



June 13, 2022

VIA ELECTRONIC MAIL

Commonwealth of Massachusetts
Massachusetts Department of Public Utilities
Attn: Mark D. Marini and George Yiankos
One South Station, 2nd Floor
Boston, Massachusetts 02110

Dear Secretary Marini and Mr. Yiankos:

Filed herewith is an electronic copy of the refiled returns for the years ended:

<u>Years</u>	<u>Company</u>	<u>Pages Revised</u>
December 31, 2020	Boston Gas Company	13 and 18
December 31, 2020	Colonial Gas Company	13 and 18
December 31, 2021	Boston Gas Company	18

The revised pages update the plant calculations for the applicable years. A check for \$15.00 to cover the \$5.00 filing fee for each filing will be submitted along with paper versions of the returns upon notice from the Department.

Please acknowledge receipt of these returns via electronic mail.

Sincerely,

A handwritten signature in black ink, appearing to read "Chris McCusker".

Christopher McCusker
US Controller
781-697-6246

Commonwealth of Massachusetts
Department of Public Utilities
One South Street
Boston, MA 02110


STATEMENT OF OPERATING REVENUES

YEAR 2020

Name of Company Boston Gas Company
D/B/A National Grid
Address One Metrotech Center, 12th Floor
Brooklyn, NY 11201

		<u>Location on</u> <u>Annual Return</u>
Massachusetts Operating Revenues (Intrastate)	\$ <u>1,235,024,096</u>	<u>p.10, ln.2; p.43, ln.23</u>
Other Revenues (outside Massachusetts)		
Total Revenues	\$ <u>1,235,024,096</u>	<u>p.10, ln.2; p.43, ln.23</u>

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

Signature 
Name Christopher McCusker
Title US Controller

The purpose of this statement is to provide the Department of Public Utilities with the amount of intrastate operating revenues for the annual assessment made pursuant to G.L. c. 25, § 18.

If invoices or correspondence are to be addressed to a particular individual or department of the Company, please provide the name, title, and address below.

Name _____
Title _____
Address _____

THE DEPARTMENT OF PUBLIC UTILITIES

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

CONDENSED FINANCIAL RETURN

for the year ended December 31, 2020

Full Name of Company - BOSTON GAS COMPANY

D/B/A NATIONAL GRID

Location of Principal Business Office - One MetroTech Center, 12th Fl., Brooklyn, NY 11201

Statement of Income for the Year

Item (a)	Current Year (b)	Increase or (Decrease) from Preceding Year (c)
OPERATING INCOME		
Operating Revenues	\$ 1,235,024,096	\$ (43,536,867)
Operating Expenses:		
Operation Expense	770,234,396	(47,887,828)
Maintenance Expense	71,643,627	(67,050,419)
Depreciation Expense	174,925,070	13,656,816
Amortization of Utility Plant	-	-
Amortization of Property Losses	-	-
Amortization of Regulatory Expenses	117,872	-
Taxes Other Than Income Taxes	72,591,013	5,281,806
Income Taxes	(15,526,573)	58,853,242
Provision for Deferred Income Taxes	41,378,856	(50,238,078)
Income Taxes Deferred in Prior Years - CR.	-	-
Total Operating Expenses	1,115,364,261	(87,384,461)
Net Operating Revenues	119,659,835	43,847,594
Income from Utility Plant Leased to Others	-	-
Other Utility Operating Income	-	-
Total Utility Operating Income	119,659,835	43,847,594
OTHER INCOME		
Income from Mdse., Jobbing, & Contract Work	-	-
Income from Nonutility Operations	-	-
Nonoperating Rental Income	-	-
Interest and Dividend Income	13,899,763	6,486,651
Miscellaneous Nonoperating Income	625,085	189,658
Total Other Income	14,524,848	6,676,309
Total Income	134,184,683	50,523,903
MISCELLANEOUS INCOME DEDUCTIONS		
Miscellaneous Amortization	-	-
Other Income Deductions	13,797,760	34,562,745
Total Income Deductions	13,797,760	34,562,745
Income Before Interest Charges	120,386,923	15,961,158
INTEREST CHARGES		
Interest on Long-Term Debt	59,101,175	8,001,987
Amortization of Debt Disc. & Expense	811,309	168,294
Amortization of Premium on Debt - Credit	-	-
Interest on Debt to Associated Companies	-	(6,022,128)
Other Interest Expense	(16,802,514)	(13,342,006)
Interest Charged to Construction - Credit	(2,138,816)	1,641,244
Total Interest Charges	40,971,154	(9,552,609)
Net Income	\$ 79,415,769	\$ 25,513,767

BALANCE SHEET			
Title of Account	Balance End of Year	Title of Account	Balance End of Year
UTILITY PLANT		PROPRIETARY CAPITAL	
Utility Plant	\$ 6,026,565,928	CAPITAL STOCK	
OTHER PROPERTY AND INVESTMENTS		Common Stock Issued	\$ 51,418,400
Nonutility Property	170,808	Preferred Stock Issued	-
Capitalized Leases, Net	60,071,641	Capital Stock Subscribed	-
Investment in Associated Companies	-	Premium on Capital Stock	640,069
Other Investments	150	Total	52,058,469
Special Funds	3,312,294	SURPLUS	
Total Other Property and Investments	63,554,893	Other Paid-in Capital	1,621,229,189
CURRENT AND ACCRUED ASSETS		Earned Surplus	497,649,492
Cash	14,163,284	Other Comprehensive Income	-
Special Deposits	-	Total	2,118,878,681
Working Funds	-	Total Proprietary Capital	2,170,937,150
Temporary Cash Investments	-	LONG-TERM DEBT	
Notes and Accounts Receivable	235,693,855	Bonds	1,571,000,000
Receivables from Assoc. Companies	202,122,749	Advances from Associated Companies	-
Materials and Supplies	62,394,704	Other Long-Term Debt	-
Prepayments	29,212,024	Total Long-Term Debt	1,571,000,000
Interest and Dividends Receivable	-	CURRENT AND ACCRUED LIABILITIES	
Rents Receivable	45,758	Notes Payable	-
Accrued Utility Revenues	93,371,421	Accounts Payable	103,293,438
Misc. Current And Accrued Assets	477,930	Payables to Associated Companies	122,948,299
Reconciliation Adjustments	190,923,885	Customer Deposits	322,012
Total Current and Accrued Assets	828,405,610	Taxes Accrued	253,946
DEFERRED DEBITS		Interest Accrued	22,719,152
Unamortized Debt Discount and Expense	7,203,490	Dividends Declared	-
Extraordinary Property Losses	-	Matured Long-Term Debt	-
Preliminary Survey and Investigation Charges	-	Matured Interest	-
Clearing Accounts	1,064,661	Tax Collections Payable	1,615,146
Temporary Facilities	-	Misc. Current and Accrued Liabilities	48,227,532
Miscellaneous Deferred Debits	506,973,661	Total Current and Accrued Liabilities	299,379,525
Total Deferred Debits	515,241,812	DEFERRED CREDITS	
CAPITAL STOCK DISCOUNT AND EXPENSE		Capital Lease Obligations	58,255,449
Discount on Capital Stock	-	Unamortized Premium on Debt	-
Capital Stock Expense	-	Customer Advances for Construction	-
Total Capital Stock Discount and Expense	-	Other Deferred Credits	347,891,329
REACQUIRED SECURITIES		Total Deferred Credits	406,146,778
Reacquired Capital Stock	-	RESERVES	
Reacquired Bonds	-	Reserves for Depreciation	1,873,956,318
Total Reacquired Securities	-	Reserves for Amortization	72,417,336
Total Assets and Other Debits	\$ 7,433,768,243	Reserve for Uncollectible Accounts	83,518,718
		Operating Reserves	141,838,450
		Reserve for Depreciation and Amortization of Nonutility Property	-
		Reserves for Deferred Federal Income Taxes	739,690,980
		Total Reserves	2,911,421,802
		CONTRIBUTIONS IN AID OF CONSTRUCTION	
		Contributions in Aid of Construction	74,882,988
		Total Liabilities and Other Credits	\$ 7,433,768,243
NOTES:			

Condensed Financial Return (Continued) - Boston Gas Company

December 31, 2020

STATEMENT OF EARNED SURPLUS

Item (a)	Current Year (b)	Increase or (Decrease) from Preceding Year (c)
Unappropriated Earned Surplus (at beginning of period)	\$ 461,233,723	\$ 53,970,736
Balance Transferred from Income	79,415,769	25,513,767
Miscellaneous Credits to Surplus	-	(68,734)
Miscellaneous Debits to Surplus	-	-
Appropriations of Surplus	-	-
Net Additions to Earned Surplus	79,415,769	25,445,033
Dividends Declared - Preferred Stock	-	-
Dividends Declared - Common Stock	43,000,000	43,000,000
Unappropriated Earned Surplus (at end of period)	\$ 497,649,492	\$ 36,415,769

ELECTRIC OPERATING REVENUES

Account (a)	Operating Revenues	
	Amount For Year (b)	Increase or (Decrease) from Preceding Year (c)
SALES OF ELECTRICITY		
Residential Sales		
Commercial and Industrial Sales		
Small (or Commercial)		
Large (or Industrial)		
Public Street and Highway Lighting		
Other Sales to Public Authorities		
Sales to Railroad and Railways		
Interdepartmental Sales		
Miscellaneous Electric Sales		
Total Sales to Ultimate Consumers		
Sales for Resale		
Total Sales of Electricity		
OTHER OPERATING REVENUES		
Forfeited Discounts		
Miscellaneous Service Revenues		
Sales of Water and Water 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 (a)	Operation (b)	Maintenance (c)	Total (d)
Power Production Expenses			
Electric Generation			
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			

Condensed Financial Return (Continued) - Boston Gas Company

December 31, 2020

GAS OPERATING REVENUES

Account	Operating Revenues	
	Amount for Year	Increase or (Decrease) from Preceding Year
(a)	(b)	(c)
SALES OF GAS		
Residential Sales	\$ 703,127,109	\$ (109,697,675)
Commercial and Industrial Sales		
Small (or Commercial)	116,111,732	(26,991,338)
Large (or Industrial)	122,715,633	(25,093,256)
Other Sales to Public Authorities	1,072,921	262,676
Interdepartmental Sales	-	-
Quasi-Firm Revenue	-	-
Miscellaneous Gas Sales (Unbilled Revenues)	-	-
Total Sales to Ultimate Consumers	943,027,395	(161,519,593)
Sales for Resale	44,879,693	(18,851,344)
Total Sales of Gas	987,907,088	(180,370,937)
OTHER OPERATING REVENUES		
Adjustments	-	-
Miscellaneous Service Revenues	683,546	632,346
Revenues from Transportation of Gas of Others	172,269,145	(28,201,502)
Sales of Products Extracted from Natural Gas	-	-
Revenues from Natural Gas Processed by Others	-	-
Rent from Gas Property	1,020,464	311,124
Interdepartmental Rents	-	-
Other Gas Revenues	73,143,853	164,092,102
Total Other Operating Revenues	247,117,008	136,834,071
Total Gas Operating Revenues	\$ 1,235,024,096	\$ (43,536,867)

SUMMARY OF GAS OPERATION AND MAINTENANCE EXPENSES

Functional Classification	Operation	Maintenance	Total
(a)	(b)	(c)	(d)
Steam Production	\$ -	\$ -	\$ -
Manufactured Gas Production	-	-	-
Other Gas Supply Expenses	396,190,380	-	396,190,380
Total Production Expenses	396,190,380	-	396,190,380
Local Storage Expenses	9,451,197	(5,088,760)	4,362,437
Transmission and Distribution Expenses	59,746,187	76,706,634	136,452,821
Customer Accounts Expenses	183,836,163	-	183,836,163
Sales Expenses	799,848	-	799,848
Administrative and General Expenses	120,210,621	25,753	120,236,374
Total Gas Operation and Maintenance Expenses	\$ 770,234,396	\$ 71,643,627	\$ 841,878,023

As of June 7, 2022, 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.



