

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,

2021



***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,
2021

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

Sue Kristjansson

Official title: **President & COO**

Office address: **115 Cheshire Road**
Pittsfield MA 01201-1803



The Commonwealth of Massachusetts

DEPARTMENT OF PUBLIC UTILITIES OFFICE OF UTILITY ACCOUNTING

One South Station
Boston, MA 02110

REVENUE STATEMENT

2021

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) \$ 82,370,141
Other Revenues (outside Massachusetts) _____
Total Revenues as per annual return \$ 82,370,141

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

A handwritten signature in black ink, appearing to be "J. P. Guille", written over a horizontal line.

Title President & COO

Instructions to Department:

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

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

DEPARTMENT OF TELECOMMUNICATIONS & ENERGY

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

CONDENSED FINANCIAL RETURN FOR THE YEAR ENDED DECEMBER 31, 2021

FULL NAME OF COMPANY

THE BERKSHIRE GAS COMPANY

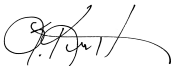
LOCATION OF PRINCIPAL BUSINESS OFFICE

**115 Cheshire Road
Pittsfield, MA 01201-1803**

STATEMENT OF INCOME FOR THE YEAR

Item	Current Year	Increase or (Decrease) from Preceding Year
OPERATING INCOME	\$	\$
Operating Revenues	82,370,141	6,648,370
Operating Expenses:		
Operation Expense	58,822,925	6,689,015
Maintenance Expense	2,775,251	(362,462)
Depreciation Expense	6,295,007	(1,605,984)
Amortization of Utility Plant	889,964	(889,964)
Amortization of Property Losses	0	
Amortization of Conversion Expenses	0	
Taxes Other Than Income Taxes	5,253,683	204,704
Income Taxes	2,877,301	3,418,656
Provision for Deferred Fed.Inc.Taxes	(2,099,267)	(3,158,932)
Fed. Inc. Taxes Def. in Prior Yrs.-Cr.		
Total Operating Expenses	74,814,864	6,074,961
Net Operating Revenues	7,555,277	573,409
Income from Utility Plant Leased to Others	0	0
Other Utility Operating Income	0	0
Total Utility Operating Income	7,555,277	573,409
OTHER INCOME		
Income from Mdse. Job. & Contract Work	0	0
Income from Nonutility Operations	0	0
Nonoperating Rental Income	268,359	(55,036)
Interest and Dividend Income	157,610	16,961
Miscellaneous Nonoperating Income	492,280	399,647
Total Other Income	918,249	361,572
Total Income	8,473,526	934,981
MISCELLANEOUS INCOME DEDUCTIONS		
Miscellaneous Amortization	0	0
Other Income Deductions	1,296,112	1,033,804
Total Income Deductions	1,296,112	1,033,804
Income Before Interest Charges	7,177,414	(98,823)
INTEREST CHARGES		
Interest on Long-Term Debt	2,625,268	(24,349)
Amortization of Debt Disc. & Expense	121,525	961
Amortization of Prem. on Debt - Credit	0	0
Int. on Debt to Associated Companies	(13,700)	(13,700)
Other Interest Expense	112,744	(17,967)
Interest Charged to Construction - Credit	(33,656)	24,617
Total Interest Charges	2,812,181	(79,671)
Net Income	4,365,233	(19,151)

BALANCE SHEET			
Title of Account	Balance End of Year	Title of Account	Balance End of Year
UTILITY PLANT	\$	PROPRIETARY CAPITAL	\$
Utility Plant	365,944,615	CAPITAL STOCK	
OTHER PROPERTY AND INVESTMENTS		Common Stock Issued	250
Nonutility Property	4,686,945	Preferred Stock Issued	-
Investment in Associated Companies	-	Capital Stock Subscribed	-
Other Investments	-	Premium on Capital Stock	-
Special Funds	2,179,170	Total	250
Total Other Property and Investments	6,866,115	SURPLUS	
CURRENT AND ACCRUED ASSETS		Other Paid-In Capital	116,094,738
Cash	4,536,926	Earned Surplus	21,323,097
Special Deposits	-	Surplus Invested in Plant	-
Working Funds	-	Total	137,417,835
Temporary Cash Investments	-	Total Proprietary Capital	137,418,085
Notes and Accounts Receivable	18,875,249	LONG-TERM DEBT	
Receivables from Assoc.Companies	26,143	Bonds	60,000,000
Materials and Supplies	4,092,466	Advances from Associated Companies	-
Prepayments	146,109	Other Long-Term Debt	-
Interest and Dividends Receivable	-	Total Long-Term Debt	60,000,000
Rents Receivable	-	CURRENT AND ACCRUED LIABILITIES	
Accrued Utility Revenues	11,708,691	Notes Payable	-
Misc. Current and Accrued Assets	-	Accounts Payable	16,405,256
Total Current and Accrued Assets	39,385,584	Payables to Associated Companies	754,479
DEFERRED DEBITS		Customer Deposits	191,632
Unamortized Debt Discount and Expense	499,985	Taxes Accrued	7,281,311
Extraordinary Property Losses	-	Interest Accrued	755,194
Preliminary Survey and Investigation Charges	823	Dividends Declared	-
Clearing Accounts	(66,608)	Matured Long-Term Debt	-
Temporary Facilities	-	Matured Interest	-
Miscellaneous Deferred Debits	26,866,610	Tax Collections Payable	36,435
Total Deferred Debits	27,300,810	Misc. Current and Accrued Liabilities	3,693,397
CAPITAL STOCK DISCOUNT AND EXPENSE		Total Current and Accrued Liabilities	29,117,704
Discount on Capital Stock	-	DEFERRED CREDITS	
Capital Stock Expense	-	Unamortized Premium on Debt	-
Total Capital Stock Discount and Expense	-	Customer Advances for Construction	5,908
REACQUIRED SECURITIES		Other Deferred Credits	27,601,113
Reacquired Capital Stock	-	Total Deferred Credits	27,607,021
Reacquired Bonds	-	RESERVES	
Total Reacquired Securities	-	Reserves for Depreciation	139,065,413
Total Assets and Other Debits	439,497,124	Reserves for Amortization	-
		Reserve for Uncollectible Accounts	3,166,417
		Operating Reserves	12,046,474
		Reserve for Depreciation and Amortization of	-
		Nonutility Property	2,904,694
		Reserves for Deferred Federal Income	-
		Taxes	22,350,228
		Total Reserves	179,533,226
		CONTRIBUTIONS IN AID OF CONSTRUCTION	
		Contributions in Aid of Construction	5,821,088
		Total Liabilities and Other Credits	439,497,124
NOTES:			

GAS OPERATING REVENUES			
Account	Operating Revenues		
	Amount for Year		Increase (Decrease) from Preceding Year
SALES OF GAS	\$		\$
Residential Sales	47,039,630		4,956,447
Commercial and Industrial Sales			
Small (or Commercial)	18,715,099		1,524,066
Large (or Industrial)			
Other Sales to Public Authorities			
Interdepartmental Sales			
Miscellaneous Electric Sales			
Total Sales to Ultimate Consumers	65,754,729		6,480,513
Sales for Resale	-		-
Total Sales of Gas	65,754,729		6,480,513
OTHER OPERATING REVENUES			
Forfeited Discounts	-		(12,388)
Miscellaneous Service Revenues	14,280		11,072
Revenues from Transportation of Gas of Others	14,522,996		159,701
Sales of Products Extracted from Natural Gas			
Revenues from Natural Gas Processed by Others			
Rent from Gas Property			
Interdepartmental Rents			
Other Gas Revenues	2,078,136		9,472
Total Other Operating Revenues	16,615,412		167,857
Total Gas Operating Revenues	82,370,141		6,648,370
SUMMARY OF GAS OPERATION AND MAINTENANCE EXPENSES			
Functional Classification	Operation	Maintenance	Total
Steam Production	\$	\$	\$
Manufactured Gas Production	2,182,419	157,582	2,340,001
Other Gas Supply Expenses	35,530,403		35,530,403
Total Production Expenses	37,712,822	157,582	37,870,404
Local Storage Expenses			
Transmission and Distribution Expenses	11,529,277	2,505,449	14,034,726
Customer Accounts Expenses	3,392,379		3,392,379
Sales Expenses	79,428		79,428
Administrative and General Expenses	6,109,019	112,220	6,221,239
Total Gas Operation and Maintenance Expenses	\$58,822,925	2,775,251	\$61,598,176
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.			
<div></div> <div>President & COO Sue Kristjansson</div>			

