

**James M. Avery**

100 Summer Street  
Boston, MA 02110

617.488.8125 voice  
617.824.2020 fax  
[javery@pierceatwood.com](mailto:javery@pierceatwood.com)  
[www.pierceatwood.com](http://www.pierceatwood.com)

April 26, 2019

*Admitted in: MA*

HAND DELIVER and ELECTRONIC

Mark D. Marini, Secretary  
Department of Public Utilities  
One South Station, 5<sup>th</sup> Floor  
Boston, Massachusetts 02110

Re: The Berkshire Gas Company

Dear Secretary Marini:

Enclosed please find the Annual Return for The Berkshire Gas Company for 2018 and a check for the requisite filing fee.

Please call me if you require further assistance with respect to this matter.

Thank you for your consideration.

Very truly yours,



James M. Avery

JMA/cdw  
Enclosure

cc: Emily Luksha, Director, Rates and Revenue Requirements Division (w/enc via hand delivery and electronic)  
George Yiankos, Director, Gas Division (w/enc via hand delivery and electronic)  
Cara Mottola, Assistant Director, Gas Division (electronic)  
Rebecca L. Tepper, Division Chief (electronic)  
Franklyn D. Reynolds, President (electronic)  
Jennifer M. Boucher – Manager, Regulatory Economics (electronic)  
Jill LeMire, Lead Financial Analyst (electronic)  
Leonard Rodriguez, General Counsel (electronic)

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,**

**2018**



***The Commonwealth of Massachusetts  
Department of Public Utilities***

*One South Station, Boston, MA 02110*

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

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

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

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

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

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

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

A FIVE DOLLAR FILING FEE SHOULD ACCOMPANY THE ORIGINAL COPY

*The Commonwealth of Massachusetts*

**RETURN**  
**OF THE**  
**BERKSHIRE GAS**  
**COMPANY**  
**TO THE**  
**DEPARTMENT OF PUBLIC UTILITIES**  
**OF MASSACHUSETTS**  
**For the Year Ended December 31,**  
**2018**

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

**Franklyn Reynolds**

Official title: **President**

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

**2018**

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) \$ 77,270,250  
Other Revenues (outside Massachusetts) \_\_\_\_\_  
Total Revenues as per annual return \$ 77,270,250

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

  
\_\_\_\_\_  
Title President

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, 2018

**FULL NAME OF COMPANY**

**THE BERKSHIRE GAS COMPANY**

**LOCATION OF PRINCIPAL BUSINESS OFFICE**

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

### STATEMENT OF INCOME FOR THE YEAR

Item	Current Year	Increase or (Decrease) from Preceding Year
<b>OPERATING INCOME</b>	<b>\$</b>	<b>\$</b>
Operating Revenues	77,270,250	5,037,125
Operating Expenses:		
Operation Expense	54,924,468	5,731,423
Maintenance Expense	2,557,464	(204,064)
Depreciation Expense	8,580,575	342,993
Amortization of Utility Plant	0	(35,880)
Amortization of Property Losses	0	
Amortization of Conversion Expenses	0	
Taxes Other Than Income Taxes	4,016,109	591,672
Income Taxes	(2,302,984)	1,911,506
Provision for Deferred Fed.Inc.Taxes	3,320,617	(1,790,321)
Fed. Inc. Taxes Def. in Prior Yrs.-Cr.		
Total Operating Expenses	71,096,249	6,619,089
Net Operating Revenues	6,174,001	(1,581,964)
Income from Utility Plant Leased to Others	0	0
Other Utility Operating Income	0	0
Total Utility Operating Income	6,174,001	(1,581,964)
<b>OTHER INCOME</b>		
Income from Mdse. Job. & Contract Work	0	0
Income from Nonutility Operations	0	0
Nonoperating Rental Income	323,627	45,469
Interest and Dividend Income	172,450	72,712
Miscellaneous Nonoperating Income	(54,601)	1,518
Total Other Income	441,476	119,699
Total Income	6,615,477	(1,462,265)
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>		
Miscellaneous Amortization	0	0
Other Income Deductions	105,088	36,506
Total Income Deductions	105,088	36,506
Income Before Interest Charges	6,510,389	(1,498,771)
<b>INTEREST CHARGES</b>		
Interest on Long-Term Debt	3,017,862	(113,457)
Amortization of Debt Disc. & Expense	110,785	3,038
Amortization of Prem. on Debt - Credit	0	0
Int. on Debt to Associated Companies	0	0
Other Interest Expense	410,343	319,327
Interest Charged to Construction - Credit	(36,824)	(21,680)
Total Interest Charges	3,502,166	230,588
Net Income	3,008,223	(1,729,359)

# BALANCE SHEET

Title of Account		Balance End of Year	Title of Account		Balance End of Year
<b>UTILITY PLANT</b>		\$	<b>PROPRIETARY CAPITAL</b>		\$
Utility Plant		319,247,927	<b>CAPITAL STOCK</b>		
<b>OTHER PROPERTY AND INVESTMENTS</b>			Common Stock Issued		250
Nonutility Property		4,505,121	Preferred Stock Issued		-
Investment in Associated Companies		-	Capital Stock Subscribed		-
Other Investments		-	Premium on Capital Stock		-
Special Funds		386,243	Total		250
Total Other Property and Investments		4,891,364	<b>SURPLUS</b>		
<b>CURRENT AND ACCRUED ASSETS</b>			Other Paid-In Capital		106,094,738
Cash		326,030	Earned Surplus		6,974,341
Special Deposits		-	Surplus Invested in Plant		-
Working Funds		-	Total		113,069,079
Temporary Cash Investments		-	Total Proprietary Capital		113,069,329
Notes and Accounts Receivable		17,497,128	<b>LONG-TERM DEBT</b>		
Receivables from Assoc. Companies		137,810	Bonds		37,363,636
Materials and Supplies		3,354,582	Advances from Associated Companies		31,889,000
Prepayments		180,514	Other Long-Term Debt		-
Interest and Dividends Receivable		-	Total Long-Term Debt		69,252,636
Rents Receivable		-	<b>CURRENT AND ACCRUED LIABILITIES</b>		
Accrued Utility Revenues		10,033,685	Notes Payable		-
Misc. Current and Accrued Assets		1,827,041	Accounts Payable		12,082,192
Total Current and Accrued Assets		33,356,790	Payables to Associated Companies		3,744,192
<b>DEFERRED DEBITS</b>			Customer Deposits		355,726
Unamortized Debt Discount and Expense		466,729	Taxes Accrued		(5,771,667)
Extraordinary Property Losses		-	Interest Accrued		885,548
Preliminary Survey and Investigation Charges		-	Dividends Declared		-
Clearing Accounts		-	Matured Long-Term Debt		-
Temporary Facilities		-	Matured Interest		-
Miscellaneous Deferred Debits		34,407,364	Tax Collections Payable		-
Total Deferred Debits		34,874,093	Misc. Current and Accrued Liabilities		2,609,820
<b>CAPITAL STOCK DISCOUNT AND EXPENSE</b>			Total Current and Accrued Liabilities		13,905,811
Discount on Capital Stock		-	<b>DEFERRED CREDITS</b>		
Capital Stock Expense		-	Unamortized Premium on Debt		-
Total Capital Stock Discount and Expense		-	Customer Advances for Construction		-
<b>REACQUIRED SECURITIES</b>			Other Deferred Credits		35,329,027
Reacquired Capital Stock		-	Total Deferred Credits		35,329,027
Reacquired Bonds		-	<b>RESERVES</b>		
Total Reacquired Securities		-	Reserves for Depreciation		118,891,506
Total Assets and Other Debits		392,370,175	Reserves for Amortization		-
			Reserve for Uncollectible Accounts		1,402,783
			Operating Reserves		15,255,784
			Reserve for Depreciation and Amortization of Nonutility Property		2,510,954
			Reserves for Deferred Federal Income		-
			Taxes		17,454,103
			Total Reserves		155,515,129
			<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>		
			Contributions in Aid of Construction		5,298,242
			Total Liabilities and Other Credits		392,370,175

NOTES:



GAS OPERATING REVENUES		
Account	Operating Revenues	
	Amount for Year	Increase (Decrease) from Preceding Year
<b>SALES OF GAS</b>	\$	\$
Residential Sales	43,526,987	3,514,227
Commercial and Industrial Sales		
Small (or Commercial)	21,312,543	1,712,321
Large (or Industrial)		
Other Sales to Public Authorities		
Interdepartmental Sales		
Miscellaneous Electric Sales		
Total Sales to Ultimate Consumers	64,839,530	5,226,548
Sales for Resale	-	-
Total Sales of Gas	64,839,530	5,226,548
<b>OTHER OPERATING REVENUES</b>		
Forfeited Discounts	23,025	1,265
Miscellaneous Service Revenues	8,251	(2,763)
Revenues from Transportation of Gas of Others	13,000,331	458,442
Sales of Products Extracted from Natural Gas		
Revenues from Natural Gas Processed by Others		
Rent from Gas Property		
Interdepartmental Rents		
Other Gas Revenues	(600,887)	(646,367)
Total Other Operating Revenues	12,430,720	(189,423)
Total Gas Operating Revenues	77,270,250	5,037,125

#### SUMMARY OF GAS OPERATION AND MAINTENANCE EXPENSES

Functional Classification	Operation	Maintenance	Total
Steam Production	\$	\$	\$
Manufactured Gas Production	1,545,993	129,937	1,675,930
Other Gas Supply Expenses	34,974,086		34,974,086
Total Production Expenses	36,520,079	129,937	36,650,016
Local Storage Expenses			
Transmission and Distribution Expenses	7,010,654	2,427,527	9,438,181
Customer Accounts Expenses	2,815,696		2,815,696
Sales Expenses	395,520		395,520
Administrative and General Expenses	8,182,519	-	8,182,519
Total Gas Operation and Maintenance Expenses	\$54,924,468	2,557,464	\$57,481,932

April 8, 2016, I hereby certify that the foregoing statements are full, just and true to the best of my knowledge and belief. This statement is signed under the penalties of perjury.