Christopher McCusker
US Controller

The Commonwealth of Massachusetts

ANNUAL RETURN

OF

BOSTON GAS COMPANY

D/B/A NATIONAL GRID

TO THE

THE DEPARTMENT OF PUBLIC UTILITIES

OF MASSACHUSETTS

For the Year Ended December 31,

2020

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

}
}

Christopher McCusker

Official title: **US Controller**

Office address: 40 Sylvan Road
Waltham, MA 02451

Annual Report ofBoston Gas Company.....Year ended December 31, 2020

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	10-11	
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	none
Notes Receivable	22	none
Accounts Receivable	22	
Receivables from Associated Companies	23	
Materials and Supplies	24	
Production Fuel and Oil Stocks	25	none
Unamortized Debt Discount and Expense and Unamortized Premium on Debt	26	
Extraordinary Property Losses	27	none
Miscellaneous Deferred Debits	27	
Discount on Capital Stock	28	none
Capital Stock Expense	28	none
Capital Stock and Premium	29	
Other Paid-In Capital	30	
Long-Term Debt	31	
Notes Payable	32	none
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 the Year	34	none
Operating Reserves	35	
Reserves for Deferred Federal Income Taxes	36	
Contributions in Aid of Construction	36	

Annual Report ofBoston Gas Company.....Year ended December 31, 2020

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	
Revenues from Transportation of Gas of Others	44a	
Gas Operation and Maintenance Expenses	45-47	
Summary of Gas Operation and Maintenance Expenses	47	
Sales for Resale - Gas	48	
Sale of Residuals - Gas	48	none
Purchased Gas	48-48b	
Taxes Charged During Year	49	
Other Utility Operating Income	50	none
Income from Merchandising, Jobbing, and Contract Work	51	none
Record of Sendout for the Year in DTH	72-73	
Gas Generating Plant	74	
Boilers	75	
Scrubbers, Condensers, and Exhausters	75	none
Purifiers	76	none
Holders	76	none
Transmission and Distribution Mains	77-77a	
Gas Distribution Services, House Governors, and Meters	78	
Rate Schedule Information	79	
Expenditures for Certain Civic, Political, and Related Activities	80a	
Advertising Expenses	80b	
Deposits and Collateral	80c	
Signature Page	81	
Return on Average Common Equity	82	

Annual Report ofBoston Gas Company.....Year ended December 31, 2020

GENERAL INFORMATION

PRINCIPAL AND SALARIED OFFICERS*

Titles		Names	Addresses	Annual Salaries
President and Director	(1)	Reed, Marcy L.	Waltham, MA	\$144,359
Vice President, Chief Financial Officer, and Director	(2)	McNeill, Brian (Appointed as VP, CFO and Director on 4/1/2020)	Brooklyn, NY	\$22,094
Vice President and Controller	(3)	McCusker, Christopher	Waltham, MA	\$50,090
Vice President and Director	(4)	Amaral, Alfred	Waltham, MA	\$45,290
Senior Vice President	(5)	Turrini, Ross	Melville, NY	\$54,278
Senior Vice President	(6)	Bracken, Vivienne	Warwick, UK	
Vice President, Chief Financial Officer, and Director	(7)	Urban, Dennis (Resigned as VP, CFO and Director on 3/31/2020)	Waltham, MA	
Vice President and Treasurer	(8)	Campbell, David H (Resigned as Treasurer on 10/31/2020)	Waltham, MA	\$21,468
Senior Vice President	(9)	Mills, Jeannette (Resigned as SVP on 5/28/2020)	Waltham, MA	\$2,448
Vice President and Treasurer	(10)	Bostic, Christina (Appointed as VP and Treasurer on 11/1/2020)	Waltham, MA	\$2,622

DIRECTORS*

Names	Addresses	Fees Paid During Year
Reed, Marcy L.	Waltham, Massachusetts	No Fees Paid
Amaral, Alfred	Waltham, Massachusetts	No Fees Paid
Urban, Dennis (Resigned as Director on 03/31/2020)	Waltham, Massachusetts	No Fees Paid
McNeill, Brian (Appointed on 4/3/2020)	Brooklyn, New York	No Fees Paid

(1) Reed: Salary disclosure includes amounts that have been allocated to Boston Gas Company. The salary amount allocated to other companies was \$378,388. These salary amounts exclude incentive compensation payments and reflect base salary paid by the company from 1-1-2020 thru 12-31-2020.

(2) McNeill: Salary disclosure includes amounts that have been allocated to Boston Gas Company. The salary amount allocated to other companies was \$225,413. These salary amounts exclude incentive compensation payments and reflect base salary paid by the company from 1-1-2020 thru 12-31-2020.

(3) McCusker: Salary disclosure includes amounts that have been allocated to Boston Gas Company. The salary amount allocated to other companies was \$157,494. These salary amounts exclude incentive compensation payments and reflect base salary paid by the company from 1-1-2020 thru 12-31-2020.

(4) Amaral: Salary disclosure includes amounts that have been allocated to Boston Gas Company. The salary amount allocated to other companies was \$142,400. These salary amounts exclude incentive compensation payments and reflect base salary paid by the company from 1-1-2020 thru 12-31-2020.

(5) Turrini: Salary disclosure includes amounts that have been allocated to Boston Gas Company. The salary amount allocated to other companies was \$210,622. These salary amounts exclude incentive compensation payments and reflect base salary paid by the company from 1-1-2020 thru 12-31-2020.

(7) Urban: Salary disclosure includes amounts that have been allocated to Boston Gas Company. The salary amount allocated to other companies was \$65,884. These salary amounts exclude incentive compensation payments and reflect base salary paid by the company from 1-1-2020 thru 12-31-2020.

(8) Campbell: Salary disclosure includes amounts that have been allocated to Boston Gas Company. The salary amount allocated to other companies was \$230,743. These salary amounts exclude incentive compensation payments and reflect base salary paid by the company from 1-1-2020 thru 12-31-2020.

(9) Mills: Salary disclosure includes amounts that have been allocated to Boston Gas Company. The salary amount allocated to other companies was \$24,848. These salary amounts exclude incentive compensation payments and reflect base salary paid by the company from 1-1-2020 thru 12-31-2020.

(10) Bostic: Salary disclosure includes amounts that have been allocated to Boston Gas Company. The salary amount allocated to other companies was \$252,349. These salary amounts exclude incentive compensation payments and reflect base salary paid by the company from 1-1-2020 thru 12-31-2020.

* 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, Boston Gas Company
D/B/A NATIONAL GRID
2. Date of organization, December 11, 1903
3. Date of incorporation, December 11, 1903
4. Give location (including street and number) of principal business office:-

One MetroTech Center, 12th Fl., Brooklyn, NY 11201
5. Total number of stockholders, Common: 1
6. Number of stockholders in Massachusetts, Common: 1
7. Amount of stock held in Massachusetts, No. of Common Shares, 514,184 \$ 51,418,400
8. Capital stock issued prior to June 5, 1894, No. of shares, zero \$ -
9. Capital stock issued with approval of Board of Gas and Electric Light Commissioners or Department of Public Utilities since June 5, 1894,

Total, 514,184 common shares, par value, \$100, outstanding December 31 of the calendar year, \$ 51,418,400
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.
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.

In 2020, the Company was charged \$224,845,513 by National Grid Corporate Services for services, which included executive and administrative, corporate affairs, customer services, environmental services, financial services (including accounting, auditing, risk management, tax, treasury/finance), human resources, information technology, legal, materials management and purchasing, and strategic planning.

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 Gas Property:

No Important Changes

Annual Report ofBoston Gas Company.....Year ended December 31, 2020

GENERAL INFORMATION (Continued)

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, 2020	City or Town	Number of Customers' Meters, Dec. 31, 2020	City or Town	Number of Customers' Meters, Dec. 31, 2020
FRANCHISE AREA					
ABINGTON	3,658	LITTLETON	1,773	WATERTOWN	13,892
ACTON	5,430	LUNENBURG	808	WAYLAND	3,506
AMESBURY	5,189	LYNN	26,873	WEBSTER	3,032
ARLINGTON	14,691	LYNNFIELD	3,254	WELLESLEY	7,737
AYER	2,271	MALDEN	19,221	WENHAM	725
BEDFORD	4,373	MANCHESTER	1,741	WEST NEWBURY	196
BELMONT	9,162	MARBLEHEAD	7,257	WESTON	3,346
BEVERLY	10,731	MEDFORD	20,136	WEYMOUTH	13,505
BOSTON	24,420	MELROSE	8,916	WHITMAN	3,881
BOXBORO	801	MERRIMAC	1,991	WINCHESTER	5,828
BOXFORD	1,433	MIDDLETON	1,738	WINTHROP	6,281
BRAINTREE	9,382	MILTON	7,643	WOBURN	10,323
BRIGHTON	19,959	N BROOKFIELD	616		743,311
BROOKFIELD	177	NAHANT	1,320		
BROOKLINE	18,341	NATICK	41	NON-FRANCHISE AREA	
BURLINGTON	6,566	NEEDHAM	2	HANSON	13
BYFIELD	245	NEWBURY	487	METHUEN	14
CARLISLE	826	NEWBURYPORT	7,173	N. ANDOVER	313
CHARLESTOWN	5,278	NEWTON	27,896	WESTFORD	84
CHELSEA	10,929	NORWOOD	10,513	WILMINGTON	27
CLINTON	3,426	OXFORD	172		451
COHASSET	2,299	PEABODY	12,641		
CONCORD	4,720	QUINCY	30,300		
DANVERS	6,785	READING	5,098		
DORCHESTER	48,337	REVERE	15,500		
DUDLEY	1,060	ROCKLAND	5,020		
E BOSTON	13,653	ROCKPORT	109		
E BROOKFIELD	205	ROSLINDALE	10,660		
ESSEX	759	ROWLEY	1,595		
EVERETT	14,840	ROXBURY	10,351		
FRAMINGHAM	13	S BOSTON	15,338		
GEORGETOWN	2,085	SALEM	14,549		
GLOUCESTER	7,802	SALISBURY	3,532		
GROTON	1,148	SAUGUS	7,468		
GROVELAND	1,850	SHIRLEY	710		
HAMILTON	1,118	SOMERVILLE	9,669		
HARVARD	331	SOUTHBRIDGE	3,527		
HAVERHILL	21,560	SPENCER	1,649		
HINGHAM	5,825	STONEHAM	5,193		
HULL	4,699	SUDBURY	4,571		
IPSWICH	3,026	SWAMPSCOTT	4,704		
JAMAICA PLAIN	13,755	TOPSFIELD	1,404		
LANCASTER	373	W BROOKFIELD	445		
LEICESTER	184	W ROXBURY	8,879		
LEOMINSTER	8,005	WAKEFIELD	97		
LEXINGTON	6,751	WALTHAM	18,295		
LINCOLN	1,218	WARREN	495		
				TOTAL	743,762

