DUQUETTE, HURLEY
& Associates, Inc.

Certified Public Accountants and Consultants

• • • •

Gerald O. Duquette, CPA
Executive Partner

Justin Duquette, CPA
Managing Partner

Thomas P. Hurley, CPA
Partner

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August 28, 2017

Mr. Mark D. Marini, Secretary
Department of Public Utilities
One South Station
Boston, MA 02110

Dear Secretary Marini:

Enclosed is the 2016 Annual Return for Blackstone Gas Company. We are also including the Return on Equity Computation Schedule & Condensed Financial Return for 2016. These returns have been submitted electronically per the department's memorandum.

We apologize for the delay this year regarding these submissions and will institute procedures to rectify this situation moving forward. We thank you for your patience this year.

If you have any questions or concerns, please contact me.

Sincerely,

Thomas Hurley

Thomas Hurley, CPA
Accountant for Blackstone Gas Company

Cc: Mr. Kevin M. Brannelly, Director of Rates and Revenues
Ms. Lynn Holzer-Bienvenue, Administrative Assistant, Rates & Revenues
Mr. George Yiankos, Director of Gas Division
Mr. James Wojcik, Blackstone Gas Company
Mr. Andrew J. Newman, Esq.
Ms. Melissa Whitten, Daymark Energy Advisors

DEPARTMENT OF TELECOMMUNICATIONS & ENERGY

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

CONDENSED FINANCIAL RETURN
FOR THE YEAR ENDED DECEMBER 31, 2016

FULL NAME OF COMPANY Blackstone Gas Company
LOCATION OF PRINCIPAL BUSINESS OFFICE 61 Main Street
Blackstone, MA 01504

STATEMENT OF INCOME FOR THE YEAR

Item	Current Year	Increase or (Decrease) from Preceding Year
OPERATING INCOME		
Operating Revenues	$ 2,325,281	$ (670,610)
Operating Expenses:		
Operation Expense	1,530,863	(541,607)
Maintenance Expense	291,214	6,076
Depreciation Expense	181,160	9,635
Amortization of Utility Plant		
Amortization of Property Losses		
Amortization of Conversion Expenses		
Taxes Other Than Income Taxes	90,465	16,717
Income Taxes	456	
Provision for Deferred Fed.Inc.Taxes		
Fed. Inc. Taxes Def. in Prior Yrs.-Cr.		
Total Operating Expenses	2,094,158	(509,179)
Net Operating Revenues	231,123	(161,431)
Income from Utility Plant Leased to Others		
Other Utility Operating Income	775	(262)
Total Utility Operating Income	231,898	(161,693)
OTHER INCOME		
Income from Mdse. Job. & Contract Work		
Income from Nonutility Operations		
Nonoperating Rental Income		
Interest and Dividend Income		
Miscellaneous Nonoperating Income		
Total Other Income		
Total Income	231,898	(161,693)
MISCELLANEOUS INCOME DEDUCTIONS		
Miscellaneous Amortization		
Other Income Deductions		
Total Income Deductions		
Income Before Interest Charges	231,898	(161,693)
INTEREST CHARGES		
Interest on Long-Term Debt		
Amortization of Debt Disc. & Expense		
Amortization of Prem. on Debt - Credit		
Int. on Debt to Associated Companies		
Other Interest Expense	30,916	(1,456)
Interest Charged to Construction - Credit		
Total Interest Charges	30,916	(1,456)
Net Income	200,982	(160,237)

BALANCE SHEET

Title of Account	Balance End of Year	Title of Account	Balance End of Year
UTILITY PLANT	$5,546,150	**PROPRIETARY CAPITAL**	$
Utility Plant		**CAPITAL STOCK**	
OTHER PROPERTY AND INVESTMENTS		Common Stock Issued	10,450
Nonutility Property		Preferred Stock Issued	
Investment in Associated Companies		Capital Stock Subscribed	
Other Investments		Premium on Capital Stock	6,805
Special Funds		Total	17,255
Total Other Property and Investments		**SURPLUS**	
CURRENT AND ACCRUED ASSETS		Other Paid-In Capital	
Cash	26,097	Earned Surplus	1,908,775
Special Deposits		Surplus Invested in Plant	
Working Funds		Total	1,908,775
Temporary Cash Investments		Total Proprietary Capital	1,926,030
Notes and Accounts Receivable	383,160	**LONG-TERM DEBT**	
Receivables from Assoc.Companies		Bonds	
Materials and Supplies		Advances from Associated Companies	680,515
Prepayments	15,897	Other Long-Term Debt	
Interest and Dividends Receivable		Total Long-Term Debt	680,515
Rents Receivable		**CURRENT AND ACCRUED LIABILITIES**	
Accrued Utility Revenues		Notes Payable	
Misc. Current and Accrued Assets		Accounts Payable	435,053
Total Current and Accrued Assets	425,154	Payables to Associated Companies	71,831
DEFERRED DEBITS		Customer Deposits	20,700
Unamortized Debt Discount and Expense		Taxes Accrued	456
Extraordinary Property Losses		Interest Accrued	
Preliminary Survey and Investigation Charges		Dividends Declared	
Clearing Accounts		Matured Long-Term Debt	
Temporary Facilities		Matured Interest	
Miscellaneous Deferred Debits	11,300	Tax Collections Payable	2,722
Total Deferred Debits	11,300	Misc. Current and Accrued Liabilities	70,000
CAPITAL STOCK DISCOUNT AND EXPENSE		Total Current and Accrued Liabilities	600,762
Discount on Capital Stock		**DEFERRED CREDITS**	
Capital Stock Expense		Unamortized Premium on Debt	
Total Capital Stock Discount and Expense		Customer Advances for Construction	
REACQUIRED SECURITIES		Other Deferred Credits	74,253
Reacquired Capital Stock	165,000	Total Deferred Credits	74,253
Reacquired Bonds		**RESERVES**	
Total Reacquired Securities	165,000	Reserves for Depreciation	
Total Assets and Other Debits	6,147,604	Reserves for Amortization	2,434,374
		Reserve for Uncollectible Accounts	
		Operating Reserves	
		Reserve for Depreciation and Amortization of Nonutility Property	
		Reserves for Deferred Federal Income Taxes	
		Total Reserves	2,434,374
		CONTRIBUTIONS IN AID OF CONSTRUCTION	
		Contributions in Aid of Construction	431,670
		Total Liabilities and Other Credits	6,147,604

NOTES:

GAS OPERATING REVENUES		
Account	Operating Revenues	
	Amount for Year	Increase (Decrease) from Preceding Year
SALES OF GAS	$	$
Residential Sales	1,578,867	(424,498)
Commercial and Industrial Sales	746,414	(246,112)
Small (or Commercial)		
Large (or Industrial)		
Other Sales to Public Authorities		
Interdepartmental Sales		
Miscellaneous Electric Sales		
Total Sales to Ultimate Consumers	2,325,281	(670,610)
Sales for Resale		
Total Sales of Gas	2,325,281	(670,610)
OTHER OPERATING REVENUES		
Forfeited Discounts		
Miscellaneous Service Revenues		
Revenues from Transportation of Gas of Others		
Sales of Products Extracted from Natural Gas		
Revenues from Natural Gas Processed by Others		
Rent from Gas Property		
Interdepartmental Rents		
Other Gas Revenues		
Total Other Operating Revenues		
Total Gas Operating Revenues	2,325,281	(670,610)