STATEMENT OF EARNED SURPLUS			
	Amount for Year	Increase (Decrease) from Preceding Year	
Unappropriated Earned Surplus (at beginning of period)	\$16,957,864	\$2,384,384	
Balance Transferred from Income	4,365,233	1,980,849	
Miscellaneous Credit to Surplus	-	-	
Miscellaneous Debits to Surplus	-	-	
Appropriations of Surplus	-	-	
Net Additions to Earned Surplus	4,365,233	1,980,849	
Dividends Declared - Preferred Stock	-	-	
Dividends Declared - Common Stock	-	-	
Unappropriated Earned Surplus (at end of period)	21,323,097	4,365,233	
ELECTRIC OPERATING REVENUES			
Account	Operating Revenues		
	Amount for Year	Increase or (Decrease) from Preceding Year	
SALES OF ELECTRICITY	\$	\$	
Residential Sales	N/A		
Commercial and Industrial Sales			
Small (or Commercial)			
Large (or Industrial)			
Public Street and Highway Lighting			
Other Sales to Public Authorities			
Sales to Railroad and Railways			
Interdepartmental Sales			
Miscellaneous Electric Sales			
Total Sales to Ultimate Consumers			
Sales for Resale			
Total Sales of Electricity			
OTHER OPERATING REVENUES			
Forfeited Discounts			
Miscellaneous Service Revenues			
Sales of Water and Power			
Rent from Electric Property			
Interdepartmental Rents			
Othere Electric Revenues			
Total Other Operating Revenues			
Total Electric Operating Revenues			
SUMMARY OF ELECTRIC OPERATION AND MAINTENANCE EXPENSES			
Functional Classification	Operation	Maintenance	Total
Power Production Expenses	\$	\$	\$
Electric Generation:		N/A	
Steam Power			
Nuclear Power			
Hydraulic Power			
Other Power			
Other Power Supply Expenses			
Total Power Production Expenses			
Transmission Expenses			
Distribution Expenses			
Customer Accounts Expenses			
Sales Expenses			
Administrative and General Expenses			
Total Electric Operation and Maintenance Expenses			

DEPARTMENT OF TELECOMMUNICATIONS & ENERGY

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

**RETURN ON EQUITY CALCULATION
FOR THE YEAR ENDED DECEMBER 31, 2021****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	\$ 7,555,277
4 Less:	
5 Total Interest Charges - 97.80%	(2,760,389)
6 Dividends Declared - Preferred Stock (437)- 97.80%	0
7	
8 Total Net Utility Income Available for Common Shareholders	\$ 4,794,888
9	
10 TOTAL UTILITY COMMON EQUITY:	
11	
12 Total Proprietary Capital-	\$ 130,235,469
13	
14 Preferred Stock Issued	0
15 Unamortized Acquisition Premium-	(51,932,490)
16 Net Proprietary Capital	\$ 78,302,979
17	
18 Utility allocation:	
19 Utility Plant (101-107) P. 8 line 2	365,944,615
20 Gross Utility Plant and Total Other Plant and Investments (P. 8, lines 2 and 8)	372,810,730
21	
22 Ratio of utility Plant to Total Plant (line 18 divided by line 19)	98.16%
23	
24 Total Utility Common Equity	\$ 76,860,860
25	
26 Return on Equity (Line 8 divided by line 24)	6.24%

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Annual report of THE BERKSHIRE GAS COMPANY Year ended December 31, 2021		
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Receivables from Associated Companies	23	
Materials and Supplies	24	
Production Fuel and Oil Stocks	25	
Unamortized Debt Discount and Expense and Unamortized Premium on Debt	26	
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Discount on Capital Stock	28	
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Other Paid-In Capital	30	
Long-Term Debt	31	
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Taxes Charged During Year		49	
Other Utility Operating Income		50	
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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.	Franklyn Reynolds	All at: Avangrid Inc. 180 Marsh Hill Rd. Orange, CT 06477	\$0
Treasurer *Includes only salary issued by Berkshire Gas Company.	Howard Coon		\$0
Secretary *Includes only salary issued by Berkshire Gas Company.	Leonard Rodriguez		\$0
President	Sue Kristjansson	All at: 115 Cheshire Road Pittsfield, MA 01201	\$0
NOTE: Salary information excludes any applicable bonuses and stock options paid during the period.			
DIRECTORS			
Names	Addresses	Fees Paid During Year	
Franklyn Reynolds	All at: Avangrid Inc. 180 Marsh Hill Rd. Orange, CT 06477	\$0	
Noelle Kinsch		\$0	
Catherine Stempien		\$0	
Andrea Vanluling		\$0	
Sue Kristjansson	All at: 115 Cheshire Road Pittsfield, MA 01201	\$0	
* By General Laws, Chapter 164, Section 83, the Return must contain a "List of the names of all their salaried officers and the amount of the salary paid to each," and by Section 77, the department is required to include in its annual report "the names and addresses of the principal officers and of the directors			

GENERAL INFORMATION--Continued

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

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

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

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

No. of shares,	0	\$0
----------------	---	-----
- | | | |
|------------|-----------------------|---|
| Total, | shares, par value, \$ | , outstanding December 31 of the fiscal year 2021 |
| Preferred: | 4.8% 15 \$100 | 0 |
| Common: | 100 \$2.50 | 250 |
10. If any stock has been issued during the last fiscal period, give date and terms upon which such issue was offered to the stockholders, and if the whole or any part of the issue was sold realized therefrom.

(A) \$100 Par Value

11. Management Fees and Expenses during the Year.

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

UIL Holdings Corporation

\$ 3,262,176

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	3,070
			Amherst	3,028
			Cheshire	582
			Clarksburg	151
			Dalton	1,967
			Deerfield	210
			Great Barrington	1,322
			Greenfield	4,817
			Hadley	948
			Hatfield	760
			Lanesboro	260
			Lee	2,037
			Lenox	2,025
			Lenox Dale	188
			North Adams	4,835
			North Hatfield	27
			Northampton	4
			Pittsfield	17,019
			South Deerfield	570
			South Lee	8
			Stockbridge	544
			Sunderland	12
			Turners Falls	1,294
			West Hatfield	159
			Whately	48
			Williamstown	1,950
TOTAL			TOTAL	47,835

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.....	350,403,431	365,944,615	15,541,184
3	OTHER PROPERTY AND INVESTMENTS			
4	Nonutility Property (121) P. 19.....	4,490,299	4,686,945	196,646
5	Investment in Associated Companies (123) P. 20.....	-	-	-
6	Other Investments (124) P. 20.....	-	-	-
7	Special Funds (125, 126, 127, 128) P. 21.....	88,563	2,179,170	2,090,607
8	Total Other Property and Investments.....	4,578,862	6,866,115	2,287,253
9	CURRENT AND ACCRUED ASSETS			
10	Cash (131).....	212,308	4,536,926	4,324,618
11	Special Deposits (132, 133, 134) P. 21.....	-	-	-
12	Working Funds (135).....	-	-	-
13	Temporary Cash Investments (136) P. 20.....	-	-	-
14	Notes and Accounts Receivable (141,142,143) P. 22.....	18,044,327	18,875,249	830,922
15	Receivables from Assoc.Companies (145, 146) P. 23.....	622,638	26,143	(596,495)
16	Materials and Supplies (151-159, 163) P. 24.....	3,393,909	4,092,466	698,557
17	Prepayments (165).....	174,768	146,109	(28,659)
18	Interest and Dividends Receivable (171).....	-	-	-
19	Rents Receivable (172).....	-	-	-
20	Accrued Utility Revenues (173-175).....	8,281,446	11,708,691	3,427,245
21	Misc. Current and Accrued Assets (174).....	2,024,392	-	(2,024,392)
22	Total Current and Accrued Assets.....	32,753,787	39,385,584	6,631,797
23	DEFERRED DEBITS			
24	Unamortized Debt Discount and Expense (181) P. 26.....	550,381	499,985	(50,396)
25	Extraordinary Property Losses (182) P. 27.....	-	-	-
26	Preliminary Survey and Investigation Charges (183).....	-	823	823
27	Clearing Accounts (184).....	-	(66,608)	(66,608)
28	Temporary Facilities (185).....	-	-	-
29	Miscellaneous Deferred Debits (186) P. 27.....	32,395,357	26,866,610	(5,528,747)
30	Total Deferred Debits.....	32,945,739	27,300,810	(5,644,929)
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.....	420,681,819	439,497,124	18,815,305