Annual Report ofBoston Gas Company.....Year ended December 31, 2020

COMPARATIVE BALANCE SHEET Assets and Other Debits				
Line No.	Title of Account (a)	Balance Beginning of Year (b)	Balance End of Year (c)	Increase or (Decrease) (d)
1	UTILITY PLANT			
2	Utility Plant (101-107) p. 13	\$ 5,544,755,516	\$ 6,026,565,928	\$ 481,810,412
3	OTHER PROPERTY AND INVESTMENTS			
4	Nonutility Property (121) P. 19	170,808	170,808	-
4a	Capitalized Leases, Net ¹	56,429,568	60,071,641	3,642,073
5	Investment in Associated Companies (123) P. 20	-	-	-
6	Other Investments (124) P.20	150	150	-
7	Special Funds (125, 126, 127, 128) P. 21	3,271,394	3,312,294	40,900
8	Total Other Property and Investments	59,871,920	63,554,893	3,682,973
9	CURRENT AND ACCRUED ASSETS			
10	Cash (131)	10,474,548	14,163,284	3,688,736
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	222,889,542	235,693,855	12,804,313
15	Receivables from Assoc. Companies (145, 146) P. 23	466,478,375	202,122,749	(264,355,626)
16	Materials and Supplies (151-159, 163) P. 24	66,803,812	62,394,704	(4,409,108)
17	Prepayments (165)	45,225,260	29,212,024	(16,013,236)
18	Interest and Dividends Receivable (171)	-	-	-
19	Rents Receivable (172)	1,101	45,758	44,657
20	Accrued Utility Revenues (173)	90,393,179	93,371,421	2,978,242
21	Misc. Current and Accrued Assets (174)	389,417	477,930	88,513
21a	Reconciliation Adjustments (175) ²	150,760,999	190,923,885	40,162,886
22	Total Current and Accrued Assets	1,053,416,233	828,405,610	(225,010,623)
23	DEFERRED DEBITS			
24	Unamortized Debt Discount and Expense (181, 226) P.26	7,979,799	7,203,490	(776,309)
25	Extraordinary Property Losses (182) P.27	-	-	-
26	Preliminary Survey and Investigation Charges (183)	-	-	-
27	Clearing Accounts (184)	-	1,064,661	1,064,661
28	Temporary Facilities (185)	-	-	-
29	Miscellaneous Deferred Debits (186) P. 27	479,020,945	506,973,661	27,952,716
30	Total Deferred Debits	487,000,744	515,241,812	28,241,068
31	CAPITAL STOCK DISCOUNT AND EXPENSE			
32	Discount on Capital Stock (191) P. 28	-	-	-
33	Capital Stock Expense (192) P. 28	-	-	-
34	Total Capital Stock Discount and Expense	-	-	-
35	REACQUIRED SECURITIES			
36	Reacquired Capital Stock (196)	-	-	-
37	Reacquired Bonds (197)	-	-	-
38	Total Reacquired Securities	-	-	-
39	Total Assets and Other Debits	\$ 7,145,044,413	\$ 7,433,768,243	\$ 288,723,830

NOTES:

1 - The Company adopted Accounting Standards Update No. 2016-02, "Leases" (Topic 842), on April 1, 2019. Under the requirements of the new standard, lessees need to recognize leases on the balance sheet as a right-of-use asset (Capitalized Leases, Net) and a related lease liability (Capital Lease Obligations), which is equal to the present value of the estimated future lease payments.

2 - At December 31, 2019, Reconciliation Adjustments includes \$133,812,917 relating to the cost of gas adjustment clause, \$39,598,331 relating to the local distribution adjustment clause, and \$(22,650,249) relating to the peak and off-peak portions of the revenue decoupling mechanism.

3 - At December 31, 2020, Reconciliation Adjustments includes \$125,750,619 relating to the cost of gas adjustment clause, \$66,772,289 relating to the local distribution adjustment clause, and \$(748,320) relating to the peak and off-peak portions of the revenue decoupling mechanism.

Annual Report ofBoston Gas Company.....Year ended December 31, 2020

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	\$ 51,418,400	\$ 51,418,400	\$ -
4	Preferred Stock Issued (204) P.29	-	-	-
5	Capital Stock Subscribed (202, 205)	-	-	-
6	Premium on Capital Stock (207) P.29	640,069	640,069	-
7	Total	52,058,469	52,058,469	-
8	SURPLUS			
9	Other Paid-in Capital (208-212) P.30	1,621,324,403	1,621,229,189	(95,214)
10	Earned Surplus (215, 216) P.12	461,233,723	497,649,492	36,415,769
11	Other Comprehensive Income	-	-	-
12	Total	2,082,558,126	2,118,878,681	36,320,555
13	Total Proprietary Capital	2,134,616,595	2,170,937,150	36,320,555
14	LONG-TERM DEBT			
15	Bonds (221) P.31	1,576,000,000	1,571,000,000	(5,000,000)
16	Advances from Associated Companies (223) P.31	-	-	-
17	Other Long-Term Debt (224) P.31	-	-	-
18	Total Long-Term Debt	1,576,000,000	1,571,000,000	(5,000,000)
19	CURRENT AND ACCRUED LIABILITIES			
20	Notes Payable (231) P.32	-	-	-
21	Accounts Payable (232)	84,755,981	103,293,438	18,537,457
22	Payables to Associated Companies (233, 234) P.32	82,587,041	122,948,299	40,361,258
23	Customer Deposits (235)	745,804	322,012	(423,792)
24	Taxes Accrued (236)	80,233	253,946	173,713
25	Interest Accrued (237)	22,928,440	22,719,152	(209,288)
26	Dividends Declared (238)	-	-	-
27	Matured Long-Term Debt (239)	-	-	-
28	Matured Interest (240)	-	-	-
29	Tax Collections Payable (241)	1,219,765	1,615,146	395,381
30	Misc. Current & Accrued Liab. (242) P.33	50,144,243	48,227,532	(1,916,711)
31	Total Current & Accrued Liability	242,461,507	299,379,525	56,918,018
32	DEFERRED CREDITS			
32a	Capital Lease Obligations (227) ¹	54,534,545	58,255,449	3,720,904
33	Unamortized Premium on Debt (251) P.26	-	-	-
34	Customer Advances for Construction (252)	-	-	-
35	Other Deferred Credits (253) P.33	371,902,748	347,891,329	(24,011,419)
36	Total Deferred Credits	426,437,293	406,146,778	(20,290,515)
37	RESERVES			
38	Reserves for Depreciation (254-256) P.13	1,741,315,423	1,873,956,318	132,640,895
39	Reserves for Amortization (257-259) P.13	90,663,627	72,417,336	(18,246,291)
40	Reserve for Uncollectible Accounts (260)	47,249,715	83,518,718	36,269,003
41	Operating Reserves (261-265) P.35	133,281,328	141,838,450	8,557,122
42	Reserve for Depreciation and Amortization of Nonutility Property (266)	-	-	-
43	Reserves for Deferred Federal Income Taxes (267, 268) P.36	690,476,785	739,690,980	49,214,195
44	Total Reserves	2,702,986,878	2,911,421,802	208,434,924
45	CONTRIBUTIONS IN AID OF CONSTRUCTION			
46	Contributions in Aid of Construction (271) P.36	62,542,140	74,882,988	12,340,848
47	Total Liabilities and Other Credits	\$ 7,145,044,413	\$ 7,433,768,243	\$ 288,723,830

STATEMENT OF INCOME FOR THE YEAR

Line No.	Account (a)	Current Year (b)	Prior Year (c)	Increase or (Decrease) from Preceding Year (d)
1	OPERATING INCOME			
2	Operating Revenues (400) P. 37, 43	\$ 1,235,024,096	\$ 1,278,560,963	\$ (43,536,867)
3	Operating Expenses:			
4	Operation Expense (401) P. 42, 47	770,234,396	818,122,224	(47,887,828)
5	Maintenance Expense (402) P. 42, 47	71,643,627	138,694,046	(67,050,419)
6	Depreciation Expense (403) P. 34	174,925,070	161,268,254	13,656,816
7	Amortization of Utility Plant (404 and 405)	-	-	-
8	Amortization of Property Losses (407.1)	-	-	-
9	Amortization of Regulatory Expenses (407.3)	117,872	117,872	-
10	Taxes Other Than Income Taxes (408) P. 49	72,591,013	67,309,207	5,281,806
11	Income Taxes (409) P. 49	(15,526,573)	(74,379,815)	58,853,242
12	Provision for Deferred Fed. Inc. Taxes (410) P. 36	41,378,856	91,616,934	(50,238,078)
13	Fed. Inc. Taxes Def. in Prior Yrs. - Cr. (411) P. 36	-	-	-
14	Total Operating Expenses	1,115,364,261	1,202,748,722	(87,384,461)
15	Net Operating Revenues	119,659,835	75,812,241	43,847,594
16	Income from Utility Plant Leased to Others (412)	-	-	-
17	Other Utility Operating Income (414) P. 50	-	-	-
18	Total Utility Operating Income	119,659,835	75,812,241	43,847,594
19	OTHER INCOME			
20	Income from Mdse., Jobbing, & Contract Work (415) P. 51	-	-	-
21	Income from Nonutility Operations (417)	-	-	-
22	Nonoperating Rental Income (418)	-	-	-
23	Interest and Dividend Income (419)	13,899,763	7,413,112	6,486,651
24	Miscellaneous Nonoperating Income (421)	625,085	435,427	189,658
25	Total Other Income	14,524,848	7,848,539	6,676,309
26	Total Income	134,184,683	83,660,780	50,523,903
27	MISCELLANEOUS INCOME DEDUCTIONS			
28	Miscellaneous Amortization (425)	-	-	-
29	Other Income Deductions (426)	13,797,760	(20,764,985)	34,562,745
30	Total Income Deductions	13,797,760	(20,764,985)	34,562,745
31	Income Before Interest Charges	120,386,923	104,425,765	15,961,158
32	INTEREST CHARGES			
33	Interest on Long-Term Debt (427) P. 31	59,101,175	51,099,188	8,001,987
34	Amortization of Debt Disc. & Expense (428) P. 26	811,309	643,015	168,294
35	Amortization of Prem. on Debt - Credit (429) P. 26	-	-	-
36	Int. on Debt to Associated Companies (430) P. 31, 32	-	6,022,128	(6,022,128)
37	Other Interest Expense (431)	(16,802,514)	(3,460,508)	(13,342,006)
38	Interest Charged to Construction - Credit (432)	(2,138,816)	(3,780,060)	1,641,244
39	Total Interest Charges	40,971,154	50,523,763	(9,552,609)
40	Net Income	79,415,769	53,902,002	25,513,767
41	EARNED SURPLUS			
42	Unappropriated Earned Surplus (at beginning of period) (216)	461,233,723	407,262,987	53,970,736
43	Balance Transferred from Income (433)	79,415,769	53,902,002	25,513,767
44	Miscellaneous Credits to Surplus (434)	-	68,734	(68,734)
45	Miscellaneous Debits to Surplus (435)	-	-	-
46	Appropriations of Surplus (436)	-	-	-
47	Net Additions to Earned Surplus	79,415,769	53,970,736	25,445,033
48	Dividends Declared - Preferred Stock (437)	-	-	-
49	Dividends Declared - Common Stock (438)	43,000,000	-	43,000,000
50	Unappropriated Earned Surplus (at end of period) (216)	\$ 497,649,492	\$ 461,233,723	\$ 36,415,769

Annual Report ofBoston Gas Company.....Year ended December 31, 2020

STATEMENT OF INCOME FOR THE YEAR (Continued)

NOTES:

NONE

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 433-438 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	UNAPPROPRIATED EARNED SURPLUS (Account 216)		
2	Balance - Beginning of Year		\$ 461,233,723
3	Changes: (identify by prescribed earned surplus accounts)		
4			
5	Balance Transferred from Income (Account 433)		79,415,769
6			
7	Miscellaneous Credits to Surplus (Account 434)		-
8	Implementation of recognition and measurement of financial assets and liabilities standard*		-
9	TOTAL Miscellaneous Credits to Surplus (Account 434)		-
10			
11	Miscellaneous Debits to Surplus (Account 435)		-
12			
13	Appropriations of Surplus (Account 436)		-
14			
15	Dividends Declared - Preferred Stock (Account 437)		-
16			
17	Dividends Declared - Common Stock (Account 438)		(43,000,000)
18			
19			
20			
21			
22			
23			
24			
25			
26			
27	Balance - End of Year		\$ 497,649,492
28	APPROPRIATED EARNED SURPLUS (Account 215)		
29	State balance and purpose of each appropriated earned surplus amount at end of		
30	year and give accounting entries for any applications of appropriated earned		
31	surplus during the year.		
32			
33			
34	NONE		
35			
36			
37			
38			
39			
40			