President

Franklyn Reynolds



# STATEMENT OF EARNED SURPLUS

	Amount for Year	Increase (Decrease) from Preceding Year
Unappropriated Earned Surplus (at beginning of period)	\$3,964,144	\$8,134,687
Balance Transferred from Income	3,008,223	1,600,098
Miscellaneous Credit to Surplus	-	-
Miscellaneous Debits to Surplus	1,974	1,974
Appropriations of Surplus	-	-
Net Additions to Earned Surplus	3,010,197	1,602,072
Dividends Declared - Preferred Stock	-	-
Dividends Declared - Common Stock	-	7,500,000
Unappropriated Earned Surplus (at end of period)	6,974,341	2,236,759

# ELECTRIC OPERATING REVENUES

Account	Operating Revenues	
	Amount for Year	Increase or (Decrease) from Preceding Year
<b>SALES OF ELECTRICITY</b>	\$	\$
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		
<b>OTHER OPERATING REVENUES</b>		
Forfeited Discounts		
Miscellaneous Service Revenues		
Sales of Water and Power		
Rent from Electric Property		
Interdepartmental Rents		
Other Electric Revenues		
Total Other Operating Revenues		
Total Electric Operating Revenues		

# SUMMARY OF ELECTRIC OPERATION AND MAINTENANCE EXPENSES

Functional Classification	Operation	Maintenance	Total
<b>Power Production Expenses</b>	\$	\$	\$
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			

## TABLE OF CONTENTS

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

Title of Schedule (a)	Schedule Page Number (b)	Remarks (c)
General Information	4-7	
Comparative Balance Sheet	8 - 9	
Statement of Income for the Year	10	
Statement of Earned Surplus	12	
Summary of Utility Plant and Reserves for Depreciation and Amortization	13	
Utility Plant -- Gas	17 - 18	
Nonutility Property	19	
Investments	20	
Special Funds	21	
Special Deposits	21	
Notes Receivable	22	
Accounts Receivable	22	
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	
Extraordinary Property Losses	27	
Miscellaneous Deferred Debits	27 & 27A	
Discount on Capital Stock	28	
Capital Stock Expense	28	
Capital Stock and Premium	29	
Other Paid-In Capital	30	
Long-Term Debt	31	
Notes Payable	32	
Payables to Associated Companies	32	
Miscellaneous Current and Accrued Liabilities	33	
Other Deferred Credits	33	
Reserve for Depreciation of Utility Plant in Service	34	
Method of Determination of Depreciation Charges	34	
Dividends Declared During Year	34	
Operating Reserves	35	
Reserves for Deferred Federal Income Taxes	36	
Contributions in Aid of Construction	36	

Annual report of

THE BERKSHIRE GAS COMPANY

Year ended December 31, 2018

## TABLE OF CONTENTS (Continued)

Title of Schedule (a)	Schedule Page Number (b)	Remarks (c)
Gas Operating Revenues	43	
Sales of Gas to Ultimate Consumers	44	
Gas Operation and Maintenance Expenses	45 - 47	
Summary of Gas Operation and Maintenance Expenses	47	
Sales for Resale - Gas	48	
Sale of Residual - Gas	48	
Purchased Gas	48	
Taxes Charged During Year	49	
Other Utility Operating Income	50	
Income from Merchandising, Jobbing and Contract Work	51	
Record of Sendout for the Year in MCF	72	
Gas Generating Plant	74	
Boilers	75	
Scrubbers, Condensers and Exhausters	75	
Purifiers	76	
Holders	76	
Transmission and Distribution Mains	77	
Gas Distribution Services, House Governors and Meters	78	
Rate Schedule Information	79	
Lobbying Expense	80A	
Advertising Expense	80B	
Deposits and Collateral	80C	
Signature Page	81	

## GENERAL INFORMATION

## PRINCIPAL AND SALARIED OFFICERS

Titles	Names	Addresses	Annual Salaries
Chairman & Chief Executive Officer *Includes only salary issued by Berkshire Gas Company.	Anthony Marone III	All at: Avangrid Inc. 180 Marsh Hill Rd. Orange, CT 06477	\$0
Treasurer *Includes only salary issued by Berkshire Gas Company.	Adam B. Danner		\$0
Secretary *Includes only salary issued by Berkshire Gas Company.	Leonard Rodriguez		\$0
President	Karen Zink (1/2018-12/2018) Franklyn Reynolds (1/1/2019 to present)	ALL AT: 115 Cheshire Road Pittsfield, MA 01201	\$218,010  \$0
NOTE: Salary information excludes any applicable bonuses and stock options paid during the period.			

## DIRECTORS

Names	Addresses	Fees Paid During Year
Robert D. Kump Anthony Marone Robert P. Fitzgerald	All at: 115 Cheshire Road Pittsfield, MA 01201	\$0
		\$0
	All at: Avangrid Inc. 180 Marsh Hill Rd. Orange, CT 06477	\$0
		\$0
		\$0

\* By General Laws, Chapter 164, Section 83, the Return must contain a "List of the names of all their salaried officers and the amount of the salary paid to each," and by Section 77, the department is required to include in its annual report "the names and addresses of the principal officers and of the directors

## GENERAL INFORMATION--Continued

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

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

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

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

Total,	shares, par value, \$	No. of shares,
of the fiscal year, 2018		, outstanding December 31
Preferred:	4.8% 15 \$100	0
Common:	100 \$2.50	250
10. If any stock has been issued during the last fiscal period, give date and terms upon which  
such issue was offered to the stockholders, and if the whole or any part of the issue was sold  
realized therefrom.

(A) \$100 Par Value

(B) \$2.50 Par Value

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

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

UIL Holdings Corporation

\$ 4,189,878

**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

			Names of the cities or town in which the company supplies GAS, with the number of customers' meters in each place.	
City or Town	Number of Customers' Meters, Dec. 31,		City or Town	Number of Customers' Meters, Dec. 31,
			Adams	2,550
			Amherst	2,425
			Cheshire	510
			Clarksburg	133
			Dalton	1,706
			Deerfield	711
			Great Barrington	1,086
			Greenfield	4,062
			Hadley	793
			Hatfield	856
			Lanesboro	246
			Lee	1,825
			Lenox	1,786
			Lenoxdale	159
			North Adams	3,982
			Northampton	3
			Pittsfield	14,345
			Stockbridge	476
			Sunderland	10
			Turners Falls	1,075
			Whately	46
			Williamstown	1,608
TOTAL			TOTAL	40,393



COMPARATIVE BALANCE SHEET Assets and Other Debits				
Line No.	Title of Account (a)	Balance Beginning of Year (b)	Balance End of Year (c)	Increase or (Decrease) (d)
1	<b>UTILITY PLANT</b>	\$	\$	\$
2	Utility Plant (101-107) P. 13.....	294,163,973	319,247,927	25,083,954
3	<b>OTHER PROPERTY AND INVESTMENTS</b>			
4	Nonutility Property (121) P. 19.....	4,513,079	4,505,121	(7,958)
5	Investment in Associated Companies (123) P. 20.....	-	-	-
6	Other Investments (124) P. 20.....	-	-	-
7	Special Funds (125, 126, 127, 128) P. 21.....	563,709	386,243	(177,466)
8	Total Other Property and Investments.....	5,076,788	4,891,364	(185,424)
9	<b>CURRENT AND ACCRUED ASSETS</b>			
10	Cash (131).....	346,864	326,030	(20,834)
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.....	16,235,949	17,497,128	1,261,179
15	Receivables from Assoc. Companies (145, 146) P. 23.....	322,660	137,810	(184,850)
16	Materials and Supplies (151-159, 163) P. 24.....	2,757,711	3,354,582	596,871
17	Prepayments (165).....	314,293	180,514	(133,779)
18	Interest and Dividends Receivable (171).....	-	-	-
19	Rents Receivable (172).....	-	-	-
20	Accrued Utility Revenues (173-175).....	6,668,871	10,033,685	3,364,814
21	Misc. Current and Accrued Assets (174).....	1,767,324	1,827,041	59,717
22	Total Current and Accrued Assets.....	28,413,672	33,356,790	4,943,118
23	<b>DEFERRED DEBITS</b>			
24	Unamortized Debt Discount and Expense (181) P. 26.....	531,808	466,729	(65,079)
25	Extraordinary Property Losses (182) P. 27.....	-	-	-
26	Preliminary Survey and Investigation Charges (183).....	-	-	-
27	Clearing Accounts (184).....	-	-	-
28	Temporary Facilities (185).....	-	-	-
29	Miscellaneous Deferred Debits (186) P. 27.....	20,273,003	34,407,364	14,134,361
30	Total Deferred Debits.....	20,804,811	34,874,093	14,069,282
31	<b>CAPITAL STOCK DISCOUNT AND EXPENSE</b>			
32	Discount on Capital Stock (191) P. 28.....	-	-	-
33	Capital Stock Expense (192) P. 28.....	-	-	-
34	Total Capital Stock Discount and Expense.....	-	-	-
35	<b>REACQUIRED SECURITIES</b>			
36	Reacquired Capital Stock (196).....	-	-	-
37	Reacquired Bonds (197).....	-	-	-
38	Total Reacquired Securities.....	-	-	-
39	Total Assets and Other Debits.....	348,459,244	392,370,175	43,910,931