Annual report of THE BERKSHIRE GAS COMPANY Year ended December 31, 2021				
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	116,094,738	10,000,000
10	Earned Surplus (215, 216) P. 12.....	16,957,864	21,323,097	4,365,233
11	Surplus Invested in Plant (217).....	-	-	-
12	Total.....	123,052,602	137,417,835	14,365,233
13	Total Proprietary Capital.....	123,052,852	137,418,085	14,365,233
14	LONG-TERM DEBT			
15	Bonds (221) p. 31.....	61,454,546	60,000,000	(1,454,546)
16	Advances from Associated Companies (223) P. 31....	9,201,000	-	(9,201,000)
17	Other Long-Term Debt (224) P. 31.....	-	-	-
18	Total Long-Term Debt.....	70,655,546	60,000,000	(10,655,546)
19	CURRENT AND ACCRUED LIABILITIES			
20	Notes Payable (231) P. 32.....	-	-	-
21	Accounts Payable (232).....	10,985,214	16,405,256	5,420,042
22	Payables to Associated Companies (223, 234) P. 32.	861,234	754,479	(106,755)
23	Customer Deposits (235).....	275,493	191,632	(83,861)
24	Taxes Accrued (236).....	(1,167,902)	7,281,311	8,449,213
25	Interest Accrued (237).....	796,321	755,194	(41,127)
26	Dividends Declared (238).....	-	-	-
27	Matured Long-Term Debt (239).....	-	-	-
28	Matured Interest (240).....	-	-	-
29	Tax Collections Payable (241).....	-	36,435	36,435
30	Misc. Current and Accrued Liabilities (242) P. 33.	2,357,372	3,693,397	1,336,025
31	Total Current and Accrued Liabilities.....	14,107,732	29,117,704	15,009,972
32	DEFERRED CREDITS			
33	Unamortized Premium on Debt (251) P. 26.....	-	-	-
34	Customer Advances for Construction (252).....	-	5,908	5,908
35	Other Deferred Credits (253) P. 33.....	32,510,676	27,601,113	(4,909,563)
36	Total Deferred Credits.....	32,510,676	27,607,021	(4,903,655)
37	RESERVES			
38	Reserves for Depreciation (254-256) P. 13.....	131,782,850	139,065,413	7,282,563
39	Reserves for Amortization (257-259) P. 13.....	-	-	-
40	Reserve for Uncollectible Accounts (260).....	3,182,187	3,166,417	(15,770)
41	Operating Reserves (261-265) P. 35.....	16,576,447	12,046,474	(4,529,973)
42	Reserve for Depreciation and Amortization of Nonutility Property (266).....	2,694,175	2,904,694	210,519
43	Reserves for Deferred Federal Income Taxes (267, 268) P. 36.....	-	-	-
44	Total Reserves.....	20,360,093	22,350,228	1,990,135
45	CONTRIBUTIONS IN AID OF CONSTRUCTION			
46	Contributions in Aid of Construction (271) P. 36..	5,759,260	5,821,088	61,828
47	Total Liabilities and Other Credits.....	420,681,819	439,497,124	18,815,305

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.....	82,370,141	6,648,370
3	Operating Expenses:		
4	Operation Expense (401) P. 42, 47.....	58,822,925	6,689,015
5	Maintenance Expense (402) P. 42, 47.....	2,775,251	(362,462)
6	Depreciation Expense (403) P. 34.....	6,295,007	(1,605,984)
7	Amortization of Utility Plant (404 and 405).....	889,964	889,964
8	Amortization of Property Losses (407.1).....	-	-
9	Amortization of Conversion Expenses (407.2).....	-	-
10	Taxes Other Than Income Taxes (408) P. 49.....	5,253,683	204,704
11	Income Taxes (409) P. 49.....	2,877,301	3,418,656
12	Provision for Deferred Fed.Inc.Taxes (411) P.36.....	(2,099,267)	(3,158,932)
13		-	-
14	Total Operating Expenses.....	74,814,864	6,074,961
15	Net Operating Revenues.....	7,555,277	573,409
16	Income from Utility Plant Leased to Others (412).....	-	-
17	Other Utility Operating Income (414) P. 50.....	-	-
18	Total Utility Operating Income.....	7,555,277	573,409
19	OTHER INCOME		
20	Income from Mdse. Job. & Contract Work (415) P. 51.....	-	-
21	Income from Nonutility Operations (417).....	-	-
22	Nonoperating Rental Income (418).....	268,359	(55,036)
23	Interest and Dividend Income (419).....	157,610	16,961
24	Miscellaneous Nonoperating Income (421).....	492,280	399,647
25	Total Other Income.....	918,249	361,572
26	Total Income.....	8,473,526	934,981
27	MISCELLANEOUS INCOME DEDUCTIONS		
28	Miscellaneous Amortization (425).....	-	-
29	Other Income Deductions (426).....	1,296,112	1,033,804
30	Total Income Deductions.....	1,296,112	1,033,804
31	Income Before Interest Charges.....	7,177,414	(98,823)
32	INTEREST CHARGES		
33	Interest on Long-Term Debt (427) P. 31.....	2,625,268	(24,349)
34	Amortization of Debt Disc. & Expense (428) P. 26.....	121,525	961
35	Amortization of Prem. on Debt - Credit (429) P. 26.....	-	-
36	Int. on Debt to Associated Companies(430)P. 31, 32.....	(13,700)	(13,700)
37	Other Interest Expense (431).....	112,744	(17,967)
38	Interest Charged to Construction - Credit (432).....	(33,656)	(24,617)
39	Total Interest Charges.....	2,812,181	(79,671)
40	Net Income.....	4,365,233	(19,151)
41	EARNED SURPLUS		
42	Unappropriated Earned Surplus (at beginning of period (216)	16,957,864	2,384,384
43	Balance Transferred from Income (433).....	4,365,233	1,980,849
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.....	4,365,233	1,980,849
48	Dividends Declared - Preferred Stock (437).....	-	-
49	Dividends Declared - Common Stock (438).....	-	-
50	Unappropriated Earned Surplus (at end of period)(216).....	21,323,097	4,365,233

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		\$16,957,864
3	Changes: (identify by prescribed earned surplus accounts)		
4			
5	Credits:		
6	Balance transferred from Income Account 433	400-432	4,365,233
7	Transfer from Accumulated Comprehensive Income 215	215	-
8			
9			
10	Debits:		
11	Dividends declared--		
12	Preferred 4.8% (\$4.80/share) -- A/C 437	238	0
13	Common Stock Dividends -- A/C 438	234	0
14			
15			
16			
17			
18			
19	Reset Retained Earnings to zero per GAAP due to merger.		
20			
21			
22			
23			
24			
25			
26			
27	Balance -- end of year		21,323,097
28	APPROPRIATED EARNED SURPLUS (Account 215)		
29	State balance and purpose of each appropriated earned surplus amount at end of year		
30	and give accounting entries for any applications of appropriated earned surplus		
31	during the year.		
32			
33			
34	Accumulated Comprehensive Income (Account 215)		0
35			
36			
37			
38			
39			
40			
41			
42			
43			
44	Balance -- end of year		0

SUMMARY OF UTILITY PLANT AND RESERVES FOR DEPRECIATION AND AMORTIZATION

Line No.	Item (a)	Total (b)	Electric (c)	Gas (d)	(e)	(f)	Common (g)
1	UTILITY PLANT:						
2	In Service:						
3	101 Plant in Service (Classified).....	\$360,828,711		\$360,828,711			
4	106 Completed Construction not classified.....	0		0			
5	Total P. 16, 18.....	360,828,711		360,828,711			
6	104 Leased to Others.....	0		0			
7	105 Held for Future Use.....	0		0			
8	107 Construction Work in Progress...	5,115,904		5,115,904			
9	Total Utility Plant.....	365,944,615		365,944,615			
10	DETAIL OF RESERVES FOR DEPRECIATION AND AMORTIZATION						
11	In Service:						
12	254 Depreciation P. 34.....	139,065,413		139,065,413			
13	257 Amortization.....	0		0			
14	Total in Service.....	139,065,413		139,065,413			
15	Leased to Others:	0		0			
16	255 Depreciation P. 34.....	0		0			
17	258 Amortization.....	0		0			
18	Total Leased to Others.....	0		0			
19	Held for Future Use:						
20	256 Depreciation P. 34.....	0		0			
21	259 Amortization.....	0		0			
22	Total Held for Future Use.....	0		0			
23	Total Reserves for Depreciation and Amortization.....	\$139,065,413		\$139,065,413			