Annual Report ofBoston Gas Company.....Year ended December 31, 2020

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)	\$ 5,356,387,912		\$ 5,356,387,912			
4	106 Completed Construction not Classified	398,633,448		398,633,448			
5	Total P. 16, 18	5,755,021,360		5,755,021,360			
6	104 Leased to Others						
7	105 Held for Future Use	515,704		515,704			
8	107 Construction Work in Progress	196,145,876		196,145,876			
8a	271 Contributions in Aid of Construction	74,882,988		74,882,988			
9	Total Utility Plant	6,026,565,928		6,026,565,928			
10	DETAIL OF RESERVES FOR DEPRECIATION AND AMORTIZATION						
11	In Service:						
12	254 Depreciation P. 34	1,873,956,318		1,873,956,318			
13	257 Amortization	72,417,336		72,417,336			
14	Total, In Service	1,946,373,654		1,946,373,654			
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	\$ 1,946,373,654		\$ 1,946,373,654			

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	72,417,337	-	-	-	-	72,417,337
3a	303 Goodwill	396,321,766	-	-	-	-	396,321,766
4	Total Intangible Plant	468,739,103	-	-	-	-	468,739,103
5	2. PRODUCTION PLANT						
6	Manufactured Gas Production Plant						
7	304 Land and Land Rights	744,976	-	-	-	-	744,976
8	305 Structures and Improvements	19,770,800	9,572,263	-	-	-	29,343,063
9	306 Boiler Plant Equipment	790,869	-	-	-	-	790,869
10	307 Other Power Equipment	945,276	-	-	-	-	945,276
11	310 Water Gas Generating Equipment	-	-	-	-	-	-
12	311 Liquefied Petroleum Gas Equipment	7,612,865	-	-	-	-	7,612,865
13	312 Oil Gas Generating Equipment	-	-	-	-	-	-
14	313 Generating Equipment - Other Processes	-	-	-	-	-	-
15	315 Catalytic Cracking Equipment	-	-	-	-	-	-
16	316 Other Reforming Equipment	7,480,266	-	-	-	-	7,480,266
17	317 Purification Equipment	-	-	-	-	-	-
18	318 Residual Refining Equipment	-	-	-	-	-	-
19	319 Gas Mixing Equipment	1,259,211	-	-	-	-	1,259,211
20	320 Other Equipment	99,616,698	5,048,046	-	-	-	104,664,744
20a	339 Asset Retirement Costs	555	1,159,252	-	-	-	1,159,807
21	Total Manufactured Gas Production Plant	138,221,516	15,779,561	-	-	-	154,001,077
22	3. STORAGE PLANT						
23	360 Land and Land Rights	2,397,883	-	-	-	-	2,397,883
24	361 Structures and Improvements	98,682,951	41,249	-	-	-	98,724,200
25	362 Gas Holders	29,489,572	-	-	-	-	29,489,572
26	363 Other Equipment	789,920	386,071	-	-	-	1,175,991
26a	363.6 Asset Retirement Costs	635	-	-	-	-	635
27	Total Storage Plant	\$ 131,360,961	\$ 427,320	\$ -	\$ -	\$ -	\$ 131,788,281

Annual Report ofBoston Gas Company.....Year ended December 31, 2020

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. TOTAL TRANSMISSION AND DISTRIBUTION PLANT						
2	365.1 Land and Land Rights	\$ 1,043,629	\$ -	\$ -	\$ -	\$ -	\$ 1,043,629
3	365.2 Rights-of-Way	-	-	-	-	-	-
4	366 Structures and Improvements	7,613,280	-	-	-	-	7,613,280
5	367 Mains	2,653,427,834	340,310,955	(5,858,930)	-	-	2,987,879,859
6	368 Compressor Station Equipment	-	-	-	-	-	-
7	369 Measuring and Regulating Station Equipment	97,295,807	44,465,445	(3,839)	-	-	141,757,413
7a	372 Asset Retirement Costs (Transmission)	8,143,566	-	(5,214)	-	-	8,138,352
8	380 Services	1,363,944,257	60,908,837	(8,374,247)	-	-	1,416,478,847
9	381 Meters	156,363,009	23,947,522	(7,937,013)	-	-	172,373,518
10	382 Meter Installations	108,794,221	29,632,428	-	-	-	138,426,649
11	383 House Regulators	4,314,511	-	-	-	-	4,314,511
12	386 Other Property on Cust's Prem.	1,084,658	-	-	-	-	1,084,658
13	387 Other Equipment	20,368,774	11,375,508	-	-	-	31,744,282
13a	388 Asset Retirement Costs (Distribution)	131,244	-	-	-	-	131,244
14	Total Transmission and Distribution Plant	4,422,524,790	510,640,695	(22,179,243)	-	-	4,910,986,242
15	5. GENERAL PLANT						
16	389 Land and Land Rights	560,379	111,864	-	-	-	672,243
17	390 Structures and Improvements	39,721,737	528,866	-	-	-	40,250,603
18	391 Office Furniture and Equipment	11,639,772	211,846	(16,677)	-	-	11,834,941
19	392 Transportation Equipment	30,721	-	-	-	-	30,721
20	393 Stores Equipment	616,787	-	(1,197)	-	-	615,590
21	394 Tools, Shop and Garage Eqpt.	21,694,639	7,440,897	(318,225)	-	-	28,817,311
22	395 Laboratory Equipment	4,320	-	-	-	-	4,320
23	396 Power Operated Equipment	-	-	-	-	-	-
24	397 Communication Equipment	88,903	-	(14,780)	-	-	74,123
25	398 Miscellaneous Equipment	7,326,826	19,923	(165,394)	-	-	7,181,355
26	399 Other Tangible Property	-	-	-	-	-	-
26a	399.1 Asset Retirement Costs	25,450	-	-	-	-	25,450
27	Total General Plant	81,709,534	8,313,396	(516,273)	-	-	89,506,657
28	Total Gas Plant in Service	5,242,555,904	535,160,972	(22,695,516)	-	-	5,755,021,360
29	104 Utility Plant Leased to Others	-	-	-	-	-	-
30	105 Property Held for Future Use	515,704	-	-	-	-	515,704
31	107 Construction Work in Progress	239,141,768	-	-	-	(42,995,892)	196,145,876
31a	271 Contributions in Aid of Construction	62,542,140	12,340,848	-	-	-	74,882,988
32	Total Utility Plant - Gas	\$ 5,544,755,516	\$ 547,501,820	\$ (22,695,516)	\$ -	\$ (42,995,892)	\$ 6,026,565,928

Note: Completed Construction Not Classified, Acct. 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 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 column (c) and (d) including the reversals of the prior years tentative account distributions 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 ofBoston Gas Company.....Year ended December 31, 2020

NONUTILITY PROPERTY (Account 121)					
Give particulars of all investments of the respondent in physical property not devoted to utility operations.					
Line No.	Description of 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	Land - 97,120 Sq. Feet off				
2	Broad St., Danvers	\$ 50,701	\$ -	\$ 11,436	\$ (11,436)
3					
4	Land - 18,080 Sq. Feet				
5	Endicott St., Danvers	1,647	-	1,749	(1,749)
6					
7	Land - 36,282 Sq. Feet off				
8	Railroad St., Revere	12,750	-	1,310	(1,310)
9					
10	Land - 2,614 Sq. Feet				
11	Main St., Leominster	206	-	0	0
12					
13	Land - 145,673 Sq. Feet				
14	Robin & Rover Sts., Everett	98,866	634,699	66,874	567,825
15					
16	Land - 9,550 Sq. Feet				
17	Pleasant St., Clinton	645	-	723	(723)
18					
19	Land - 780 Sq. Feet				
20	Grove St., Arlington	2,000	-	502	(502)
21					
22	Land - 30,202 Sq. Feet				
23	River St., Beverly	2,671	-	5,111	(5,111)
24					
25	Land - 14,990 Sq. Feet				
26	River St., Beverly	1,322	-	2,537	(2,537)
27					
28					
29					
30					
31					
32					
33					
34					
35					
36					
37					
38					
39					
40	TOTALS	\$ 170,808	\$ 634,699	\$ 90,242	\$ 544,457

Annual Report ofBoston Gas Company.....Year ended December 31, 2020

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	Account 123 - Investment in Associated Companies	\$ -
2		
3	Account 124 - Other Investments	
4	Other	150
5		
6	Account 136 - Temporary Cash Investments	-
7		
8		
9		
10		
11		
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43		
44	TOTAL	\$ 150

Annual Report ofBoston Gas Company.....Year ended December 31, 2020

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	Account 128 - Other Special Funds	
2	Cushion Gas - Underground Storage	\$ 2,546,204
3	Employee Stock Ownership and Compensation Plan	766,090
4		
5		
6		
7		
8		
9		
10		
11		
12		
13		
14		
15		
16		
17		
18		
19	TOTAL	\$ 3,312,294

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		
21		
22		
23		
24		
25	NONE	
26		
27		
28		
29		
30		
31		
32		
33		
34		
35	TOTAL	\$ -

Annual Report ofBoston Gas Company.....Year ended December 31, 2020

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)	Int. 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					
21					
22				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 \$5,000.

Line No.	Description (a)	Amount End of Year (b)
23	Customers (Account 142):	
24	Electric	\$ -
25	Gas	209,793,472
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	Gas Sales for Resale	9,533,268
33	ESCO Billing	16,367,115
34	Other Receivables	-
35		
36		
37		
38		
39		
40		
41		
42	TOTAL ACCOUNTS RECEIVABLE	\$ 235,693,855

Annual Report ofBoston Gas Company.....Year ended December 31, 2020

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 open account, state the period covered by such.
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	Account 145, Notes Receivable from Associated Companies			
2	Receivable from Regulated Money Pool*	\$ 178,878,376	1.09%	\$ 6,528,114
3				
4	Account 146, Accounts Receivable from Associated Companies**			
5	Former Colonial Gas Company	316,860		
6	NGUSA Service Company	6,772,241		
7	National Grid USA	15,125,885		
8	Others	1,029,387		
9		23,244,373		
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	TOTALS	\$ 202,122,749		\$ 6,528,114

* The average rate on intercompany investments in the Regulated Money Pool was 1.09% during 2020.

** These accounts receivable from associated companies do not bear interest.

Annual Report ofBoston Gas Company.....Year ended December 31, 2020

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	Fuel Stock Expenses (Account 152)		45,824,379
3	Residuals (Account 153)		-
4	Plant Materials and Operating Supplies (Account 154)		16,572,741
5	Merchandise (Account 155)		-
6	Other Materials and Supplies (Account 156)		-
7	Nuclear Fuel Assemblies and Components - In Reactor (Account 157)		-
8	Nuclear Fuel Assemblies and Components - Stock Account (Account 158)		-
9	Nuclear Byproduct Materials (Account 159)		-
10	Stores Expenses (Account 163)		(2,416)
11	Total Per Balance Sheet		\$ 62,394,704

Annual Report ofBoston Gas Company.....Year ended December 31, 2020

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)	NONE				
5						
6						
7						
8						
9						
10						
11	Sold or Transferred					
12	TOTAL DISPOSED OF					
13	BALANCE END OF YEAR					
Line No.	Item (g)	Total Cost (h)	Kinds of Fuel and Oil (Continued)			
			Quantity (i)	Cost (j)	Quantity (k)	Cost (l)
14	On Hand Beginning of Year					
15	Received During Year					
16	TOTAL					
17	Used During Year (Note A)	NONE				
18						
19						
20						
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.