Annual report of

THE BERKSHIRE GAS COMPANY

Year ended December 31, 2018

## 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	<b>PROPRIETARY CAPITAL</b>	\$	\$	\$
2	<b>CAPITAL STOCK</b>			
3	Common Stock Issued (210) P. 29.....	250	250	-
4	Preferred Stock Issued (204) P. 29.....	-	-	-
5	Capital Stock Subscribed (202, 205).....	-	-	-
6	Premium on Capital Stock (207) P. 29.....	-	-	-
7	Total.....	250	250	-
8	<b>SURPLUS</b>			
9	Other Paid-In Capital (208-211) P. 30.....	106,094,738	106,094,738	-
10	Earned Surplus (215, 216) P. 12.....	3,966,118	6,974,341	3,008,223
11	Surplus Invested in Plant (217).....	-	-	-
12	Total.....	110,060,856	113,069,079	3,008,223
13	Total Proprietary Capital.....	110,061,106	113,069,329	3,008,223
14	<b>LONG-TERM DEBT</b>			
15	Bonds (221) p. 31.....	38,818,182	37,363,636	(1,454,546)
16	Advances from Associated Companies (223) P. 31....	16,895,000	31,869,000	14,994,000
17	Other Long-Term Debt (224) P. 31.....	-	-	-
18	Total Long-Term Debt.....	55,713,182	69,252,636	13,539,454
19	<b>CURRENT AND ACCRUED LIABILITIES</b>			
20	Notes Payable (231) P. 32.....	-	-	-
21	Accounts Payable (232).....	9,944,998	12,082,192	2,137,194
22	Payables to Associated Companies (223, 234) P. 32.	6,808,846	3,744,192	(3,064,654)
23	Customer Deposits (235).....	358,494	355,726	(2,768)
24	Taxes Accrued (236).....	(1,087,824)	(5,771,667)	(4,683,843)
25	Interest Accrued (237).....	852,256	885,548	33,292
26	Dividends Declared (238).....	-	-	-
27	Matured Long-Term Debt (239).....	-	-	-
28	Matured Interest (240).....	-	-	-
29	Tax Collections Payable (241).....	-	-	-
30	Misc. Current and Accrued Liabilities (242) P. 33.	3,144,441	2,609,820	(534,621)
31	Total Current and Accrued Liabilities.....	20,021,211	13,905,811	(6,115,400)
32	<b>DEFERRED CREDITS</b>			
33	Unamortized Premium on Debt (251) P. 26.....	-	-	-
34	Customer Advances for Construction (252).....	-	-	-
35	Other Deferred Credits (253) P. 33.....	16,294,537	35,329,027	19,034,490
36	Total Deferred Credits.....	16,294,537	35,329,027	19,034,490
37	<b>RESERVES</b>			
38	Reserves for Depreciation (254-256) P. 13.....	108,396,054	118,891,506	10,495,452
39	Reserves for Amortization (257-259) P. 13.....	-	-	-
40	Reserve for Uncollectible Accounts (260).....	1,643,399	1,402,783	(240,616)
41	Operating Reserves (261-265) P. 35.....	13,318,282	15,255,784	1,937,502
42	Reserve for Depreciation and Amortization of Nonutility Property (266).....	2,431,684	2,510,954	79,270
43	Reserves for Deferred Federal Income Taxes (267, 268) P. 36.....	15,443,347	17,454,103	2,010,756
44	Total Reserves.....	141,232,766	155,515,129	14,282,363
45	<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
46	Contributions in Aid of Construction (271) P. 36..	5,136,441	5,298,242	161,801
47	Total Liabilities and Other Credits.....	348,459,244	392,370,175	43,910,931

## STATEMENT OF INCOME FOR THE YEAR

Line No.	Account (a)	Total	
		Current Year (b)	Increase or (Decrease) from Preceding Year (c)
1	<b>OPERATING INCOME</b>	\$	\$
2	Operating Revenues (400) P. 37, 43.....	77,270,250	5,037,125
3	Operating Expenses:		
4	Operation Expense (401) P. 42, 47.....	54,924,468	5,731,423
5	Maintenance Expense (402) P. 42, 47.....	2,557,464	(204,064)
6	Depreciation Expense (403) P. 34.....	8,580,575	342,993
7	Amortization of Utility Plant (404 and 405).....	-	35,880
8	Amortization of Property Losses (407.1).....	-	-
9	Amortization of Conversion Expenses (407.2).....	-	-
10	Taxes Other Than Income Taxes (408) P. 49.....	4,016,109	591,672
11	Income Taxes (409) P. 49.....	(2,302,984)	1,911,506
12	Provision for Deferred Fed.Inc.Taxes (410) P.36.....	3,320,617	(1,790,321)
13		-	-
14	Total Operating Expenses.....	71,096,249	6,619,069
15	Net Operating Revenues.....	6,174,001	(1,581,964)
16	Income from Utility Plant Leased to Others (412).....	-	-
17	Other Utility Operating Income (414) P. 50.....	-	-
18	Total Utility Operating Income.....	6,174,001	(1,581,964)
19	<b>OTHER INCOME</b>		
20	Income from Mdse. Job. & Contract Work (415) P. 51.....	-	-
21	Income from Nonutility Operations (417).....	-	-
22	Nonoperating Rental Income (418).....	323,827	45,469
23	Interest and Dividend Income (419).....	172,450	72,712
24	Miscellaneous Nonoperating Income (421).....	(54,601)	1,518
25	Total Other Income.....	441,476	119,699
26	Total Income.....	6,615,477	(1,462,265)
27	<b>MISCELLANEOUS INCOME DEDUCTIONS</b>		
28	Miscellaneous Amortization (425).....	-	-
29	Other Income Deductions (426).....	105,086	36,506
30	Total Income Deductions.....	105,086	36,506
31	Income Before Interest Charges.....	6,510,389	(1,498,771)
32	<b>INTEREST CHARGES</b>		
33	Interest on Long-Term Debt (427) P. 31.....	3,017,862	(113,457)
34	Amortization of Debt Disc. & Expense (428) P. 26.....	110,785	3,038
35	Amortization of Prem. on Debt - Credit (429) P. 26.....	-	-
36	Int. on Debt to Associated Companies(430)P. 31, 32.....	-	-
37	Other Interest Expense (431).....	410,343	319,327
38	Interest Charged to Construction - Credit (432).....	(36,824)	21,680
39	Total Interest Charges.....	3,502,166	230,588
40	Net Income.....	3,008,223	(1,729,359)
41	<b>EARNED SURPLUS</b>		
42	Unappropriated Earned Surplus (at beginning of period (216)	3,964,144	4,737,582
43	Balance Transferred from Income (433).....	3,008,223	(1,729,359)
44	Reset Retained Earnings to zero per GAAP.....	-	-
45	Miscellaneous Debits to Surplus (435).....	1,974	1,974
46	Appropriations of Surplus (436).....	-	-
47	Net Additions to Earned Surplus.....	3,010,197	(1,727,385)
48	Dividends Declared - Preferred Stock (437).....	-	-
49	Dividends Declared - Common Stock (438).....	-	-
50	Unappropriated Earned Surplus (at end of period)(216).....	6,974,341	3,010,197

**STATEMENT OF EARNED SURPLUS (Accounts 215-216)**

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

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

Line No	Item (a)	Contra Primary Account Affected (b)	Amount (c)
1	<b>UNAPPROPRIATED EARNED SURPLUS (Account 216)</b>		
2	Balance -- Beginning of year		\$3,964,144
3	Changes: (identify by prescribed earned surplus accounts)		
4			
5	Credits:		
6	Balance transferred from Income Account 433	400-432	3,008,223
7	Transfer from Accumulated Comprehensive Income 215	215	1,974
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		6,974,341
28	<b>APPROPRIATED EARNED SURPLUS (Account 215)</b>		
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

<b>SUMMARY OF UTILITY PLANT AND RESERVES FOR DEPRECIATION AND AMORTIZATION</b>							
Line No.	Item (a)	Total (b)	Electric (c)	Gas (d)	(e)	(f)	Common (g)
1	<b>UTILITY PLANT:</b>						
2	In Service:						
3	101 Plant in Service (Classified).....	\$314,778,582		\$314,778,582			
4	106 Completed Construction not classified.....	0		0			
5	Total P. 16, 18.....	314,778,582		314,778,582			
6	104 Leased to Others.....	0		0			
7	105 Held for Future Use.....	0		0			
8	107 Construction Work in Progress...	4,469,345		4,469,345			
9	Total Utility Plant.....	319,247,927		319,247,927			
10	<b>DETAIL OF RESERVES FOR DEPRECIATION AND AMORTIZATION</b>						
11	In Service:						
12	254 Depreciation P. 34.....	118,891,506		118,891,506			
13	257 Amortization.....	0		0			
14	Total in Service.....	118,891,506		118,891,506			
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.....	\$118,891,506		\$118,891,506			

## 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.....	360,120	0			7,220,732	7,580,852
4	Total Intangible Plant.....	52,292,610	0	0	0	7,220,732	59,513,342
5	2. PRODUCTION PLANT						
6	Manufactured Gas Production Plant.....						
7	304 Land and Land Rights.....	1,754,413					1,754,413
8	305 Structures and Improvements.....	4,690,479	11,120	0			4,701,599
9	306 Boiler Plant Equipment.....	0					0
10	307 Other Power Equipment.....	0					0
11	310 Water Gas Generating Equipment.....	0					0
12	311 Liquefied Petroleum Gas Equipment...	1,603,451					1,603,451
13	312 Oil Gas Generation Equipment.....	0					0
14	313 Generating Equipment-Other Process..	0					0
15	315 Catalytic Cracking Equipment.....	0					0
16	316 Other Reforming Equipment.....	0					0
17	317 Purification Equipment.....	0					0
18	318 Residual Refining Equipment.....	0					0
19	319 Gas Mixing Equipment.....	1,292,759					1,292,759
20	320 Other Equipment.....	798,603	33,369	0			831,972
21	Total Manufactured Gas.....	0					0
	Production Plant.....	10,139,705	44,489	0	0	0	10,184,194
22	3. STORAGE PLANT						
23	360 Land and Land Rights.....	0					0
24	361 Structures and Improvements.....	0					0
25	362 Gas Holders.....	0					0
26	363 Other Equipment.....	0					0
27	Total Storage Plant.....	\$0	\$0	\$0	\$0	\$0	\$0

