



March 31, 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 Yiankos:

Filed herewith is an electronic copy of the return for the year ended December 31, 2021 for Boston Gas Company.

A check in the amount of \$10.00 (check #: 7002180809, check date: 02/16/2022) to cover the \$5.00 filing fees for Boston Gas Company and Massachusetts Electric Company.

Please acknowledge receipt of these returns on the duplicate of this letter. A stamped, self-addressed envelope is also enclosed for your convenience.

Sincerely,

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

Christopher McCusker
Vice President
US Controller
781-697-6246

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


STATEMENT OF OPERATING REVENUES

YEAR 2021

Name of Company Boston Gas Company
D/B/A National Grid
Address 2 Hanson Place, 12th Floor
Brooklyn, NY 11217

		<u>Location on</u> <u>Annual Return</u>
Massachusetts Operating Revenues (Intrastate)	\$ <u>1,667,382,165</u>	<u>p.10, ln.2; p.43, ln.23</u>
Other Revenues (outside Massachusetts)		
Total Revenues	\$ <u>1,667,382,165</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 VP, 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			1
This statement is filed in accordance with Chapter 164, Section 84A			
CONDENSED FINANCIAL RETURN			
for the year ended December 31, 2021			
Full Name of Company - BOSTON GAS COMPANY			
D/B/A NATIONAL GRID			
Location of Principal Business Office - 2 Hanson Place, 12th Fl., Brooklyn, NY 11217			
Statement of Income for the Year			
Item (a)	Current Year (b)	Increase or (Decrease) from Preceding Year (c)	
OPERATING INCOME			
Operating Revenues	\$ 1,667,382,165	\$ 149,543,923	
Operating Expenses:			
Operation Expense	1,040,273,938	77,484,077	
Maintenance Expense	82,267,490	6,454,868	
Depreciation Expense	219,062,431	12,463,342	
Amortization of Utility Plant	-	-	
Amortization of Property Losses	-	-	
Amortization of Regulatory Expenses	12,511,625	21,731	
Taxes Other Than Income Taxes	97,712,196	12,532,438	
Income Taxes	(45,707,630)	(25,359,641)	
Provision for Deferred Income Taxes	55,691,009	8,038,682	
Income Taxes Deferred in Prior Years - CR.	-	-	
Total Operating Expenses	1,461,811,059	91,635,497	
Net Operating Revenues	205,571,106	57,908,426	
Income from Utility Plant Leased to Others	-	-	
Other Utility Operating Income	-	-	
Total Utility Operating Income	205,571,106	57,908,426	
OTHER INCOME			
Income from Mdse., Jobbing, & Contract Work	-	-	
Income from Nonutility Operations	-	-	
Nonoperating Rental Income	-	-	
Interest and Dividend Income	12,274,240	(5,884,871)	
Miscellaneous Nonoperating Income	678,054	(81,138)	
Total Other Income	12,952,294	(5,966,009)	
Total Income	218,523,400	51,942,417	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization	-	-	
Other Income Deductions	91,835,213	74,606,331	
Total Income Deductions	91,835,213	74,606,331	
Income Before Interest Charges	126,688,187	(22,663,914)	
INTEREST CHARGES			
Interest on Long-Term Debt	70,513,133	(899,375)	
Amortization of Debt Disc. & Expense	966,582	(40,033)	
Amortization of Premium on Debt - Credit	-	-	
Interest on Debt to Associated Companies	1,538,653	(1,138,458)	
Other Interest Expense	(13,417,247)	3,252,496	
Interest Charged to Construction - Credit	(2,338,811)	370,445	
Total Interest Charges	57,262,310	1,545,075	
Net Income	\$ 69,425,877	\$ (24,208,989)	
<p>Note - On December 16, 2019, the legal consolidation of the Company and Colonial Gas was approved by the DPU in Docket D.P.U. 19-69, which became effective March 15, 2020, with the Company as the sole surviving entity. On September 30, 2021, the new rate case was approved by the DPU in Docket D.P.U. 20-120, with instructions to consolidate all regulatory mechanisms except GSEP and service quality penalties, which became effective October 1, 2021. Effective October 1, 2021, the Company and Colonial Gas are considered as one entity for regulatory mechanism purposes. All relevant prior period amounts have been recast accordingly.</p>			

BALANCE SHEET			
Title of Account	Balance End of Year	Title of Account	Balance End of Year
UTILITY PLANT		PROPRIETARY CAPITAL	
Utility Plant	\$ 7,960,868,417	CAPITAL STOCK	
OTHER PROPERTY AND INVESTMENTS		Common Stock Issued	\$ 51,418,400
Nonutility Property	170,808	Preferred Stock Issued	-
Capitalized Leases, Net	66,503,647	Capital Stock Subscribed	-
Investment in Associated Companies	-	Premium on Capital Stock	420,069,214
Other Investments	150	Total	471,487,614
Special Funds	3,306,896	SURPLUS	
Total Other Property and Investments	69,981,501	Other Paid-in Capital	1,462,212,258
CURRENT AND ACCRUED ASSETS		Earned Surplus	671,324,416
Cash	2,855,663	Other Comprehensive Income	(1,673,646)
Special Deposits	1,900,000	Total	2,131,863,028
Working Funds	-	Total Proprietary Capital	2,603,350,642
Temporary Cash Investments	-	LONG-TERM DEBT	
Notes and Accounts Receivable	298,826,174	Bonds	1,831,000,000
Receivables from Assoc. Companies	19,454,547	Advances from Associated Companies	-
Materials and Supplies	87,602,699	Other Long-Term Debt	-
Prepayments	47,127,406	Total Long-Term Debt	1,831,000,000
Interest and Dividends Receivable	-	CURRENT AND ACCRUED LIABILITIES	
Rents Receivable	86,995	Notes Payable	-
Accrued Utility Revenues	168,754,229	Accounts Payable	141,750,497
Misc. Current And Accrued Assets	31,854,174	Payables to Associated Companies	687,521,304
Reconciliation Adjustments	277,263,582	Customer Deposits	341,213
Total Current and Accrued Assets	935,725,469	Taxes Accrued	254,003
DEFERRED DEBITS		Interest Accrued	25,630,967
Unamortized Debt Discount and Expense	7,366,538	Dividends Declared	-
Extraordinary Property Losses	-	Matured Long-Term Debt	-
Preliminary Survey and Investigation Charges	-	Matured Interest	-
Clearing Accounts	4,061	Tax Collections Payable	1,704,709
Temporary Facilities	-	Misc. Current and Accrued Liabilities	64,339,577
Miscellaneous Deferred Debits	691,419,198	Total Current and Accrued Liabilities	921,542,270
Total Deferred Debits	698,789,797	DEFERRED CREDITS	
CAPITAL STOCK DISCOUNT AND EXPENSE		Capital Lease Obligations	64,473,914
Discount on Capital Stock	-	Unamortized Premium on Debt	-
Capital Stock Expense	-	Customer Advances for Construction	-
Total Capital Stock Discount and Expense	-	Other Deferred Credits	459,183,257
REACQUIRED SECURITIES		Total Deferred Credits	523,657,171
Reacquired Capital Stock	-	RESERVES	
Reacquired Bonds	-	Reserves for Depreciation	2,383,094,174
Total Reacquired Securities	-	Reserves for Amortization	85,977,134
Total Assets and Other Debits	\$ 9,665,365,184	Reserve for Uncollectible Accounts	84,202,306
		Operating Reserves	132,690,014
		Reserve for Depreciation and Amortization of Nonutility Property	-
		Reserves for Deferred Federal Income Taxes	992,137,701
		Total Reserves	3,678,101,329
		CONTRIBUTIONS IN AID OF CONSTRUCTION	
		Contributions in Aid of Construction	107,713,772
		Total Liabilities and Other Credits	\$ 9,665,365,184
NOTES:			

Condensed Financial Return (Continued) - Boston Gas Company

December 31, 2021

STATEMENT OF EARNED SURPLUS

Item (a)	Current Year (b)	Increase or (Decrease) from Preceding Year (c)
Unappropriated Earned Surplus (at beginning of period)	\$ 601,898,539	\$ 50,634,866
Balance Transferred from Income	69,425,877	(24,208,989)
Miscellaneous Credits to Surplus	-	-
Miscellaneous Debits to Surplus	-	-
Appropriations of Surplus	-	-
Net Additions to Earned Surplus	69,425,877	(24,208,989)
Dividends Declared - Preferred Stock	-	-
Dividends Declared - Common Stock	-	(43,000,000)
Unappropriated Earned Surplus (at end of period)	\$ 671,324,416	\$ 69,425,877

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, 2021

GAS OPERATING REVENUES		
Account	Operating Revenues	
	Amount for Year	Increase or (Decrease) from Preceding Year
(a)	(b)	(c)
SALES OF GAS		
Residential Sales	\$ 1,006,021,818	\$ 112,192,238
Commercial and Industrial Sales		
Small (or Commercial)	172,155,546	16,498,216
Large (or Industrial)	131,695,508	4,357,709
Other Sales to Public Authorities	1,092,043	10,150
Interdepartmental Sales	-	-
Quasi-Firm Revenue	-	-
Miscellaneous Gas Sales (Unbilled Revenues)	-	-
Total Sales to Ultimate Consumers	1,310,964,915	133,058,313
Sales for Resale	126,886,444	72,337,199
Total Sales of Gas	1,437,851,359	205,395,512
OTHER OPERATING REVENUES		
Adjustments	-	-
Miscellaneous Service Revenues	(670,130)	(1,370,146)
Revenues from Transportation of Gas of Others	208,058,243	13,682,825
Sales of Products Extracted from Natural Gas	-	-
Revenues from Natural Gas Processed by Others	-	-
Rent from Gas Property	1,223,810	203,345
Interdepartmental Rents	-	-
Other Gas Revenues	20,918,883	(68,367,613)
Total Other Operating Revenues	229,530,806	(55,851,589)
Total Gas Operating Revenues	\$ 1,667,382,165	\$ 149,543,923