SUMMARY OF GAS OPERATION AND MAINTENANCE EXPENSES

Functional Classification	Operation	Maintenance	Total
Steam Production	$	$	$
Manufactured Gas Production			
Other Gas Supply Expenses	863,722		863,722
Total Production Expenses	863,722		863,722
Local Storage Expenses			
Transmission and Distribution Expenses	111,410	291,214	402,624
Customer Accounts Expenses	32,584		32,584
Sales Expenses	1,657		1,657
Administrative and General Expenses	521,490		521,490
Total Gas Operation and Maintenance Expenses	1,530,863	291,214	1,822,077

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.

James A Wofck

President & COO

BLACKSTONE GAS COMPANY
RETURN ON EQUITY COMPUTATION
DECEMBER 31, 2016

Net Utility Income/(Loss) Available for Common Shareholders

Page 10, Line 18	Total Operating Income		231,898
Less: Line 39	Total Interest Charges		(30,916)
Less: Line 48	Dividends - Preferred Stock		0
Federal & State Income Tax Computations **			(52,872)
Net Utility Income Available for Common Shareholders			148,110

Total Utility Common Equity

Page 9, Line 13	Total Proprietary Capital	(average)	1,905,080
Less: Line 4	Preferred Stock Issued		0
Total Utility Common Equity			1,905,080

Based on above calculations, the percentage is 7.774%

** = As Blackstone Gas Company profit is taxed to its shareholder as a result of being a Subchapter S Corporation, it was determined by the Department & Legal Counsel to include this income tax adjustment for this schedule. This amount represents the income taxes of the Company had it existed as a 'C' Corporation. This is a more accurate measurement of the net income since income taxes must be recognized.

The Commonwealth of Massachusetts

DEPARTMENT OF
TELECOMMUNICATIONS AND ENERGY

OFFICE OF UTILITY ACCOUNTING

1 South Station
Boston MA 02202

REVENUE STATEMENT

Company Name: Blackstone Gas Company

D/B/A

Address: P.O. Box 162
Blackstone, MA 01504

Massachusetts Gross Revenue (Intrastate)	$ 2,325,281
Other Revenues (Outside Massachusetts)	$
Total Revenues as per Annual Return	$ 2,325,281

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

Thomas P. Hurley CPA

CPA for Blackstone Gas Company
Title

Instructions to the Department:
If invoices 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.

The Commonwealth of Massachusetts

RETURN

OF THE

Blackstone Gas Company

COMPANY

TO THE

DEPARTMENT OF PUBLIC UTILITIES

OF MASSACHUSETTS

For the Year Ended December 31, 2016

Name of officer to whom correspondence should be addressed regarding this report. James A. Wojcik

Official title Office address. P.O. Box 162
Blackstone, MA 01504

Form AC-18. 1M-10-62-931106

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

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Long-Term Debt	31	
Notes Payable	32	
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Annual report of Blackstone Gas Company Year ended December 31, 19 2016

GENERAL INFORMATION

PRINCIPAL AND SALARIED OFFICERS*

Titles	Names	Addresses	Annual Salaries
President	James A. Wojcik	222 Mendon Avenue Blackstone, MA	102,532
Secretary & Treasurer	Grace Wojcik	222 Mendon Avenue Blackstone, MA	47,745

DIRECTORS*

Names	Addresses	Fees Paid During Year
James A. Wojcik	222 Mendon Avenue Blackstone, MA	0
James Paige	87B Milk Street Blackstone, MA	0
Stephen Jolicoeur	22 Whipple Avenue Blackstone, MA	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 this report, Blackstone Gas Company

2. Date of organization, September 27, 1950

3. Date of incorporation, September 27, 1950

4. Give location (including street and number) of principal business office:— 61 Main Street Blackstone, MA

5. Total number of stockholders, 1

6. Number of stockholders in Massachusetts, 1

7. Amount of stock held in Massachusetts, No. of shares, 418 $ 10,450

8. Capital stock issued prior to June 5, 1894, No. of shares, $

9. Capital stock issued with approval of Board of Gas and Electric Light Commissioners or Department of Public Utilities since June 5, 1894, No. of shares, N/A $
Total, shares, par value, $, outstanding December 31 of the fiscal year, $

10. If any stock has been issued during the last fiscal period, give the date and terms upon which such issue was offered to the stockholders, and if the whole or any part of the issue was sold at auction, the date or dates of such sale or sales, the number of shares sold and the amounts realized therefrom.
D. P. U. #

N/A

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.

Andrew J. Newman (Legal & Rate Filing)	46,308
Duquette, Hurley & Assoc. (Accounting)	55,271
Daymark Energy Advisors (Rate Filing)	37,996

GENERAL INFORMATION — Continued

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.

In electric property:

In gas property:

3,008 Feet in gas mains

42 Meters installed

350 Meters replaced

39 New Services

GENERAL INFORMATION Continued

Names of the cities or towns in which the company supplies ELECTRICITY, with the number of customers' meters in each place.		Names of the cities or towns 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,
		(Blackstone, Bellingham & Wrentham)	
		Total	1,844
TOTAL		TOTAL	1,844

Annual report of Blackstone Gas Company Year ended December 31, 19.. 2016

COMPARATIVE BALANCE SHEET Assets and Other Debits

Line No.	Title of Account (a)	Balance Beginning of Year (b)	Balance End of Year (c)	Increase or (Decrease) (d)
1	UTILITY PLANT	$ 5,340,678	$ 5,546,150	$ 205,472
2	Utility Plant (101 107) P. 13			
3	OTHER PROPERTY AND INVESTMENTS			
4	Nonutility Property (121) P. 19			
5	Investment in Associated Companies (123) P. 20			
6	Other Investments (124) P. 20			
7	Special Funds (125, 126, 127, 128) P. 21			
8	Total Other Property and Investments			
9	CURRENT AND ACCRUED ASSETS			
10	Cash (131)	83,815	26,097	(57,718)
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	267,805	383,160	115,355
15	Receivables from Assoc. Companies (145, 146) P. 23			
16	Materials and Supplies (151–159, 163) P. 24			
17	Prepayments (165)	12,530	15,897	3,367
18	Interest and Dividends Receivable (171)			
19	Rents Receivable (172)			
20	Accrued Utility Revenues (173)			
21	Misc. Current and Accrued Assets (174)			
22	Total Current and Accrued Assets	364,150	425,154	61,004
23	DEFERRED DEBITS			
24	Unamortized Debt Discount and Expense (181) P. 26			
25	Extraordinary Property Losses (182) P. 27			
26	Preliminary Survey and Investigation Charges (183)			
27	Clearing Accounts (184)			
28	Temporary Facilities (185)	6,365	11,300	4,935
29	Miscellaneous Deferred Debits (186) P. 27			
30	Total Deferred Debits	6,365	11,300	4,935
31	CAPITAL STOCK DISCOUNT AND EXPENSE			
32	Discount on Capital Stock (191) P. 28			
33	Capital Stock Expense (192) P. 28			
34	Total Capital Stock Discount and Expense			
35	REACQUIRED SECURITIES			
36	Reacquired Capital Stock (196)	165,000	165,000	0
37	Reacquired Bonds (197)			
38	Total Reacquired Securities	165,000	165,000	0
39	Total Assets and Other Debits	5,876,193	6,147,604	271,411