Annual report of

## THE BERKSHIRE GAS COMPANY

Year ended December 31, 2018

## 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.....	143,675					143,675
4	366 Structures and Improvements.....	957,580					957,580
5	367 Mains.....	102,135,967	7,345,835	146,963			109,334,839
6	368 Compressor Station Equipment.....	0					0
7	369 Measuring and Regulating Station Equipment.....	7,208,645	667,003	30,159			7,845,489
8	380 Services.....	59,885,812	3,467,178	149,733			63,203,257
9	381 Meters.....	12,254,914	1,411,018	300,229	0		13,365,702
10	382 Meter Installations.....	11,776,058	(6,687)	0	0		11,769,372
11	383 House Regulators.....	2,362,913	84,175	0	0		2,447,088
12	386 Other Property on Cust's Premises...	0					0
13	387 Other Equipment.....	53,106		603			52,503
14	Total Transmission and Distribution Plant.....	196,901,680	12,968,523	627,687	0	0	209,242,515
15	5. GENERAL PLANT						
16	389 Land and Land Rights.....	283,137					283,137
17	390 Structures and Improvements.....	21,059,412	1,846,669	18,386		31,551	22,919,244
18	391 Office Furniture and Equipment.....	3,707,136	206,832	181	0	1,005,685	4,919,472
19	392 Transportation Equipment.....	3,860,556	187,232	262,956			3,784,832
20	393 Stores Equipment.....	193,021	(224)	0			192,796
21	394 Tools, Shop and Garage Equipment....	1,961,712	249,402	70,957	0		2,140,157
22	395 Laboratory Equipment.....	20,740			0		20,740
23	396 Power Operated Equipment.....	349,817					349,817
24	397 Communication Equipment.....	1,107,816	1,833	67,350	0	26,012	1,068,311
25	398 Miscellaneous Equipment.....	149,608	10,139	0	0	276	160,024
26	399 Other Tangible Property.....	0					0
27	Total General Plant.....	32,692,955	2,501,882	419,830	0	1,063,523	35,838,530
28	Total Gas Plant in Service.....	292,026,950	15,514,894	1,047,518	0	8,284,255	314,778,582
29	104 Utility Plant Leased to Others.....						
30	105 Property Held for Future Use.....						
31	107 Construction Work in Progress.....	2,137,022	17,712,515			(15,380,192)	4,469,345
32	Total Utility Plant-Gas.....	\$294,163,973	\$33,227,409	\$1,047,518	\$0	(\$7,095,937)	\$319,247,928

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, 2018

## 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	\$4,505,121	\$1,135,983	\$812,355	\$323,628
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13	Totals		\$4,505,121	\$1,135,983	\$812,355	\$323,628

**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		<b>NONE</b>	
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			
15			
16			
17			
18			

Annual report of

THE BERKSHIRE GAS COMPANY

Year ended December 31, 2018

**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)	\$386,243
2		
3		
4		
5		
6		
7		
8		
9		
10		
11		
12		
13		
14		
15		
16		
17		
18		
19	Total	\$386,243

**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	\$12,063,339
24		
25	Other Electric and Gas Utilities	
26		
27	Other Accounts Receivable (Account 143):	
28	Officers and employees	0
29		
30		
31	Miscellaneous (group and describe by classes):	
32	Unbilled revenues (Account 173)	5,143,841
33	Miscellaneous services	289,948
34	Weather Insurance	0
35		
36		
37	Total	\$17,497,128

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	1,067	N/A	N/A
2				
3	Connecticut Natural Gas	3,323	N/A	N/A
4				
5	Berkshire Energy Resources	0	N/A	N/A
6				
7	United Illuminating Company	5,858	N/A	N/A
8				
9	UIL Holdings Corporation	127,562	N/A	N/A
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				
21				
22				
23				
24				
25				
26				
27				
28				
29				
30				
31				
32				
33				
34				
35				
36				
37				
38				
39				
40				
41				
42				
43				
44				
45	TOTALS	137,810		

**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).....		\$2,447,368
2	Fuel Stock Expenses (Account 152).....		0
3	Residuals (Account 153).....		0
4	Plant Materials and Operating Supplies (Account 154).....		901,771
5	Merchandise (Account 155).....		5,443
6	Other Materials and Supplies (Account 156).....		-
7	Nuclear Fuel Assemblies and Components - In Reactor (Account 157)...		-
8	Nuclear Fuel Assemblies and Components - Stock Account (Account 158)		-
9	Nuclear Byproduct Materials (Account 159).....		-
10	Stores Expense (Account 163).....		-
11	Total Per Balance Sheet .....		\$3,354,582

**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.....	\$ 1,888,006	373,189	\$ 364,240	741,838	\$ 1,509,016
2	Received During Year.....	2,931,896	253,116	278,120	802,025	2,130,269
3	TOTAL.....	4,819,901	626,305	642,360	1,543,863	3,639,285
4	Used During Year (Note A).....					
5	728 SUPPLEMENTAL	-				
6	From storage for distribution to customers	(2,183,366)	(188,255)	(189,167)	(777,109)	(1,699,764)
7						
8						
9						
10						
11	Sold or Transferred.....					
12	TOTAL DISPOSED OF.....	(2,372,533)	(188,255)	(189,167)	(777,109)	(1,699,764)
13	BALANCE END OF YEAR.....	2,447,368	438,050	453,193	766,754	1,939,521

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.....	2,162	14,750		\$
15	Received During Year.....	73,285	523,505		
16	TOTAL.....	75,447	538,255		
17	Used During Year (Note A).....				
18	From storage for distribution to customers	(68,012)	(483,602)		
19					
20					
21					
22					
23					
24	Sold or Transferred.....				
25	TOTAL DISPOSED OF.....	(68,012)	(483,602)		
26	BALANCE END OF YEAR.....	7,435	54,654		

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

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



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

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

2. Show premium amounts by enclosure in parentheses.

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

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

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

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

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

Line No.	Designation of Long-term Debt (a)	Principal Amount of Securities to Which Discount and Expense or Premium Minus Expense, Relates (Omit Cents) (b)	Total Discount and Expense or Net Premium (Omit Cents) (c)	Amortization Period		Balance Beginning of Year (f)	Debits During Year (g)	Credits During Year (h)	Balance End of Year (i)
				From (d)	To (e)				
1	<u>FIRST MORTGAGE BONDS:</u>								
2									
3	P, 10.06%	10,000,000	186,708	3/01/89	3/01/16	6,638		5,690	948
4									
5	<u>SENIOR NOTE, 9.60%</u>	8,000,000	137,466	8/30/90	8/30/20	13,017		4,733	8,284
6									
7	<u>SENIOR NOTE, 7.80%</u>	16,000,000	2,118,064	11/15/96	11/15/21	331,016		84,515	246,501
8									
9	<u>Long-term debt. Filing in process</u>	15,000,000	116,711	12/10/13	12/10/43	159,466	341	6,143	153,664
10	<u>(Approved by DPU 11/28/12)</u>								
11	<u>Purchase Accounting Fair Vaule</u>	-	8,806,000	11/17/10	11/15/21	0		0	0
12	<u>Debt Premium</u>								
13	<u>Avangrid Line of Credit Facility Fee</u>	-		4/1/16	4/1/21	21,671	45,365	9,704	57,332
	<b>Totals</b>	<b>\$ 49,000,000</b>	<b>\$11,364,949</b>			<b>\$531,808</b>	<b>\$45,706</b>	<b>\$110,785</b>	<b>\$466,729</b>

Annual report of

The Berkshire Gas Company

Year Ended December 31, 2018

**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	<b>TOTALS</b>					

**MISCELLANEOUS DEFERRED DEBITS (Account 186)**

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

Line No.	Description (a)	Account No.	Beginning Balance (b)	Debit (c)	Credits		Balance End of Year (f)
					Account Charged (d)	Amount (e)	
11	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	2,812,951	51,509	131,175	(1,087,257)	1,777,203
12	Pittsfield Environmental Study	186.81	1,142,627	262,724	131,175	(400,135)	1,005,216
13	Coal Tar Insurance Recovery	186.94	(15,732)		131,175	0	(15,732)
14	Recoverable Bad Debts	186.97	518,902	518,791	260	(559,673)	478,020
15	Pittsfield Generating O & M Costs	186.98	6,706	818,260		(894,512)	(69,546)
16	Environmental	186.99	4,335,000	0	265	0	4,335,000
17	Deferred Farm Discount	186.020	0		480,481	0	0
18	Depreciation Study	186.021	(0)		928	0	(0)
19	Deming Environmental Study	186.060	0		175	0	0
20	Cost of Service study 2000	186.022	0	0	928	0	0
21	Cost of Capital - Consultants	186.023	0		928	0	0
22	Rate Study - Consultants/Legal 2017	186.024	336,371	997,637	928	(184,718)	1,149,290
23	Rate Study - Legal 2001	186.025	0		928	0	0
24	Rate Study - Filing & Hearing Fees	186.026	0		928	0	0
25	Consultant Services	186.13	0	0		0	0
26	Pre-Paid Pension Reg Asset FAS 158	186.002	22,361,733	2,136,528	165,926	(1,186,356)	23,311,905
27	UIL Debt Premium	186.002	2,095,000		221	(936,000)	1,159,000
28	Deferred State Tax Reg Asset	186.10	(375,054)	0	265,268	(32,351)	(407,405)
29	Preliminary Engineering TGP	186.01	255,640	29,801		(285,441)	(0)
30	OPEB	186.02	658,808		263	(658,808)	(0)
31	Deferred Fed Tax Reg Asset	186.03	(13,859,949)	16,557,132		(1,012,770)	1,684,413
	Total		\$20,273,003	\$21,372,382		(\$7,238,021)	\$34,407,364

Annual report of

THE BERKSHIRE GAS COMPANY

Year ended December 31, 2018

## DISCOUNT ON CAPITAL STOCK (Account 191)

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

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

## CAPITAL STOCK EXPENSE (Account 192)

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

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

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

1. Report below the particulars called for concerning common and preferred stock at end of year, distinguishing separate series of any general class. Show totals separately for common and preferred stock.