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	587,868,239	-	587,868,239
Total Production Expenses	587,868,239	-	587,868,239
Local Storage Expenses	10,191,440	(19,694,336)	(9,502,896)
Transmission and Distribution Expenses	74,218,587	101,929,106	176,147,693
Customer Accounts Expenses	215,243,806	-	215,243,806
Sales Expenses	944,911	-	944,911
Administrative and General Expenses	151,806,955	32,720	151,839,675
Total Gas Operation and Maintenance Expenses	\$ 1,040,273,938	\$ 82,267,490	\$1,122,541,428

As of March 31, 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
Vice President, 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,

2021

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

}
}

Christopher McCusker

Official title: **Vice President, US Controller**

Office address: 40 Sylvan Road
Waltham, MA 02451

Annual Report ofBoston Gas Company.....Year ended December 31, 2021

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Notes Receivable	22	none
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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
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Other Paid-In Capital	30	
Long-Term Debt	31	
Notes Payable	32	none
Payables to Associated Companies	32	
Miscellaneous Current and Accrued Liabilities	33	
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Annual Report ofBoston Gas Company.....Year ended December 31, 2021

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Other Utility Operating Income	50	none
Income from Merchandising, Jobbing, and Contract Work	51	none
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Annual Report ofBoston Gas Company.....Year ended December 31, 2021				
GENERAL INFORMATION				
PRINCIPAL AND SALARIED OFFICERS*				
Titles		Names	Addresses	Annual Salaries
President and Director	(1)	Reed, Marcy L. (Resigned as President and Director on 3/31/2021)	Waltham, MA	\$52,171
President and Director	(2)	Sobolewski, Terence M. (Appointed as President and Director on 04/01/2021) (Resigned as President and Director on 10/25/2021)	Waltham, MA	\$20,731
President and Director	(3)	Woerner, Stephen (Appointed as President and Director on 10/25/2021)	Waltham, MA	\$26,334
Vice President, Chief Financial Officer and Director	(4)	Campbell, David H. (Appointed as Chief Financial Officer and Director on 04/22/2021)	Waltham, MA	\$33,946
Senior Vice President, Chief Operating Officer, and Director	(5)	Hon, Caroline (Appointed as Senior Vice President, COO and Director on 4/01/2021)	Waltham, MA	\$161,962
Vice President, Chief Financial Officer, and Director	(6)	McNeill, Brian (Resigned as VP, CFO and Director on 04/26/2021)	Brooklyn, NY	\$4,006
Vice President and Controller	(7)	McCusker, Christopher	Waltham, MA	\$65,076
Vice President	(8)	Amaral, Alfred	Waltham, MA	\$132,376
Senior Vice President	(9)	Turrini, Ross (Resigned as Senior Vice President on 04/22/2021)	Melville, NY	\$43,839
Senior Vice President	(10)	Bracken, Vivienne	Warwick, UK	
Vice President and Chief People Officer	(11)	Briere, Jennifer (Appointed as Vice President and Chief People Officer on 04/26/2021)	Waltham, MA	\$16,897
Vice President and Treasurer	(12)	Bostic, Christina	Waltham, MA	\$11,217
DIRECTORS*				
Names		Addresses	Fees Paid During Year	
Reed, Marcy L. (Resigned on 3/31/2021)		Waltham, Massachusetts	No Fees Paid	
Amaral, Alfred (Resigned on 04/01/2021)		Waltham, Massachusetts	No Fees Paid	
(4) Sobolewski, Terence M. (Appointed on 4/1/2021) (Resigned on 10/25/2021)		Waltham, Massachusetts	No Fees Paid	
Campbell, David H (Appointed on 4/22/2021)		Waltham, Massachusetts	No Fees Paid	
Woerner, Stephen (Appointed on 10/25/2021)		Waltham, Massachusetts	No Fees Paid	
McNeill, Brian (Resigned on 4/26/2021)		Brooklyn, New York	No Fees Paid	
Hon, Caroline (Appointed on 4/1/2021)		Waltham, Massachusetts	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 \$87,552. These salary amounts exclude incentive compensation payments and reflect base salary paid by the company from 1-1-2021 thru 12-31-2021.				
(2) Sobolewski: Salary disclosure includes amounts that have been allocated to Boston Gas Company. The salary amount allocated to other companies was \$181,545. These salary amounts exclude incentive compensation payments and reflect base salary paid by the company from 1-1-2020 thru 12-31-2021.				
(3) Woerner: Salary disclosure includes amounts that have been allocated to Boston Gas Company. The salary amount allocated to other companies was \$78,165. These salary amounts exclude incentive compensation payments and reflect base salary paid by the company from 1-1-2021 thru 12-31-2021.				
(4) Campbell: Salary disclosure includes amounts that have been allocated to Boston Gas Company. The salary amount allocated to other companies was \$218,529. These salary amounts exclude incentive compensation payments and reflect base salary paid by the company from 1-1-2021 thru 12-31-2021.				
(5) Hon: Salary disclosure includes amounts that have been allocated to Boston Gas Company. The salary amount allocated to other companies was \$73,051. These salary amounts exclude incentive compensation payments and reflect base salary paid by the company from 1-1-2021 thru 12-31-2021.				
(6) McNeill: Salary disclosure includes amounts that have been allocated to Boston Gas Company. The salary amount allocated to other companies was \$209,572. These salary amounts exclude incentive compensation payments and reflect base salary paid by the company from 1-1-2021 thru 12-31-2021.				
(7) McCusker: Salary disclosure includes amounts that have been allocated to Boston Gas Company. The salary amount allocated to other companies was \$163,017. These salary amounts exclude incentive compensation payments and reflect base salary paid by the company from 1-1-2021 thru 12-31-2021.				
(8) Amaral: Salary disclosure includes amounts that have been allocated to Boston Gas Company. The salary amount allocated to other companies was \$64,232. These salary amounts exclude incentive compensation payments and reflect base salary paid by the company from 1-1-2021 thru 12-31-2021.				
(9) Turrini: Salary disclosure includes amounts that have been allocated to Boston Gas Company. The salary amount allocated to other companies was \$239,682. These salary amounts exclude incentive compensation payments and reflect base salary paid by the company from 1-1-2021 thru 12-31-2021.				
(11) Briere: Salary disclosure includes amounts that have been allocated to Boston Gas Company. The salary amount allocated to other companies was \$220,045. These salary amounts exclude incentive compensation payments and reflect base salary paid by the company from 1-1-2021 thru 12-31-2021.				
(12) Bostic: Salary disclosure includes amounts that have been allocated to Boston Gas Company. The salary amount allocated to other companies was \$184,656. These salary amounts exclude incentive compensation payments and reflect base salary paid by the company from 1-1-2021 thru 12-31-2021.				
* 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:- | 2 Hanson Place, 12th Fl., Brooklyn, NY 11217 | | |
| 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 2021, the Company was charged \$326,587,943 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, 2021

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, 2021	City or Town	Number of Customers' Meters, Dec. 31, 2021	City or Town	Number of Customers' Meters, Dec. 31, 2021
FRANCHISE AREA					
ABINGTON	3,744	LITTLETON	1,852	WELLESLEY	7,795
ACTON	5,492	LOWELL	31,548	WENHAM	736
AMESBURY	5,294	LUNENBURG	821	WESTFORD	8,205
ARLINGTON	14,802	LYNN	27,864	WEST NEWBURY	199
AYER	2,333	LYNNFIELD	3,306	WESTON	3,386
BARNSTABLE	23,614	MALDEN	19,460	WEYMOUTH	14,135
BEDFORD	4,433	MASHPEE	9,371	WHITMAN	4,042
BELMONT	9,254	MANCHESTER	1,750	WILMINGTON	3,762
BEVERLY	10,892	MARBLEHEAD	7,360	WINCHESTER	5,893
BILLERICA	12,810	MEDFORD	20,581	WINTHROP	6,377
BOSTON	24,848	MELROSE	8,986	WOBURN	10,993
BOURNE	7,885	MERRIMAC	2,016	YARMOUTH	15,092
BOXBORO	813	MIDDLETON	1,811		982,103
BOXFORD	1,448	MILTON	7,718		
BRAINTREE	9,535	N BROOKFIELD	647	NON-FRANCHISE AREA	
BREWSTER	3,600	NAHANT	1,336	ANDOVER	49
BRIGHTON	20,777	NATICK	41	CARVER	4
BROOKFIELD	186	NEEDHAM	2	HANSON	13
BROOKLINE	18,570	N.READING	3,487	METHUEN	49
BURLINGTON	6,661	NEWBURY	493	N. ANDOVER	313
BYFIELD	247	NEWBURYPORT	7,266	OTIS	123
CARLISLE	844	NEWTON	28,139	PLYMOUTH	1
CHARLESTOWN	5,347	NORWOOD	10,636		552
CHATHAM	6,185	ORLEANS	2,312		
CHELMSFORD	12,966	OXFORD	184		
CHELSEA	11,608	PEABODY	12,850		
CLINTON	3,540	PEPPERELL	2,162		
COHASSET	2,383	QUINCY	30,842		
CONCORD	4,771	READING	5,277		
DANVERS	6,882	REVERE	15,914		
DENNIS	11,917	ROCKLAND	5,098		
DORCHESTER	49,577	ROCKPORT	122		
DRACUT	9,939	ROSLINDALE	10,835		
DUDLEY	1,096	ROWLEY	1,609		
DUNSTABLE	378	ROXBURY	10,818		
EASTHAM	2,940	SANDWICH	6,119		
E BOSTON	14,682	S BOSTON	15,759		
E BROOKFIELD	213	SALEM	14,888		
ESSEX	774	SALISBURY	3,678		
EVERETT	15,083	SAUGUS	7,652		
FALMOUTH	16,447	SHIRLEY	727		
FRAMINGHAM	13	SOMERVILLE	10,302		
GEORGETOWN	2,123	SOUTHBRIDGE	3,656		
GLOUCESTER	8,181	SPENCER	1,737		
GROTON	1,267	STONEHAM	5,246		
GROVELAND	1,867	SUDBURY	4,615		
HAMILTON	1,154	SWAMPSCOTT	4,765		
HARVARD	337	TEWKSBURY	10,020		
HARWICH	8,069	TOPSFIELD	1,422		
HAVERHILL	21,861	TYNGSBORO	3,768		
HINGHAM	5,895	WAREHAM	8,665		
HULL	4,813	W BROOKFIELD	456		
IPSWICH	3,065	W ROXBURY	8,959		
JAMAICA PLAIN	13,984	WAKEFIELD	99		
LANCASTER	382	WALTHAM	18,537		
LEICESTER	190	WARREN	522		
LEOMINSTER	8,246	WATERTOWN	14,368		
LEXINGTON	6,804	WAYLAND	3,552		
LINCOLN	1,229	WEBSTER	3,172	TOTAL	982,655

