements.....	1,949	1,949	1,584
9	Associated with Plant sold.....	0	0	
10	Total Reductions.....	1,949	1,949	1,584
11	Number at End of Year.....	32,948	24,403	47,378
12	In Stock12/31/2016.....			6,710
13	On Customers' Premises--Inactive.....			974
14	In Customers' Premises--Active.....			39,813
15	In Company Use.....			12
16	Number at End of Year.....			47,509
17	Number of Meters Tested by State Inspectors During Year.....			7,331

RATE SCHEDULE INFORMATION

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

Date Effective	M.D.P.U. Number	Rate Schedule	Estimated Effect on Annual Revenues	
			Increases	Decreases
2/1/2002	323	Load Management Service	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	
9/1/2011	470	Comm & Ind Ex Large Ann, High Load, Rate T-54	0	
5/1/2013	471	Residential Non Heating, Rate R-1	\$0	
5/1/2013	472	Residential Heating, Rate R-3	0	
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	
5/1/2013	475	Gas Light Rate, Rate L	0	
5/1/2013	476	Comm & Ind Low Ann, Low Load, Rate G-41	0	
5/1/2013	477	Comm & Ind Med Ann, Low Load, Rate G-42	0	
5/1/2013	478	Comm & Ind Large Ann, Low Load, Rate G-43	0	
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	
5/1/2013	482	Seasonal Cost of Gas Adjustment Clause	0	
11/1/2014	484	Local Distribution Adjustment Clause	0	
11/1/2014	485	Residential Assistance Adjustment Clause	0	
5/1/2015	487	Gas System Enhancement Program Adjustment Clause	0	
11/1/2016	488	Local Distribution Adjustment Clause	0	
		Total	\$ -	\$ -

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

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

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

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

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

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

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

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

Line No.	Item (a)	Amount (b)
1	JOHN BARTLEY	\$43,200
2		
3		
4		
5		
6		
7		
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33		
34		
35		
36		
37		
38		
39		
40	TOTAL	\$43,200

913. Advertising Expenses.

Line No.	Account No.	Type (a)	General Description (b)	Amount for Year (c)
1				
2		City/Telephone Directory		\$0
3		Other		71
4		Payroll		0
5		Postage		3,014
6		Direct Mailing		22,760
8		Dealer Programs		0
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
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21				
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36				
37				
38				
39				
40				
41				
42				
43				
44				
45				
46				
47			TOTAL	\$25,845

Annual report of

The Berkshire Gas Company

Year ended December 31, 2016

DEPOSITS AND COLLATERAL

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

Line No.	Town Code	Name of City or Town	Amount
1	12	Adams	\$4,682
2	26	Amherst	15,226
3	15	Cheshire	0
4	14	Clarksburg	0
5	2	Dalton	12,841
6	21	Greenfield	29,984
7	8	Gt. Barrington	25,255
8	27	Hadley	15,291
9	24	Hatfield	1,559
10	7	Lanesboro	1,529
11	5	Lee	16,408
12	3	Lenox	54,826
13	11	North Adams	42,805
14	1	Pittsfield	75,961
15	23	South Deerfield	19,705
16	6	Stockbridge	170
17	22	Turners Falls	4,685
18	24	West Hatfield	1,165
19	25	Whately	180
20	13	Williamstown	12,428
21	28		
22	25		
23	58		
Total			\$334,700

Annual report of

The Berkshire Gas Company

Year ended December 31, 2016

THIS RETURN IS SIGNED UNDER THE PENALTIES OF PERJURY

Karen L. Zil

.....President.

.....Treasurer.

Karen L. Zil

.....Directors.

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

.....ss.

.....20_____

Then personally appeared.....

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

Notary Public or

.....Justice of the Peace.

Annual report of

The Berkshire Gas Company

81
Year ended December 31, 2016

THIS RETURN IS SIGNED UNDER THE PENALTIES OF PERJURY

.....President.

.....Treasurer.

.....Directors.

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

State of Connecticut
County of New Haven ss. Orange April 27, 2017

Then personally appeared Anthony Marone and Robert Kump

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

Kathleen M. Noce
Kathleen M. Noce

Notary Public or
Justice of the Peace.