NOTES:

COMPARATIVE BALANCE SHEET Liabilities and Other Credits

Line No.	Title of Account (a)	Balance Beginning of Year (b)	Balance End of Year (c)	Increase or (Decrease) (d)
1	PROPRIETARY CAPITAL	$	$	$
2	CAPITAL STOCK			
3	Common Stock Issued (201) P. 29	10,450	10,450	0
4	Preferred Stock Issued (204) P. 29			
5	Capital Stock Subscribed (202, 205)			
6	Premium on Capital Stock (207) P. 29	6,805	6,805	0
7	Total	17,255	17,255	0
8	SURPLUS			
9	Other Paid-In Capital (208-211) P. 30			
10	Earned Surplus (215, 216) P. 12	1,866,875	1,908,775	41,900
11	Surplus Invested in Plant (217)			
12	Total	1,866,875	1,908,775	41,900
13	Total Proprietary Capital	1,884,130	1,926,030	41,900
14	LONG-TERM DEBT			
15	Bonds (221) P. 31			
16	Advances from Associated Companies (223) P. 31	778,868	680,515	(98,353)
17	Other Long-Term Debt (224) P. 31			
18	Total Long-Term Debt	778,868	680,515	(98,353)
19	CURRENT AND ACCRUED LIABILITIES			
20	Notes Payable (231) P. 32			
21	Accounts Payable (232)	268,375	435,053	166,678
22	Payables to Associated Companies (233, 234) P. 32	114,242	71,831	(42,411)
23	Customer Deposits (235)	20,250	20,700	450
24	Taxes Accrued (236)	456	456	0
25	Interest Accrued (237)			
26	Dividends Declared (238)			
27	Matured Long-Term Debt (239)			
28	Matured Interest (240)			
29	Tax Collections Payable (241)	1,433	2,722	1,289
30	Misc. Current and Accrued Liabilities (242) P. 33	70,000	70,000	0
31	Total Current and Accrued Liabilities	474,756	600,762	126,006
32	DEFERRED CREDITS			
33	Unamortized Premium on Debt (251) P. 26			
34	Customer Advances for Construction (252)	97,205	74,253	(22,952)
35	Other Deferred Credits (253) P. 33			
36	Total Deferred Credits	97,205	74,253	(22,952)
37	RESERVES			
38	Reserves for Depreciation (254-256) P. 13	2,253,214	2,434,374	181,160
39	Reserves for Amortization (257-259) P. 13			
40	Reserve for Uncollectible Accounts (260)			
41	Operating Reserves (261-265) P. 35			
42	Reserve for Depreciation and Amortization of Nonutility Property (266)			
43	Reserves for Deferred Federal Income Taxes (267, 268) P. 36			
44	Total Reserves	2,253,214	2,434,374	181,160
45	CONTRIBUTIONS IN AID OF CONSTRUCTION			
46	Contributions in Aid of Construction (271) P. 36	388,020	431,670	43,650
47	Total Liabilities and Other Credits	5,876,193	6,147,604	271,411

Annual report of Blackstone Gas Company Year ended December 31, 19 2016

STATEMENT OF INCOME FOR THE YEAR

Line No.	Account (a)	Total: Current Year (b)	Total: Increase or (Decrease) from Preceding Year (c)
1	OPERATING INCOME		
2	Operating Revenues (400) P. 37, 43	$ 2,325,281	$ (670,610)
3	Operating Expenses:		
4	Operation Expense (401) P. 42, 47	1,530,863	(541,607)
5	Maintenance Expense (402) P. 42, 47	291,214	6,076
6	Depreciation Expense (403) P. 34	181,160	9,635
7	Amortization of Utility Plant (404 and 405)		
8	Amortization of Property Losses (407.1)		
9	Amortization of Conversion Expenses (407.2)		
10	Taxes Other Than Income Taxes (408) P. 49	90,465	16,717
11	Income Taxes (409) P. 49	456	0
12	Provision for Deferred Fed. Inc. Taxes (410) P. 36		
13	Fed. Inc. Taxes Def. in Prior Yrs.— Cr. (411) P. 36		
14	Total Operating Expenses	2,094,158	(509,179)
15	Net Operating Revenues	231,123	(161,431)
16	Income from Utility Plant Leased to Others (412)	775	(262)
17	Other Utility Operating Income (414) P. 50		
18	Total Utility Operating Income	231,898	(161,693)
19	OTHER INCOME		
20	Income from Mdse. Job. & Contract Work (415) P. 51		
21	Income from Nonutility Operations (417)		
22	Nonoperating Rental Income (418)		
23	Interest and Dividend Income (419)		
24	Miscellaneous Nonoperating Income (421)		
25	Total Other Income		
26	Total Income	231,898	(161,693)
27	MISCELLANEOUS INCOME DEDUCTIONS		
28	Miscellaneous Amortization (425)		
29	Other Income Deductions (426)		
30	Total Income Deductions		
31	Income Before Interest Charges	231,898	(161,693)
32	INTEREST CHARGES		
33	Interest on Long-Term Debt (427) P. 31		
34	Amortization of Debt Disc. & Expense (428) P. 26		
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)	30,916	(1,456)
38	Interest Charged to Construction — Credit (432)		
39	Total Interest Charges	30,916	(1,456)
40	Net Income	200,982	(160,237)
41	EARNED SURPLUS		
42	Unappropriated Earned Surplus (at beginning of period) (216)	1,866,875	268,651
43	Balance Transferred from Income (433)	200,982	(160,237)
44	Miscellaneous Credits to Surplus (434)	(159,082)	(2,370)
45	Miscellaneous Debits to Surplus (435)	0	(64,144)
46	Appropriations of Surplus (436)		
47	Net Additions to Earned Surplus	41,900	(226,751)
48	Dividends Declared — Preferred Stock (437)		
49	Dividends Declared — Common Stock (438)		
50	Unappropriated Earned Surplus (at end of period) (216)	1,908,775	41,900

Annual report of Blackstone Gas Company Year ended December 31, 2016

STATEMENT OF EARNED SURPLUS (Accounts 215-216)

1. Report in this schedule an accounting for changes in appropriated 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 433–436 inclusive) and the contra primary account affected shown. Minor items may be grouped by classes; however, the number of items in each group should be shown.