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	\$ 7,402,592,981	\$ 7,960,868,417	\$ 558,275,436
3	OTHER PROPERTY AND INVESTMENTS			
4	Nonutility Property (121) P. 19	170,808	170,808	-
4a	Capitalized Leases, Net ¹	60,071,641	66,503,647	6,432,006
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	3,312,294	3,306,896	(5,398)
8	Total Other Property and Investments	63,554,893	69,981,501	6,426,608
9	CURRENT AND ACCRUED ASSETS			
10	Cash (131)	14,163,284	2,855,663	(11,307,621)
11	Special Deposits (132, 133, 134) P. 21	-	1,900,000	1,900,000
12	Working Funds (135)	-	-	-
13	Temporary Cash Investments (136) P. 20	-	-	-
14	Notes and Accounts Receivable (141, 142, 143) P. 22	275,465,405	298,826,174	23,360,769
15	Receivables from Assoc. Companies (145, 146) P. 23	254,282,504	19,454,547	(234,827,957)
16	Materials and Supplies (151-159, 163) P. 24	75,217,993	87,602,699	12,384,706
17	Prepayments (165)	38,252,660	47,127,406	8,874,746
18	Interest and Dividends Receivable (171)	-	-	-
19	Rents Receivable (172)	45,758	86,995	41,237
20	Accrued Utility Revenues (173)	120,132,692	168,754,229	48,621,537
21	Misc. Current and Accrued Assets (174)	603,237	31,854,174	31,250,937
21a	Reconciliation Adjustments (175) ²	167,554,905	277,263,582	109,708,677
22	Total Current and Accrued Assets	945,718,438	935,725,469	(9,992,969)
23	DEFERRED DEBITS			
24	Unamortized Debt Discount and Expense (181, 226) P.26	8,333,119	7,366,538	(966,581)
25	Extraordinary Property Losses (182) P.27	-	-	-
26	Preliminary Survey and Investigation Charges (183)	-	-	-
27	Clearing Accounts (184)	1,064,661	4,061	(1,060,600)
28	Temporary Facilities (185)	-	-	-
29	Miscellaneous Deferred Debits (186) P. 27	767,244,928	691,419,198	(75,825,730)
30	Total Deferred Debits	776,642,708	698,789,797	(77,852,911)
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	\$ 9,188,509,020	\$ 9,665,365,184	\$ 476,856,164

NOTES:

1 - 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.

2 - At December 31, 2021, Reconciliation Adjustments includes \$169,718,570 relating to the cost of gas adjustment clause, \$104,024,465 relating to the local distribution adjustment clause, and \$6,716,888 relating to the peak and off-peak portions of the revenue decoupling mechanism.

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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	420,069,214	420,069,214	-
7	Total	471,487,614	471,487,614	-
8	SURPLUS			
9	Other Paid-in Capital (208-212) P.30	1,462,212,258	1,462,212,258	-
10	Earned Surplus (215, 216) P.12	601,898,539	671,324,416	69,425,877
11	Other Comprehensive Income	-	(1,673,646)	(1,673,646)
12	Total	2,064,110,797	2,131,863,028	67,752,231
13	Total Proprietary Capital	2,535,598,411	2,603,350,642	67,752,231
14	LONG-TERM DEBT			
15	Bonds (221) P.31	1,846,000,000	1,831,000,000	(15,000,000)
16	Advances from Associated Companies (223) P.31	-	-	-
17	Other Long-Term Debt (224) P.31	-	-	-
18	Total Long-Term Debt	1,846,000,000	1,831,000,000	(15,000,000)
19	CURRENT AND ACCRUED LIABILITIES			
20	Notes Payable (231) P.32	-	-	-
21	Accounts Payable (232)	120,876,596	141,750,497	20,873,901
22	Payables to Associated Companies (233, 234) P.32	471,423,751	687,521,304	216,097,553
23	Customer Deposits (235)	406,028	341,213	(64,815)
24	Taxes Accrued (236)	253,946	254,003	57
25	Interest Accrued (237)	26,078,191	25,630,967	(447,224)
26	Dividends Declared (238)	-	-	-
27	Matured Long-Term Debt (239)	-	-	-
28	Matured Interest (240)	-	-	-
29	Tax Collections Payable (241)	1,849,012	1,704,709	(144,303)
30	Misc. Current & Accrued Liab. (242) P.33	54,590,884	64,339,577	9,748,693
31	Total Current & Accrued Liability	675,478,408	921,542,270	246,063,862
32	DEFERRED CREDITS			
32a	Capital Lease Obligations (227) ¹	58,255,449	64,473,914	6,218,465
33	Unamortized Premium on Debt (251) P.26	-	-	-
34	Customer Advances for Construction (252)	-	-	-
35	Other Deferred Credits (253) P.33	447,252,171	459,183,257	11,931,086
36	Total Deferred Credits	505,507,620	523,657,171	18,149,551
37	RESERVES			
38	Reserves for Depreciation (254-256) P.13	2,238,716,407	2,383,094,174	144,377,767
39	Reserves for Amortization (257-259) P.13	85,977,134	85,977,134	-
40	Reserve for Uncollectible Accounts (260)	98,228,772	84,202,306	(14,026,466)
41	Operating Reserves (261-265) P.35	171,431,732	132,690,014	(38,741,718)
42	Reserve for Depreciation and Amortization of Nonutility Property (266)	-	-	-
43	Reserves for Deferred Federal Income Taxes (267, 268) P.36	940,343,812	992,137,701	51,793,889
44	Total Reserves	3,534,697,857	3,678,101,329	143,403,472
45	CONTRIBUTIONS IN AID OF CONSTRUCTION			
46	Contributions in Aid of Construction (271) P.36	91,226,724	107,713,772	16,487,048
47	Total Liabilities and Other Credits	\$ 9,188,509,020	\$ 9,665,365,184	\$ 476,856,164

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	\$ 1,667,382,165	\$ 1,517,838,242	\$ 149,543,923
3	Operating Expenses:			
4	Operation Expense (401) P. 42, 47	1,040,273,938	962,789,861	77,484,077
5	Maintenance Expense (402) P. 42, 47	82,267,490	75,812,622	6,454,868
6	Depreciation Expense (403) P. 34	219,062,431	206,599,089	12,463,342
7	Amortization of Utility Plant (404 and 405)	-	-	-
8	Amortization of Property Losses (407.1)	-	-	-
9	Amortization of Regulatory Expenses (407.3)	12,511,625	12,489,894	21,731
10	Taxes Other Than Income Taxes (408) P. 49	97,712,196	85,179,758	12,532,438
11	Income Taxes (409) P. 49	(45,707,630)	(20,347,989)	(25,359,641)
12	Provision for Deferred Fed. Inc. Taxes (410) P. 36	55,691,009	47,652,327	8,038,682
13	Fed. Inc. Taxes Def. in Prior Yrs. - Cr. (411) P. 36	-	-	-
14	Total Operating Expenses	1,461,811,059	1,370,175,562	91,635,497
15	Net Operating Revenues	205,571,106	147,662,680	57,908,426
16	Income from Utility Plant Leased to Others (412)	-	-	-
17	Other Utility Operating Income (414) P. 50	-	-	-
18	Total Utility Operating Income	205,571,106	147,662,680	57,908,426
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)	12,274,240	18,159,111	(5,884,871)
24	Miscellaneous Nonoperating Income (421)	678,054	759,192	(81,138)
25	Total Other Income	12,952,294	18,918,303	(5,966,009)
26	Total Income	218,523,400	166,580,983	51,942,417
27	MISCELLANEOUS INCOME DEDUCTIONS			
28	Miscellaneous Amortization (425)	-	-	-
29	Other Income Deductions ¹ (426)	91,835,213	17,228,882	74,606,331
30	Total Income Deductions	91,835,213	17,228,882	74,606,331
31	Income Before Interest Charges	126,688,187	149,352,101	(22,663,914)
32	INTEREST CHARGES			
33	Interest on Long-Term Debt (427) P. 31	70,513,133	71,412,508	(899,375)
34	Amortization of Debt Disc. & Expense (428) P. 26	966,582	1,006,615	(40,033)
35	Amortization of Prem. on Debt - Credit (429) P. 26	-	-	-
36	Int. on Debt to Associated Companies (430) P. 31, 32	1,538,653	2,677,111	(1,138,458)
37	Other Interest Expense (431)	(13,417,247)	(16,669,743)	3,252,496
38	Interest Charged to Construction - Credit (432)	(2,338,811)	(2,709,256)	370,445
39	Total Interest Charges	57,262,310	55,717,235	1,545,075
40	Net Income	69,425,877	93,634,866	(24,208,989)
41	EARNED SURPLUS			
42	Unappropriated Earned Surplus (at beginning of period) (216)	601,898,539	551,263,673	50,634,866
43	Balance Transferred from Income (433)	69,425,877	93,634,866	(24,208,989)
44	Miscellaneous Credits to Surplus (434)	-	-	-
45	Miscellaneous Debits to Surplus (435)	-	-	-
46	Appropriations of Surplus (436)	-	-	-
47	Net Additions to Earned Surplus	69,425,877	93,634,866	(24,208,989)
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)	\$ 671,324,416	\$ 601,898,539	\$ 69,425,877

1. See note on page 11.

STATEMENT OF INCOME FOR THE YEAR (Continued)**NOTES:**

1. \$77 million in Other Income Deductions is related to the impairment of the Company's Mid-Cape investment based on the disallowance of return on investment provided in D.P.U. 20-120.