UTILITY PLANT - GAS

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

Line No.	Account (a)	Balance Beginning of Year (b)	Additions (c)	Retirements (d)	Adjustments (e)	Transfers (f)	Balance End of Year (g)
1	1. INTANGIBLE PLANT						
2	301 Organization.....	\$51,932,490				\$0	\$51,932,490
3	303 Miscellaneous Intangible Plant.....	8,791,025	2,255,949		(22,561)	0	11,024,413
4	Total Intangible Plant.....	60,723,515	2,255,949	0	(22,561)	0	62,956,903
5	2. PRODUCTION PLANT						
6	Manufactured Gas Production Plant.....						
7	304 Land and Land Rights.....	1,754,393					1,754,393
8	305 Structures and Improvements.....	4,824,546					4,824,546
9	306 Boiler Plant Equipment.....	0					0
10	307 Other Power Equipment.....	0					0
11	310 Water Gas Generating Equipment.....	0					0
12	311 Liquefied Petroleum Gas Equipment...	4,186,120					4,186,120
13	312 Oil Gas Generation Equipment.....	0					0
14	313 Generating Equipment-Other Process..	0					0
15	315 Catalytic Cracking Equipment.....	0					0
16	316 Other Reforming Equipment.....	0					0
17	317 Purification Equipment.....	0					0
18	318 Residual Refining Equipment.....	0					0
19	319 Gas Mixing Equipment.....	2,988,255					2,988,255
20	320 Other Equipment.....	831,973	0	0			831,973
21	Total Manufactured Gas.....	0					0
	Production Plant.....	14,585,287	0	0	0	0	14,585,287
22	3. STORAGE PLANT						
23	360 Land and Land Rights.....	0					0
24	361 Structures and Improvements.....	0					0
25	362 Gas Holders.....	0					0
26	363 Other Equipment.....	0					0
27	Total Storage Plant.....	\$0	\$0	\$0	\$0	\$0	\$0

UTILITY PLANT - GAS (Continued)							
Line No.	Account (a)	Balance Beginning of Year (b)	Additions (c)	Retirements (d)	Adjustments (e)	Transfers (f)	Balance End of Year (g)
1	4. TRANSMISSION AND DISTRIBUTION PLANT						
2	365 Land and Land Rights.....	\$123,009					\$123,009
3	365 Rights-of-Way.....	143,990					143,990
4	366 Structures and Improvements.....	957,580					957,580
5	367 Mains.....	124,016,424	6,974,347	187,555		171,514	130,974,730
6	368 Compressor Station Equipment.....	0					0
7	369 Measuring and Regulating Station Equipment.....	7,928,894	306,748				8,235,642
8	380 Services.....	69,305,257	1,729	1,093			69,305,893
9	381 Meters.....	14,404,198	436,248	64,097	342,909	(1)	15,119,257
10	382 Meter Installations.....	11,769,372					11,769,372
11	383 House Regulators.....	2,805,849	29,540				2,835,389
12	386 Other Property on Cust's Premises...	0					0
13	387 Other Equipment.....	52,503	408,974				461,477
14	Total Transmission and Distribution Plant.....	231,507,076	8,157,586	252,745	342,909	171,513	239,926,339
15	5. GENERAL PLANT						
16	389 Land and Land Rights.....	283,137	48,036				331,173
17	390 Structures and Improvements.....	23,955,522	1,727,823				25,683,345
18	391 Office Furniture and Equipment.....	5,792,113	667,109				6,459,222
19	392 Transportation Equipment.....	4,266,789	1,112,196				5,378,985
20	393 Stores Equipment.....	193,992					193,992
21	394 Tools, Shop and Garage Equipment....	2,219,949	645,356				2,865,305
22	395 Laboratory Equipment.....	20,740	9,419				30,159
23	396 Power Operated Equipment.....	506,316					506,316
24	397 Communication Equipment.....	1,532,475	123,688				1,656,163
25	398 Miscellaneous Equipment.....	159,376	96,145				255,521
26	399 Other Tangible Property.....	0					0
27	Total General Plant.....	38,930,409	4,429,772	0	0	0	43,360,181
28	Total Gas Plant in Service.....	345,746,287	14,843,307	252,745	320,348	171,513	360,828,711
29	104 Utility Plant Leased to Others.....						
30	105 Property Held for Future Use.....						
31	107 Construction Work in Progress.....	4,657,143	10,827,000			(10,368,239)	5,115,904
32	Total Utility Plant-Gas.....	\$350,403,431	\$25,670,307	\$252,745	\$320,348	(\$10,196,726)	\$365,944,615

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

Annual Report of

The Berkshire Gas Company

Year ended December 31, 2021

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	\$4,686,945	\$1,100,140	\$831,781	\$268,359
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13	Totals		\$4,686,945	\$1,100,140	\$831,781	\$268,359

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

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

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

Line No.	Name of Fund and Trustee if Any (a)	Balance End of Year (b)
1	SERP Assets - Rabbi Trust (Berkshire Bank Portfolio Management)	\$2,179,170
2		
3		
4		
5		
6		
7		
8		
9		
10		
11		
12		
13		
14		
15		
16		
17		
18		
19	Total	\$2,179,170

SPECIAL DEPOSITS (Accounts 132,133,134)

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

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

NOTES RECEIVABLE (Account 141)

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

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	\$10,920,028
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)	7,233,242
33	Miscellaneous services	721,979
34	Weather Insurance	0
35		
36		
37	Total	\$18,875,249

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	0	N/A	N/A
2				
3	Connecticut Natural Gas	0	N/A	N/A
4				
5	Berkshire Energy Resources	0	N/A	N/A
6				
7	United Illuminating Company	-	N/A	N/A
8				
9	UIL Holdings Corporation	26,143	N/A	N/A
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				
21				
22				
23				
24				
25				
26				
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31				
32				
33				
34				
35				
36				
37				
38				
39				
40				
41				
42				
43				
44				
45	TOTALS	26,143		

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

Line No.	Account (a)	Amount End of Year	
		Electric (b)	Gas (c)
1	Fuel (Account 151) (See Schedule, Page 25).....		\$2,636,264
2	Fuel Stock Expenses (Account 152).....		0
3	Residuals (Account 153).....		0
4	Plant Materials and Operating Supplies (Account 154).....		1,456,202
5	Merchandise (Account 155).....		-
6	Other Materials and Supplies (Account 156).....		-
7	Nuclear Fuel Assemblies and Components - In Reactor (Account 157)...		-
8	Nuclear Fuel Assemblies and Components - Stock Account (Account 158)		-
9	Nuclear Byproduct Materials (Account 159).....		-
10	Stores Expense (Account 163).....		-
11	Total Per Balance Sheet		\$4,092,466

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.....	\$ 2,085,294	435,611	\$ 403,575	811,801	\$ 1,646,281
2	Received During Year.....	2,013,329	66,845	120,122	498,509	1,472,151
3	TOTAL.....	4,098,623	502,456	523,698	1,310,310	3,118,432
4	Used During Year (Note A).....					
5	728 SUPPLEMENTAL	-				
6	From storage for distribution to customers	(1,342,478)	(124,677)	(119,881)	(431,199)	(937,588)
7						
8						
9						
10						
11	Sold or Transferred.....					
12	TOTAL DISPOSED OF.....	(1,462,359)	(124,677)	(119,881)	(431,199)	(937,588)
13	BALANCE END OF YEAR.....	2,636,264	377,779	403,817	879,111	2,180,843
Line No.	Item (g)	Kinds of Fuel and Oil- Continued				
		Liquified Natural Gas				
			Quantity (h)	Cost (i)	Quantity (j)	Cost (k)
14	On Hand Beginning of Year.....		7,813	35,438		\$
15	Received During Year.....		87,716	421,055		
16	TOTAL.....		95,529	456,493		
17	Used During Year (Note A).....					
18	From storage for distribution to customers		(92,184)	(404,890)		
19						
20						
21						
22						
23						
24	Sold or Transferred.....					
25	TOTAL DISPOSED OF.....		(92,184)	(404,890)		
26	BALANCE END OF YEAR.....		3,345	51,603		

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

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

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

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

2. Show premium amounts by enclosure in parentheses.

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

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

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

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

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

Line No.	Designation of Long-term Debt (a)	Principal Amount of Securities to Which Discount and Expense or Premium Minus Expense, Relates (Omit Cents) (b)	Total Discount and Expense or Net Premium (Omit Cents) (c)	Amortization Period		Balance Beginning of Year (f)	Debits During Year (g)	Credits During Year (h)	Balance End of Year (i)
				From (d)	To (e)				
1	<u>FIRST MORTGAGE BONDS:</u>								
2									
3	<u>SENIOR NOTE, 7.80%</u>	16,000,000	2,118,064	11/15/96	11/15/21	77,472		77,472	0
4									
5	<u>Long-term debt. Filing in process</u>	15,000,000	116,711	12/10/13	12/10/43	141,037		6,580	134,457
6	<u>(Approved by DPU 11/28/12)</u>								
7									
8	<u>SENIOR NOTE, 4.07%</u>	20,000,000	139,251	1/15/19	1/31/49	116,460		18,419	98,041
9									
10	<u>SENIOR NOTE, 3.68%</u>	25,000,000	168,276	9/1/20	9/1/50	167,252		6,446	160,806
11									
12	<u>Avangrid Line of Credit Facility Fee</u>	-		4/1/16	4/1/21	48,160		48,160	0
13									
14	<u>Avangrid Line of Credit Facility Fee</u>	-		11/23/21	11/23/26	-	108,947	2,266	106,681
15									
16									
17									
18	Totals	\$ 76,000,000	\$2,542,302			\$550,381	\$108,947	\$159,343	\$499,985