Annual Report ofBoston Gas Company.....Year ended December 31, 2020

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 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 Debit-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	Senior Unsecured Notes								
2	4.487% due 2042	\$ 500,000,000	\$ 4,025,678	2-17-2012	2-15-2042	\$ 2,970,723	-	\$ 134,531	\$ 2,836,192
3	3.150% due 2027	500,000,000	2,752,194	8-3-2017	8-1-2027	2,088,681	-	275,961	1,812,720
4	3.001% due 2029	500,000,000	2,439,104	7-29-2019	8-1-2029	\$ 2,299,564	35,000	275,400	2,059,164
5									
6	Medium-Term Notes								
1	2020 Series 9.75%	5,000,000	37,500	12-5-1990	12-1-2020	1,142	-	1,142	-
2	2021 Series 9.05%	15,000,000	112,500	9-6-1991	9-1-2021	6,250	-	3,750	2,500
3	2022 Series 8.33%	10,000,000	75,000	7-10-1992	7-5-2022	6,267	-	2,502	3,765
4									
1	2024 Series 6.98%	6,000,000	45,000	1-20-1994	1-15-2024	6,051	-	1,500	4,551
2	2025 Series 7.25%	20,000,000	1,699,499	10-6-1995	10-1-2025	328,356	-	57,200	271,156
3	2025 Series 7.25%	5,000,000	424,646	10-6-1995	10-1-2025	82,044	-	14,292	67,752
4	2023 Series 6.95%	10,000,000	849,750	12-1-1995	12-1-2023	118,755	-	30,373	88,382
5	2024 Series 6.95%	5,000,000	423,397	12-5-1995	12-1-2024	71,966	-	14,658	57,308
6									
7									
8									
9									
10	TOTALS	\$ 1,576,000,000	\$ 12,884,268			\$ 7,979,799	\$ 35,000	\$ 811,309	\$ 7,203,490

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		Balance End of Year (f)
				Account Charged (d)	Amount (e)	
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		Balance End of Year (f)
				Account Charged (d)	Amount (e)	
11	Regulatory Asset - Environmental Response Costs	\$ 55,577,196	\$ 3,058,168	265	\$ 5,977,115	\$ 52,658,249
12	Regulatory Asset - Postretirement Benefits	32,729,899	66,793,542	263, 926	20,617,744	78,905,697
13	Regulatory Asset - Asset Retirement Obligation	12,800,814	1,331,942	253	148,141	13,984,615
14	Regulatory Asset - Rate Case Expenses [a]	1,187,509	740,262	928	206,523	1,721,248
15	Regulatory Asset - Hardship Protected A/R Recovery [b]	13,254,826	-	495	3,534,620	9,720,206
16	Regulatory Asset - Hardship Protected A/R Recovery- Current Bal.	9,414,809	140,853,093	495	143,175,115	7,092,787
17	Regulatory Asset - Gas Business Enablement	5,260,982	6,743,884	495	6,123,795	5,881,071
18	Regulatory Asset - Farm Discount [c]	710,792	100,413	407.3, 495	118,073	693,132
19	Regulatory Asset - Derivative Instruments	23,256,580	63,995,226	242, 253	69,588,844	17,662,962
20	Regulatory Asset - Attorney General Consultant Expenses	-	102,925	928, 431	98,867	4,058
21	Regulatory Asset - Other	-	45,418	495	-	45,418
22	Deferred Income Tax	278,807,617	624,836,618	253, 282, 283, 409	605,962,123	297,682,112
23	Postretirement Benefit Asset	45,972,434	135,140,534	232, 926	160,619,583	20,493,385
24	Derivative Instruments	47,480	1,825,716	253	1,444,484	428,712
25	Miscellaneous Deferred Debits	7	373,295,532	Various	373,295,530	9
26						
27						
28						
29						
30						
31						
32	[a] Amortized over 7 years					
33	[b] Amortized over 5 years					
34	[c] Amortized over 5 years; includes balance being amortized as well as current period deferrals					
35						
36	TOTALS	\$ 479,020,945	\$ 1,418,863,273		\$ 1,390,910,557	\$ 506,973,661

Annual Report ofBoston Gas Company.....Year ended December 31, 2020

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. 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.
2. If any change occurred during the year in the

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. 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.
2. If any change occurred during the year in the

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

Annual Report ofBoston Gas Company.....Year ended December 31, 2020

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 pledge 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	Capital Stock - Common Stock	514,184	\$ 100.00	\$ 51,418,400	514,184	\$ 51,418,400	\$ 640,069
2							
3							
4							
5							
6							
7							
8							
9							
10							
11							
12							
13							
14							
15							
16							
17							
18							
19							
20	TOTALS	514,184		\$ 51,418,400	514,184	\$ 51,418,400	\$ 640,069

* Total amount outstanding without reduction for amounts held by respondent

Annual Report ofBoston Gas Company.....Year ended December 31, 2020

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		
2	Donations Received from Stockholders (Account 208)	\$ 16,087,517
3		
4	Gain on Capital Stock (Account 210)	(2,475,014)
5		
6	Miscellaneous Paid-In Capital (Account 211)	1,607,616,686
7		
8		
9		
10		
11		
12		
13		
14		
15		
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17		
18		
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20		
21		
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24		
25		
26		
27		
28		
29		
30		
31		
32		
33		
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36		
37		
38		
39	TOTAL	\$ 1,621,229,189

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

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. #.

Annual Report ofBoston Gas Company.....Year ended December 31, 2020

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	Account 233, Notes Payable to Associated Companies	\$ -	-	\$ -
23	Payable to Regulated Money Pool*			
24				
25	Account 234, Accounts Payable to Associated Companies**			
26	NGUSA Service Company	15,846,592		
27	National Grid USA	57,487,444		
28	Former Colonial Gas Company	48,432,091		
29	Others	1,182,171		
30		122,948,299		
31				
32				
33				
34				
35				
36				
37				
38				
39				
40				
41				
42				
43				
44				
45	TOTALS	\$ 122,948,299		\$ -

** These accounts payable to associated companies do not bear interest.

Annual Report ofBoston Gas Company.....Year ended December 31, 2020

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	Accrued Payroll	\$ 1,226,448
3	Non-Utility Billing Overpayment	3,123,687
4	Margin Collateral Payables	1,200,000
5	Deferred Revenue Distributed Generation Study Reimbursement	554,332
6	Accrued Vacation	10,071,688
7	Accrued Incentive Compensation	2,254,918
8	Accrued Regulatory Commission	2,257,640
9	Accrued Benefits	3,683,340
10	Asset Retirement Obligation	859,038
11	Environmental Reserve	1,374,429
12	Operating Lease Liability- Current	1,569,033
13	Accrued Claim Liability - Current	3,430,257
14	Derivative Instruments	16,576,480
15	Other payables	46,242
16		
17		
18		
19		
20		
	TOTAL	\$ 48,227,532

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)		
21	Reg Liability - FAS 109 Taxes	\$ 250,617,819	268,186,410	\$ 22,339,611	\$ 33,378,768	\$ 261,656,976
22	Reg Liability - Profit Sharing	13,798,296	495,431	55,547,646	53,028,200	11,278,850
23	Reg Liability - Revenue Decoupling Mechanism	48,339,860	495,431	258,915,659	232,572,318	21,996,519
24	Reg Liability - Excess Tax Reserve	5,748,560	495,431	5,748,560	-	-
25	Reg Liability - Hardship Recoveries Refundable	3,901,554	495	41,790,803	37,889,249	-
26	Asset Retirement Obligation	16,612,825	186	12,044,593	14,241,112	18,809,344
27	Derivative Instruments	1,408,103	186	13,368,760	13,952,956	1,992,299
28	Deferred Postemployment Benefits	186,363	926	73,854	60,325	172,834
29	Deferred Sales Tax	2,254,219	408	6	6	2,254,219
30	Deferred Sales Tax Interest	458,195	431	211,583	333,879	580,491
31	Miscellaneous Deferred Credits	620,564	Various	347,504,494,096	347,504,487,269	613,737
32	FIN48 Tax Reserve	11,001,182	409,431	14,982,624	5,564,075	1,582,633
33	Deferred Equity Return on Capital Trackers	16,894,465	426	238,995,272	249,054,234	26,953,427
34	Postretirement Benefis Pension/OPEB Carrying Charges	60,743	431	5,244,286	5,183,543	-
35						
36						
37						
38						
39						
40						
41	TOTALS	\$ 371,902,748		\$ 348,173,757,353	\$ 348,149,745,934	\$ 347,891,329

Annual Report ofBoston Gas Company.....Year ended December 31, 2020

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		\$ 1,741,315,423	\$ 1,741,315,423
2	Credits to Depreciation Reserve during year:			
3				
4	Account 403 Depreciation		174,925,070	174,925,070
5	Other Accounts (Specify)			
6				
7	TOTAL CREDITS DURING YEAR		174,925,070	174,925,070
8	Net Charges for Plant Retired:			
9	Book Cost of Plant Retired		22,695,516	22,695,516
10	Cost of Removal		33,252,112	33,252,112
11	Salvage (Credit)		(8,187)	(8,187)
12	Other Adjustment Entries		(13,655,266)	(13,655,266)
13	NET CHARGES DURING YEAR		42,284,175	42,284,175
14	Balance December 31		\$ 1,873,956,318	\$ 1,873,956,318

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	Depreciation:	\$ 174,925,070
16	The Composite Depreciation Rate as a Percentage of the Average Depreciable Property in Service was:	3.19%
17	Depreciation Taken for Federal Income Tax Purposes:	\$ 81,543,499
18		
19		
20		
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.

Line No.	Name of Security on which Dividend was Declared (a)	Rate Per Cent		Amount of Capital Stock on which Dividend was Declared (d)	Amount of Dividend (e)	Date	
		Regular (b)	Extra (c)			Declared (f)	Payable (g)
24	Common Stock				43,000,000	09/21/20	09/25/20
25							
26							
27							
28							
29							
30							
31							
32							
33							
34							
35							
36	TOTALS	0.00			43,000,000		
37	Dividend rates on Common Stock and Premium				0.00%		
38	Dividend rates on Common Stock, Premium and Surplus				0.00%		

Annual Report ofBoston Gas Company.....Year ended December 31, 2020

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.	Name of Reserve (a)	Balance Beginning of Year (b)	Credits (c)	Debits (d)	Contra Account Debited or Credited (e)	Balance End of Year (f)
1	Account 262, Injuries and Damages Reserve:					
2	Workers Compensation Reserve	\$ 1,356,712	\$ 784,842	\$ (1,158,385)	925, 131	\$ 983,169
3	Injuries & Damages Reserve (includes Gen., Auto, and OCIP)	3,928,736	1,216,825	(1,524,429)	925, 131	3,621,132
4	Incurred But Not yet Reported ("IBNR") Reserve	12,346,738	1,240,923	(3,430,258)	925	10,157,403
5		17,632,186	3,242,590	(6,113,072)		14,761,704
6						
7	Account 263, Pensions and Benefits Reserve :					
8	Other Post-Employment Benefits Reserve	78,045,740	25,223,116	(14,757,545)	926, 131	88,511,312
9						
10	Account 265, Miscellaneous Operating Reserves:					
11	Environmental Reserve	37,603,402	4,492,316	(3,530,284)	186	38,565,434
12						
13						
14						
15						
16						
17						
18						
19						
20						
21						
22						
23						
24						
25						
26						
27						
28						
29	TOTALS	\$ 133,281,328	\$ 32,958,022	\$ (24,400,901)		\$ 141,838,450