3. For each reservation or appropriation of earned surplus state the purpose, amount, and in the case of reservations, the reserve account credited. Explain in a footnote the basis for determining the amount reserved or appropriated and if such reservation or appropriation is to be recurrent, state the number and annual amounts to be reserved or appropriated as well as the totals eventually to be accumulated.

4. Dividends should be shown for each class and series of capital stock. Show amounts of dividends per share.

5. List credits first; then debits.

Line No.	Item (a)	Contra Primary Account Affected (b)	Amount (c)
1	UNAPPROPRIATED EARNED SURPLUS (Account 216)		$
2	Balance — Beginning of year		1,866,875
3	Changes: (identify by prescribed earned surplus accounts)		
4			
5			
6	Net Income for year		200,982
7			
8			
9	Shareholder Distributions		(159,082)
10			
11			
12			
13			
14			
15			
16			
17			
18			
19			
20			
21			
22			
23			
24			
25			
26			
27	Balance — end of year		1,908,775
28	APPROPRIATED EARNED SURPLUS (Account 215)		$
29	State balance and purpose of each appropriated earned surplus amount at end of year and give		
30	accounting entries for any applications of appropriated earned surplus during the year.		
31			
32			
33			
34	N/A		
35			
36			
37			
38			
39			
40			
41			
42			
43			

SUMMARY OF UTILITY PLANT AND RESERVES FOR DEPRECIATION AND AMORTIZATION

Line No.	Item (a)	Total (b)	Electric (c)	Gas (d)	(e)	(f)	Common (g)
1	UTILITY PLANT:	$	$	$	$	$	$
2	In Service:						
3	101 Plant in Service (Classified)	5,546,150		5,546,150			
4	106 Completed Construction not Classified						
5	Total P. 16, 18	5,546,150		5,546,150			
6	104 Leased to Others						
7	105 Held for Future Use						
8	107 Construction Work in Progress						
9	Total Utility Plant	5,546,150		5,546,150			
10	DETAIL OF RESERVES FOR DEPRECIATION AND AMORTIZATION						
11	In Service:						
12	254 Depreciation P. 34	2,434,374		2,434,374			
13	257 Amortization						
14	Total, in Service	2,434,374		2,434,374			
15	Leased to Others:						
16	255 Depreciation						
17	258 Amortization						
18	Total, Leased to Others						
19	Held for Future Use:						
20	256 Depreciation						
21	259 Amortization						
22	Total, Held for Future Use						
23	Total Reserves for Depreciation and Amortization	2,434,374		2,434,374			

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						
3	303 Miscellaneous Intangible Plant						
4	Total Intangible Plant						
5	2. PRODUCTION PLANT						
6	Manufactured Gas Production Plant						
7	304 Land and Land Rights						
8	305 Structures and Improvements						
9	306 Boiler Plant Equipment						
10	307 Other Power Equipment						
11	310 Water Gas Generating Equipment						
12	311 Liquefied Petroleum Gas Equipment	N/A					
13	312 Oil Gas Generating Equipment						
14	313 Generating Equipment — Other Processes						
15	315 Catalytic Cracking Equipment						
16	316 Other Reforming Equipment						
17	317 Purification Equipment						
18	318 Residual Refining Equipment						
19	319 Gas Mixing Equipment						
20	320 Other Equipment						
21	Total Manufactured Gas Production Plant						
22	3. STORAGE PLANT						
23	360 Land and Land Rights						
24	361 Structures and Improvements						
25	362 Gas Holders						
26	363 Other Equipment						
27	Total Storage Plant						

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	365.1	Land and Land Rights						
3	365.2	Rights-of-Way						
4	366	Structures and Improvements	27,281	17,187				44,468
5	367	Mains	3,408,789	61,727				3,470,516
6	368	Compressor Station Equipment	120,035	10,834				130,869
7	369	Measuring and Regulating Station Equipment						
8	380	Services	345,629	15,175				360,804
9	381	Meters	494,112	15,897				510,009
10	382	Meter Installations	90,018	21,936				111,954
11	383	House Regulators						
12	386	Other Property on Cust's Prem.						
13	387	Other Equipment						
14		Total Transmission and Distribution Plant	4,485,864	142,756				4,628,620
15		5. GENERAL PLANT						
16	389	Land and Land Rights	8,500					8,500
17	390	Structures and Improvements	73,830	61,279				135,109
18	391	Office Furniture and Equipment	77,089					77,089
19	392	Transportation Equipment	399,539					399,539
20	393	Stores Equipment	295,856	1,437				297,293
21	394	Tools, Shop and Garage Eqpt.						
22	395	Laboratory Equipment						
23	396	Power Operated Equipment						
24	397	Communication Equipment						
25	398	Miscellaneous Equipment						
26	399	Other Tangible Property	854,814	62,716				917,530
27		Total General Plant						
28		Total Gas Plant in Service						
29	104	Utility Plant Leased to Others						
30	105	Property Held for Future Use						
31	107	Construction Work in Progress	5,340,678	205,472				5,546,150
32		Total Utility Plant Gas						

[illegible] Account 106 shall be classified [illegible] have not been classified to primary accounts at the end of the year, a tentative distribution of such retirements, on an estimated basis with appropriate contra entry to the Depreciation Reserve Account, shall be included in column (d). Include also in column (d) reversals of tentative distributions of prior year of unclassified retirements. Attach an insert page showing the account distributions of these tentative classifications in columns (c) and (d) including the reversals of the prior years tentative account distributions of these amounts. Careful observance of the above instructions and the texts of Accounts 101 and 106 will avoid serious omissions of the reported amount of respondent's plant actually in service at end of year.

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NONUTILITY PROPERTY (ACCOUNT 121)

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

Line No.	Description and Location (a)	Book Value at End of Year (b)	Revenue for the Year (c)	Expense for the Year (d)	Net Revenue for Year (e)
1					
2					
3	None				
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					
17					
18					
19					
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50					
51					
52					
53	TOTALS				

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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		
2		
3		
4	None	
5		
6		
7		
8		
9		
10		
11		
12		
13		
14		
15		
16		
17		
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19		
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51		
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53		

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 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		
2		
3	None	
4		
5		
6		
7		
8		
9		
10		
11		
12		
13		
14		
15		
16		
17		
18		
19	TOTAL	

SPECIAL DEPOSITS (Accounts 132, 133, 134)

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

Line No.	Description and Purpose of Deposit (a)	Balance End of Year (b)
20	Interest Special Deposits (Account 132)	
21	Dividend Special Deposits (Account 133)	
22		
23	Other Special Deposits (Account 134):	
24	(specify purpose of each other special deposit)	
25		
26		
27		
28	None	
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					
2					
3					
4	None				
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					
17					
18					
19					
20					
21				TOTAL	
22					

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 $5,000.