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		\$ 601,898,539
3	Changes: (identify by prescribed earned surplus accounts)		
4			
5	Balance Transferred from Income (Account 433)		69,425,877
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)		-
18			
19			
20			
21			
22			
23			
24			
25			
26			
27	Balance - End of Year		\$ 671,324,416
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			

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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)	\$ 7,009,441,724		\$ 7,009,441,724			
4	106 Completed Construction not Classified	545,656,765		545,656,765			
5	Total P. 16, 18	7,555,098,489		7,555,098,489			
6	104 Leased to Others						
7	105 Held for Future Use	515,704		515,704			
8	107 Construction Work in Progress	297,540,452		297,540,452			
8a	271 Contributions in Aid of Construction	107,713,772		107,713,772			
9	Total Utility Plant	7,960,868,417		7,960,868,417			
10	DETAIL OF RESERVES FOR DEPRECIATION AND AMORTIZATION						
11	In Service:						
12	254 Depreciation P. 34	2,383,094,174		2,383,094,174			
13	257 Amortization	85,977,134		85,977,134			
14	Total, In Service	2,469,071,308		2,469,071,308			
15	Leased to Others:						
16	255 Depreciation						
17	258 Amortization						
18	Total, Leased to Others						
19	Held for Future Use:						
20	256 Depreciation						
21	259 Amortization						
22	Total, Held for Future Use						
23	Total Reserves for Depreciation and Amortization	\$ 2,469,071,308		\$ 2,469,071,308			

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	85,977,135	-	-	-	-	85,977,135
3a	303 Goodwill	450,395,462	-	-	-	-	450,395,462
4	Total Intangible Plant	536,372,597	-	-	-	-	536,372,597
5	2. PRODUCTION PLANT						
6	Manufactured Gas Production Plant						
7	304 Land and Land Rights	1,489,355	-	-	-	-	1,489,355
8	305 Structures and Improvements	46,166,168	2,034,578	-	-	-	48,200,746
9	306 Boiler Plant Equipment	1,396,151	-	-	-	-	1,396,151
10	307 Other Power Equipment	5,048,369	130,063	-	-	-	5,178,432
11	310 Water Gas Generating Equipment	-	-	-	-	-	-
12	311 Liquefied Petroleum Gas Equipment	9,839,011	-	-	-	-	9,839,011
13	312 Oil Gas Generating Equipment	-	-	-	-	-	-
14	313 Generating Equipment - Other Processes	37,567,314	3,808,969	-	-	-	41,376,283
15	315 Catalytic Cracking Equipment	-	-	-	-	-	-
16	316 Other Reforming Equipment	7,480,266	2,939,325	-	-	-	10,419,591
17	317 Purification Equipment	-	-	-	-	-	-
18	318 Residual Refining Equipment	-	-	-	-	-	-
19	319 Gas Mixing Equipment	1,259,211	-	-	-	-	1,259,211
20	320 Other Equipment	112,101,422	380,361	-	-	-	112,481,783
20a	339 Asset Retirement Costs	2,441,566	89,249	-	-	-	2,530,815
21	Total Manufactured Gas Production Plant	224,788,833	9,382,545	-	-	-	234,171,378
22	3. STORAGE PLANT						
23	360 Land and Land Rights	2,397,883	-	-	-	-	2,397,883
24	361 Structures and Improvements	111,711,457	8,019	-	-	-	111,719,476
25	362 Gas Holders	30,214,970	203,694	-	-	-	30,418,664
26	363 Other Equipment	1,268,067	669,277	-	-	-	1,937,344
26a	363.6 Asset Retirement Costs	635	-	-	-	-	635
27	Total Storage Plant	\$ 145,593,012	\$ 880,990	\$ -	\$ -	\$ -	\$ 146,474,002

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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	\$ 1,227,911	\$ -	\$ -	\$ -	\$ -	\$ 1,227,911
3	365.2 Rights-of-Way	-	-	-	-	-	-
4	366 Structures and Improvements	11,707,393	-	-	-	-	11,707,393
5	367 Mains	3,587,970,450	387,892,759	(8,131,005)	(3,991,700)	-	3,963,740,504
6	368 Compressor Station Equipment	-	-	-	-	-	-
7	369 Measuring and Regulating Station Equipment ¹	288,191,598	61,958,733	(227,940)	(72,970,350)	-	276,952,041
7a	372 Asset Retirement Costs (Transmission)	9,536,940	-	(162,627)	-	-	9,374,313
8	380 Services	1,698,660,428	126,155,183	(13,683,528)	(119,963)	-	1,811,012,120
9	381 Meters	219,574,756	19,948,910	(12,065,250)	-	-	227,458,416
10	382 Meter Installations	155,681,379	22,168,242	(3,944,310)	-	-	173,905,311
11	383 House Regulators	12,297,300	57,689	-	-	-	12,354,989
12	386 Other Property on Cust's Prem.	1,084,658	-	(179,993)	-	-	904,665
13	387 Other Equipment	35,065,608	2,113,218	-	-	-	37,178,826
13a	388 Asset Retirement Costs (Distribution)	196,205	-	-	-	-	196,205
14	Total Transmission and Distribution Plant	6,021,194,626	620,294,734	(38,394,653)	(77,082,013)	-	6,526,012,694
15	5. GENERAL PLANT						
16	389 Land and Land Rights	1,219,477	407,078	-	-	-	1,626,555
17	390 Structures and Improvements	55,093,267	1,262,910	(28,354)	(14,954)	-	56,312,869
18	391 Office Furniture and Equipment	13,996,514	430,137	(6,359,475)	13,010	-	8,080,186
19	392 Transportation Equipment	368,424	-	(5,247)	-	-	363,177
20	393 Stores Equipment	651,166	6,050	(32,335)	-	-	624,881
21	394 Tools, Shop and Garage Eqpt.	35,873,113	3,385,973	(1,659,590)	1,944	-	37,601,440
22	395 Laboratory Equipment	4,320	-	-	-	-	4,320
23	396 Power Operated Equipment	-	-	-	-	-	-
24	397 Communication Equipment	120,428	-	(965)	-	-	119,463
25	398 Miscellaneous Equipment	7,795,946	(33,092)	(462,679)	-	-	7,300,175
26	399 Other Tangible Property	-	-	-	-	-	-
26a	399.1 Asset Retirement Costs	34,752	-	-	-	-	34,752
27	Total General Plant	115,157,407	5,459,056	(8,548,645)	-	-	112,067,818
28	Total Gas Plant in Service	7,043,106,475	636,017,325	(46,943,298)	(77,082,013)	-	7,555,098,489
29	104 Utility Plant Leased to Others	-	-	-	-	-	-
30	105 Property Held for Future Use	515,704	-	-	-	-	515,704
31	107 Construction Work in Progress	267,744,078	665,724,448	-	-	(635,928,074)	297,540,452
31a	271 Contributions in Aid of Construction	91,226,724	16,487,048	-	-	-	107,713,772
32	Total Utility Plant - Gas	\$ 7,402,592,981	\$ 1,318,228,821	\$ (46,943,298)	\$ (77,082,013)	\$ (635,928,074)	\$ 7,960,868,417

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.

1. See note on page 11.

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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	\$ -	\$ 11,631	\$ (11,631)
3					
4	Land - 18,080 Sq. Feet				
5	Endicott St., Danvers	1,647	-	1,764	(1,764)
6					
7	Land - 36,282 Sq. Feet off				
8	Railroad St., Revere	12,750	-	1,477	(1,477)
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	560,775	72,960	487,815
15					
16	Land - 9,550 Sq. Feet				
17	Pleasant St., Clinton	645	-	662	(662)
18					
19	Land - 780 Sq. Feet				
20	Grove St., Arlington	2,000	-	526	(526)
21					
22	Land - 30,202 Sq. Feet				
23	River St., Beverly	2,671	-	4,810	(4,810)
24					
25	Land - 14,990 Sq. Feet				
26	River St., Beverly	1,322	-	2,387	(2,387)
27					
28					
29					
30					
31					
32					
33					
34					
35					
36					
37					
38					
39					
40	TOTALS	\$ 170,808	\$ 560,775	\$ 96,217	\$ 464,558

Annual Report ofBoston Gas Company.....Year ended December 31, 2021

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		
12		
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42		
43		
44	TOTAL	\$ 150

Annual Report ofBoston Gas Company.....Year ended December 31, 2021

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	760,692
4		
5		
6		
7		
8		
9		
10		
11		
12		
13		
14		
15		
16		
17		
18		
19	TOTAL	\$ 3,306,896

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	Other Special Deposits (Account 134):	\$ 1,900,000
21	(Boston's collateral to hedge exposure to Shell Energy)	
22		
23		
24		
25		
26		
27		
28		
29		
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31		
32		
33		
34		
35	TOTAL	\$ 1,900,000

Annual Report ofBoston Gas Company.....Year ended December 31, 2021

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	240,730,683
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	24,773,403
33	ESCO Billing	33,305,039
34	Other Receivables	17,049
35		
36		
37		
38		
39		
40		
41		
42	TOTAL ACCOUNTS RECEIVABLE	\$ 298,826,174

Annual Report ofBoston Gas Company.....Year ended December 31, 2021

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*	\$ -	0.00%	\$ -
3				
4	Account 146, Accounts Receivable from Associated Companies**			
5	NGUSA Service Company	4,271,886		
6	National Grid USA	14,375,869		
7	Others	806,792		
8		19,454,547		
9				
10				
11				
12				
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33				
34	TOTALS	\$ 19,454,547		\$ -

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

Annual Report ofBoston Gas Company.....Year ended December 31, 2021

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)		70,651,456
3	Residuals (Account 153)		-
4	Plant Materials and Operating Supplies (Account 154)		16,948,551
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)		2,692
11	Total Per Balance Sheet		\$ 87,602,699

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PRODUCTION FUEL AND OIL STOCKS (Included in Account 151)						
(Except Nuclear Materials)						
1. Report below the information called for concerning production fuel and oil stocks.						
2. Show quantities in tons of 2,000 lbs., gal., or Mcf., whichever unit of quantity is applicable.						
3. Each kind of coal or oil should be shown separately.						
4. Show gas and electric fuels separately by specific use.						
Line No.	Item (a)	Total Cost (b)	Kinds of Fuel and Oil			
			Quantity (c)	Cost (d)	Quantity (e)	Cost (f)
1	On Hand Beginning of Year					
2	Received During Year					
3	TOTAL					
4	Used During Year (Note A)	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.