Annual Report ofBoston Gas Company.....Year ended December 31, 2020

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		Balance End of Year (e)
			Amounts Debited to Account 410 ⁽¹⁾ (c)	Amounts Credited to Account 411 ⁽²⁾ (d)	
1	Accelerated Amortization				
2	(Account 267)				
3	Electric				
4	Gas - Federal	\$ -	\$ -	\$ -	\$ -
4a	Gas - State	-	-	-	-
5	Other (Specify)				
6	Total	-	-	-	-
7					
8	Liberalized Depreciation				
9	(Account 268)				
10	Electric				
11	Gas - Federal	536,826,863	21,202,371	-	558,029,237
11a	Gas - State	\$ 153,649,922	\$ 28,011,821		181,661,743
12	Other (Specify)				
13	Total	690,476,785	49,214,192	-	739,690,980
14					
15	Total (Accounts 267, 268)				
16	Electric				
17	Gas - Federal	536,826,863	21,202,371	-	558,029,237
17a	Gas - State	153,649,922	28,011,821	-	181,661,743
18	Other (Specify)				
19	Total	\$ 690,476,785	\$ 49,214,192	\$ -	\$ 739,690,980
20	* The beginning balance has been revised to reflect the inclusion of deferred state income taxes.				
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	CONTRIB. IN AID OF CONSTRUCTION	\$ 62,542,140		\$ -	\$ 12,340,848	\$ 74,882,988
24						
25						
26						
27						
28						
29						
30						
31						
32						
33						
34	TOTAL	\$ 62,542,140		\$ -	\$ 12,340,848	\$ 74,882,988

[illegible]

Annual Report ofBoston Gas Company.....Year ended December 31, 2020

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)	DTH (b)	Revenue (c)	Average Revenue per DTH (\$0.0000) (d)	Number of Customers (Per Bills Rendered)	
						July 31, (e)	December 31, (f)
1	480	R-1 Residential Non-Heat	1,040,594	\$ 24,068,403	\$ 23.1295	82,055	81,305
2		R-2 Residential SSI Non-Heat	121,194	1,963,660	16.2026	6,338	6,736
3		R-31 Residential Heat	42,780,430	630,806,254	14.7452	529,697	532,252
4		R-32 Residential SSI Heat	4,176,287	46,288,793	11.0837	44,974	48,346
5			48,118,505	703,127,110	14.6124	663,064	668,639
6							
7	481	G-17 Unmetered Gas Lamps	166	5,111	30.7892	71	72
8		G-41 Low Load - Small	3,691,235	49,068,868	13.2933	30,284	30,506
9		G-42 Low Load - Medium	3,461,953	41,857,513	12.0907	7,685	7,704
10		G-43 Low Load - Large	6,617,634	73,144,369	11.0529	4,593	4,630
11		G-44 Low Load - Extra Large	2,427,240	26,303,400	10.8368	351	314
12		G-51 High Load - Small	1,120,540	12,257,712	10.9391	6,731	6,578
13		G-52 High Load - Medium	1,276,776	12,922,528	10.1212	2,772	2,699
14		G-53 High Load - Large	1,276,190	12,498,419	9.7935	1,237	1,147
15		G-54 High Load - Extra Large	856,856	6,183,127	7.2161	81	77
16		G-55 High Load - Metered Demand / Essex	-	-	-	0	-
17		G-62 Summer Load - Medium	-	-	-	-	-
18		G-63 Summer Load - Large	-	-	-	-	-
19		G-64 Summer Load - Extra Large	-	-	-	-	-
20		Non-Core, Special Contracts	-	-	-	-	-
21		Interruptible (808)	-	35,509	-	-	-
22		G-27 CNG Fuel	-	-	-	-	-
23		G-92 Special Contract	18,300,940	4,550,808	0.2487	5	6
24			39,029,530	238,827,364	6.1191	53,810	53,733
25							
26	482	G-7 Street Lighting (807)	85,957	1,072,921	12.4821	-	-
27							
28							
29							
30							
31							
32							
33							
34	TOTAL SALES TO ULTIMATE CONSUMERS (Page 43 Line 9)		87,233,992	\$ 943,027,395	\$ 10.8103	716,874	722,372

Annual Report ofBoston Gas Company.....Year ended December 31, 2020

REVENUES FROM TRANSPORTATION OF GAS OF OTHERS (Account 489)

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

Line No.	Account No.	Schedule (a)	DTH (b)	Revenue (c)	Average Revenue per DTH (\$0.0000) (d)	Number of Customers (Per Bills Rendered)	
						July 31, (e)	December 31, (f)
1	489	Contract Firm Transportation					
2		G-41 Low-Load Firm Transp.	890,352	\$ 5,536,135	\$ 6.2179	2,736	2,817
3		G-42 Low-Load Firm Transp.	2,136,437	12,664,620	5.9279	2,413	2,501
4		G-43 Low-Load Firm Transp.	8,144,647	42,225,598	5.1845	3,345	3,554
5		G-44 Low-Load Firm Transp.	4,787,038	22,298,316	4.6581	737	802
6		G-51 High-Load Firm Transp.	309,407	1,679,430	5.4279	854	823
7		G-52 High-Load Firm Transp.	846,923	2,997,656	3.5395	690	667
8		G-53 High-Load Firm Transp.	1,871,088	8,744,657	4.6736	814	710
9		G-54 High-Load Firm Transp.	5,920,915	20,852,565	3.5218	215	195
10		G-55 High-Load Metered Demand / Essex	324,743	1,189,162	3.6619	8	8
11		G-61 Summer-Load Firm Transp.	-	-	-	-	-
12		G-62 Summer-Load Firm Transp.	-	-	-	-	-
13		G-63 Summer-Load Large Transp.	-	-	-	-	-
14		G-64 Summer-Load Extra-Large Transp.	-	-	-	-	-
15		G-81 Low-Load Firm.	1,370,008	3,655,164	2.6680	7	7
16		G-82 High-Load Firm	13,469,815	35,149,243	2.6095	80	79
17		G-84 Low-Load Firm Optional Svc.	52,076	254,556	4.8882	-	-
18		G-85 High-Load Firm Optional Svc.	163,261	959,596	5.8777	-	-
19							
20		Non-Firm Transportation					
21		R-1 Residential Non-Heat	44,799	735,357	16.4146	2,448	2,257
22		R-2 Residential SSI Non-Heat	9,555	98,349	-	453	454
23		R-3 Residential Heat	1,328,549	12,082,862	-	14,076	12,941
24		R-4 Residential SSI Heat	245,654	1,145,879	4.6646	2,254	2,135
25					-		
26		Broker (48900-005590 Broker Balance Charges)	-	-	-	-	-
27		Special Contracts (82) 4810K-V882 and 48100-005182	-	-	-	-	-
28		Special Contracts (83)	-	-	-	-	-
29		Special Contracts (84)	-	-	-	-	-
30							
31		TOTAL REVENUES FROM TRANSPORTATION OF GAS OF OTHERS (Page 43 Line 15)	41,915,267	\$ 172,269,145	\$ 4.1099	31,130	29,950

Annual Report ofBoston Gas Company.....Year ended December 31, 2020

GAS OPERATION AND MAINTENANCE EXPENSES

1. Enter in the space provided the operation and maintenance expenses for the year.
 2. If the increases and the decreases are not derived from previously reported figures explain in footnote.

Line No.	Account (a)	Amount for Year (b)	Prior Year Amount (c)	Increase or (Decrease) from Preceding Year (d)
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	-	-	-
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)	Prior Year Amount (c)	Increase or (Decrease) from Preceding Year (d)
1	OTHER GAS SUPPLY EXPENSES			
2	Operation:			
3	804 Natural gas city gate purchases	\$ 392,306,364	\$ 457,568,725	\$ (65,262,361)
4	805 Other gas purchases	-	-	-
5	808.1 Liquefied natural gas - CGAC allowable	15,412,837	31,017,223	(15,604,386)
6	808.2 Deferred cost of gas - firm gas sales	(11,528,821)	(26,279,386)	14,750,565
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	-	10,765	(10,765)
11	Total other gas supply expenses	396,190,380	462,317,327	(66,126,947)
12	Total production expenses	396,190,380	462,317,327	(66,126,947)
13	LOCAL STORAGE EXPENSES			
14	Operation:			
15	840 Operation supervision and engineering	76,774	28,192	48,582
16	841 Operation labor and expenses	9,373,176	7,715,448	1,657,728
17	842 Rents	1,247	1,548	(301)
18	Total operation	9,451,197	7,745,188	1,706,009
19	Maintenance:			
20	843 Maintenance supervision and engineering	-	173	(173)
21	844 Maintenance of structures and improvements	130,915	101,627	29,288
22	845 Maintenance of gas holders	-	-	-
23	846 Maintenance of other equipment	1,079,048	1,135,754	(56,706)
23a	849 Joint Expenses - Credit	(6,298,723)	(6,457,307)	158,584
24	Total maintenance	(5,088,760)	(5,219,753)	130,993
25	Total storage expenses	4,362,437	2,525,435	1,837,002
26	TRANSMISSION AND DISTRIBUTION EXPENSES			
27	Operation:			
28	850 Operation supervision and engineering	6,430,132	4,818,231	1,611,901
29	851 System control and load dispatching	2,184,475	2,038,809	145,666
30	852 Communication system expenses	-	-	-
31	853 Compressor station labor and expenses	-	-	-
32	855 Fuel and power for compressor stations	-	-	-
33	857 Measuring and regulating station expenses	1,843,182	1,892,919	(49,737)
34	858 Transmission and compression of gas by others	-	-	-
35	874 Mains and services expenses	24,677,770	35,886,546	(11,208,776)
35a	876 Measuring/Reg Station Exp-Industrial	-	-	-
36	878 Meter and house regulator expenses	6,482,218	2,873,394	3,608,824
37	879 Customer installations expenses	2,091,177	1,544,140	547,037
38	880 Other expenses	14,770,516	14,726,896	43,620
39	881 Rents	1,266,717	1,299,907	(33,190)
40	Total operation	59,746,187	65,080,842	(5,334,655)
41	Maintenance:			
42	885 Maintenance supervision and engineering	7,360,633	6,219,932	1,140,701
43	886 Maintenance of structures and improvements	-	-	-
44	887 Maintenance of mains	27,038,879	94,006,656	(66,967,777)
45	888 Maintenance of compressor station equipment	-	-	-
46	889 Maintenance of measuring and regulating station equipment - general	5,658,805	7,360,910	(1,702,105)
47				
48	892 Maintenance of services	26,882,764	22,273,956	4,608,808
49	893 Maintenance of meters and house regulators	9,723,489	13,865,257	(4,141,768)
50	894 Maintenance of other equipment	42,064	145,517	(103,453)
51	Total maintenance	76,706,634	143,872,228	(67,165,594)
52	Total transmission and distribution expenses	\$ 136,452,821	\$ 208,953,070	\$ (72,500,249)