2. Entries in column (b) should represent the number of shares authorized by the Department.

3. Give particulars concerning shares of any class and series of stock authorized to be issued by the Department which have not yet been issued.

4. The designation of each class of preferred stock should show the dividend rate and whether the dividends are cumulative or noncumulative.

5. State if any capital stock which has been nominally issued is nominally outstanding at end of year.

6. Give particulars of any nominally issued capital stock, reacquired stock, or stock in sinking and other funds which is pledged, stating name of pledgee and purpose of pledge.

Line No.	Class and Series of Stock (a)	Number of Shares Authorized (b)	Par Value per Share (c)	Amount Authorized (d)	Outstanding per Balance Sheet*		Premium at End of Year (g)
					Shares (e)	Amount (f)	
1	Preferred Stock						
2	4.8%	15,000	\$100	\$1,500,000	0	\$0	--
4	Total A/C 201	15,000		\$1,500,000	0	\$0	--
6	Common Stock	4,600,000	\$2.50	\$11,500,000	100	\$250	\$0
7	Total A/C 204	4,600,000		\$11,500,000	100	\$250	\$0
8							
9							
10							
11							
12							
13							
14							
15							
16							
17							
18							
19							
20							
21							
22							
23							
24							
25							
26							
27							
28							
29							
30							
31	Totals						

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

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

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

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

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

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

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

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

Line No.	Item (a)	Amount (b)
1	Account 211 - Miscellaneous Paid-In Capital	
2	Balance 12/31/2016	\$ 106,094,738
3		
4	Transactions:	
5		-
6		
7		
8		
9		
10	Total	\$ 106,094,738
11		
12		
13		
14		
15		
16		
17		
18		
19		
20		
21		
22		
23		
24		
25		
26		
27		
28		
29		
30		
31		
32		
33		
34		
35		
36		
37		
38		
39		
40		
41		
42		
43		

Annual report of

THE BERKSHIRE GAS COMPANY

Year ended December 31, 2018

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

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

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

Line No.	Class and Series of Obligation (a)	Date of Issue (b)	Date of Maturity (c)	Amount Authorized (d)	Amount Actually Outstanding at End of Year (e)	Interest Provisions Rate Per Cent (f)	Dates Due (g)	Interest Accrued During Year, Charged to Income (427) (h)	Interest Paid During Year (237) (i)
1	<u>FIRST MORTGAGE BONDS - A/C 221:</u>								
2	SERIES: P, 10.06%	02/01/89	02/01/19	10,000,000	10,000,000	10.06	1/31 & 7/31	1,006,000	1,005,996
3									
4	SENIOR NOTE, 9.60%	07/01/90	09/01/20	8,000,000	8,000,000	9.60	3/1 & 9/1	768,000	768,000
5									
6					0				
7									
8	SENIOR NOTE, 7.80%	11/15/96	11/15/21	16,000,000	4,363,636	7.80	quarterly	444,362	453,818
9	L-T Debt Financing 5.33%	12/10/13	12/10/43	15,000,000	15,000,000	5.33	6/10 & 12/10	799,500	799,500
10									
	TOTALS			\$49,000,000	\$37,363,636			\$3,017,862	\$3,027,314

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



## NOTES PAYABLE (Account 231)

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

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

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

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

Line No.	Name of Company (a)	Amount End of Year (b)	Interest for Year	
			Rate (c)	Amount (d)
22				
23	UIL Holdings Corporation	3,644,288	Intercompany	Accounts Payable
24	Southern CT Gas	45,493	Intercompany	Accounts Payable
25	CT Natural Gas	31,880	Intercompany	Accounts Payable
26	United Illuminating Company	1,928	Intercompany	Accounts Payable
27	Avangrid	20,603	Intercompany	Accounts Payable
28				
29				
30				
31				
32				
33				
34				
35	Totals	\$ 3,744,192		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	331,243
3	Vacation Payroll	62,254
4	Legal	38,907
5	Customer Credit Balances/Consumer Rebates	1,158,892
6	Training Grant/Misc Accrued Liabilities	18,524
7	Public Interest Benefits (Merger credit)	1,000,000
8		
9		
10		
11		
12		
13		
14		
15		
16		
17		
18	Total	\$2,609,820

## 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	\$0		\$99,019
21	Investment Tax Credit					
22						
23						
24	Tax Reform	\$0	495	\$3,030,325	19,553,388	\$16,523,063
25						
26	Deferred Revenues	\$281,667	253	\$32,500		\$249,167
27						
28	Motor Fuel Contracts	\$0	184			\$0
29						
30	Non-Current Pension	\$14,585,675	186	\$145,000	\$3,132,600	\$17,573,275
31						
32	Long Term Contract-SERP	\$0		0	\$0	\$0
33						
34	Customer Rate Credits	\$ 1,328,176.21	142	\$ 1,349,896	\$ 21,720	\$0
35						
36	Other Regulatory Liabilities	0	263	23,000	907,503	\$884,503
37						
38						
39						
40	Totals	\$16,294,537		\$4,580,721	\$23,615,211	\$35,329,027

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

Line No.	(a)	Electric (b)	Gas (c)	Total (d)
1	Balance at beginning of year		\$108,396,054	\$108,396,054
2	Credits to Depreciation Reserve during year:			
3	Account 403 Depreciation		8,580,575	8,580,575
4	Other Accounts (Specify)      Transfer from Assoc Co.		3,716,040	3,716,040
5	Amortization of Aid to Construction to Acct 403		297,191	297,191
6				
7	TOTAL CREDITS DURING YEAR		\$12,593,806	\$12,593,806
8	Net Charges for Plant Retired:			
9	Book Cost of Plant Retired		1,047,517	1,047,517
10	Cost of Removal		1,121,537	1,121,537
11	Salvage (Credit)		(70,700)	(70,700)
12				
13	NET CHARGES DURING YEAR		\$2,098,354	\$2,098,354
14	Balance December 31, 2018		\$118,891,506	\$118,891,506

#### METHOD OF DETERMINATION OF DEPRECIATION CHARGES

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

15 For book purposes, varying straight line rates which are allowed to generate a composite rate of 3.24% are  
16 applied to the average depreciable plant accounts during the year ended December 31, 2018.  
17  
18 For tax purposes the declining balance method is used. Depreciation taken for federal income tax purposes for the tax  
19 year ended December 31, 2018 has not yet been filed. However the estimated depreciation expense,  
20 is anticipated to be \$5,880,146 due to bonus depreciation.  
21  
22  
23

#### DIVIDENDS DECLARED DURING THE YEAR (Accounts 437.438)

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

[illegible]

## 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		\$34,596
3	Provision	925	12,000
4	Payment of Claims net of insurance received		0
5	Ending Balance		46,596
6	RESERVE FOR RETIREMENT BENEFIT - A/C 263		
7	Beginning Balance		5,762,836
8	Provision	926.2, 930.3, 431.3	451,452
9	Payments		(189,676)
10	Adjustment		(993,086)
11	Ending Balance		5,051,526
12	OTHER LONG-TERM LIABILITY - A/C 265.1		
13	Beginning Balance		106,134
14	Adjustment	409,236	0
15	Ending Balance		106,134
16	DEFERRED STATE FRANCHISE TAX - DEPRECIATION - A/C 265.2		
17	Beginning Balance		750,266
18	Provision	408.8	2,670,901
19	Adjustment		(104,751)
20	Ending Balance		3,316,416
21	DEFERRED STATE FRANCHISE TAX - EXTRAORDINARY ITEMS - A/C 265.4		
22	Beginning Balance		2,329,450
23	Provision	408.9	
24	Adjustment		70,662
25	Ending Balance		2,400,112
26	ENVIRONMENTAL CLEAN-UP COSTS - A/C 265.5		
27	Beginning Balance		4,335,000
28	Payments		0
29	Adjustment	186.99	0
30	Ending Balance		4,335,000
31	OBSOLETE INVENTORY		
32	Beginning Balance		0
33	Adjustment		0
34	Ending Balance		0
35			
36			
37			
38			
39			
40			
41			
42			
43			
44	Total reserves		\$15,255,784

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

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

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

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

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

Line No.	Account Subdivisions (a)	Balance Beginning of Year (b)	Changes During Year		Balance End of Year (e)
			Amounts Debited Account 410 (1) (c)	Amounts Credited Account 215 (1) (d)	
1	Accelerated Amortization	\$	\$	\$	\$
2	(Account 267)				
3	Electric.....				
4	Gas.....				
5	Other (Specify).....				
6	Totals.....				
7					
8	Liberalized Depreciation				
9	(Account 268)				
10	Electric.....				
11	Gas.....	14,914,657	3,320,617	(1,305,665)	16,929,609
	Other(Specify)=Comprehensive				
12	Income Adjustments	528,690		(4,197)	524,494
13	Totals.....	15,443,347	3,320,617	(1,309,862)	17,454,103
14					
15	Total (Accounts 267, 268)				
16	Electric.....				
17	Gas.....	14,914,657	3,320,617	(1,305,665)	16,929,609
	Other(Specify)=Comprehensive				
18	Income Adjustments	528,690		(4,197)	524,494
19	Totals.....	\$15,443,347	\$3,320,617	(\$1,309,862)	\$17,454,103
20	*The Company reconciles federal income tax at the end of the fiscal year - 12/31				
21	(1) Account 410, Provision for Deferred Federal Income Taxes				
22	(2) Account 411, Federal Income Taxes Deferred in Prior Years -- Credit.				