KATHLEEN M. NOCE
NOTARY PUBLIC
MY COMMISSION EXPIRES SEP. 30, 2017

THIS RETURN IS SIGNED UNDER THE PENALTIES OF PERJURY

.....President.

.....Treasurer.

.....Directors.

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

Then personally appeared.....

Steven P. Favuzza

ss.

April 26, 2017

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

Taline R. Fraser

Notary Public or
Justice of the Peace.

TALAIN R. FRASER

NOTARY PUBLIC

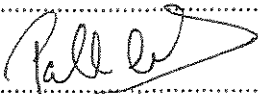
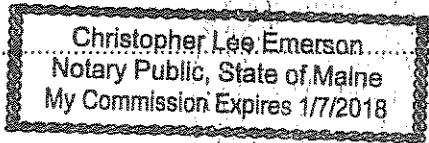
MY COMMISSION EXPIRES 6/30/2017

THIS RETURN IS SIGNED UNDER THE PENALTIES OF PERJURY


.....President.

.....Treasurer.

.....Directors.


Pablo Canales Abaitua
Controller - NetworksSIGNATURES OF ABOVE PARTIES AFFIXED OUTSIDE OF THE COMMONWEALTH OF
MASSACHUSETTS MUST BE PROPERLY SWORN TO.....CUMBERLAND COUNTY, ME. ss......APRIL 27, 2017Then personally appeared.....PABLO CANALES ABAITUA
Christopher Lee Emerson
Notary Public, State of Maine
My Commission Expires 1/7/2018

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


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

DEPARTMENT OF TELECOMMUNICATIONS & ENERGY

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

CONDENSED FINANCIAL RETURN FOR THE YEAR ENDED DECEMBER 31, 2016

FULL NAME OF COMPANY
LOCATION OF PRINCIPAL BUSINESS OFFICE

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

STATEMENT OF INCOME FOR THE YEAR

Item	Current Year	Increase or (Decrease) from Preceding Year
OPERATING INCOME	\$	\$
Operating Revenues	65,413,004	(4,903,511)
Operating Expenses:		
Operation Expense	43,114,836	(8,065,005)
Maintenance Expense	2,811,090	(194,484)
Depreciation Expense	7,518,924	268,054
Amortization of Utility Plant	(40,896)	(5,531)
Amortization of Property Losses	0	
Amortization of Conversion Expenses	0	
Taxes Other Than Income Taxes	3,052,513	355,674
Income Taxes	389,558	(1,464,140)
Provision for Deferred Fed.Inc.Taxes	1,486,850	2,543,945
Fed. Inc. Taxes Def. in Prior Yrs.-Cr.		
Total Operating Expenses	58,332,874	(6,550,425)
Net Operating Revenues	7,080,130	1,646,914
Income from Utility Plant Leased to Others	0	0
Other Utility Operating Income	0	0
Total Utility Operating Income	7,080,130	1,646,914
OTHER INCOME		
Income from Mdse. Job. & Contract Work	0	0
Income from Nonutility Operations	0	0
Nonoperating Rental Income	264,235	(25,203)
Interest and Dividend Income	175,057	(110,501)
Miscellaneous Nonoperating Income	(23,554)	(538,763)
Total Other Income	415,738	(674,467)
Total Income	7,495,868	972,447
MISCELLANEOUS INCOME DEDUCTIONS		
Miscellaneous Amortization	0	0
Other Income Deductions	88,553	38,238
Total Income Deductions	88,553	38,238
Income Before Interest Charges	7,407,315	934,209
INTEREST CHARGES		
Interest on Long-Term Debt	3,244,799	(113,427)
Amortization of Debt Disc. & Expense	126,861	3,107
Amortization of Prem. on Debt - Credit	0	0
Int. on Debt to Associated Companies	0	0
Other Interest Expense	14,600	11,346
Interest Charged to Construction - Credit	(40,240)	(10,609)
Total Interest Charges	3,346,020	(88,365)
Net Income	4,061,295	1,022,574