Annual Report ofBoston Gas Company.....Year ended December 31, 2020

GAS OPERATION AND MAINTENANCE EXPENSES (Continued)				
Line No.	Account (a)	Amount for Year (b)	Prior Year Amount (c)	Increase or (Decrease) from Preceding Year (d)
1	CUSTOMER ACCOUNTS EXPENSES			
2	Operation:			
3	901 Supervision	\$ 826,617	\$ 746,958	\$ 79,659
4	902 Meter reading expenses	2,192,827	1,688,841	503,986
5	903 Customer records and collection expenses	16,235,222	17,949,428	(1,714,206)
6	904 Uncollectible accounts	50,782,629	22,112,029	28,670,600
7	905 Miscellaneous customer accounts expenses	113,798,868	121,943,340	(8,144,472)
8	Total customer accounts expenses	183,836,163	164,440,596	19,395,567
9	SALES EXPENSES			
10	Operation:			
10a	910 Miscellaneous customer service and informational expenses	-	-	-
11	911 Supervision	30,142	26,805	3,337
12	912 Demonstrating and selling expenses	509,726	380,509	129,217
13	913 Advertising expenses	246,272	217,928	28,344
14	916 Miscellaneous sales expenses	13,708	12,199	1,509
15	Total sales expenses	799,848	637,441	162,407
16	ADMINISTRATIVE AND GENERAL EXPENSES			
17	Operation:			
18	920 Administrative and general salaries	28,103,457	29,046,838	(943,381)
19	921 Office supplies and expenses	22,669,989	18,006,490	4,663,499
20	922 Administrative expenses transferred - Cr.	(5,594,724)	(4,861,201)	(733,523)
21	923 Outside services employed	9,265,868	7,084,378	2,181,490
22	924 Property insurance	637,729	600,720	37,009
23	925 Injuries and damages	4,401,033	6,765,124	(2,364,091)
24	926 Employees pensions and benefits	27,460,641	34,448,091	(6,987,450)
25	928 Regulatory commission expenses	4,719,948	3,028,680	1,691,268
26	929 Duplicate charges - Cr.	-	-	-
27	930 Miscellaneous general expenses	2,492,352	1,843,107	649,245
28	931 Rents	26,054,328	21,938,603	4,115,725
29	Total operation	120,210,621	117,900,830	2,309,791
30	Maintenance:			
31	932 Maintenance of general plant	25,753	41,571	(15,818)
32	Total administrative and general expenses	120,236,374	117,942,401	2,293,973
33				
34	Total gas operation and maintenance expenses	\$ 841,878,023	\$ 956,816,270	\$ (114,938,247)
SUMMARY OF GAS OPERATION AND MAINTENANCE EXPENSES				
Line No.	Functional Classification (a)	Operation (b)	Maintenance (c)	Total (d)
35	Steam production	\$ -	\$ -	\$ -
36	Manufactured gas production	-	-	-
37	Other gas supply expenses	396,190,380	-	396,190,380
38	Total production expenses	396,190,380	-	396,190,380
39	Local storage expenses	9,451,197	(5,088,760)	4,362,437
40	Transmission and distribution expenses	59,746,187	76,706,634	136,452,821
41	Customer accounts expenses	183,836,163	-	183,836,163
42	Sales expenses	799,848	-	799,848
43	Administrative and general expenses	120,210,621	25,753	120,236,374
44	Total gas operation and maintenance expenses	\$ 770,234,396	\$ 71,643,627	\$ 841,878,023
45	Ratio of operating expenses to operating revenues (carry out decimal two places, e.g. : 0.00%)			90.31%
46	Total salaries and wages of gas department for year, including amounts charged to operating expenses, construction, and other accounts		\$	244,120,403
47	Total number of employees of gas department at end of year, including administrative, operating, maintenance, construction, and other employees (including part-time employees)			1,074

Annual Report ofBoston Gas Company.....Year ended December 31, 2020

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 How Measured (b)	DTH (c)	Rate per DTH (\$0.0000) (d)	Amount (e)
1	Off-System Sales	Delivered to customers, various points of delivery	18,526,115	\$ 2.4225	\$ 44,879,693
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15	TOTAL		18,526,115	\$ 2.4225	\$ 44,879,693

SALES 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	NONE						
17							
18							
19							
20							
21							
22							
23	TOTAL						

PURCHASED GAS (Accounts 804-806)

Line No.	Names of Companies from Which Gas is Purchased (a)	Where Received and Where and How Measured (b)	DTH (c)	Rate per DTH (\$0.0000) (d)	Amount (e)
24	SEE PAGES 48a and 48b				
25					
26					
27					
28					
29					
30					
31					
32					
33					
34					
35					
36					
37					
38	TOTAL				

Annual Report ofBoston Gas Company.....Year ended December 31, 2020

PURCHASED GAS (Accounts 804-806) - Continued

Line No.	Names of Companies from Which Gas is Purchased (a)	Where Received and Where and How Measured (b)	DTH (c)	Rate per DTH (\$0.0000) (d)	Amount (e)
1	Algonquin Gas Transmission	Metered at Everett,			
2		Weston, Waltham,			
3		Braintree, Norwood,			
4		Wellesley, Milton,			
5		Waltham Polaroid, Mansfield,			
6		Medford, and Potter Street			
7	Transportation and Capacity Costs				\$ 77,480,744
8	Other Charges				-
9	TOTAL ALGONQUIN		-	-	\$ 77,480,744
10	Tennessee Gas Pipeline	Metered at Leominster,			
11		Clinton, Southbridge,			
12		Spencer, Lynn, Acton,			
13		Lynnfield, Arlington,			
14		Burlington, Lexington,			
15		Reading, Revere, West			
16		Peabody, Beverly/Salem,			
17		and Gloucester			
18					
19	Transportation and Capacity Costs				\$ 51,559,237
20	Other Charges				-
21	TOTAL TENNESSEE		-	-	\$ 51,559,237
22	Texas Eastern				
23	Transportation and Capacity Costs				\$ 26,209,643
24	Other Charges				-
25	TOTAL TEXAS EASTERN		-	-	\$ 26,209,643
26	Canadian				
27					
28	Commodity Cost		403,084	\$ 1.4847	\$ 598,444
29	Transportation and Capacity Costs				-
30	Other Charges				-
31	TOTAL CANADIAN		403,084	\$ 1.4847	\$ 598,444
32	Direct Purchases				
33					
34					
35	Commodity Cost		88,828,074	\$ 2.1139	187,769,438
36	Transportation and Capacity Costs				28,324,298
37	Other Charges				-
38	TOTAL DIRECT PURCHASES		88,828,074	\$ 2.4327	\$ 216,093,736
39	Distrigas	Metered at Everett			
40					
41					
42	Commodity Cost				-
43	Capacity Costs				-
44	TOTAL DISTRIGAS		-	-	-

Annual Report ofBoston Gas Company.....Year ended December 31, 2020

PURCHASED GAS (Accounts 804-806) - Continued					
Line No.	Names of Companies from Which Gas is Purchased (a)	Where Received and Where and How Measured (b)	DTH (c)	Rate per DTH (\$0.0000) (d)	Amount (e)
1 2 3 4	Commonwealth Gas - Commodity	Metered at customers' houses in Wellesley, Acton, and Medford			
5	TOTAL COMMONWEALTH		-	-	-
6 7 8 9	Total Commodity Cost Total Transportation and Capacity Costs Total Other Charges		89,231,158	\$ 2.1110	\$ 188,367,882 183,573,922 -
10 11 12 13 14 15	Unbilled Gas Cost Total Purchased Gas Cost Marketers and Others Net Change in Holder Gas* Deferred Cost of Gas 808-20,21,23,29		89,231,158	\$ 4.1442	\$ (2,149,700) 369,792,104 9,365,956 - 13,148,304
16	Purchased Gas Expense		89,231,158	\$ 4.3965	\$ 392,306,364
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	<p>* Add (Decreases) / Deduct Increases in Holder Gas - Note: Column (e) of this line includes those inventory transactions necessary to reconcile "Purchased Gas Expense" to gas costs expensed as presented on lines 3 and 4 of page 46.</p>				

Annual Report ofBoston Gas Company.....Year ended December 31, 2020

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 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 for 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)						
			Gas Accts. 107 and 300-398 (c)	Gas (Acct. 408, 409) (d)	Surplus Acct. (e)	Future Use (Acct. 105) (f)	Taxes Included in O&M (g)	Gas Acct. 418 (h)	Gas Acct. 419 (i)
1	Federal:								
2	Income	\$ (11,234,933)		\$ (11,234,933)					
3	Payroll	8,292,196		8,292,196					
4	Transportation/Fleet	0							
5	Excise	972		972					
6									
7	State:								
8	Income	(4,291,641)		(4,291,641)					
9	Use	(231,448)		(231,448)					
10	Payroll	3,050,497		3,050,497					
11	Fuel	803		803					
12									
13	Local:								
14	Excise	2		2					
15	Cities and Towns	61,477,992		61,477,992					
16									
17									
18									
19									
20									
21	TOTALS	\$ 57,064,440	\$ -	\$ 57,064,440	\$ -	\$ -	\$ -	\$ -	\$ -

Annual Report ofBoston Gas Company.....Year ended December 31, 2020

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					
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32					
33					
34					
35					
36					
37					
38					
39					
40					
41	TOTALS				

Annual Report ofBoston Gas Company.....Year ended December 31, 2020

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					
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15	NONE				
16					
17					
18					
19					
20					
21					
22					
23					
24					
25					
26					
27					
28					
29					
30					
31					
32					
33					
34	TOTAL COSTS AND EXPENSES				
35	Net Profit (or Loss)				

** Includes unbilled gas sales

Annual Report ofBoston Gas Company.....Year ended December 31, 2020

RECORD OF SENDOUT FOR THE YEAR IN DTH - Continued							
June	July	August	September	October	November	December	Line No.
-	-	-	-	-	-	-	1
							2
							3
							4
							5
-	-	-	-	-	-	-	6
							7
2,945,473	3,089,575	3,001,809	2,852,185	5,999,890	9,551,463	13,611,072	8
							9
							10
2,945,473	3,089,575	3,001,809	2,852,185	5,999,890	9,551,463	13,611,072	11
							12
2,945,473	3,089,575	3,001,809	2,852,185	5,999,890	9,551,463	13,611,072	13
(1,202,865)	(1,653,702)	(1,439,813)	(867,608)	(1,884,848)	(2,980,337)	(2,125,290)	14
1,742,608	1,435,873	1,561,996	1,984,577	4,115,042	6,571,126	11,485,782	15
2,190,761	2,217,540	2,101,274	2,236,737	3,082,268	3,961,911	5,526,169	16
3,933,369	3,653,413	3,663,270	4,221,314	7,197,310	10,533,037	17,011,951	17
							18
2,824,934	1,753,824	1,450,467	1,564,968	2,230,325	4,387,173	8,136,968	19
4,456	2,477	1,150	1,826	1,713	8,310	5,305	20
2,470,579	2,065,938	1,869,102	1,995,681	2,573,452	2,959,428	4,196,754	20a
5,299,969	3,822,239	3,320,719	3,562,474	4,805,490	7,354,911	12,339,027	21
(1,366,600)	(168,826)	342,551	658,840	2,391,820	3,178,126	4,672,924	22
-34.74%	-4.62%	9.35%	15.61%	33.23%	30.17%	27.47%	23
							24
							25
							26
							27
165,320	132,909	128,810	222,734	584,577	664,257	753,294	28
6/1/2020	7/7/2020	8/27/2020	9/21/2020	10/30/2020	11/18/2020	12/17/2020	29
110,499	106,163	107,958	113,093	132,993	150,281	311,422	30
6/20/2020	7/25/2020	8/1/2020	9/6/2020	10/10/2020	11/11/2020	12/24/2020	31
							32
							33
							34
							35

Annual Report ofBoston Gas Company.....Year ended December 31, 2020

GAS GENERATING PLANT			
Line No.	General Description - Location, Size, Type, etc.	No. of Sets	24 Hour Cap. (MCF)
1	Liquefied Natural Gas ("LNG"):		
2			
3	Commercial Point Vaporization of LNG	4	118,000
4	331,000 Barrels of LNG		
5			
6	Haverhill Vaporization of LNG	2	38,500
7	116,000 Barrels of LNG		
8			
9	Lynn Vaporization of LNG	4	115,000
10	290,000 Barrels of LNG		
11			
12	Salem Vaporization of LNG	2	30,000
13	290,000 Barrels of LNG		
14			
15	Note: Vap. Capacity is determined by pump capacity of 36,000 MCFD		
16			
17		TOTAL	301,500

Annual Report ofBoston Gas Company.....Year ended December 31, 2020

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	Broad Street, Danvers**	Gas or Oil				
2	Rover St., Everett***	Gas				
3	Victory Rd., Dorchester	Gas				
4	Victory Rd., Dorchester	Gas				
5						
6	LNG Vaporizer	Nat. Gas	300 Lbs. @ 250 F	N/A	2	20 MMSCFD
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						
18						
19						
20						
21						
22						
23						
24						
25	* Includes only those boilers that produce steam used in the production or conditioning of gas.					
26	** Broad Street, Danvers was removed for LNG.					
27	*** Rover St., Everett was removed for LNG in early 2000.					
28						
SCRUBBERS, CONDENSERS AND EXHAUSTERS. 24 HOUR CAPACITY (MCF)						
Line No.		Kind of Gas				Total Capacity
29	Scrubbers					NONE
30						
31						
32						
33						
34	Condensers					NONE
35						
36						
37						
38						
39	Exhausters					NONE
40						
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							
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42							
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44							
45							
46							
47							