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

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

Line No.	Class of Utility Service (a)	Balance Beginning of Year (b)	Debits		Credits (e)	Balance End of Year (f)
			Account Credited (c)	Amount (d)		
23	Residential		143.1		176,293	
24						
25	Commercial				282,698	
26						
27	Amortization of Aid to Construction		403	297,190		
28						
29						
30						
31						
32						
33						
34	Totals	\$5,136,441		\$297,190	\$458,991	\$5,298,242

Next page is 43

## GAS OPERATING REVENUES (Account 400)

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

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

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

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

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

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

Line No.	Account	Operating Revenues		DTH Sold (1000 BTU)		Average Number of Customers Per Month	
		Amount for Year	Increase or (Decrease) from Preceding Year	Amount for Year	Increase or (Decrease) from Preceding Year	Amount for Year	Increase or (Decrease) from Preceding Year
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
1	SALES OF GAS						
2	480 Residential Sales.....	\$43,526,987	\$3,514,227	3,356,477	368,831	34,850	260
3	481 Commercial and Industrial Sales:					4,459	2
4	Small (or Commercial) see instr. 5.....	21,312,543	1,712,321	2,178,396	177,223		
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.....	64,839,530	5,226,548	5,534,873	546,054	39,309	262
10	483 Sales for Resale.....	0	0				
11	Total Sales of Gas*.....	64,839,530	5,226,548	5,534,873	546,054	39,309	262
12	OTHER OPERATING REVENUES						
13	487 Forfeited Discounts.....	23,025	1,265				
14	488 Miscellaneous Service Revenues.....	8,251	(2,763)				
15	489 Revenues from Trans. of Gas of Others.....	13,000,331	458,442				
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.....	(600,887)	(646,367)				
21	Total Other Operating Revenues.....	12,430,720	(189,423)				
22	Total Gas Operating Revenues.....	\$77,270,250	5,037,125				
*Includes revenues from application of..... Total DTH to which Applied.....			(LDAC) Purchase Price Adjustment Clauses	(CGA) Fuel Clauses			
			\$ 9,451,641	\$ 30,868,363			
			102,856,954	5,534,873			

## SALES OF GAS TO ULTIMATE CONSUMERS

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

Line No.	Account No.	Schedule (a)	DTH (1000 BTU) (b)	Revenue (c)	Average Revenue per DTH (\$0.0000) (d)	Number of Customers (Per Bills Rendered)	
						July 31 (e)	December 31 (f)
		<u>FIRM</u>					
1		Residential:					
2	480.1	Non-Heating	57,698	\$1,277,289	\$22.14	3,252	3,204
3	480.2	Heating	3,298,779	42,945,585	13.02	31,497	31,811
4	480	Unbilled Revenues - Residential		(695,887)			
5		Commercial & Industrial:					
6		<u>Ann. Use Load Factor</u>					
7	481.41	Low Low	736,643	9,007,742	12.23	3,321	3,324
8	481.42	Low Medium	499,278	5,119,722	10.25	236	227
9	481.43	Low High	217,173	2,032,762	9.36	18	18
10	481.51	High Low	200,467	2,030,952	10.13	743	735
11	481.52	High Medium	193,766	1,568,250	8.09	120	123
12	481.53	High High	331,069	2,227,440	6.73	16	16
13	481	Unbilled Revenues - Commercial		(674,325)			
14							
15		<u>NON-FIRM</u>					
16	481.4	Interruptible	0	0	0.00	0	0
17							
18							
19							
20							
21							
22							
23							
24							
25							
26							
27							
28							
29							
30							
31							
32							
33							
34							
35							
36							
37							
38							
39							
40							
41							
42							
43							
44							
45							
46							
47							
		TOTAL SALES TO ULTIMATE CONSUMERS (Page 43 line 9)	5,534,873	\$64,839,530	\$11.71	39,203	39,458

## 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.....	\$87,281	(\$36,133)
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.....	23,045	12,835
32	724 Other gas fuels.....	483,535	(102,030)
33	Gas raw materials:		
34	726 Oil for water gas.....		
35	727 Oil for oil gas.....		
36	728 Liquefied petroleum gas.....	201,300	57,298
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.....	230,381	34,961
42	734 Duplicate charges -- Cr.....		
43	735 Miscellaneous production expenses.....	520,451	21,590
44	736 Rents.....	0	0
45	Total operation.....	\$1,545,993	(\$11,479)
46	Maintenance:		
47	740 Maintenance supervision and engineering.....		
48	741 Maintenance of structures and improvements.....	19,818	14,775
49	742 Maintenance of production equipment.....	110,119	(74,159)
50	Total maintenance.....	\$129,937	(\$59,384)
51	Total manufactured gas production.....	\$1,675,930	(\$70,863)



**GAS OPERATION AND MAINTENANCE EXPENSES - Continued**

Line No.	Account (a)	Amount for Year (b)	Increase or (Decrease) from Preceding Year (c)
1	<b>OTHER GAS SUPPLY EXPENSES</b>	\$	\$
2	Operation:		
3	804 Natural gas city gate purchases.....	26,557,823	6,380,727
4	805 Other gas purchases.....	3,151,281	663,345
5	808.1 Purchased Gas - LNG.....	389,345	(2,426,149)
6	808.2 Deferred Gas Costs - (CR).....	(2,463,453)	(1,057,130)
7	814 Environmental.....	1,568,969	10,851
8	815 C&LM.....	5,099,356	990,258
9	812 Gas used for other utility operations - Cr.....	(72,745)	(10,970)
10	813 Other gas supply expenses.....	743,510	30,817
11	Total other gas supply expenses.....	34,974,086	4,581,749
12	Total production expenses.....	36,650,016	4,510,886
13	<b>LOCAL STORAGE EXPENSES</b>		
14	Operation:		
15	840 Operation supervision and engineering.....		
16	841 Operation labor and expenses.....		
17	842 Rents.....		
18	Total operation.....		
19	Maintenance:		
20	843 Maintenance supervision and engineering.....		
21	844 Maintenance of structures and improvements.....		
22	845 Maintenance of gas holders.....		
23	846 Maintenance of other equipment.....		
24	Total maintenance.....		
25	Total storage expenses.....		
26	<b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>		
27	Operation:		
28	850 Operation supervision and engineering.....	584,019	30,887
29	851 System control and load dispatching.....	376,971	195,754
30	852 Communication system expenses.....	61,036	1,650
31	853 Compressor station labor and expense.....	8,553	(4,221)
32	855 Fuel and power for compressor stations.....	-	(32)
33	857 Measuring and regulating station expenses.....	622,016	6,611
34	858 Transmission and compression of gas by others.....		
35	874 Mains and services expenses.....	2,173,514	411,278
36	878 Meter and house regulator expenses.....	2,229,585	(268,671)
37	879 Customer installations expenses.....	411,235	(255,761)
38	880 Other expenses.....	516,665	(89,666)
39	881 Rents.....	27,059	(11,777)
40	Total operation.....	7,010,654	16,052
41	Maintenance:		
42	885 Maintenance supervision and engineering.....	362,048	(29,209)
43	886 Maintenance of structures and improvements.....		
44	887 Maintenance of mains.....	1,038,719	63,695
45	888 Maintenance of compressor station equipment.....	-	0
46	889 Maintenance of measuring and regulating station equipment.....	28,516	4,089
47	892 Maintenance of services.....	473,193	(181,990)
48	893 Maintenance of meters and house regulators.....	525,051	(1,265)
49	894 Maintenance of other equipment.....		
50	Total maintenance.....	2,427,527	(144,680)
51	Total transmission and distribution expenses.....	9,438,181	(\$128,628)

**GAS OPERATION AND MAINTENANCE EXPENSES - Continued**

Line No.	Account (a)	Amount for Year (b)	Increase or (Decrease) from Preceding Year (c)
1	<b>CUSTOMER ACCOUNTS EXPENSES</b>	\$	\$
2	Operation:		
3	901 Supervision.....	54,617	16,065
4	902 Meter reading expenses.....	284,308	20,092
5	903 Customer records and collection expenses.....	2,032,725	(75,324)
6	904 Uncollectible accounts.....	444,046	(68,204)
7	905 Miscellaneous customer accounts expenses.....	-	-
8	Total customer accounts expenses.....	2,815,696	(107,371)
9	<b>SALES EXPENSES</b>		
10	Operation:		
11	911 Supervision.....	3,691	(41,056)
12	912 Demonstrating and selling expenses.....	348,530	(62,689)
13	913 Advertising expenses.....	29,030	10,506
14	916 Miscellaneous sales expenses.....	14,269	(479)
15	Total sales expenses.....	395,520	(93,718)
16	<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>		
17	Operation:		
18	920 Administrative and general salaries.....	440,515	13,513
19	921 Office supplies and expenses.....	84,978	(31,431)
20	922 Administrative expenses transferred - Cr.....	-	-
21	923 Outside services employed.....	4,343,494	(988,667)
22	924 Property insurance.....	20,610	6,651
23	925 Injuries and damages.....	333,508	55,028
24	926 Employees pensions and benefits.....	1,520,395	2,290,219
25	928 Regulatory commission expenses.....	417,744	184,569
26	929 Duplicate charges - Cr.....	-	-
27	930 Miscellaneous general expenses.....	405,562	(308,772)
28	931 Rents.....	615,715	125,080
29	Total operation:	8,182,519	1,346,190
30	Maintenance:		
31	932 Maintenance of general plant.....	-	-
32	Total administrative and general expenses.....	8,182,519	1,346,190
33	Total gas operation and maintenance expenses.....	57,481,932	5,527,359