Line No.	Description (a)	Amount End of Year (b)
23	Customers (Account 142):	
24	Electric (Includes $ .... Unbilled Revenue)	
25	Gas (Includes $ .... Unbilled Revenue)	383,160
26	Other Electric and Gas Utilities	
27	Other Accounts Receivable (Account 143):	
28	Officers and employees	
29	Due on subscriptions to capital stock (state class and series of stock)	
30		
31	Miscellaneous (group and describe by classes):	
32		
33		
34		
35		
36		
37		
38		
39		
40		
41	TOTAL	383,160
42		

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)	Interest for Year Amount (d)
1		$		$
2				
3				
4				
5				
6				
7				
8				
9	None			
10				
11				
12				
13				
14				
15				
16				
17				
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21				
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24				
25				
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39				
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41				
42				
43				
44				
45	TOTALS			

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

Line No.	Account (a)	Amount End of Year Electric (b)	Amount End of Year Gas (c)
1	Fuel (Account 151) (See Schedule, Page 25)		
2	Fuel Stock Expenses (Account 152)		
3	Residuals (Account 153)		
4	Plant Materials and Operating Supplies (Account 154)		
5	Merchandise (Account 155)		
6	Other Materials and Supplies (Account 156)		
7	Nuclear Fuel Assemblies and Components — In Reactor (Account 157)		None
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 $		

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PRODUCTION FUEL AND OIL STOCKS (Included in Account 151)
(Except Nuclear Materials)

1. Report below the information called for concerning production fuel and oil stocks.
2. Show quantities in tons of 2,000 lbs., gal., or Mcf., whichever unit of quantity is applicable.
3. Each kind of coal or oil should be shown separately.
4. Show gas and electric fuels separately by specific use.

Line No.	Item (a)	Total Cost (b)	Kinds of Fuel and Oil: Quantity (c)	Cost (d)	Quantity (e)	Cost (f)
1	On Hand Beginning of Year	$		$		$
2	Received During Year					
3	TOTAL					
4	Used During Year (Note A)					
5						
6						
7						
8						
9						
10						
11	Sold or Transferred					
12	TOTAL DISPOSED OF					
13	BALANCE END OF YEAR					

Line No.	Item (g)	Kinds of Fuel and Oil — Continued: Quantity (h)	Cost (i)	Quantity (j)	Cost (k)
14	On Hand Beginning of Year		$		$
15	Received During Year				
16	TOTAL				
17	Used During Year (Note A)				
18					
19					
20	N/A				
21					
22					
23					
24	Sold or Transferred				
25	TOTAL DISPOSED OF				
26	BALANCE END OF YEAR				

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

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									
2									
3									
4									
5									
6									
7	None								
8									
9									
10									
11									
12									
13									
14									
15									
16									
17									
18									
19									
20									
21									
22									
23									
24									
25	TOTALS								

Annual report of Blackstone Gas Company Year ended December 31, 19..2016

EXTRAORDINARY PROPERTY LOSSES (Account 182)

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

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

MISCELLANEOUS DEFERRED DEBITS (Account 186)

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

Line No.	Description (a)	Balance Beginning of Year (b)	Debits (c)	Credits: Account Charged (d)	Credits: Amount (e)	Balance End of Year (f)
11	TGP Refund	3,131			3,131	0
12	EES Deferral	3,234	8,066			11,300
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	TOTALS	6,365	8,066		3,131	11,300

DISCOUNT ON CAPITAL STOCK (Account 191)

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

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

CAPITAL STOCK EXPENSE (Account 192)

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

Line No.	Class and Series of Stock (a)	Balance End of Year (b)
22		
23		
24		
25		
26	None	
27		
28		
29		
30		
31		
32		
33		
34		
35		
36		
37		
38		
39		
40		
41		
42	TOTAL	
43		

CAPITAL STOCK AND PREMIUM (Accounts 201, 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* Shares (e)	Outstanding per Balance Sheet* Amount (f)	Premium at End of Year (g)
1							
2							
3							
4	Common	418	25	10,450	418	10,450	6,805
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		418	25	10,450	418	10,450	6,805
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 subheading for each account and show a total for the account, as well as total of all accounts for reconciliation with balance sheet. Additional columns may be added for any account if deemed necessary. Explain the change in any account during the year and give the accounting entries effecting such change.

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

3. *Reduction in Par Value of Capital Stock (Account 209)*— State amount and give brief explanation of the capital changes which gave rise to amounts reported under this caption including identification with the class and series of stock to which related.

4. *Gain on Cancellation of Reacquired Capital Stock (Account 210)* — Report balance at beginning of year, credits, debits, and balance at end of year with a 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		$
2		
3		
4	None	
5		
6		
7		
8		
9		
10		
11		
12		
13		
14		
15		
16		
17		
18		
19		
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31		
32		
33		
34		
35		
36		
37		
38		
39		
40		
41		
42	TOTAL	
43		

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)	Interest Provisions: Dates Due (g)	Interest Accrued During Year, Charged to Income (h)	Interest Paid During Year (i)
1	Note Payable	10/10	10/25	600,000	407,406	5.0			
2									
3									
4	Line of Credit	6/99		150,000	120,000	4.5			
5									
6									
7	Note Payable	12/14	12/19	53,053	34,064	3.71			
8									
9									
10	Note Payable	3/14	3/19	46,682	21,218	3.39			
11									
12									
13	Note Payable	10/15	10/25	90,000	81,435	4.25			
14									
15									
16	Note Payable	6/15	6/19	25,381	16,392	0.0			
17									
18									
19									
20									
21									
22									
23									
24									
25									
26	TOTALS				680,515				
27									

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. .

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NOTES PAYABLE (Account 231)

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

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

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				
24	Blackstone Sales	71,831	0	0
25				
26				
27				
28				
29				
30				
31				
32				
33				
34				
35				
36				
37				
38				
39				
40				
41				
42				
43				
44				
45	TOTALS	71,831		0
46				

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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		
2		
3		
4	Due to Officer	70,000
5		
6		
7		
8		
9		
10		
11		
12		
13		
14		
15		
16		
17		
18	TOTAL	70,000
19		

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						
21						
22						
23						
24						
25						
26						
27	CGA Deferral	97,205	0		22,952	74,253
28						
29						
30						
31						
32						
33						
34						
35						
36						
37						
38						
39	TOTALS	97,205	0		22,952	74,253
40						

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

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

Line No.	(a)	Electric (b)	Gas (c)	Total (d)
1	Balance at beginning of year		2,253,214	2,253,214
2	Credits to Depreciation Reserve during year			
3	Account 403 Depreciation		181,160	181,160
4	Other Accounts (Specify)			
5				
6			181,160	181,160
7	TOTAL CREDITS DURING YEAR			
8	Net Charges for Plant Retired:			
9	Book Cost of Plant Retired			
10	Cost of Removal			
11	Salvage (Credit)			
12				
13	NET CHARGES DURING YEAR			
14	Balance December 31		2,434,374	2,434,374

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.