Annual Report ofBoston Gas Company.....Year ended December 31, 2020

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. Subtotals 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	<u>STREET MAINS - CAST IRON</u>					
2	3" and smaller	513,645	-	-	9,358	504,287
3	4"	3,167,408	-	-	125,452	3,041,956
4	5"	-	-	-	-	-
5	6"	3,596,625	-	-	171,137	3,425,488
6	8"	724,332	-	-	24,265	700,067
7	10"	318,155	-	-	13,179	304,976
8	12"	925,818	-	-	12,613	913,205
9	14"	6,252	-	-	-	6,252
10	16"	149,504	-	-	574	148,930
11	18"	16,072	-	-	-	16,072
12	20"	107,315	-	-	-	107,315
13	24"	178,662	-	-	-	178,662
14	30"	65,666	-	-	-	65,666
15	36"	63,980	-	-	-	63,980
16	42"	13,278	-	-	-	13,278
17	54"	1,004	-	-	-	1,004
18	Subtotal	9,847,716	-	-	356,578	9,491,138
19						
20	<u>STREET MAINS - STEEL OR WROUGHT IRON</u>					
21	2" and smaller	2,292,580	-	-	93,195	2,199,385
22	2 1/2"	19,303	-	-	-	19,303
23	3"	2,286,294	-	-	22,211	2,264,083
24	3 1/2"	278	-	-	-	278
25	4"	2,758,317	1,027	-	85,414	2,673,930
26	5"	11,624	-	-	-	11,624
27	6"	2,034,907	937	-	50,192	1,985,652
28	8"	812,312	535	-	13,268	799,579
29	10"	78,061	1,309	-	1,800	77,570
30	12"	984,437	3,168	-	120	987,485
31	14"	1,197	-	-	-	1,197
32	16"	209,573	928	-	-	210,501
33	18"	291	-	-	-	291
34	20"	107,199	5,507	-	0	112,706
35	24"	78,459	2,319	-	323	80,455
36	30"	14,792	100	-	-	14,892
37	36"	3,452	7	-	-	3,459
38	42"	1,542	-	-	-	1,542
39	Subtotal	11,694,618	15,837	-	266,523	11,443,932
40						
41	PG. SUBTOTALS	21,542,334	15,837	-	623,101	20,935,070

Normal Operating Pressure - Mains and Lines - Maximum: 60 PSIG, Minimum: 4" W.C.

Normal Operating Pressure - Services - Maximum: 60 PSIG, Minimum: 4" W.C.

Annual Report ofBoston Gas Company.....Year ended December 31, 2020

TRANSMISSION AND DISTRIBUTION MAINS (Continued)

Report by size, for all mains and lines, the information called for below for cast iron, welded, wrought iron and steel mains. Subtotals 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	<u>STREET MAINS - PLASTIC PIPE FUSED</u>					
2	2" and smaller	5,523,948	122,570	-	14,858	5,631,660
3	3" and smaller	273,081	276	-	155	273,202
4	4"	4,082,349	112,786	-	10,272	4,184,863
5	5"	118,225	-	-	-	118,225
6	6"	5,245,434	200,747	-	8,397	5,437,784
7	8"	2,533,787	165,152	-	5,730	2,693,209
8	10"	645	-	-	-	645
9	12"	343,959	69,562	-	1,775	411,746
10	16"	6,647	-	-	-	6,647
11	Subtotal	18,128,075	671,093	-	41,187	18,757,981
12						
13	<u>STREET MAINS - WELDED STEEL PIPE FUSED</u>					
14	2"	653,023	-	-	-	653,023
15	4"	561,300	-	-	-	561,300
16	5"	43,690	-	-	-	43,690
17	6"	249,374	-	-	-	249,374
18	8"	171,473	-	-	-	171,473
19	10"	64,678	-	-	-	64,678
20	12"	97,086	-	-	-	97,086
21	16"	34,388	-	-	-	34,388
22	20"	2,424	-	-	-	2,424
23	24"	146	-	-	-	146
24	Subtotal	1,877,582	-	-	-	1,877,582
25						
26	No category	66,105	60,420	-	895	125,630
27						
28	GRAND TOTALS	41,614,096	747,350	-	665,183	41,696,263

Normal Operating Pressure - Mains and Lines - Maximum: 60 PSIG, Minimum: 4" W.C.

Normal Operating Pressure - Services - Maximum: 60 PSIG, Minimum: 4" W.C.

Annual Report ofBoston Gas Company.....Year ended December 31, 2020

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	Customers' Meters
1	Number at beginning of year.....	639,309		745,200
2	Additions during year:			
3	Purchased.....			
4	Installed.....	4,306		46,315
5	Associated with Plant acquired.....			
6	Total Additions.....	4,306	-	46,315
7	Reductions during year:			
8	Retirements.....	1,844		33,427
9	Associated with Plant sold.....			
10	Total Reductions.....	1,844	-	33,427
11	Number at End of Year.....	641,771	-	758,088
12	In Stock.....			5,753
13	On Customers' Premises - Inactive.....			8,584
14	On Customers' Premises - Active.....			743,751
15	In Company Use.....			-
16	Number at End of Year.....			758,088
17	Number of Meters Tested by State Inspectors During Year.....			80,499

* House Governors are considered to be part of the meter set and are not separately accounted for.

Annual Report ofBoston Gas Company.....Year ended December 31, 2020

RATE SCHEDULE INFORMATION

1. Attach copies of all Filed Rates for General Consumers.
2. Show below the changes in rate schedules during year and the estimated increase or decrease 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
Nov 1, 2018	6.3	Residential Non-Heating Rate R-1		4%
Nov 1, 2018	7.3	Residential Assistance Non-Heating Rate R-2		5%
Nov 1, 2018	8.3	Residential Heating Rate R-3		10%
Nov 1, 2018	9.3	Residential Assistance Heating Rate R-4		10%
Nov 1, 2018	10.3	Commercial/Industrial, Small - Low Load Factor Rate G-41B		9%
Nov 1, 2018	11.3	Commercial/Industrial, Medium - Low Load Factor Rate G-42B		10%
Nov 1, 2018	12.3	Commercial/Industrial, Large - Low Load Factor Rate G-43B		11%
Nov 1, 2018	13.3	Commercial/Industrial, Extra Large - Low Load Factor Rate G-44B		9%
Nov 1, 2018	14.3	Commercial/Industrial, Small - High Load Factor Rate G-51B		9%
Nov 1, 2018	15.3	Commercial/Industrial, Medium - High Load Factor Rate G-52B		10%
Nov 1, 2018	16.3	Commercial/Industrial, Large - High Load Factor Rate G-53B		12%
Nov 1, 2018	17.3	Commercial/Industrial, Extra Large - High Load Factor Rate G-54B		16%
Nov 1, 2018	18.3	Commercial/Industrial, Small - Low Load Factor Rate G-41E		11%
Nov 1, 2018	19.3	Commercial/Industrial, Medium - Low Load Factor Rate G-42E		15%
Nov 1, 2018	20.3	Commercial/Industrial, Large - Low Load Factor Rate G-43E		16%
Nov 1, 2018	21.3	Commercial/Industrial, Small - High Load Factor Rate G-51E		12%
Nov 1, 2018	22.3	Commercial/Industrial, Medium - High Load Factor Rate G-52E		15%
Nov 1, 2018	23.3	Commercial/Industrial, Large - High Load Factor Rate G-53E		21%
Total				10%
Overall Average				10%

Annual Report ofBoston Gas Company.....Year ended December 31, 2020

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, referrals, 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 refocation 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 advertis-

ing; (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 par. (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 instruction of Acct. 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	Expenditures for Certain Civic, Political and Related Activities	\$ 189,158
2		
3		
4		
5		
6		
7		
8		
9		
10		
11		
12		
13		
14		
15		
16		
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22		
23		
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25		
26		
27		
28		
29		
30		
31		
32		
33	TOTAL	\$ 189,158

Annual Report ofBoston Gas Company.....Year ended December 31, 2020

ADVERTISING EXPENSES				
Line No.	Account No.	Type (a)	General Description (b)	Amount for Year (c)
1				
2	913	Advertising for sales promotion purposes	Media, Direct Mail, and Other	\$ 246,272
3				
4	930	Institutional or goodwill advertising	Media, Direct Mail, and Other	-
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
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16				
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32				
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34				
35				
36				
37				
38				
39				
40				
41				
42				
43				
44				
45			TOTAL	\$ 246,272

Annual Report ofBoston Gas Company.....Year ended December 31, 2020

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.	Name of City of Town	Amount
1	Pursuant to Mass. General Laws, Chapter 164, Section 128:	
2		
3	Security Deposits - Commercial and Industrial Accounts	\$ 322,012
4		
5		
6		
7		
8		
9		
10		
11		
12		
13		
14		
15		
16		
17		
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32		
33		
34		
35		
36		
37		
38		
39		
40	TOTAL	\$ 322,012

Annual Report ofBoston Gas Company.....Year ended December 31, 2020

THIS RETURN IS SIGNED UNDER THE PENALTIES OF PERJURY



US Controller

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

NASSAU COUNTY

SS.

June 13, 2022

Then personally appeared ^{electronically,} Christopher McCusker,
before me on JUNE 13, 2022

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

My Commission Expires:

SHIKHA SEHGAL

Notary Public

NOTARY PUBLIC-STATE OF NEW YORK

No. 01SE6416925

Qualified in Suffolk County

My Commission Expires 05-03-2025

Annual Report ofBoston Gas Company.....Year ended December 31, 2020

Boston Gas Company
Return on Average Common Equity
For the year ended December 31, 2020

2020Net Income Calculation:

1	Utility Operating Income - DPU Page 10, Line 18	\$ 119,659,835
2		
3	Less: Allocated Interest (See Below)	(40,543,590)
4		
5		
6	Net Utility Income Available for Common Shareholders	<u>\$ 79,116,245</u>

Calculation of Allocated Interest:

11		
12	Interest + Preferred Dividends - DPU Page 10, Lines 39 and 48	\$ 40,971,154
13		
14	Utility Plant - DPU Page 8, Line 2	\$ 6,026,565,928
15	Other Property & Investments - DPU Page 8, Line 8	63,554,893
16	Total	<u>\$ 6,090,120,821</u>
17		
18	% of Line 14 to Line 16	<u>98.96%</u>

24		
25	Allocated Interest (Line 18 above multiplied by Line 12)	<u>40,543,590</u>

Total Utility Common Equity:

31		
32	Proprietary Capital - DPU Page 9, Line 13	\$ 2,170,937,150
33		
34	Less Preferred Stock - DPU Page 9, Line 4	-
35		
36	Less Goodwill - DPU Page 17, Line 3a	(396,321,766)
37		
38		
39	Long Term Debt - DPU Page 9, Line 18	1,571,000,000
40		
41	Subtotal	<u>\$ 3,345,615,384</u>
42		
43	53%/47% Capital Structure DPU 17-170	53%
44	Hypothetical Common Equity, December 31, 2020	<u>\$ 1,773,176,154</u>

51		
52	Ending Hypothetical Utility Common Equity Multiplied by Utility %	\$ 1,754,671,755
53		
54	Beginning Hypothetical Utility Common Equity Multiplied by Utility %	<u>1,639,444,793</u>
55		
56	Total	<u>\$ 3,394,116,548</u>
57		
58	Average Hypothetical Common Equity	<u>\$ 1,697,058,274</u>

60		
61	NET UTILITY INCOME DIVIDED BY AVERAGE HYPOTHETICAL EQUITY	<u>4.66%</u>