Annual report of

The Berkshire Gas Company

Year Ended December 31, 2021

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	130,117	0	131,175	(60,236)	69,881
12	Pittsfield Environmental Study	186.81	1,035,878	364,683	131,175	(336,999)	1,063,562
13	Coal Tar Insurance Recovery	186.94	(15,732)	15,732	131,175	0	0
14	Recoverable Bad Debts	186.97	1,012,328	2,632,237	260	(2,448,551)	1,196,014
15	Pittsfield Generating O & M Costs	186.98	(76,028)	76,028		0	0
16	Environmental	186.99	4,335,000	0	265	(364,683)	3,970,317
17	Deferred Farm Discount	186.020	0	0	480,481	0	0
18	Depreciation Study	186.021	0	0	928	0	0
19	Deming Environmental Study	186.060	0	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	0	928	0	0
22	Rate Study - Consultants/Legal 2017	186.024	723,180	1,101,362	928	(1,341,362)	483,180
23	Rate Study - Legal 2001	186.025	0	0	928	0	0
24	Rate Study - Filing & Hearing Fees	186.026	0	0	928	0	0
25	Consultant Services	186.13	0	0		0	0
26	Pre-Paid Pension Reg Asset FAS 158	186.002	22,997,622	14,459,836	165, 926	(20,515,728)	16,941,730
27	UIL Debt Premium	186.002	191,000	0	221	(191,000)	0
28	Deferred State Tax Reg Asset	186.10	(561,447)	0	265,268	0	(561,447)
29	Preliminary Engineering TGP	186.01	0	0		0	0
30	OPEB	186.02	0	0	263	0	0
31	Deferred Fed Tax Reg Asset	186.03	1,043,174	0		0	1,043,174
32	Pension Tracker	186.11	244,493	3,195,534	495	(3,220,594)	219,433
33	Decoupling	186.12	1,316,564	4,062,728	495	(2,994,284)	2,385,008
34	COVID-19 Cost Recovery	186.13	19,208	119,006	142	(82,456)	55,758
35							
36	Total		\$32,395,357	\$26,027,146		(\$31,555,893)	\$26,866,610

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		
2		
3	NONE	
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 204	15,000		\$1,500,000	0	\$0	--
5							
6	Common Stock	4,600,000	\$2.50	\$11,500,000	100	\$250	\$0
7	Total A/C 210	4,600,000		\$11,500,000	100	\$250	\$0
8							
9							
10							
11							
12							
13							
14							
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19							
20							
21							
22							
23							
24							
25							
26							
27							
28							
29							
30							
31	Totals						

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

OTHER PAID-IN CAPITAL (Accounts 208-211)

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

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

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

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

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

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

Line No.	Item (a)	Amount (b)
1	Account 211 - Miscellaneous Paid-In Capital	
2	Balance 12/31/2021	\$ 116,094,738
3		
4	Transactions:	
5		-
6		
7		
8		
9		
10	Total	\$ 116,094,738
11		
12		
13		
14		
15		
16		
17		
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23		
24		
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Annual report of

THE BERKSHIRE GAS COMPANY

Year ended December 31, 2021

LONG TERM DEBT (Accounts 221, 223-224)

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

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

Line No.	Class and Series of Obligation (a)	Date of Issue (b)	Date of Maturity (c)	Amount Authorized (d)	Amount Actually Outstanding at End of Year (e)	Interest Provisions Rate Per Cent (f)	Dates Due (g)	Interest Accrued During Year, Charged to Income (427) (h)	Interest Paid During Year (237) (i)
1	<u>FIRST MORTGAGE BONDS - A/C 221:</u>								
3	SENIOR NOTE, 7.80%	11/15/1996	11/15/2021	16,000,000	0	7.800	quarterly	56,723	113,454
4	SERIES: B, 4.07%	1/15/2019	1/15/2029	20,000,000	20,000,000	4.07	1/15 & 7/15	850,185	814,000
5	L-T Debt Financing 5.33%	12/10/2013	12/10/2043	15,000,000	15,000,000	5.33	6/10 & 12/10	798,361	799,500
6	SERIES: C, 3.68%	9/1/2020	9/1/2050	25,000,000	25,000,000	3.68	3/1 & 9/1	919,999	920,000
7									
8									
9									
10									
11	TOTALS			\$76,000,000	\$60,000,000			\$2,625,268	\$2,646,954

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

NOTES PAYABLE (Account 231)					
Report the particulars indicated concerning notes payable at end of year.					
Line No.	Payee (a)	Date of Note (b)	Date of Maturity (c)	Int. Rate (d)	Balance End of Year (e)
1	None				
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					
17					
18					
19					
20					
21			Total		\$ -
PAYABLES TO ASSOCIATED COMPANIES (Accounts 233, 234)					
Report particulars of notes and accounts payable to associated companies at end of year.					
Line No.	Name of Company (a)	Amount End of Year (b)	Interest for Year		Amount (d)
			Rate (c)		
22					
23	UIL Holdings Corporation	334,380	Intercompany	Accounts Payable	N/A
24	Southern CT Gas	25,133	Intercompany	Accounts Payable	N/A
25	CT Natural Gas	77,888	Intercompany	Accounts Payable	N/A
26	United Illuminating Company	5,760	Intercompany	Accounts Payable	N/A
27	Avangrid	252,019	Intercompany	Accounts Payable	N/A
28	NYSEG Corp	1,353	Intercompany	Accounts Payable	N/A
29	Rochester Gas & Electric	7,651	Intercompany	Accounts Payable	N/A
30	Central Maine & Power	4,947	Intercompany	Accounts Payable	N/A
31	Iberdrola Finance	45,347	Intercompany	Accounts Payable	N/A
32					
33					
34					
35	Totals	\$ 754,479			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	280,179
3	Vacation Payroll	78,000
4	Advances from S/T Sales/Provision of Service	2,154,159
5	S/T Other Responsibilities Provision	76,659
6	Penalty	750,000
7	Lease Debt	5,674
8	LTIP Shares	348,726
9		
10		
11		
12		
13		
14		
15		
16		
17		
18	Total	\$3,693,397

OTHER DEFERRED CREDITS (Account 253)

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

Line No.	Description of Other Deferred Credit (a)	Balance Beginning of Year (b)	Debits		Credits (e)	Balance End of Year (f)
			Account Credited (c)	Amount (d)		
20	Unamortized	\$99,019	406	\$99,019		\$0
21	Investment Tax Credit					
22						
23						
24	Tax Reform	\$13,547,020	495	\$1,129,416	291,804	\$12,709,408
25						
26	Deferred Revenues	\$184,167	253	\$32,500		\$151,667
27						
28	Motor Fuel Contracts	\$0	184			\$0
29						
30	Non-Current Pension	\$17,493,220	186	\$15,180,236	\$11,212,010	\$13,524,994
31						
32	Long Term Contract-SERP	\$0				\$0
33						
34	Customer Rate Credits	\$108	142	\$108		\$0
35						
36	Other Regulatory Liabilities	\$1,187,142	263	\$1,502,940	\$1,397,845	\$1,082,047
37						
38	Non-Current Operating Leases			\$173,377	\$306,374	\$132,997
39						
40	Totals	\$32,510,676		\$18,117,596	\$13,208,033	\$27,601,113

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

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

Estimated depreciation claimed for Federal Tax purposes is \$6,817,626.

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		\$0
3	Provision	925	0
4	Payment of Claims net of insurance received		0
5	Ending Balance		0
6	RESERVE FOR RETIREMENT BENEFIT - A/C 263		
7	Beginning Balance		4,054,023
8	Provision	926.2, 930.3, 431.3	(704,265)
9	Payments		(286,512)
10	Adjustment		306,987
11	Ending Balance		3,370,233
12	OTHER LONG-TERM LIABILITY - A/C 265.1		
13	Beginning Balance		0
14	Adjustment	409, 236	(2,993,438)
15	Ending Balance		(2,993,438)
16	DEFERRED STATE FRANCHISE TAX - A/C 265.2		
17	Beginning Balance		7,704,535
18	Provision	408.8	(561,112)
19	Adjustment		302,760
20	Ending Balance		7,446,183
21	DEFERRED STATE FRANCHISE TAX - EXTRAORDINARY ITEMS - A/C 265.4		
22	Beginning Balance		0
23	Provision	408.9	
24	Adjustment		0
25	Ending Balance		0
26	ENVIRONMENTAL CLEAN-UP COSTS - A/C 265.5		
27	Beginning Balance		4,335,000
28	Payments		(364,683)
29	Adjustment	186.99	0
30	Ending Balance		3,970,317
31	OBSOLETE INVENTORY		
32	Beginning Balance		0
33	Adjustment		0
34	Ending Balance		0
35	DEF CREDITS CARES ACT SS TAX DEFERRAL		
36	Beginning Balance		482,890
37	Adjustment		(229,711)
38	Ending Balance		253,179
39			
40			
41			
42			
43			
44	Total reserves		\$12,046,474