BALANCE SHEET			
Title of Account	Balance End of Year	Title of Account	Balance End of Year
UTILITY PLANT	\$	PROPRIETARY CAPITAL	\$
Utility Plant	278,419,417	CAPITAL STOCK	
OTHER PROPERTY AND INVESTMENTS		Common Stock Issued	250
Nonutility Property	4,495,025	Preferred Stock Issued	-
Investment in Associated Companies	-	Capital Stock Subscribed	-
Other Investments	-	Premium on Capital Stock	-
Special Funds	708,508	Total	250
Total Other Property and Investments	5,203,533	SURPLUS	
CURRENT AND ACCRUED ASSETS		Other Paid-In Capital	106,094,738
Cash	74,453	Earned Surplus	(49,167)
Special Deposits	-	Surplus Invested in Plant	-
Working Funds	3,710	Total	106,045,571
Temporary Cash Investments	-	Total Proprietary Capital	106,045,821
Notes and Accounts Receivable	16,029,155	LONG-TERM DEBT	
Receivables from Assoc. Companies	292,441	Bonds	40,272,727
Materials and Supplies	2,662,436	Advances from Associated Companies	11,331,000
Prepayments	300,167	Other Long-Term Debt	-
Interest and Dividends Receivable	-	Total Long-Term Debt	51,603,727
Rents Receivable	-	CURRENT AND ACCRUED LIABILITIES	
Accrued Utility Revenues	5,187,667	Notes Payable	-
Misc. Current and Accrued Assets	1,741,442	Accounts Payable	8,461,875
Total Current and Accrued Assets	26,291,471	Payables to Associated Companies	8,021,476
DEFERRED DEBITS		Customer Deposits	334,700
Unamortized Debt Discount and Expense	639,555	Taxes Accrued	161,038
Extraordinary Property Losses	-	Interest Accrued	848,380
Preliminary Survey and Investigation Charges	-	Dividends Declared	-
Clearing Accounts	-	Matured Long-Term Debt	-
Temporary Facilities	-	Matured Interest	-
Miscellaneous Deferred Debits	37,076,086	Tax Collections Payable	-
Total Deferred Debits	37,715,641	Misc. Current and Accrued Liabilities	2,742,966
CAPITAL STOCK DISCOUNT AND EXPENSE		Total Current and Accrued Liabilities	20,570,435
Discount on Capital Stock	-	DEFERRED CREDITS	
Capital Stock Expense	-	Unamortized Premium on Debt	-
Total Capital Stock Discount and Expense	-	Customer Advances for Construction	-
REACQUIRED SECURITIES		Other Deferred Credits	21,157,330
Reacquired Capital Stock	-	Total Deferred Credits	21,157,330
Reacquired Bonds	-	RESERVES	
Total Reacquired Securities	-	Reserves for Depreciation	102,319,077
Total Assets and Other Debits	347,630,062	Reserves for Amortization	-
		Reserve for Uncollectible Accounts	1,702,391
		Operating Reserves	12,810,596
		Reserve for Depreciation and Amortization of Nonutility Property	2,373,821
		Reserves for Deferred Federal Income	-
		Taxes	23,997,323
		Total Reserves	143,203,208
		CONTRIBUTIONS IN AID OF CONSTRUCTION	
		Contributions in Aid of Construction	5,049,541
		Total Liabilities and Other Credits	347,630,062
NOTES:			

GAS OPERATING REVENUES		
Account	Operating Revenues	
	Amount for Year	Increase (Decrease) from Preceding Year
SALES OF GAS	\$	\$
Residential Sales	35,254,152	(5,725,656)
Commercial and Industrial Sales		
Small (or Commercial)	17,875,822	(2,298,041)
Large (or Industrial)		
Other Sales to Public Authorities		
Interdepartmental Sales		
Miscellaneous Electric Sales		
Total Sales to Ultimate Consumers	53,129,974	(8,023,696)
Sales for Resale	-	-
Total Sales of Gas	53,129,974	(8,023,696)
OTHER OPERATING REVENUES		
Forfeited Discounts	18,266	(6,560)
Miscellaneous Service Revenues	11,911	717
Revenues from Transportation of Gas of Others	11,988,183	(917,590)
Sales of Products Extracted from Natural Gas		
Revenues from Natural Gas Processed by Others		
Rent from Gas Property		
Interdepartmental Rents		
Other Gas Revenues	264,670	4,059,476
Total Other Operating Revenues	12,283,030	3,136,043
Total Gas Operating Revenues	65,413,004	(4,887,654)