Line No.	Account	Book Rate	Book Deprec.	Tax Deprec.
15	Account	Book Rate	Book Deprec.	Tax Deprec.
16	Structure	Various	3,362	3,422
17	Trans. Equip.	20%	17,747	8,831
18	Tools	14.29%	8,309	4,530
19	Furn.& Fixtures	20%	160	128
20	Mains & Other Plant	Various	151,582	161,666
21				
22			181,160	178,577
23				

DIVIDENDS DECLARED DURING THE YEAR (Accounts 437, 438)

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

Line No.	Name of Security on Which Dividend was Declared (a)	Rate Per Cent Reg'l'r (b)	Rate Per Cent Extra (c)	Amount of Capital Stock on Which Dividend was Declared (d)	Amount of Dividend (e)	Date Declared (f)	Date Payable (g)
24							
25							
26							
27							
28	None						
29							
30							
31							
32							
33							
34							
35							
36	TOTALS						

37 Dividend rates on Common Stock and Premium %

38 Dividend rates on Common Stock, Premium and Surplus %

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

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

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

3. Each credit and debit amount should be described as to its general nature and the contra account debited or credited shown. Combine the amounts of monthly accounting entries of the same general nature. If respondent has more than one utility department, contra accounts debited or credited should indicate the utility department affected.

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

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

Line No.	Item (a)	Contra Account Debited or Credited (b)	Amount (c)
1			
2			
3			
4			
5	None		
6			
7			
8			
9			
10			
11			
12			
13			
14			
15			
16			
17			
18			
19			
20			
21			
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37			
38			
39			
40			
41			
42			
43			
44			

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 for tax purposes commenced, "normal" depreciation 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: Amounts Debited Account 410 (1) (c)	Changes During Year: Amounts Credited Account 411 (2) (d)	Balance End of Year (e)
1	Accelerated Amortization	$	$	$	$
2	(Account 267)				
3	Electric				
4	Gas				
5	Other (Specify)				
6	Totals				
7					
8	Liberalized Depreciation				
9	(Account 268)	N/A			
10	Electric				
11	Gas				
12	Other (Specify)				
13	Totals				
14					
15	Total (Accounts 267, 268)				
16	Electric				
17	Gas				
18	Other (Specify)				
19	Totals				
20					
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: Account Credited (c)	Debits: Amount (d)	Credits (e)	Balance End of Year (f)
23	Customer-					
24	Current Year	388,020			43,650	431,670
25						
26						
27						
28						
29						
30						
31						
32						
33	TOTALS	388,020			43,650	431,670
34						

GAS OPERATING REVENUES (Account 400)

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

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

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

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

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

Line No.	Account (a)	Operating Revenues: Amount for Year (b)	Operating Revenues: Increase or (Decrease) from Preceding Year (c)	MCF Sold (1000 BTU): Amount for Year (d)	MCF Sold (1000 BTU): Increase or (Decrease) from Preceding Year (e)	Average Number of Customers Per Month: Number for Year (f)	Average Number of Customers Per Month: Increase or (Decrease) from Preceding Year (g)
1	SALES OF GAS	$	$				
2	480 Residential Sales	1,578,867	(424,498)	113,635	(5,399)	1,627	46
3	481 Commercial and Industrial Sales:						
4	Small (or Commercial) see instr. 5	746,414	(246,112)	60,964	(4,562)	174	4
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	2,325,281	(670,610)	174,599	(9,961)	1,801	50
10	483 Sales for Resale						
11	Total Sales of Gas*	2,325,281	(670,610)	174,599	(9,961)	1,801	50
12	OTHER OPERATING REVENUES						
13	487 Forfeited Discounts						
14	488 Miscellaneous Service Revenues						
15	489 Revenues from Trans. of Gas of Others						
16	490 Sales of Products Extracted from Natural Gas						
17	491 Rev. from Natural Gas Processed by Others						
18	493 Rent from Gas Property						
19	494 Interdepartmental Rents						
20	495 Other Gas Revenues						
21	Total Other Operating Revenues						
22	Total Gas Operating Revenues	2,325,281	(670,610)				

	Purchased Price Adjustment Clauses	Fuel Clauses
*Includes revenues from application of CGA Factor	1,356,983	
Total M.C.F. to which Applied	174,599	

Total MCF Sales for Year (174,599) x Avg CGA Factor for Year (7.772)

SALES OF GAS TO ULTIMATE CONSUMERS

Report by account the M.C.F. sold, the amount derived and the 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)	M.C.F. (1000 BTU) (b)	Revenue (c)	Average Revenue per M.C.F. ($0.0000) (d)	Number of Customers (Per Bills Rendered) July 31 (e)	December 31 (f)
1		Residential					
2		Non-Heating	2,653	50,058		139	139
3							
4							
5		Residential					
6		Heating	110,982	1,528,809		1,472	1,531
7							
8							
9		Commercial	60,964	746,414		174	174
10							
11							
12							
13							
14							
15							
16							
17							
18							
19							
20							
21							
22							
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37							
38							
39							
40							
41							
42							
43							
44							
45							
46							
47							
48							
49		TOTAL SALES TO ULTIMATE CONSUMERS (Page 43 line 9)	174,599	2,325,281		1,785	1,743

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	None	
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		
21	Production labor and expenses:		
22	711 Steam expenses		
23	712 Other power expenses		
24	715 Water gas generating expenses		
25	716 Oil gas generating expenses		
26	717 Liquefied petroleum gas expenses		
27	718 Other process production expenses		
28	Gas fuels:		
29	721 Water gas generator fuel		
30	722 Fuel for oil gas		
31	723 Fuel for liquefied petroleum gas process		
32	724 Other gas fuels		
33	Gas raw materials:		
34	726 Oil for water gas		
35	727 Oil for oil gas		
36	728 Liquefied petroleum gas		
37	729 Raw materials for other gas processes		
38	730 Residuals expenses		
39	731 Residuals produced — Cr.		
40	732 Purification expenses		
41	733 Gas mixing expenses		
42	734 Duplicate charges — Cr.		
43	735 Miscellaneous production expenses		
44	736 Rents		
45	Total operation		
46	Maintenance:		
47	740 Maintenance supervision and engineering		
48	741 Maintenance of structures and improvements		
49	742 Maintenance of production equipment		
50	Total maintenance		
51	Total manufactured gas production		