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

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

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

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

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

Line No.	Account Subdivisions (a)	Balance Beginning of Year (b)	Changes During Year		Other Adjustments (e)	Balance End of Year (e)
			Amounts Debited Account 410 (1) (c)	Amounts Credited Account 411 (1) (d)		
1	Accelerated Amortization	\$	\$	\$		\$
2	(Account 267)					
3	Electric.....					
4	Gas.....					
5	Other (Specify).....					
6	Totals.....					
7						
8	Liberalized Depreciation					
9	(Account 268)					
10	Electric.....					
11	Gas.....	19,835,600		523,742	2,513,877	21,825,735
12	Other(Specify)=Comprehensive					
13	Income Adjustments	524,493		0		524,493
14	Totals.....	20,360,093	0	523,742	2,513,877	22,350,228
15	Total (Accounts 267, 268)					
16	Electric.....					
17	Gas.....	19,835,600	0	523,742	2,513,877	21,825,735
18	Other(Specify)=Comprehensive					
19	Income Adjustments	524,493		0		524,493
20	Totals.....	\$20,360,093	\$0	\$523,742	\$2,513,877	\$22,350,228
21	*The Company reconciles federal income tax at the end of the fiscal year - 12/31					
22	(1) Account 410, Provision for Deferred Federal Income Taxes					
	(2) Account 411, Federal Income Taxes Deferred in Prior Years -- Credit.					
	(3) Other Adjustments amount represents a reclass from 268 to 265.1					
	(4) Includes amortization of regulatory assets/liabilities					

CONTRIBUTIONS IN AID OF CONSTRUCTION (Account 271)

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

Line No.	Class of Utility Service (a)	Balance Beginning of Year (b)	Debits		Credits (e)	Adjustments (e)	Balance End of Year (f)
			Account Credited (c)	Amount (d)			
23	Residential		143.1		101,911		
24							
25	Commercial				69,602		
26							
27	Amortization of Aid to Construction		403	127,173	17488		
28							
29							
30							
31							
32							
33							
34	Totals	\$5,759,260		\$127,173	\$189,001		\$5,821,088

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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	Operating Revenues		DTH Sold (1000 BTU)		Average Number of Customers Per Month	
		Amount for Year	Increase or (Decrease) from Preceding Year	Amount for Year	Increase or (Decrease) from Preceding Year	Amount for Year	Increase or (Decrease) from Preceding Year
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
1	SALES OF GAS						
2	480 Residential Sales.....	\$47,039,630	\$4,956,447	3,060,795	42,074	35,277	167
3	481 Commercial and Industrial Sales:					4,370	(36)
4	Small (or Commercial) see instr. 5.....	18,715,099	1,524,066	1,599,074	17,018		
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.....	65,754,729	6,480,513	4,659,869	59,092	39,647	131
10	483 Sales for Resale.....	0	0				
11	Total Sales of Gas*.....	65,754,729	6,480,513	4,659,869	59,092	39,647	131
12	OTHER OPERATING REVENUES						
13	487 Forfeited Discounts.....	0	(12,388)				
14	488 Miscellaneous Service Revenues.....	14,280	11,072				
15	489 Revenues from Trans. of Gas of Others.....	14,522,996	159,701				
16	490 Sales of Products Extracted from Natural Gas..						
17	491 Rev. from Natural Gas Processed by Others.....						
18	493 Rent from Gas Property.....	0	0				
19	494 Interdepartmental Rents.....						
20	495 Other Gas Revenues.....	2,078,136	9,472				
21	Total Other Operating Revenues.....	16,615,412	167,857				
22	Total Gas Operating Revenues.....	\$82,370,141	6,648,370				
*Includes revenues from application of..... Total DTH to which Applied.....			(LDAC) Purchase Price	(CGA) Fuel Clauses			
			Adjustment Clauses				
			\$ 14,095,103	\$ 28,833,526			
			92,164,302	4,659,869			

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	47,085	\$1,203,575	\$25.56	2,911	2,868
3	480.2	Heating	3,013,710	45,121,317	14.97	32,334	32,471
4	480	Unbilled Revenues - Residential		714,738			
5		Commercial & Industrial:					
6		<u>Ann. Use Load Factor</u>					
7	481.41	Low Low	648,946	8,185,412	12.61	3,332	3,340
8	481.42	Low Medium	389,564	4,349,707	11.17	206	202
9	481.43	Low High	130,810	1,317,805	10.07	14	13
10	481.51	High Low	155,737	1,935,977	12.43	707	696
11	481.52	High Medium	133,439	1,341,491	10.05	101	102
12	481.53	High High	140,578	1,162,898	8.27	8	7
13	481	Unbilled Revenues - Commercial		421,809			
14							
15		<u>NON-FIRM</u>					
16	481.4	Interruptible	0	0	0.00	0	0
17							
18							
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47							
		TOTAL SALES TO ULTIMATE					
		CONSUMERS (Page 43 line 9)	4,659,869	\$65,754,729	\$14.11	39,613	39,699

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.....	\$727,990	\$594,554
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.....		(19,589)
32	724 Other gas fuels.....	390,611	83,253
33	Gas raw materials:		
34	726 Oil for water gas.....		
35	727 Oil for oil gas.....		
36	728 Liquefied petroleum gas.....	125,298	20,016
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.....		(225,115)
42	734 Duplicate charges -- Cr.....		
43	735 Miscellaneous production expenses.....	928,068	247,875
44	736 Rents.....	10,452	10,452
45	Total operation.....	\$2,182,419	\$711,446
46	Maintenance:		
47	740 Maintenance supervision and engineering.....	33,436	33,436
48	741 Maintenance of structures and improvements.....	12,942	11,796
49	742 Maintenance of production equipment.....	111,204	(267,675)
50	Total maintenance.....	\$157,582	(\$222,443)
51	Total manufactured gas production.....	\$2,340,001	\$489,003

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.....	27,950,030	8,561,256
4	805 Other gas purchases.....	2,067,626	(194,291)
5	808.1 Purchased Gas - LNG.....	66,916	(504,673)
6	808.2 Deferred Gas Costs - (CR).....	(2,623,036)	(3,920,879)
7	814 Environmental.....	961,540	(250,272)
8	815 C&LM.....	6,904,948	1,804,169
9	812 Gas used for other utility operations - Cr.....	(210,807)	(151,660)
10	813 Other gas supply expenses.....	413,186	(444,570)
11	Total other gas supply expenses.....	35,530,403	4,899,081
12	Total production expenses.....	37,870,404	5,388,084
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.....	3,235,287	2,559,756
29	851 System control and load dispatching.....	15,571	(601,680)
30	852 Communication system expenses.....	-	(49,488)
31	853 Compressor station labor and expense.....	-	(10,113)
32	855 Fuel and power for compressor stations.....	-	0
33	857 Measuring and regulating station expenses.....	204,251	(717,897)
34	858 Transmission and compression of gas by others.....	-	
35	874 Mains and services expenses.....	3,431,431	905,024
36	878 Meter and house regulator expenses.....	3,362,782	1,376,196
37	879 Customer installations expenses.....	303,151	(169,085)
38	880 Other expenses.....	962,205	611,886
39	881 Rents.....	14,598	5,079
40	Total operation.....	11,529,277	3,909,678
41	Maintenance:		
42	885 Maintenance supervision and engineering.....	186,701	(559,743)
43	886 Maintenance of structures and improvements.....	9,841	9,841
44	887 Maintenance of mains.....	474,408	(494,573)
45	888 Maintenance of compressor station equipment.....	-	0
46	889 Maintenance of measuring and regulating station equipment.....	171,694	133,596
47	892 Maintenance of services.....	224,743	(291,847)
48	893 Maintenance of meters and house regulators.....	1,240,824	753,250
49	894 Maintenance of other equipment.....	197,238	
50	Total maintenance.....	2,505,449	(252,239)
51	Total transmission and distribution expenses.....	14,034,726	\$3,657,439