SUMMARY OF GAS OPERATION AND MAINTENANCE EXPENSES

Functional Classification	Operation	Maintenance	Total
Steam Production	\$	\$	\$
Manufactured Gas Production	1,130,753	180,625	1,311,378
Other Gas Supply Expenses	25,321,580		25,321,580
Total Production Expenses	26,452,333	180,625	26,632,958
Local Storage Expenses			
Transmission and Distribution Expenses	5,498,245	2,630,465	8,128,710
Customer Accounts Expenses	2,896,998		2,896,998
Sales Expenses	570,975		570,975
Administrative and General Expenses	7,696,285	-	7,696,285
Total Gas Operation and Maintenance Expenses	\$43,114,836	2,811,090	\$45,925,926

April 8, 2016, 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 SURPLUS			
	Amount for Year	Increase (Decrease) from Preceding Year	
Unappropriated Earned Surplus (at beginning of period)	\$3,397,105	(\$2,361,279)	
Balance Transferred from Income	4,061,295	1,022,574	
Miscellaneous Credit to Surplus	-	-	
Miscellaneous Debits to Surplus	-	-	
Appropriations of Surplus	-	-	
Net Additions to Earned Surplus	4,061,295	1,022,574	
Dividends Declared - Preferred Stock	-	-	
Dividends Declared - Common Stock	7,500,000	2,100,000	
Unappropriated Earned Surplus (at end of period)	(41,600)	(3,438,705)	
ELECTRIC OPERATING REVENUES			
Account	Operating Revenues		
	Amount for Year	Increase or (Decrease) from Preceding Year	
SALES OF ELECTRICITY	\$	\$	
Residential Sales	N/A		
Commercial and Industrial Sales			
Small (or Commercial)			
Large (or Industrial)			
Public Street and Highway Lighting			
Other Sales to Public Authorities			
Sales to Railroad and Railways			
Interdepartmental Sales			
Miscellaneous Electric Sales			
Total Sales to Ultimate Consumers			
Sales for Resale			
Total Sales of Electricity			
OTHER OPERATING REVENUES			
Forfeited Discounts			
Miscellaneous Service Revenues			
Sales of Water and Power			
Rent from Electric Property			
Interdepartmental Rents			
Other Electric Revenues			
Total Other Operating Revenues			
Total Electric Operating Revenues			
SUMMARY OF ELECTRIC OPERATION AND MAINTENANCE EXPENSES			
Functional Classification	Operation	Maintenance	Total
Power Production Expenses	\$	\$	\$
Electric Generation:		N/A	
Steam Power			
Nuclear Power			
Hydraulic Power			
Other Power			
Other Power Supply Expenses			
Total Power Production Expenses			
Transmission Expenses			
Distribution Expenses			
Customer Accounts Expenses			
Sales Expenses			
Administrative and General Expenses			
Total Electric Operation and Maintenance Expenses			

DEPARTMENT OF TELECOMMUNICATIONS & ENERGY

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

RETURN ON EQUITY CALCULATION FOR THE YEAR ENDED DECEMBER 31, 2016

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	\$ 7,080,130
4 Less:	
5 Total Interest Charges - 97.80%	(3,284,632)
6 Dividends Declared - Preferred Stock (437)- 97.80%	0
7	
8 Total Net Utility Income Available for Common Shareholders	\$ 3,795,499
9	
10 TOTAL UTILITY COMMON EQUITY:	
11	
12 Total Proprietary Capital-	\$ 107,759,611
13	
14 Preferred Stock Issued	0
15 Unamortized Acquisition Premium-	(51,932,490)
16 Net Proprietary Capital	\$ 55,827,121
17	
18 Utility allocation:	
19 Utility Plant (101-107) P. 8 line 2	<u>278,419,417</u>
20 Gross Utility Plant and Total Other Plant and Investments (P. 8, lines 2 and 8)	<u>283,622,949</u>
21	
22 Ratio of utility Plant to Total Plant (line 18 divided by line 19)	98.17%
23	
24 Total Utility Common Equity	\$ 54,802,880
25	
26 Return on Equity (Line 8 divided by line 24)	6.93%