GAS OPERATION AND MAINTENANCE EXPENSES — Continued

Line No.	Account (a)	Amount for Year (b)	Increase or (Decrease) from Preceding Year (c)
1	OTHER GAS SUPPLY EXPENSES	$	$
2	Operation:		
3	804 Natural gas city gate purchases	860,114	(548,273)
4	805 Other gas purchases	3,608	(1,901)
5	806 Exchange gas		
6	807 Purchased gas expenses		
7	810 Gas used for compressor station fuel — Cr.		
8	811 Gas used for products extraction — Cr.		
9	812 Gas used for other utility operations — Cr.		
10	813 Other gas supply expenses		
11	Total other gas supply expenses	863,722	(550,174)
12	Total production expenses	863,722	(550,174)
13	LOCAL STORAGE EXPENSES		
14	Operation:		
15	840 Operation supervision and engineering		
16	841 Operation labor and expenses		
17	842 Rents		
18	Total operation		
19	Maintenance:		
20	843 Maintenance supervision and engineering		
21	844 Maintenance of structures and improvements		
22	845 Maintenance of gas holders		
23	846 Maintenance of other equipment		
24	Total maintenance		
25	Total storage expenses		
26	TRANSMISSION AND DISTRIBUTION EXPENSES		
27	Operation:		
28	850 Operation supervision and engineering	101,314	(14,563)
29	851 System control and load dispatching		
30	852 Communication system expenses	10,096	1,067
31	853 Compressor station labor and expenses		
32	855 Fuel and power for compressor stations		
33	857 Measuring and regulating station expenses		
34	858 Transmission and compression of gas by others		
35	874 Mains and services expenses		
36	878 Meter and house regulator expenses		
37	879 Customer installations expenses		
38	880 Other expenses		
39	881 Rents		
40	Total operation	111,410	(13,496)
41	Maintenance:		
42	885 Maintenance supervision and engineering	253,079	17,467
43	886 Maintenance of structures and improvements		
44	887 Maintenance of mains		
45	888 Maintenance of compressor station equipment		
46	889 Maintenance of measuring and regulating station equipment		
47	892 Maintenance of services		
48	893 Maintenance of meters and house regulators		
49	894 Maintenance of other equipment & Vehicles	38,135	(11,391)
50	Total maintenance	291,214	6,076
51	Total transmission and distribution expenses	402,624	(7,420)

GAS OPERATION AND MAINTENANCE EXPENSES — Continued

Line No.	Account (a)	Amount for Year (b)	Increase or (Decrease) from Preceding Year (c)
1	CUSTOMER ACCOUNTS EXPENSES	$	$
2	Operation:		
3	901 Supervision		
4	902 Meter reading expenses	31,279	2,158
5	903 Customer records and collection expenses		
6	904 Uncollectible accounts	1,305	(5,742)
7	905 Miscellaneous customer accounts expenses		
8	Total customer accounts expenses	32,584	(3,584)
9	SALES EXPENSES		
10	Operation:		
11	911 Supervision		
12	912 Demonstrating and selling expenses		
13	913 Advertising expenses	1,657	(1,702)
14	916 Miscellaneous sales expenses		
15	Total sales expenses	1,657	(1,702)
16	ADMINISTRATIVE AND GENERAL EXPENSES		
17	Operation:		
18	920 Administrative and general salaries	139,840	4,066
19	921 Office supplies and expenses	53,268	(16,273)
20	922 Administrative expenses transferred — Cr.		
21	923 Outside services employed	124,411	39,443
22	924 Property insurance	70,759	(16,579)
23	925 Injuries and damages		
24	926 Employees pensions and benefits	98,712	18,192
25	928 Regulatory commission expenses		
26	929 Duplicate charges — Cr.		
27	930 Miscellaneous general expenses		
28	931 Rents	34,500	(1,500)
29	Total operation	521,490	27,349
30	Maintenance:		
31	932 Maintenance of general plant		
32	Total administrative and general expenses	521,490	27,349
33	Total gas operation and maintenance expenses	1,822,077	(535,531)

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	863,722		863,722
36	Other gas supply expenses			
37	Total production expenses			
38	Local storage expenses			
39	Transmission and distribution expenses	111,410	291,214	402,624
40	Customer accounts expenses	32,584		32,584
41	Sales expenses	1,657		1,657
42	Administrative and general expenses	521,490		521,490
43	Total gas operation and maintenance expenses	1,530,863	291,214	1,822,077

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)	90.06%
45	Total salaries and wages of gas department for year, including amounts charged to operating expenses, construction and other accounts	$ 531,304
46	Total number of employees of gas department at end of year, including administrative, operating, maintenance, construction and other employees (including part time employees)	10

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)	M.C.F. (1000 BTU) (c)	Rate per M.C.F. ($0.0000) (d)	Amount (e)
1					
2					
3	None				
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15		TOTALS			

SALE OF RESIDUALS (Accounts 730, 731)

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

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

PURCHASED GAS (Accounts 804-806)

Line No.	Names of Companies from Which Gas Is Purchased (a)	Where Received and Where and How Measured (b)	M.C.F. (1000 BTU) (c)	Rate per M.C.F. ($0.0000) (d)	Amount (e)
24					
25	Direct Energy	Rt. 126 Bellingham, MA	177,779	4.97	883,543
26					
27					
28					
29					
30					
31					
32					
33					
34					
35					
36					
37					
38		TOTALS	177,779	4.97	883,543

TAXES CHARGED DURING YEAR

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

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

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

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

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

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

Line No.	Kind of Tax (a)	Total Taxes Charged During Year (omit cents) (b)	Distribution of Taxes Charged (omit cents) (Show utility department where applicable and account charged) Electric (Acct. 408, 409) (c)	Gas (Acct. 408, 409) (d)	(e)	(f)	(g)	(h)	(i)	(j)
1	Local									
2	Personal Property	48,282		48,282						
3	Taxes (Blackstone,									
4										
5	Bellingham,									
6	Commonwealth of									
7										
8	Mass.)									
9										
10	Payroll									
11										
12	(State Unemployment,	42,183		42,183						
13	Federal Unemployment,									
14										
15	Social Security)									
16										
17										
18										
19										
20										
21										
22										
23										
24										
25										
26										
27	TOTALS	90,465		90,465						
28										

Annual report of Blackstone Gas Company Year ended December 31, 19 2016

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					
2					
3	Miscellaneous		775		
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					
17					
18					
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33					
34					
35					
36					
37					
38					
39					
40					
41					
42					
43					
44					
45					
46					
47					
48					
49					
50					
51	TOTALS		775		

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:	$	$	$	$
2	Merchandise sales, less discounts,				
3	allowances and returns				
4	Contract work				
5	Commissions				
6	Other (list according to major classes)	None			
7					
8					
9					
10	Total Revenues				
11					
12					
13	Costs and Expenses:				
14	Cost of sales (list according to major				
15	classes of cost)				
16					
17					
18					
19					
20					
21					
22					
23					
24					
25					
26	Sales expenses				
27	Customer accounts expenses				
28	Administrative and general expenses				
29					
30					
31					
32					
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)				

SALES FOR RESALE (Account 447)

1. Report sales during year to other electric utilities and to cities or other public authorities for distribution to ultimate consumers.

2. Provide subheadings and classify sales as to (1) Associated Utilities, (2) Nonassociated Utilities, (3) Municipalities, (4) R.E.A. Cooperatives, and (5) Other Public Authorities. For each sale designate statistical classification in column (b), thus: firm power, FP; dump or surplus power, DP; other, G, and place an "x" in column (c) if sale involves export across a state line.