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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	Senior Unsecured Note due Feb 2042	\$ 500,000,000	\$ 4,025,678	02/17/12	02/15/42	\$ 2,836,192		\$ 134,164	\$ 2,702,028
3	Senior Unsecured Note due Aug 2027	500,000,000	2,752,194	08/03/17	08/01/27	1,812,720		275,206	1,537,514
4	Senior Unsecured Note due Aug 2029	500,000,000	2,439,104	07/29/19	08/01/29	2,059,164		239,743	1,819,421
5	Senior Unsecured Note Series A due Mar 2022	25,000,000	59,897	03/15/12	03/15/22	2,526		2,021	505
6	Senior Unsecured Note Series B due Mar 2042	25,000,000	179,690	03/15/12	03/15/42	168,975		6,063	162,912
7	Senior Unsecured Note due Oct 2027	150,000,000	477,857	10/5/17	10/05/27	323,064		47,760	275,304
8									
9	Medium-Term Notes:								
10	MTN Series 1990 A due Sep 2021	15,000,000	112,500	09/06/91	09/01/21	2,500	-	2,500	-
11	MTN Series 1992 A due Jul 2022	10,000,000	75,000	07/10/92	07/05/22	3,765	-	2,494	1,271
12	MTN Series 1995 C due Dec 2023	10,000,000	849,750	12/01/95	12/01/23	88,382	-	30,290	58,092
13	MTN Series 1995 C due Dec 2024	5,000,000	423,397	12/05/95	12/01/24	57,308	-	14,618	42,690
15	MTN Series 1994 B due Jan 2024	6,000,000	45,000	01/20/94	01/15/24	4,551	-	1,496	3,055
16	MTN Series 1995 C due Oct 2025	5,000,000	424,646	10/06/95	10/01/25	67,752	-	14,253	53,499
17	MTN Series 1995 C due Oct 2025	20,000,000	1,699,499	10/06/95	10/01/25	271,156	-	57,044	214,112
18									
19	First Mortgage Bonds:								
20	First Mortgage Bond Series CH due Jul 2022	25,000,000	655,923	06/15/92	07/01/22	32,759	-	21,859	10,900
21	First Mortgage Series A-1 due Oct 2025	10,000,000	348,671	10/12/95	10/14/25	55,388	-	11,566	43,822
22	First Mortgage Series A-2 due Dec 2025	10,000,000	1,761,058	12/05/95	12/15/25	290,473	-	58,576	231,898
23	First Mortgage Series A-3 due Feb 2026	10,000,000	1,176,422	02/05/96	02/05/26	199,334	-	39,075	160,259
24	First Mortgage Series B-1 due Apr 2028	20,000,000	345,500	02/15/98	04/07/28	57,110	-	7,854	49,256
25									
26									
27	TOTALS	\$ 1,846,000,000	\$ 17,851,784			\$ 8,333,119	\$ -	\$ 966,582	\$ 7,366,538

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						
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	\$ 57,465,483	\$ 4,558,196	265	\$ 5,824,547	\$ 56,199,132
12	Regulatory Asset - Postretirement Benefits	96,398,814	43,115,779	263,926	123,811,736	15,702,857
13	Regulatory Asset - Asset Retirement Obligation	15,632,226	1,584,994	253	965,712	16,251,508
14	Regulatory Asset - Rate Case Expenses [a]	2,109,444	2,346,541	928	687,535	3,768,450
15	Regulatory Asset - Capital Tracker	-	11,538,598	495, 419	11,538,598	-
16	Regulatory Asset - Hardship Protected A/R Recovery [b]	11,203,947	21,546,371	495	12,603,803	20,146,515
17	Regulatory Asset - Hardship Protected A/R Recovery- Current Bal.	8,407,979	193,426,352	495	200,657,488	1,176,843
18	Regulatory Asset - Gas Business Enablement	7,676,006	6,499,005	495	9,182,529	4,992,482
19	Regulatory Asset - Farm Discount [c]	1,112,953	1,067,446	407.2, 495	567,223	1,613,176
20	Regulatory Asset - Derivative Instruments	22,245,543	37,451,896	242, 253	59,697,439	-
21	Regulatory Asset - Attorney General Consultant Expenses	4,058	263,228	928,431	267,286	-
22	Regulatory Asset - Merger Savings	153,066,667	4,100,004	407, 419	12,300,004	144,866,667
23	Regulatory Asset - Other	56,487	77,609	495	-	134,096
24	Deferred Income Tax	370,826,190	377,646,440	253, 282, 283, 409	394,442,547	354,030,083
25	Postretirement Benefit Asset	20,493,385	322,928,624	232, 926	275,388,520	68,033,489
26	Derivative Instruments	539,941	14,357,779	253	10,393,872	4,503,848
27	Miscellaneous Deferred Debits	5,805	497,805,426	Various	497,811,179	52
28						
29						
30						
31						
32						
33						
34	[a] Amortized over 7 years					
35	[b] Amortized over 5 years					
36	[c] Amortized over 5 years; includes balance being amortized as well as current period deferrals					
37						
38	TOTALS	\$ 767,244,928	\$ 1,540,314,288		\$ 1,616,140,018	\$ 691,419,198

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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		
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6		
7		
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10		
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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		
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37		
38		
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42		
43	TOTAL	

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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	\$ 420,069,214
2							
3							
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19							
20	TOTALS	514,184		\$ 51,418,400	514,184	\$ 51,418,400	\$ 420,069,214

* Total amount outstanding without reduction for amounts held by respondent

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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)	\$ 16,087,518
3		
4	Gain on Capital Stock (Account 210)	(8,256,671)
5		
6	Miscellaneous Paid-In Capital (Account 211)	1,454,381,411
7		
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38		
39	TOTAL	\$ 1,462,212,258

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

Report by balance sheet accounts particulars concerning long-term debt in Accounts 221, Bonds; 223 Advances from Associated Companies; and 224, Other Long-Term Debt

Line No.	Class and Series of Obligation (a)	Date of Issue (b)	Date of Maturity (c)	Amount Authorized (d)	Amount Actually Outstanding at End of Year (e)	Interest Provisions		Interest Accrued During Year, Charged to Income (h)	Interest Paid During Year (i)
						Rate Percent (f)	Dates Due (g)		
1	Account 221, Bonds:								
2									
3	Senior Unsecured Notes:								
4	Senior Unsecured Note due Feb 2042	02/17/12	02/15/42	\$ 500,000,000	\$ 500,000,000	4.49	2/15, 8/15	\$ 22,435,000	\$ 22,435,000
5	Senior Unsecured Note due Aug 2027	08/03/17	08/01/27	500,000,000	500,000,000	3.15	2/1, 8/1	15,750,000	15,750,000
6	Senior Unsecured Note due Aug 2029	07/29/19	08/01/29	500,000,000	500,000,000	3.00	2/1, 8/1	15,005,000	15,005,000
7	Senior Unsecured Note Series A due Mar 2022	03/15/12	03/15/22	25,000,000	25,000,000	3.30	3/15, 9/15	824,000	824,000
8	Senior Unsecured Note Series B due Mar 2042	03/15/12	03/15/42	25,000,000	25,000,000	4.63	3/15, 9/15	1,157,000	1,157,000
9	Senior Unsecured Note due Oct 2027	10/5/17	10/05/27	150,000,000	150,000,000	3.13	4/5, 10/5	4,695,000	4,695,000
10									
11	Medium-Term Notes:								
12	MTN Series 1990 A due Sep 2021	09/06/91	09/01/21	15,000,000	-	9.05	4/1, 10/1	905,000	1,244,375
13	MTN Series 1992 A due Jul 2022	07/10/92	07/05/22	10,000,000	10,000,000	8.33	4/1, 10/1	833,000	833,000
14	MTN Series 1995 C due Dec 2023	12/01/95	12/01/23	10,000,000	10,000,000	6.95	4/1, 10/1	695,000	695,000
15	MTN Series 1995 C due Dec 2024	12/05/95	12/01/24	5,000,000	5,000,000	6.95	4/1, 10/1	347,500	347,500
16	MTN Series 1994 B due Jan 2024	01/20/94	01/15/24	6,000,000	6,000,000	6.98	4/1, 10/1	418,800	418,800
17	MTN Series 1995 C due Oct 2025	10/06/95	10/01/25	5,000,000	5,000,000	7.25	4/1, 10/1	362,500	362,500
18	MTN Series 1995 C due Oct 2025	10/06/95	10/01/25	20,000,000	20,000,000	7.25	4/1, 10/1	1,450,000	1,450,000
19									
20	First Mortgage Bonds:								
21	First Mortgage Bond Series CH due Jul 2022	06/15/92	07/01/22	25,000,000	25,000,000	8.8	6/30, 12/30	2,200,000	2,200,000
22	First Mortgage Series A-1 due Oct 2025	10/12/95	10/14/25	10,000,000	10,000,000	Note 1 , 3	4/14, 10/14	706,667	738,000
23	First Mortgage Series A-2 due Dec 2025	12/05/95	12/15/25	10,000,000	10,000,000	Note 2 , 3	2/15, 8/15	662,666	690,000
24	First Mortgage Series A-3 due Feb 2026	02/05/96	02/05/26	10,000,000	10,000,000	6.94	2/15, 8/15	694,000	694,000
25	First Mortgage Series B-1 due Apr 2028	02/15/98	04/07/28	20,000,000	20,000,000	Note 3 , 4	2/15, 8/15	1,372,000	1,424,000
26									
27									
28	Note 1: For the period 10/12/95 through 10/14/05, the rate percent is 6.44%. For the period 10/15/05 through 10/14/25 the rate percent will be 7.38%.								
29	Note 2: For the period 12/15/95 through 12/14/05, the rate percent is 6.08%. For the period 12/15/05 through 12/15/25 the rate percent will be 6.90%.								
30	Note 3: These issues of bonds can be redeemed by the holder within a 30 day period at the end of ten years .								
31	Note 4: For the period 4/7/98 through 4/6/08, the rate percent is 6.34%. For the period 4/7/08 through 4/7/28 the rate percent will be 7.12%.								
32									
33									
34	TOTALS			\$ 1,846,000,000	\$ 1,831,000,000			\$ 70,513,133	\$ 70,963,175

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

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NOTES PAYABLE (Account 231)

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

Line No	Payee (a)	Date of Note (b)	Date of Maturity (c)	Int. Rate (d)	Balance End of Year (e)
1	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*	\$ 570,626,281	1.09%	\$ 1,538,653
24				
25	Account 234, Accounts Payable to Associated Companies**			
26	NGUSA Service Company	17,093,908		
27	National Grid USA	98,841,586		
28	Others	959,529		
29		116,895,023		
30				
31				
32				
33				
34				
35				
36				
37				
38				
39				
40				
41				
42				
43				
44	TOTALS	\$ 687,521,304		\$ 1,538,653

* The average rate on intercompany investments in the Regulated Money Pool was 1.09% during 2021.