**SUMMARY OF GAS OPERATION AND MAINTENANCE EXPENSES**

Line No.	Functional Classification (a)	Operation (b)	Maintenance (c)	Total (d)
34	Steam production.....	\$	\$	\$
35	Manufactured gas production.....	\$1,645,993	129,937	1,675,930
36	Other gas supply expenses.....	34,974,086		34,974,086
37	Total production expenses.....	36,520,079	129,937	36,650,016
38	Local storage expenses.....			
39	Transmission and distribution expenses.....	7,010,654	2,427,527	9,438,181
40	Customer accounts expenses.....	2,815,696		2,815,696
41	Sales expenses.....	395,520		395,520
42	Administrative and general expenses.....	8,182,519	-	8,182,519
43	Total gas operation and maintenance expenses.....	54,924,468	2,557,464	57,481,932
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)).....			85.50%
45	Total salaries and wages of gas department for year, including amounts charged to operating expenses, construction and other accounts.....			\$11,164,981
46	Total number of employees of gas department at end of year, including administrative, operating, maintenance, construction and other employees (including part time employees)			132

Annual report of

THE BERKSHIRE GAS COMPANY

Year ended December 31, 2018

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	City Gate	(282,201)	\$3.2375	(\$913,637)
25	Canadian	City Gate	811,882	\$5.4731	4,443,548
26	LNG (Account 808)	City Gate	5,000	\$15.6192	78,096
27	Third Party	City Gate	4,766,044	\$1.8321	8,731,982
28	Pipeline Demand Charges & Allocated Storage Costs				10,959,777
29					
30					
31					
32					
33					
34					
35					
36	Note: Does not include transportation and off-system sales				
37					
38	Totals		5,300,725	\$4.3956	\$23,299,766

**TAXES CHARGED DURING YEAR**

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

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

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

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

number of the appropriate balance sheet plant account or subaccount

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

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

Line No.	Kind of Tax (a)	Total Taxes Charged During Year (omit cents) (b)	Distribution of Taxes Charged (omit cents) (Show utility department where applicable and account charged)									
			Electric (Acct. 408, 409) (c)	Gas (Acct. 408, 409) (d)	Gas Utility A/C 107, 254 (e)	Other Income			Miscellaneous (A)			
						A/C 419 (f)	A/C 416 (g)	A/C 418 (h)	184 (i)	163 (j)	815 (k)	916 (l)
1	<b><u>FEDERAL</u></b>											
2	Income Tax A/C 409	(\$2,185,630)	N/A	(\$2,302,984)		31,327		86,027				
3	SOCIAL SECURITY	0		-	-	-	-	-	-	-	-	-
4	UNEMPLOYMENT	0		-	-	-	-	-	-	-	-	-
5												
6	<b><u>STATE</u></b>											
7	Franchise Tax	274,563		225,969		12,972		35,622				
8	Unemployment	0		-	-	-	-	-	-	-	-	-
9												
10	<b><u>LOCAL</u></b>											
11	Real Estate	252,610		252,610								
12	Personal Property	3,537,530		3,537,530								
13												
14												
15												
16												
17												
18												
19												
20												
21	(A) Allocated on the basis of actual payroll and applicable payroll tax rates.											
22												
23												
24												
25												
26												
27												
28	<b>TOTALS</b>	<b>\$1,879,073</b>		<b>\$1,713,125</b>	<b>\$0</b>	<b>\$44,299</b>	<b>\$0</b>	<b>\$121,649</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

## OTHER UTILITY OPERATING INCOME (Account 414)

Report below the particulars called for in each column.

Line No.	Property (a)	Amount of Investment (b)	Amount of Revenue (c)	Amount of Operating Expenses (d)	Gain or (Loss) from Operation (e)
1	NONE				
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					
17					
18					
19					
20					
21					
22					
23					
24					
25					
26					
27					
28					
29					
30					
31					
32					
33					
34					
35					
36					
37					
38					
39					
40					
41					
42					
43					
44					
45					
46					
47					
48					
49					
50					
51	TOTALS				

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

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

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

RECORD OF SENDOUT FOR THE YEAR IN DEKATHERMS																
BASED ON 1000 BTU PER CUBIC FOOT																
Line No	Item	Total	January	February	March	April	May	June	July	August	September	October	November	December	Line No	
1	Gas Made														1	
2	Propane Gas	17,287	13,523	874	0	0	0	0	0	0	0	0	794	2,096	2	
3	LNG Air Gas	74,229	36,619	10,919	3,888	1,652	914	417	703	721	600	2,005	6,660	9,131	3	
4															4	
5															5	
6	TOTAL	91,516	50,142	11,793	3,888	1,652	914	417	703	721	600	2,005	7,454	11,227	6	
7	Gas Purchased														7	
8	Natural	10,529,457	1,532,325	1,214,400	1,282,129	1,031,520	496,020	428,004	417,475	412,728	449,774	771,603	1,148,647	1,344,832	8	
9	Other	5,000	5,000	0	0	0	0	0	0	0	0	0	0	0	9	
10	TOTAL	10,534,457	1,537,325	1,214,400	1,282,129	1,031,520	496,020	428,004	417,475	412,728	449,774	771,603	1,148,647	1,344,832	10	
11	TOTAL MADE AND														11	
12	PURCHASED	10,625,973	1,587,467	1,226,193	1,286,017	1,033,172	496,934	428,421	418,178	413,449	450,374	773,608	1,156,101	1,356,059	12	
13	Net Change in Holder														13	
14	Gas*														14	
15	TOTAL SENDOUT	10,625,973	1,587,467	1,226,193	1,286,017	1,033,172	496,934	428,421	418,178	413,449	450,374	773,608	1,156,101	1,356,059	15	
16	Gas Sold	10,811,585	1,676,884	1,413,211	1,200,944	1,205,707	697,421	454,074	434,954	410,555	433,539	593,957	986,498	1,303,841	16	
17	Gas Used by Company	13,381	2,361	1,747	2,214	1,457	1,445	315	154	88	110	670	1,179	1,641	17	
18	Gas Accounted for	10,824,966	1,679,245	1,414,958	1,203,158	1,207,164	698,866	454,389	435,108	410,643	433,649	594,627	987,677	1,305,482	18	
19	Gas Unaccounted for	(198,993)	(91,778)	(188,765)	82,859	(173,992)	(201,932)	(25,968)	(16,930)	2,806	16,725	178,981	168,424	50,577	19	
20	% Unaccounted														20	
21	for (0.00%)	-1.87%	-5.78%	-15.39%	6.44%	-16.84%	-40.64%	-6.06%	-4.05%	0.68%	3.71%	23.14%	14.57%	3.73%	21	
22	Sendout in 24 hours														22	
23	in MCF														23	
24	Maximum - DTH		68,950	63,046	49,260	46,838	22,413	17,219	15,056	15,547	19,511	38,916	52,383	54,996	24	
25	Maximum - Date		01/06/18	02/02/18	03/16/18	04/05/18	05/12/18	06/04/18	07/18/18	08/07/18	09/24/18	10/25/18	11/22/18	12/18/18	25	
26	Minimum - DTH		28,414	26,499	29,017	20,083	11,575	11,364	11,676	10,315	11,771	11,906	19,472	26,265	26	
27	Minimum - Date		01/12/18	02/21/18	03/31/18	04/28/18	05/26/18	06/30/18	07/01/18	08/18/18	09/02/18	10/07/18	11/02/18	12/21/18	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	5,400
3			
4	80# - 100# DISCHARGE PRESSURE		
5	1100 - 1400 BTU CONTROL COMPLETE WITH		
6	6 - 30,000 GALLON STORAGE TANKS AND 3 - 60,000		
7	GALLON STORAGE TANKS		
8			
9			
10	<u>LIQUEFIED PETROLEUM GAS EQUIP. - NORTH ADAMS</u>		
11	<u>PROPANE AIR PLANT (INSTALLED 1971- 1981)</u>	1	4,800
12			
13	80# - 100# DISCHARGE PRESSURE		
14	1100 - 1400 BTU CONTROL COMPLETE WITH		
15	6 - 30,000 GALLON STORAGE TANKS		
16			
17			
18	<u>LIQUEFIED NATURAL GAS EQUIP. - WHATELY</u>		
19	<u>LNG PLANT (INSTALLED 2000)</u>	1	3,000
20			
21	200# DISCHARGE PRESSURE		
22	1000 - 1150 BTU CONTROL WITH 2 - 70,000 GALLON STORAGE TANKS		
23			
24	<u>LIQUEFIED PETROLEUM GAS EQUIP. - GREENFIELD</u>		
25	<u>PROPANE AIR PLANT (INSTALLED 1971-1974-2012-2018)</u>	1	1,750
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	14,950



BOILERS						
Line No.	Location	Kind of Fuel and Method of Firing	Rated Pressure in Lbs.	Rated Steam Temp.	Number	Output Rating M. Lbs. Steam Per Hour
1	NONE					
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						
18						
19						
20						
21						
22						
23						
24						
25						
26						
27						
28						
SCRUBBERS, CONDENSERS AND EXHAUSTERS. 24 HOUR CAPACITY (MCF)						
Line No.		Kind of Gas				Total Capacity
29	Scrubbers	NONE				
30						
31						
32						
33						
34						
35	Condensers					
36						
37						
38						
39						
40	Exhausters					
41						
42						
43						
44						
45						
46						
47						
48						