3. Report separately firm, dump, and other power sold to the same utility. Describe the nature of any sales classified as Other Power, column (b).

4. If delivery is made at a substation indicate ownership in column (e), thus: respondent owned or leased, RS; customer owned or leased, CS.

Line No.	Sales to (a)	Statistical Classification (b)	Export Across State Lines (c)	Point of Delivery (d)	Substation (e)	Kw or Kva of Demand (Specify Which) Contract Demand (f)	Average Monthly Maximum Demand (g)	Annual Maximum Demand (h)
1								
2								
3	N/A							
4								
5								
6								
7								
8								
9								
10								
11								
12								
13								
14								
15								
16								
17								
18								
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41								
42								

Annual report of Blackstone Gas Company Year ended December 31, 19 2016

RECORD OF SENDOUT FOR THE YEAR IN MCF
BASED ON 1000 BTU PER CUBIC FOOT

Line No.	Item	Total	January	February	March	April	May
1	Gas Made						
2	Gas						
3	Gas						
4	Gas						
5	Gas						
6	TOTAL						
7							
8	Gas Purchased						
9	Natural	177,779	32,965	28,116	19,651	14,705	8,148
10	Other						
11	TOTAL	177,779	32,965	28,116	19,651	14,705	8,148
12	TOTAL MADE AND						
13	PURCHASED	177,779	32,965	28,116	19,651	14,705	8,148
14	Net Change in Holder Gas*						
15	TOTAL SENDOUT	177,779	32,965	28,116	19,651	14,705	8,148
16							
17							
18							
19	Gas Sold	174,599	31,940	28,128	21,580	13,474	9,229
20	Gas Used by Company	726	156	133	94	53	27
21	Gas Accounted for	175,325	32,096	28,261	21,674	13,527	9,256
22	Gas Unaccounted for	2,454	869	(145)	(2,023)	1,178	(1,108)
23	% Unaccounted for (0.00%)	1.38	2.64	(0.52)	(10.55)	8.01	(13.60)
24							
25							
26							
27	Sendout in 24 hours in MCF						
28	Maximum—MCF						
29	Maximum Date						
30	Minimum—MCF						
31	Minimum Date						

32
33
34
35 B.T.U. Content of Gas Delivered to Customers 1040.00 per Cubic Foot.

*Add Decreases in Holder Gas, Deduct Increases.

RECORD OF SENDOUT FOR THE YEAR IN MCF — Continued
BASED ON 1000 BTU PER CUBIC FOOT

June	July	August	September	October	November	December	Line No.
							1
							2
							3
							4
							5
							6
							7
4,370	3,745	3,650	4,287	9,772	17,647	30,723	8
							9
							10
4,370	3,745	3,650	4,287	9,772	17,647	30,723	11
4,370	3,745	3,650	4,287	9,772	17,647	30,723	12
							13
							14
4,370	3,745	3,650	4,287	9,772	17,647	30,723	15
							16
							17
4,926	3,602	3,838	4,050	7,154	18,810	27,868	18
							19
11	7	6	13	24	62	140	20
4,937	3,609	3,844	4,063	7,178	18,872	28,008	21
(567)	136	(194)	224	2,594	(1,225)	2,715	22
(12.97)	3.63	(5.32)	5.23	26.55	(6.94)	8.84	23
							24
							25
							26
							27
							28
							29
							30
							31
							32
							33
							34
							35

Annual report of Blackstone Gas Company Year ended December 31, 19 2016

GAS GENERATING PLANT

Line No.	General Description — Location, Size, Type, etc.	No. of Sets	24 Hour Cap. (MCF)
4	None		
56	TOTAL		

Annual report of Blackstone Gas Company Year ended December 31, 19 2016

BOILERS

Line No.	Location	Kind of Fuel and Method of Firing	Rated Pressure in Lbs.	Rated Steam Temp.	Number	Output Rating M. Lbs. Steam Per Hour
1						
2						
3						
4	None					
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						
30		None				
31	Scrubbers					
32						
33						
34						
35						
36	Condensers					
37						
38						
39						
40						
41						
42	Exhausters					
43						
44						
45						
46						
47						
48						

Annual report of Blackstone Gas Company Year ended December 31, 19 2016

PURIFIERS

Line No.	Location	Kind of Gas Purified	Kind of Purifying Material	Estimated 24 Hour Capacity
1				
2				
3				
4	None			
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							
24							
25							
26							
27	None						
28							
29							
30							
31							
32							
33							
34							
35							
36							
37							
38							
39							
40							
41							
42							
43							
44							
45							
46							
47							

Annual report of Blackstone Gas Company Year ended December 31 19 2016

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	2"	78,666	2,180			80,846
2						
3						
4	3"	92,458				92,458
5						
6						
7	4"	121,177	828			122,005
8						
9						
10	5"	600				600
11						
12						
13	6"	14,895				14,895
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	TOTALS	307,796	3,008			310,804

Normal Operating Pressure — Mains and Lines — Maximum .... Minimum ....

Normal Operating Pressure — Services — Maximum .... Minimum ....

Annual report of Blackstone Gas Company Year ended December 31, 19 2016

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	1,791		1,987
2	Additions during year:			
3	Purchased	*******		392
4	Installed	39		*******
5	Associated with Plant acquired			
6	Total Additions	39		392
7	Reductions during year:			
8	Retirements			350
9	Associated with Plant sold			
10	Total Reductions			350
11	Number at End of Year	1,830		2,029

Line No.	Item	Meters
12	In Stock	
13	On Customers' Premises—Inactive	
14	On Customers' Premises—Active	
15	In Company Use	
16	Number at End of Year	

Line No.	Item	
17	Number of Meters Tested by State Inspectors During Year	

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

1. Report below 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) newspaper 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		$
2		
3		
4	None	
5		
6		
7		
8		
9		
10		
11		
12		
13		
14		
15		
16		
17		
18		
19		
20		
21		
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28		
29		
30		
31		
32		
33		
34		
35		
36		
37		
38		
39		
40		
41		

913. Advertising Expenses.

Line No.	Type (a)	General Description (b)	Amount for Year (c)
1			
2			
3			
4	Various Newspaper Ads	Woonsocket Call, etc.	1,657
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			
52			
53			
54			
55			
56		TOTAL	1,657

THIS RETURN IS SIGNED UNDER THE PENALTIES OF PERJURY

.... *President.*

.... *Treasurer.*

....

....

....

.... *Directors.*

....

....

....

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

.................................ss. .... 19....

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.*

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BLACKSTONE GAS COMPANY 12/31/16

Page 46 - #804 Natural Gas City Gate Purchases:

Direct Energy	883,543
Less: Deferred Gas Costs Adjustment	(22,952)
Less: Company Usage	(3,608)
Plus: TGP Refund	3,131
Total	860,114