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.....	498,282	467,664	
4	902 Meter reading expenses.....	430,876	77,499	
5	903 Customer records and collection expenses.....	1,886,769	(416,670)	
6	904 Uncollectible accounts.....	576,452	(1,054,648)	
7	905 Miscellaneous customer accounts expenses.....	-	-	
8	Total customer accounts expenses.....	3,392,379	(926,155)	
9	SALES EXPENSES			
10	Operation:			
11	911 Supervision.....	-	-	
12	912 Demonstrating and selling expenses.....	63,362	(319,234)	
13	913 Advertising expenses.....	1,759	(51,210)	
14	916 Miscellaneous sales expenses.....	14,307	542	
15	Total sales expenses.....	79,428	(369,902)	
16	ADMINISTRATIVE AND GENERAL EXPENSES			
17	Operation:			
18	920 Administrative and general salaries.....	721,250	(460,393)	
19	921 Office supplies and expenses.....	1,329	42,437	
20	922 Administrative expenses transferred - Cr.....	-		
21	923 Outside services employed.....	3,398,830	(267,423)	
22	924 Property insurance.....	70,287	53,651	
23	925 Injuries and damages.....	228,794	(103,237)	
24	926 Employees pensions and benefits.....	881,991	(774,472)	
25	928 Regulatory commission expenses.....	364,823	442,704	
26	929 Duplicate charges - Cr.....	(213,665)	-	
27	930 Miscellaneous general expenses.....	257,350	103,394	
28	931 Rents.....	398,030	(358,131)	
29	Total operation:	6,109,019	(1,535,133)	
30	Maintenance:			
31	932 Maintenance of general plant.....	112,220	112,220	
32	Total administrative and general expenses.....	6,221,239	(1,422,913)	
33	Total gas operation and maintenance expenses.....	61,598,176	6,326,553	
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.....	\$2,182,419	157,582	2,340,001
36	Other gas supply expenses.....	35,530,403		35,530,403
37	Total production expenses.....	37,712,822	157,582	37,870,404
38	Local storage expenses.....			
39	Transmission and distribution expenses.....	11,529,277	2,505,449	14,034,726
40	Customer accounts expenses.....	3,392,379		3,392,379
41	Sales expenses.....	79,428		79,428
42	Administrative and general expenses.....	6,109,019	112,220	6,221,239
43	Total gas operation and maintenance expenses.....	58,822,925	2,775,251	61,598,176
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)).....			82.42%
45	Total salaries and wages of gas department for year, including amounts charged to operating expenses, construction and other accounts.....			\$12,045,570
46	Total number of employees of gas department at end of year, including administrative, operating, maintenance, construction and other employees (including part time employees)			115

Annual report of		THE BERKSHIRE GAS COMPANY		Year ended December 31, 2021			
If gas is purchased or sold at two or more different rates, the amounts at each rate should be shown in the following tables.							
SALES FOR RESALE (Account 483)							
Line No.	Names of Companies to Which Gas is Sold (a)	Where Delivered and Where and How Measured (b)	DTH (1000 BTU) (c)	Rate per DTH (\$0.0000) (d)	Amount (e)		
1		NONE					
2							
3							
4							
5							
6							
7							
8							
9							
10							
11							
12							
13							
14							
15	TOTALS						
SALE OF RESIDUALS (Accounts 730, 731)							
State the revenues and expenses of the respondent resulting from the sale of residuals.							
Line No.	Kind (a)	Revenue (b)	Inventory Cost (c)	Labor Handling Selling, Etc. (d)	(e)	Total Cost (f)	Net Revenue (g)
16							
17							
18							
19							
20							
21							
22							
23	Totals						
PURCHASED GAS (Accounts 804-806)							
Line No.	Names of Companies from Which Gas Is Purchased	Where Received and Where and How Measured (b)	DTH (1000 BTU) (c)	Rate per M.C.F. (\$0.0000) (d)	Amount (e)		
24	Tennessee OBA-positive	City Gate	12,482	\$4.8548	\$60,597		
25	Tennessee OBA-negative	City Gate	(107,926)	\$3.0640	(\$330,685)		
26	Canadian	City Gate	1,202,392	\$3.3134	3,984,029		
27	LNG (Account 808)	City Gate	0	\$0.0000	0		
28	Third Party	City Gate	3,490,328	\$3.2111	11,207,795		
29	Pipeline Demand Charges & Allocated Storage Costs				15,791,236		
30							
31							
32							
33							
34							
35							
36	Note: Does not include transportation and off-system sales						
37							
38	Totals		4,597,276	\$6.6807	\$30,712,972		

TAXES CHARGED DURING YEAR

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

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

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

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

number of the appropriate balance sheet plant account or subaccount.

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

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

Line No.	Kind of Tax (a)	Total Taxes Charged During Year (omit cents) (b)	Distribution of Taxes Charged (omit cents) (Show utility department where applicable and account charged)									
			Electric (Acct. 408, 409) (c)	Gas (Acct. 408, 409) (d)	Gas Utility A/C 107, 254 (e)	Other Income			Miscellaneous (A)			
						A/C 419 (f)	A/C 416 (g)	A/C 418 (h)	184 (i)	163 (j)	815 (k)	916 (l)
1	<u>FEDERAL</u>											
2	Income Tax A/C 409	\$2,371,096		\$2,299,760								
3	<u>SOCIAL SECURITY</u>											
4	<u>UNEMPLOYMENT</u>											
5												
6	<u>STATE</u>											
7	Franchise Tax	607,080		577,541								
8	Unemployment											
9	Capital Tax	216,612		216,612								
10	<u>LOCAL</u>											
11	Real Estate	259,746		259,746								
12	Personal Property	4,763,413		4,763,413								
13	Other	13,912		13,912								
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	\$8,231,859		\$8,130,984	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

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

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

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

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

RECORD OF SENDOUT FOR THE YEAR IN DEKATHERMS																
BASED ON 1000 BTU PER CUBIC FOOT																
Line No.	Item	Total	January	February	March	April	May	June	July	August	September	October	November	December	Line No.	
1	<u>Gas Made</u>														1	
2	Propane Gas	11,443	2,206	4,561	2,404	673	0	0	0	0	0	0	372	1,227	2	
3	LNG Air Gas	92,367	32,107	25,698	13,374	3,830	5,155	0	0	0	14	1,566	3,178	7,445	3	
4															4	
5															5	
6	TOTAL	103,810	34,313	30,259	15,778	4,503	5,155	0	0	0	14	1,566	3,550	8,672	6	
7	<u>Gas Purchased</u>														7	
8	Natural	9,920,088	1,441,096	1,326,998	1,180,113	798,530	591,367	411,699	397,703	413,193	449,137	600,704	1,065,920	1,243,628	8	
9	Other	0	0	0	0	0	0	0	0	0	0	0	0	0	9	
10	TOTAL	9,920,088	1,441,096	1,326,998	1,180,113	798,530	591,367	411,699	397,703	413,193	449,137	600,704	1,065,920	1,243,628	10	
11	TOTAL MADE AND														11	
12	PURCHASED	10,023,898	1,475,409	1,357,257	1,195,891	803,033	596,522	411,699	397,703	413,193	449,151	602,270	1,069,470	1,252,300	12	
13	Net Change in Holder														13	
14	Gas*														14	
15	TOTAL SENDOUT	10,023,898	1,475,409	1,357,257	1,195,891	803,033	596,522	411,699	397,703	413,193	449,151	602,270	1,069,470	1,252,300	15	
16	Gas Sold	10,117,359	1,456,837	1,449,145	1,316,018	978,690	696,508	466,728	408,676	409,706	433,109	510,164	796,621	1,195,159	16	
17	Gas Used by Company	11,914	2,026	1,843	2,278	1,634	694	382	236	189	208	414	685	1,326	17	
18	Gas Accounted for	10,129,273	1,458,863	1,450,987	1,318,296	980,323	697,203	467,109	408,912	409,894	433,317	510,577	797,306	1,196,485	18	
19	Gas Unaccounted for	(105,375)	16,546	(93,730)	(122,405)	(177,290)	(100,681)	(55,410)	(11,209)	3,299	15,834	91,693	272,164	55,815	19	
20	% Unaccounted														20	
21	for (0.00%)	-1.05%	1.12%	-6.91%	-10.24%	-22.08%	-16.88%	-13.46%	-2.82%	0.80%	3.53%	15.22%	25.45%	4.46%	21	
22	Sendout in 24 hours														22	
23	in MCF														23	
24	Maximum - DTH		58,645	55,501	56,376	46,630	26,933	16,720	14,721	15,327	21,871	29,255	48,118	49,026	24	
25	Maximum - Date		01/29/21	02/08/21	03/02/21	04/02/21	05/11/21	06/01/21	07/22/21	08/02/21	09/30/21	10/28/21	11/29/21	12/23/21	25	
26	Minimum - DTH		39,420	37,275	18,048	15,120	11,877	11,991	10,787	11,408	12,391	13,959	24,963	27,137	26	
27	Minimum - Date		01/16/21	02/24/21	03/25/21	04/10/21	05/22/21	06/19/21	07/04/21	08/07/21	09/05/21	10/10/21	11/09/21	12/16/21	27	
28															28	
29	B.T.U. content of Gas Delivered to Customers 1.022 Per Cubic Foot.															29
30															30	
31	*Add Decreases in Holder Gas. Deduct Increases.															31