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

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MISCELLANEOUS CURRENT AND ACCRUED LIABILITIES (Account 242)

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

Line No.	Item (a)	Amount (b)
1		
2	Accrued Incentive Compensation	\$ 2,963,777
3	Margin Collateral Payables	5,500,000
4	Non-Utility Billing Overpayment	7,469,954
5	Accrued Regulatory Commission	2,600,268
6	Accrued Benefits	4,382,291
7	Accrued Vacation	9,904,536
8	Accrued Payroll	1,679,480
9	Derivative Instruments	16,176,193
10	Asset Retirement Obligation	976,394
11	Environmental Reserve	3,016,034
12	Accrued Claim liability - Current	5,049,713
13	Operating Lease Liability- Current	1,673,213
14	Deferred Revenue Customer Reimbursement	2,911,344
15	Accrued Miscellaneous	36,380
16		
17		
18		
19		
20		
	TOTAL	\$ 64,339,577

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	\$ 336,754,516	268,186,410	\$ 30,368,283	\$ 16,840,182	\$ 323,226,415
22	Reg Liability - Profit Sharing	14,553,418	495,431	86,424,490	97,538,020	25,666,948
23	Reg Liability - Revenue Decoupling Mechanism	32,773,670	495,431	96,105,481	87,535,702	24,203,891
24	Reg Liability - Excess Tax Reserve	-	-	-	-	-
25	Reg Liability - Postretirement Benefits Carrying Charges	-	-	-	-	-
26	Reg Liability - Hardship Recoveries Refundable	-	495	17,959,319	17,959,319	-
27	Asset Retirement Obligation	22,406,075	186	15,869,875	15,693,273	22,229,473
28	Derivative Instruments	2,509,193	186	170,585,081	188,092,443	20,016,555
29	Deferred Postemployment Benefits	206,426	926	172,709,465	178,703,133	6,200,094
30	Deferred Sales Tax	2,504,183	408	7	3	2,504,179
31	Deferred Sales Tax Interest	644,859	431	180,791	294,157	758,225
32	Miscellaneous Deferred Credits	819,861	Various	1,405,560,144	1,405,002,905	262,622
33	FIN48 Tax Reserve	2,033,411	409,431	178,955,801	178,641,934	1,719,544
34	Deferred Equity Return on Capital Trackers	32,046,559	426	345,003,996	345,352,748	32,395,311
35						-
36						
37						
38						
39						
40						
41						
42	TOTALS	\$ 447,252,171		\$ 2,519,722,733	\$ 2,531,653,819	\$ 459,183,257

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

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

Line No.	(a)	Electric (b)	Gas (c)	Total (d)
1	Balance at beginning of year		\$ 2,238,716,407	\$ 2,238,716,407
2	Credits to Depreciation Reserve during year:			
3				
4	Account 403 Depreciation		219,062,431	219,062,431
5	Other Accounts (Specify)			
6				
7	TOTAL CREDITS DURING YEAR		219,062,431	219,062,431
8	Net Charges for Plant Retired:			
9	Book Cost of Plant Retired		46,943,298	46,943,298
10	Cost of Removal		27,956,211	27,956,211
11	Salvage (Credit)		(23,001)	(23,001)
12	Other Adjustment Entries		(191,844)	(191,844)
13	NET CHARGES DURING YEAR		74,684,664	74,684,664
14	Balance December 31		\$ 2,383,094,174	\$ 2,383,094,174

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:	\$ 219,062,431
16	The Composite Depreciation Rate as a Percentage of the Average Depreciable Property in Service was:	2.99%
17	Depreciation Taken for Federal Income Tax Purposes:	\$ 133,410,203
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					-		
25							
26							
27							
28							
29							
30							
31							
32							
33							
34							
35							
36	TOTALS	0.00			-		
37	Dividend rates on Common Stock and Premium				0.00%		
38	Dividend rates on Common Stock, Premium and Surplus				0.00%		

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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	\$ 1,160,004	\$ 1,127,557	\$ (1,043,454)	925, 131	\$ 1,244,107
3	Injuries & Damages Reserve (includes Gen., Auto, and OCIP)	3,781,132	2,929,765	(1,521,257)	925, 131	5,189,640
4	Incurred But Not yet Reported ("IBNR") Reserve	12,610,454	-	(5,830,487)	925	6,779,967
5		17,551,590	4,057,322	(8,395,198)		13,213,714
6						
7	Account 263, Pensions and Benefits Reserve :					
8	Pensions	18,176,250	4,889,919	(23,066,169)	926, 131	-
9	Other Post-Employment Benefits Reserve	89,893,427	15,777,541	(32,336,572)	926, 131	73,334,396
10						
11	Account 265, Miscellaneous Operating Reserves:					
12	Environmental Reserve	45,810,465	4,849,698	(4,518,259)	186	46,141,904
13						
14						
15						
16						
17						
18						
19						
20						
21						
22						
23						
24						
25						
26						
27						
28						
29						
30	TOTALS	\$ 171,431,732	\$ 24,684,561	\$ (45,250,029)		\$ 132,690,014

Annual Report ofBoston Gas Company.....Year ended December 31, 2021

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	706,517,207	31,507,773	-	738,024,981
11a	Gas - State	\$ 233,826,605	\$ 20,286,115		254,112,720
12	Other (Specify)				
13	Total	940,343,812	51,793,888	-	992,137,701
14					
15	Total (Accounts 267, 268)				
16	Electric				
17	Gas - Federal	706,517,207	31,507,773	-	738,024,981
17a	Gas - State	233,826,605	20,286,115	-	254,112,720
18	Other (Specify)				
19	Total	\$ 940,343,812	\$ 51,793,888	\$ -	\$ 992,137,701
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	\$ 91,226,724	101	\$ -	\$ 16,487,048	\$ 107,713,772
24						
25						
26						
27						
28						
29						
30						
31						
32						
33						
34	TOTAL	\$ 91,226,724		\$ -	\$ 16,487,048	\$ 107,713,772

[illegible]

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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	1,074,935	\$ 26,881,499	\$ 25.0076	86,713	86,421
2		R-2 Residential SSI Non-Heat	138,147	2,435,581	17.6304	7,328	7,615
3		R-3 Residential Heat	56,465,166	904,448,118	16.0178	711,048	714,689
4		R- 4 Residential SSI Heat	5,982,180	72,256,619	12.0786	65,752	68,174
5			63,660,428	1,006,021,817	15.8029	870,841	876,899
6							
7	481	G-17 Unmetered Gas Lamps	842	8,147	9.6758	72	72
8		G-41 Low Load - Small	6,212,958	82,474,577	13.2746	45,431	45,346
9		G-42 Low Load - Medium	4,279,462	53,690,523	12.5461	7,967	8,058
10		G-43 Low Load - Large	7,036,767	82,527,778	11.7281	4,686	4,676
11		G-44 Low Load - Extra Large	2,053,420	21,621,969	10.5297	321	342
12		G-51 High Load - Small	1,793,483	19,845,407	11.0653	9,000	9,227
13		G-52 High Load - Medium	1,518,142	16,136,894	10.6294	2,749	2,780
14		G-53 High Load - Large	1,606,065	16,124,003	10.0394	1,164	1,251
15		G-54 High Load - Extra Large	906,755	7,017,089	7.7387	73	60
16		G-55 High Load - Metered Demand / Essex	-	-	-	0	1
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)	-	32,971	-	-	-
22		G-27 CNG Fuel	-	-	-	-	-
23		G-92 Special Contract	11,817,136	4,371,697	0.3699	6	7
24			37,225,030	303,851,055	8.1625	71,469	71,820
25							
26	482	G-7 Street Lighting (807)	86,574	1,092,043	12.6140	-	-
27							
28							
29							
30							
31							
32							
33							
34	TOTAL SALES TO ULTIMATE CONSUMERS (Page 43 Line 9)		100,972,032	\$ 1,310,964,915	\$ 12.9834	942,310	948,719

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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.	1,754,496	\$ 10,863,822	\$ 6.1920	4,511	4,486
3		G-42 Low-Load Firm Transp.	3,489,628	20,173,747	5.7811	2,786	2,710
4		G-43 Low-Load Firm Transp.	9,405,856	51,654,533	5.4917	3,546	3,521
5		G-44 Low-Load Firm Transp.	5,047,256	23,528,124	4.6616	791	759
6		G-51 High-Load Firm Transp.	690,869	3,416,206	4.9448	1,437	1,453
7		G-52 High-Load Firm Transp.	946,939	4,393,055	4.6392	735	749
8		G-53 High-Load Firm Transp.	3,969,450	14,739,602	3.7133	767	779
9		G-54 High-Load Firm Transp.	5,775,680	20,591,772	3.5653	202	218
10		G-55 High-Load Metered Demand / Essex	314,158	1,257,084	4.0014	8	7
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.	1,386,564	3,788,584	2.7324	7	7
16		G-82 High-Load Firm	13,822,019	37,264,012	2.6960	89	86
17		G-84 Low-Load Firm Optional Svc.	54,215	239,613	4.4197	-	-
18		G-85 High-Load Firm Optional Svc.	142,622	574,398	4.0274	-	-
19							
20		Non-Firm Transportation					
21		R-1 Residential Non-Heat	36,753	659,502	17.9444	2,113	1,965
22		R-2 Residential SSI Non-Heat	8,824	100,714	11.4135	435	421
23		R-3 Residential Heat	1,345,023	13,581,441	10	14,062	13,207
24		R-4 Residential SSI Heat	224,566	1,232,034	5.4863	2,219	2,102
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)	48,414,919	\$ 208,058,243	\$ 4.2974	33,708	32,470