## PURIFIERS

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

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

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

## TRANSMISSION AND DISTRIBUTION MAINS

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

Line No.	Diameter	Total Length in Feet at Beginning of Year	Added During Year	Taken Up During Year	Abandoned but not Removed During Year	Total Length in Feet at end of Year
1	Cast Iron					
2	3"	5,677			13	5,664
3	3 1/2"	0			0	0
4	4"	158,039			25,837	132,202
5	6"	67,890			8,689	59,201
6	8"	48,773			4,006	44,767
7	9"	0				0
8	10"	6,463				6,463
9	12"	14,459			0	14,459
10	14"	0				0
11	16"	3,528				3,528
12	Total	304,829	0		38,545	266,284
13	Bare Steel					
14	3/4"	811			0	811
15	1"	484			205	279
16	1 1/4"	2,434			461	1,973
17	1 1/2"	2,203			329	1,874
18	2"	29,857			2,304	27,553
19	2 1/2"	228				228
20	3"	4,462			725	3,737
21	3 1/2"	2,044			0	2,044
22	4"	17,436			4,576	12,860
23	6"	18,112			490	17,622
24	8"	1,561				1,561
25	10"	384				384
26	12"	236				236
27	16"	1,155				1,155
28	Total	81,407	0		9,090	72,317
29	Coated Steel					
30	3/4"	4,390	0		0	4,390
31	1"	24,714	113		194	24,633
32	1 1/4"	59				59
33	1 1/2"	27,705	0		29	27,676
34	2"	811,751	532		1,847	810,436
35	3"	25				25
36	3 1/2"	0				0
37	4"	518,899	1,266		2,586	517,579
38	6"	504,386	2,638		5,638	501,386
39	8"	68,838	0		156	68,682
40	10"	20,091				20,091
41	12"	35,303	0		0	35,303
42	16"	1,762				1,762
43	Total	2,017,923	4,549		10,450	2,012,022
44	Plastic					
45	5/8"	3,705	0		0	3,705
46	1"	4,324	0		180	4,144
47	1 1/4"	24,606	278		0	24,884
48	2"	1,070,577	38,121		1,114	1,107,584
49	4"	385,407	10,338		2,750	392,995
50	6"	97,260	4,575		227	101,608
51	8"	25,372	1,954		0	27,326
52	10"	0				0
53	12"	0	3,939			3,939
54	Total	1,611,251	59,205	0	4,271	1,666,185
55	TOTALS	4,015,410	63,754	0	62,356	4,016,808

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

**GAS DISTRIBUTION SERVICES, HOUSE GOVERNORS AND METERS**

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

Line No.	Item	Gas Services	House Governors	Meters
1	Number at beginning of year.....	32,948	24,403	47,378
2	Additions during year:			
3	Purchased.....	*****		2,220
4	Installed.....	980	980	*****
5	Associated with Plant acquired.....	0	0	
6	Total Additions.....	980	980	2,220
7	Reductions during year:			
8	Retirements.....	565	565	2,698
9	Associated with Plant sold.....	0	0	
10	Total Reductions.....	565	565	2,698
11	Number at End of Year.....	33,363	24,818	46,900
12	In Stock ..... 12/31/2018.....			5,811
13	On Customers' Premises--Inactive.....			647
14	In Customers' Premises--Active.....			40,381
15	In Company Use.....			12
16	Number at End of Year.....			46,851
17	Number of Meters Tested by State Inspectors During Year.....			4,210

## RATE SCHEDULE INFORMATION

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

Date Effective	M.D.P.U. Number	Rate Schedule	Estimated Effect on Annual Revenues	
			Increases	Decreases
2/1/2002	323	Load Management Service	0	
2/1/2002	324	Interruptible Sales Service, Code 2,4,6,8	0	
2/1/2002	325	Interruptible Transportation Rate	0	
2/1/2002	326	Peaking Service	0	
2/1/2002	327	Farm Discount Rider	0	
2/1/2002	328	Default Service	0	
9/1/2011	470	Comm & Ind Ex Large Ann, High Load, Rate T-54	0	
5/1/2013	471	Residential Non Heating, Rate R-1	\$0	
5/1/2013	472	Residential Heating, Rate R-3	0	
5/1/2013	473	Residential Low Income Non Heating, Rate R-2	0	
5/1/2013	474	Residential Low Income Heating, Rate R-4	0	
5/1/2013	475	Gas Light Rate, Rate L	0	
5/1/2013	476	Comm & Ind Low Ann, Low Load, Rate G-41	0	
5/1/2013	477	Comm & Ind Med Ann, Low Load, Rate G-42	0	
5/1/2013	478	Comm & Ind Large Ann, Low Load, Rate G-43	0	
5/1/2013	479	Comm & Ind Low Ann, High Load, Rate G-51	0	
5/1/2013	480	Comm & Ind Med Ann, High Load, Rate G-52	0	
5/1/2013	481	Comm & Ind Large Ann, High Load, Rate G-53	0	
5/1/2013	482	Seasonal Cost of Gas Adjustment Clause	0	
11/1/2016	488	Local Distribution Adjustment Clause	0	
5/1/2017	489	Residential Assistance Adjustment Clause	0	
11/1/2018	491	Gas System Enhancement Program Adjustment Clause	0	
		Total	\$ -	\$ -

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

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

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

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

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

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

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

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

Line No.	Item (a)	Amount (b)
1	JOHN BARTLEY	\$43,200
2		
3		
4		
5		
6		
7		
8		
9		
10		
11		
12		
13		
14		
15		
16		
17		
18		
19		
20		
21		
22		
23		
24		
25		
26		
27		
28		
29		
30		
31		
32		
33		
34		
35		
36		
37		
38		
39		
40	TOTAL	\$43,200

**913. Advertising Expenses.**

Line No.	Account No.	Type (a)	General Description (b)	Amount for Year (c)
1				
2		City/Telephone Directory		\$0
3		Other		204
4		Payroll		0
5		Postage		8,050
6		Direct Mailing		20,776
8		Dealer Programs		0
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				
21				
22				
23				
24				
25				
26				
27				
28				
29				
30				
31				
32				
33				
34				
35				
36				
37				
38				
39				
40				
41				
42				
43				
44				
45				
46				
47			<b>TOTAL</b>	<b>\$29,030</b>

Annual report of

The Berkshire Gas Company

Year ended December 31, 2018

## 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	\$7,478
2	26	Amherst	15,157
3	15	Cheshire	50
4	14	Clarksburg	0
5	2	Dalton	11,935
6	21	Greenfield	20,235
7	8	Gt. Barrington	18,046
8	27	Hadley	7,675
9	24	Hatfield	1,195
10	7	Lanesboro	4,102
11	5	Lee	14,613
12	3	Lenox	51,241
13	11	North Adams	58,724
14	1	Pittsfield	88,734
15	23	South Deerfield	14,888
16	6	Stockbridge	655
17	22	Turners Falls	25,315
18	24	West Hatfield	205
19	25	Whately	610
20	13	Williamstown	14,868
21	28		
22	25		
23	58		
Total			\$355,726



Annual report of

The Berkshire Gas Company

Year ended December 31, 2018

THIS RETURN IS SIGNED UNDER THE PENALTIES OF PERJURY

*[Handwritten Signature]*

.....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

Orange, CT

ss.

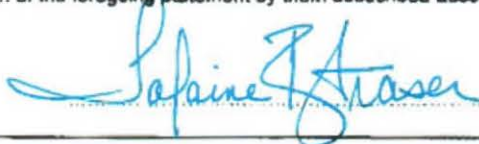
April 25, 2019

Then personally appeared

Adam B. Danner

Robert D. Kump

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.TALAIN B. FRASER  
A.  
HYDRAULIC JUNE 30/2022

Annual report of

The Berkshire Gas Company

Year ended December 31, 2018

81

THIS RETURN IS SIGNED UNDER THE PENALTIES OF PERJURY

.....President.

.....Treasurer.

ROBERT P. FITZGERALD JR.,

.....Directors.

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

ss.

April 25

20 19

Then personally appeared

Robert P. Fitzgerald

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.



SUSAN E. JOHNSTON  
Notary Public-Maine  
My Commission Expires  
May 17, 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

Orange, CT

SS.

April 24

2019

Then personally appeared Anthony Marone

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

Kathleen M. Noce

Notary Public or  
Justice of the Peace.

KATHLEEN M. NOCE  
NOTARY PUBLIC  
MY COMMISSION EXPIRES SEPT. 30, 2022

**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, 2018**

**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	\$ 6,174,001
4 Less:	
5 Total Interest Charges - 97.80%	(3,449,317)
6 Dividends Declared - Preferred Stock (437)- 97.80%	0
7	
8 Total Net Utility Income Available for Common Shareholders	\$ 2,724,684
9	
10 TOTAL UTILITY COMMON EQUITY:	
11	
12 Total Proprietary Capital-	\$ 111,565,218
13	
14 Preferred Stock Issued	0
15 Unamortized Acquisition Premium-	(51,932,490)
16 Net Proprietary Capital	\$ 59,632,728
17	
18 Utility allocation:	
19 Utility Plant (101-107) P. 8 line 2	319,247,927
20 Gross Utility Plant and Total Other Plant and Investments (P. 8, lines 2 and 8)	324,139,292
21	
22 Ratio of utility Plant to Total Plant (line 18 divided by line 19)	98.49%
23	
24 Total Utility Common Equity	\$ 58,732,851
25	
26 Return on Equity ( Line 8 divided by line 24)	4.64%