GAS GENERATING PLANT			
Line No.	General Description - Location, Size, Type, etc.	No. of Sets	24 Hour Cap.(MCF)
1	<u>LIQUEFIED PETROLEUM GAS EQUIP. - PITTSFIELD</u>		
2	<u>PROPANE AIR PLANT (INSTALLED 1955 - 1968 - 2018)</u>	1	3,500
3			
4	80# - 100# DISCHARGE PRESSURE		
5	1100 - 1400 BTU CONTROL COMPLETE WITH		
6	6 - 30,000 GALLON STORAGE TANKS AND 3 - 60,000		
7	GALLON STORAGE TANKS		
8			
9			
10	<u>LIQUEFIED PETROLEUM GAS EQUIP. - NORTH ADAMS</u>		
11	<u>PROPANE AIR PLANT (INSTALLED 1971- 1981- 2019)</u>	1	2,400
12			
13	80# - 100# DISCHARGE PRESSURE		
14	1100 - 1400 BTU CONTROL COMPLETE WITH		
15	6 - 30,000 GALLON STORAGE TANKS		
16			
17			
18	<u>LIQUEFIED NATURAL GAS EQUIP. - WHATELY</u>	1	3,333
19	<u>LNG PLANT (INSTALLED 2000 -2019)</u>		
20			
21	200# DISCHARGE PRESSURE		
22	1000 - 1150 BTU CONTROL WITH 2 - 70,000 GALLON STORAGE TANKS		
23			
24	<u>LIQUEFIED PETROLEUM GAS EQUIP. - GREENFIELD</u>	1	2,000
25	<u>PROPANE AIR PLANT (INSTALLED 1971-1974-2012-2018)</u>		
26			
27	<u>2 - 30,000 GALLON STORAGE TANKS</u>		
28			
29			
30			
31			
32			
33			
34			
35			
36			
37			
38			
39			
40			
41			
42			
43			
44			
45			
46			
47			
48			
49			
50			
51			
52			
53			
54			
55			
56		Total	11,233

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

TRANSMISSION AND DISTRIBUTION MAINS

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

[illegible]

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.....	34,343	25,798	46,314
2	Additions during year:			
3	Purchased.....			2,000
4	Installed.....	881	881	
5	Associated with Plant acquired.....	0	0	
6	Total Additions.....	881	881	2,000
7	Reductions during year:.....			
8	Retirements.....	315	315	378
9	Associated with Plant sold.....	0	0	
10	Total Reductions.....	315	315	378
11	Number at End of Year.....	34,909	26,364	47,936
		32,782		
12	In Stock12/31/2021.....			7,306
13	On Customers' Premises--Inactive.....			532
14	In Customers' Premises--Active.....			40,741
15	In Company Use.....			12
16	Number at End of Year.....			48,591
17	Number of Meters Tested by State Inspectors During Year.....			4,613

RATE SCHEDULE INFORMATION				
1. Attach copies of all Filed Rates for General Consumers. 2. Show below the changes in rate schedules during the year and the estimated increase in annual revenue predicated on the previous year's operations.				
Date Effective	M.D.P.U. Number	Rate Schedule	Estimated Effect on Annual Revenues	
			Increases	Decreases
2/1/2002	327	Farm Discount Rider	0	
1/1/2019	515	Peaking Service	0	
5/1/2019	520	Gas Light Rate, Rate L	0	
2/1/2019	531	Interruptible Sales Service, Code 2,4,6,8	0	
2/1/2019	532	Interruptible Transportation Rate	0	
2/1/2019	533	Load Management Service	0	
2/1/2019	534	Distribution Service Terms and Conditions	0	
5/1/2019	535	Local Distribution Adjustment Clause	0	
5/1/2020	536	Residential Non Heating Rate R-1	0	
5/1/2020	537	Residential Non Heating, Rate R-3	0	
5/1/2020	538	Residential Low Income Non Heating, Rate R-2	0	
5/1/2020	539	Residential Low Income Heating, Rate R-4	0	
5/1/2020	540	Comm & Ind Low Ann, Low Load, Rate G-41	0	
5/1/2020	541	Comm & Ind Med Ann, Low Load, Rate G-42	0	
5/1/2020	542	Comm & Ind Large Ann, Low Load, Rate G-43	0	
5/1/2020	543	Comm & Ind Low Ann, High Load, Rate G-51	0	
5/1/2020	544	Comm & Ind Med Ann, High Load, Rate G-52	0	
5/1/2020	545	Comm & Ind Large Ann, High Load, Rate G-53	0	
5/1/2020	546	Comm & Ind Ex Large Ann, High Load, Rate T-54	0	
5/1/2020	547	Seasonal Cost of Gas Adjustment Clause	0	
5/1/2020	548	Revenue Decoupling Adjustment Clause	0	
		Total	\$ -	\$ -

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

1. Report all expenditures incurred by the respondent during the year for the purpose of influencing public opinion with respect to the election or appointment of public officials, referenda, legislation or ordinances (either with respect to the possible adoption of new referenda, legislation or ordinances); 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	ROTARY CLUB OF PITTSFIELD	\$255
3		
4		
5		
6		
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39		
40	TOTAL	\$43,455

913. Advertising Expenses.

Line No.	Account No.	Type (a)	General Description (b)	Amount for Year (c)
1				
2		City/Telephone Directory		\$0
3		Other		1,759
4		Payroll		0
5		Postage		0
6		Direct Mailing		0
8		Dealer Programs		0
9		Customer Solicitation/Surveys		0
10				
11				
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46				
47			TOTAL	\$1,759

Annual report of

The Berkshire Gas Company

Year ended December 31, 2021

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	\$10,063
2	26	Amherst	8,673
3	15	Cheshire	700
4	14	Clarksburg	0
5	2	Dalton	712
6	21	Greenfield	26,873
7	8	Gt. Barrington	10,739
8	27	Hadley	5,938
9	24	Hatfield	2,130
10	7	Lanesboro	0
11	5	Lee	9,753
12	3	Lenox	27,303
13	11	North Adams	8,334
14	1	Pittsfield	59,291
15	23	South Deerfield	16,832
16	6	Stockbridge	1,664
17	22	Turners Falls	503
18	24	West Hatfield	25
19	25	Whately	0
20	13	Williamstown	2,100
21	28		
22	25		
23	58		
Total			\$191,632



..President.

..Treasurer.

Directors.

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

SS.

..20

Then personally appeared.....

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

Notary Public or
Justice of the Peace.

THIS RETURN IS SIGNED UNDER THE PENALTIES OF PERJURY

.....President.

.....Treasurer.

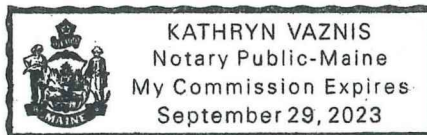
.....Directors.

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

Amherst ss. April 8 20 22
 county
 Then personally appeared Howard A. Coon

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

Kathryn Vaznis
 Notary Public or
 Justice of the Peace.



Annual report of

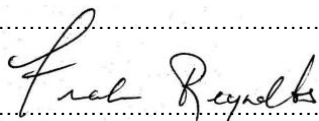
The Berkshire Gas Company

Year ended December 31, 2021

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

Milford, CT

ss.

April 7, 2022

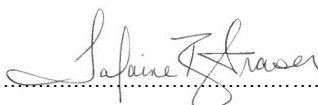
Then personally appeared. Franklyn Reynolds

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

TALAIN E. FRASER

NOTARY PUBLIC

MY COMMISSION EXPIRES 10/30/2022


Notary Public or
Justice of the Peace.

Annual report of

The Berkshire Gas Company

Year ended December 31, 2021

THIS RETURN IS SIGNED UNDER THE PENALTIES OF PERJURY

*President**Treasurer**Noelle M. Kinsch**Directors*SIGNATURES OF ABOVE PARTIES AFFIXED OUTSIDE OF THE COMMONWEALTH OF
MASSACHUSETTS MUST BE PROPERLY SWORN TO

ss

April 7,

20 22Then personally appeared **Noelle Kinsch**

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

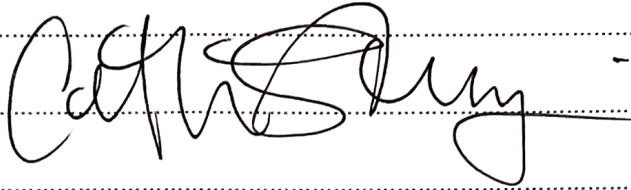
*Tracy A. Cayer**Notary Public or
Justice of the Peace*

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

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

.....ss.

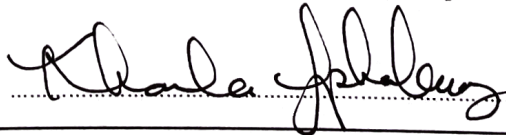
April 08

20 22

Then personally appeared.....

CATHERINE SUZANNE STEMPIEN

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.

Khamla Sphabmixay
NOTARY PUBLIC
Mecklenburg County, NC
My Commission Expires July 27, 2025