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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	\$ -	\$ -	\$ -

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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	\$ 600,859,451	\$ 496,493,764	\$ 104,365,687
4	805 Other gas purchases	-	-	-
5	808.1 Liquefied natural gas - CGAC allowable	28,333,228	19,634,421	8,698,807
6	808.2 Deferred cost of gas - firm gas sales	(41,324,440)	(14,868,846)	(26,455,594)
7	810 Gas used for compressor station fuel - Cr.	-	-	-
8	811 Gas used for products extraction - Cr.	-	-	-
9	812 Gas used for other utility operations - Cr.	-	-	-
10	813 Other gas supply expenses	-	-	-
11	Total other gas supply expenses	587,868,239	501,259,339	86,608,900
12	Total production expenses	587,868,239	501,259,339	86,608,900
13	LOCAL STORAGE EXPENSES			
14	Operation:			
15	840 Operation supervision and engineering	136,504	119,552	16,952
16	841 Operation labor and expenses	10,054,936	10,459,188	(404,252)
17	842 Rents	-	4,939	(4,939)
18	Total operation	10,191,440	10,583,679	(392,239)
19	Maintenance:			
20	843 Maintenance supervision and engineering	-	-	-
21	844 Maintenance of structures and improvements	271,549	201,903	69,646
22	845 Maintenance of gas holders	-	-	-
23	846 Maintenance of other equipment	1,959,643	2,209,223	(249,580)
23a	849 Joint Expenses - Credit	(21,925,528)	(14,226,205)	(7,699,323)
24	Total maintenance	(19,694,336)	(11,815,079)	(7,879,257)
25	Total storage expenses	(9,502,896)	(1,231,400)	(8,271,496)
26	TRANSMISSION AND DISTRIBUTION EXPENSES			
27	Operation:			
28	850 Operation supervision and engineering	8,840,852	8,159,894	680,958
29	851 System control and load dispatching	3,063,469	2,805,698	257,771
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	1,826,699	1,917,469	(90,770)
34	858 Transmission and compression of gas by others	-	-	-
35	874 Mains and services expenses	33,230,900	28,887,124	4,343,776
35a	876 Measuring/Reg Station Exp-Industrial	-	-	-
36	878 Meter and house regulator expenses	8,506,489	8,162,948	343,541
37	879 Customer installations expenses	2,294,135	2,547,204	(253,069)
38	880 Other expenses	15,131,958	18,495,862	(3,363,904)
39	881 Rents	1,324,085	1,278,359	45,726
40	Total operation	74,218,587	72,254,558	1,964,029
41	Maintenance:			
42	885 Maintenance supervision and engineering	10,470,827	8,303,228	2,167,599
43	886 Maintenance of structures and improvements	-	-	-
44	887 Maintenance of mains	30,599,371	28,305,886	2,293,485
45	888 Maintenance of compressor station equipment	-	-	-
46	889 Maintenance of measuring and regulating station equipment - general	6,604,866	6,957,693	(352,827)
47				
48	892 Maintenance of services	37,461,244	31,653,815	5,807,429
49	893 Maintenance of meters and house regulators	16,658,629	12,333,063	4,325,566
50	894 Maintenance of other equipment	134,169	42,064	92,105
51	Total maintenance	101,929,106	87,595,749	14,333,357
52	Total transmission and distribution expenses	\$ 176,147,693	\$ 159,850,307	\$ 16,297,386

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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	\$ 1,028,577	\$ 1,032,946	\$ (4,369)
4	902 Meter reading expenses	2,401,182	2,881,276	(480,094)
5	903 Customer records and collection expenses	22,076,181	20,072,343	2,003,838
6	904 Uncollectible accounts	7,383,430	59,886,384	(52,502,954)
7	905 Miscellaneous customer accounts expenses	182,354,436	147,529,452	34,824,984
8	Total customer accounts expenses	215,243,806	231,402,401	(16,158,595)
9	SALES EXPENSES			
10	Operation:			
10a	910 Miscellaneous customer service and informational expenses	-	-	-
11	911 Supervision	66,660	38,895	27,765
12	912 Demonstrating and selling expenses	600,501	621,841	(21,340)
13	913 Advertising expenses	267,256	319,246	(51,990)
14	916 Miscellaneous sales expenses	10,494	13,718	(3,224)
15	Total sales expenses	944,911	993,700	(48,789)
16	ADMINISTRATIVE AND GENERAL EXPENSES			
17	Operation:			
18	920 Administrative and general salaries	36,805,457	34,936,508	1,868,949
19	921 Office supplies and expenses	26,546,676	27,357,517	(810,841)
20	922 Administrative expenses transferred - Cr.	(7,304,781)	(6,814,466)	(490,315)
21	923 Outside services employed	13,281,673	11,384,548	1,897,125
22	924 Property insurance	731,293	806,296	(75,003)
23	925 Injuries and damages	1,303,827	5,428,025	(4,124,198)
24	926 Employees pensions and benefits	39,972,935	33,769,554	6,203,381
25	928 Regulatory commission expenses	4,585,255	5,829,633	(1,244,378)
26	929 Duplicate charges - Cr.	-	-	-
27	930 Miscellaneous general expenses	553,037	2,593,241	(2,040,204)
28	931 Rents	35,331,583	31,005,328	4,326,255
29	Total operation	151,806,955	146,296,184	5,510,771
30	Maintenance:			
31	932 Maintenance of general plant	32,720	31,952	768
32	Total administrative and general expenses	151,839,675	146,328,136	5,511,539
33				
34	Total gas operation and maintenance expenses	\$ 1,122,541,428	\$ 1,038,602,483	\$ 83,938,945
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	587,868,239	-	587,868,239
38	Total production expenses	587,868,239	-	587,868,239
39	Local storage expenses	10,191,440	(19,694,336)	(9,502,896)
40	Transmission and distribution expenses	74,218,587	101,929,106	176,147,693
41	Customer accounts expenses	215,243,806	-	215,243,806
42	Sales expenses	944,911	-	944,911
43	Administrative and general expenses	151,806,955	32,720	151,839,675
44	Total gas operation and maintenance expenses	\$ 1,040,273,938	\$ 82,267,490	\$ 1,122,541,428
45	Ratio of operating expenses to operating revenues (carry out decimal two places, e.g. : 0.00%) 87.67%			
46	Total salaries and wages of gas department for year, including amounts charged to operating expenses, construction, and other accounts			\$ 296,578,263
47	Total number of employees of gas department at end of year, including administrative, operating, maintenance, construction, and other employees (including part-time employees)			1,394
Notes:				

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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	27,317,024	\$ 4.6450	\$ 126,886,444
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15			TOTAL	27,317,024	\$ 4.6450

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, 2021

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, Weston, Waltham, Braintree, Norwood, Wellesley, Milton, Waltham Polaroid, Mansfield, Medford, and Potter Street			
2					
3					
4					
5					
6					
7	Transportation and Capacity Costs				\$ 101,248,641
8	Other Charges				-
9	TOTAL ALGONQUIN		-	-	\$ 101,248,641
10	Tennessee Gas Pipeline	Metered at Leominster, Clinton, Southbridge, Spencer, Lynn, Acton, Lynnfield, Arlington, Burlington, Lexington, Reading, Revere, West Peabody, Beverly/Salem, and Gloucester			
11					
12					
13					
14					
15					
16					
17					
18					
19	Transportation and Capacity Costs				\$ 64,106,102
20	Other Charges				-
21	TOTAL TENNESSEE		-	-	\$ 64,106,102
22	Texas Eastern				
23					
24					
25	TOTAL TEXAS EASTERN		-	-	\$ 34,119,231
26	Canadian				
27					
28					
29					
30					
31	TOTAL CANADIAN		9,980	\$ (16.3676)	\$ (163,349)
32	Direct Purchases				
33					
34					
35					
36					
37	Commodity Cost		122,135,277	\$ 3.7223	454,623,278
38	Transportation and Capacity Costs				41,206,020
39	Other Charges				-
40	TOTAL DIRECT PURCHASES		122,135,277	\$ 4.0597	\$ 495,829,298
41	Distrigas	Metered at Everett			
42					
43					
44	TOTAL DISTRIGAS		-	-	-

Annual Report ofBoston Gas Company.....Year ended December 31, 2021

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		122,145,256	\$ 3.7224	\$ 454,674,278 240,679,994 (214,349)
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		122,145,256	\$ 5.7821	\$ 11,121,458 706,261,381 (39,404,218) - (65,997,712)
16	Purchased Gas Expense		122,145,256	\$ 4.9192	\$ 600,859,451
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, 2021

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	\$ (38,488,922)		\$ (38,488,922)					
3	Payroll	13,022,815		13,022,815					
4	Transportation/Fleet	-		-					
5	Excise	472		472					
6									
7	State:								
8	Income	(7,218,717)		(7,218,717)					
9	Use	(490,927)		(490,927)					
10	Payroll	3,048,542		3,048,542					
11	Fuel	726		726					
12									
13	Local:								
14	Excise	-		-					
15	Cities and Towns	82,130,577		82,130,577					
16									
17									
18									
19									
20									
21	TOTALS	\$ 52,004,566	\$ -	\$ 52,004,566	\$ -	\$ -	\$ -	\$ -	\$ -

Annual Report ofBoston Gas Company.....Year ended December 31, 2021

OTHER UTILITY OPERATING INCOME (Account 414)					
Report below the particulars called for in each column.					
Line No.	Property (a)	Amount of Investment (b)	Amount of Revenue (c)	Amount of Operating Expenses (d)	Gain or (Loss) from Operation (e)
1	NONE				
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					
17					
18					
19					
20					
21					
22					
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24					
25					
26					
27					
28					
29					
30					
31					
32					
33					
34					
35					
36					
37					
38					
39					
40					
41	TOTALS				

Annual Report ofBoston Gas Company.....Year ended December 31, 2021

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

** Includes unbilled gas sales

Annual Report ofBoston Gas Company.....Year ended December 31, 2021

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
5,830,740	4,865,368	5,953,612	4,983,942	8,115,699	13,512,118	16,449,254	8
							9
							10
5,830,740	4,865,368	5,953,612	4,983,942	8,115,699	13,512,118	16,449,254	11
							12
5,830,740	4,865,368	5,953,612	4,983,942	8,115,699	13,512,118	16,449,254	13
(3,568,622)	(2,609,542)	(3,865,066)	(2,577,979)	(3,951,539)	(3,567,774)	(3,219,731)	14
2,262,118	2,255,826	2,088,546	2,405,963	4,164,160	9,944,344	13,229,523	15
2,553,459	2,523,545	2,545,618	2,352,490	2,964,349	4,883,968	5,813,815	16
4,815,577	4,779,371	4,634,164	4,758,453	7,128,509	14,828,312	19,043,338	17
							18
1,961,523	2,307,189	2,134,981	2,334,110	4,235,056	10,515,894	12,610,793	19
4,867	7,215	5,959	6,862	10,198	15,291	23,753	20
2,774,767	2,444,535	2,382,837	2,441,771	2,343,509	3,131,177	4,966,072	20a
4,741,158	4,758,939	4,523,777	4,782,743	6,588,762	13,662,363	17,600,618	21
74,419	20,432	110,387	(24,290)	539,747	1,165,949	1,442,720	22
1.55%	0.43%	2.38%	-0.51%	7.57%	7.86%	7.58%	23
							24
							25
							26
							27
180,896	171,291	161,302	219,647	456,239	745,691	841,702	28
6/1/2021	7/13/2021	8/5/2021	9/30/2021	10/28/2021	11/29/2021	12/23/2021	29
139,287	134,171	134,181	137,389	155,541	287,990	362,549	30
6/26/2021	7/24/2021	8/7/2021	9/5/2021	10/16/2021	11/9/2021	12/16/2021	31
							32
							33
							34
							35

Annual Report ofBoston Gas Company.....Year ended December 31, 2021

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	189,000
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	114,000
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	371,500

Annual Report ofBoston Gas Company.....Year ended December 31, 2021

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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39							
40							
41							
42							
43							
44							
45							
46							
47							

Annual Report ofBoston Gas Company.....Year ended December 31, 2021

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	504,733	-	-	8,850	495,883
3	4"	3,356,635	-	-	156,832	3,199,803
4	5"	-	-	-	-	-
5	6"	3,817,999	170	-	202,585	3,615,584
6	8"	708,337	-	-	22,163	686,174
7	10"	322,374	-	-	1,580	320,794
8	12"	977,895	-	-	7,123	970,772
9	14"	6,252	-	-	825	5,427
10	16"	158,793	-	-	7	158,786
11	18"	21,208	-	-	-	21,208
12	20"	111,057	-	-	-	111,057
13	24"	180,949	-	-	-	180,949
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	10,310,160	170	-	399,965	9,910,365
19						
20	<u>STREET MAINS - STEEL OR WROUGHT IRON</u>					
21	2" and smaller	5,806,783	5,041	-	105,974	5,705,850
22	2 1/2"	19,303	-	-	-	19,303
23	3"	2,526,354	-	-	35,956	2,490,398
24	3 1/2"	278	-	-	-	278
25	4"	3,897,244	87	-	77,457	3,819,874
26	5"	24,793	-	-	-	24,793
27	6"	2,523,180	3,542	-	49,422	2,477,300
28	8"	1,278,640	2,530	-	20,444	1,260,726
29	10"	223,321	498	-	3,195	220,624
30	12"	1,341,017	30,515	-	3,871	1,367,661
31	14"	2,084	-	-	-	2,084
32	16"	212,053	2,485	-	7	214,531
33	18"	296	-	-	-	296
34	20"	112,810	1,575	-	755	113,630
35	24"	81,177	186	-	-	81,363
36	30"	14,892	0	-	-	14,892
37	36"	3,459	2,072	-	-	5,531
38	42"	1,542	-	-	-	1,542
39	Subtotal	18,069,226	48,531	-	297,081	17,820,676
40						
41	PG. SUBTOTALS	28,379,386	48,701	-	697,046	27,731,041

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

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

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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	STREET MAINS - PLASTIC PIPE FUSED					
2	2" and smaller	15,053,612	376,719	-	15,163	15,415,168
3	3" and smaller	285,962	50	-	230	285,782
4	4"	6,502,369	222,020	-	22,595	6,701,794
5	5"	118,225	-	-	-	118,225
6	6"	6,341,601	372,806	-	11,894	6,702,513
7	8"	3,080,965	255,638	-	1,494	3,335,109
8	10"	2,515	-	-	-	2,515
9	12"	427,881	104,391	-	88	532,184
10	16"	6,647	-	-	-	6,647
11	20"	582	-	-	-	582
12	Subtotal	31,820,359	1,331,624	-	51,464	33,100,519
13						
14	STREET MAINS - WELDED STEEL PIPE FUSED					
15	2"	653,023	-	-	-	653,023
16	4"	561,300	-	-	-	561,300
17	5"	43,690	-	-	-	43,690
18	6"	249,374	-	-	-	249,374
19	8"	171,473	-	-	-	171,473
20	10"	64,678	-	-	-	64,678
21	12"	97,086	-	-	-	97,086
22	16"	34,388	-	-	-	34,388
23	20"	2,424	-	-	-	2,424
24	24"	146	-	-	-	146
25	Subtotal	1,877,582	-	-	-	1,877,582
26						
27	No category	215,126	6,517	-	-	221,643
28						
29	GRAND TOTALS	62,292,453	1,386,842	-	748,510	62,930,785

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, 2021

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.....	947,550		1,008,543
2	Additions during year:			
3	Purchased.....			
4	Installed.....	12,293		171,075
5	Associated with Plant acquired.....			
6	Total Additions.....	12,293	-	171,075
7	Reductions during year:			
8	Retirements.....	8,207		65,745
9	Associated with Plant sold.....			
10	Total Reductions.....	8,207	-	65,745
11	Number at End of Year.....	951,636	-	1,113,873
12	In Stock.....			142,324
13	On Customers' Premises - Inactive.....			10,337
14	On Customers' Premises - Active.....			961,212
15	In Company Use.....			-
16	Number at End of Year.....			1,113,873
17	Number of Meters Tested by State Inspectors During Year.....			64,096

* 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, 2021

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
Oct 1, 2021	63	Residential Non-Heating Rate R-1	8%	
Oct 1, 2021	64	Residential Assistance Non-Heating Rate R-2	9%	
Dec 1, 2021	65.1	Residential Heating Rate R-3B	7%	
Oct 1, 2021	66	Residential Assistance Heating Rate R-3 C	13%	
Dec 1, 2021	67.1	Residential Assistance Heating Rate R-4B	9%	
Oct 1, 2021	68	Residential Assistance Heating Rate R-4C	14%	
Oct 1, 2021	69	Commercial/Industrial, Small - Low Load Factor Rate G-41B	8%	
Oct 1, 2021	70	Commercial/Industrial, Small - Low Load Factor Rate G-41C	10%	
Oct 1, 2021	71	Commercial/Industrial, Small - Low Load Factor Rate G-41E	12%	
Dec 1, 2021	72.1	Commercial/Industrial, Medium - Low Load Factor Rate G-42B	7%	
Oct 1, 2021	73	Commercial/Industrial, Medium - Low Load Factor Rate G-42C	15%	
Oct 1, 2021	74	Commercial/Industrial, Medium - Low Load Factor Rate G-42E	11%	
Oct 1, 2021	75	Commercial/Industrial, Large - Low Load Factor Rate G-43B	8%	
Oct 1, 2021	76	Commercial/Industrial, Large - Low Load Factor Rate G-43C	20%	
Oct 1, 2021	77	Commercial/Industrial, Large - Low Load Factor Rate G-43E		-1%
Dec 1, 2021	78.1	Commercial/Industrial, Extra Large - Low Load Factor Rate G-44B	9%	
Dec 1, 2021	79.1	Commercial/Industrial, Small - High Load Factor Rate G-51B		-19%
Dec 1, 2021	80.1	Commercial/Industrial, Small - High Load Factor Rate G-51C	15%	
Dec 1, 2021	81.1	Commercial/Industrial, Small - High Load Factor Rate G-51E		-10%
Dec 1, 2021	82.1	Commercial/Industrial, Medium - High Load Factor Rate G-52B		-19%
Oct 1, 2021	83	Commercial/Industrial, Medium - High Load Factor Rate G-52C	17%	
Dec 1, 2021	84.1	Commercial/Industrial, Medium - High Load Factor Rate G-52E		-26%
Dec 1, 2021	85.1	Commercial/Industrial, Large - High Load Factor Rate G-53B		-18%
Dec 1, 2021	86.1	Commercial/Industrial, Large - High Load Factor Rate G-53C		-19%
Dec 1, 2021	87.1	Commercial/Industrial, Large - High Load Factor Rate G-53E		-28%
Dec 1, 2021	88.1	Commercial/Industrial, Extra Large - High Load Factor Rate G-54B		-9%
Total				7%
Overall Average				7%

Annual Report ofBoston Gas Company.....Year ended December 31, 2021

EXPENDITURES FOR CERTAIN CIVIC, POLITICAL AND RELATED ACTIVITIES (Account 426.4)		
<div>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.</div> <div>2. Advertising expenditures in this Account shall be classified according to subheadings, as follows: (a) radio, television, and motion picture advertising; (b) newspaper, magazine, and pamphlet advertising; (c) letters or inserts in customers' bills; (d) inserts in reports to stockholders; (e) newspaper and magazine editorial services; and (f) other advertising.</div> <div>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.</div> <div>4. If respondent has not incurred any expenditures contemplated by the instruction of Acct. 426.4, so state.</div> <div>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.</div> <div>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.</div>		
Line No.	Item (a)	Amount (b)
1	Expenditures for Certain Civic, Political and Related Activities	\$ 158,845
2		
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32		
33	TOTAL	\$ 158,845

Annual Report ofBoston Gas Company.....Year ended December 31, 2021

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	\$ 267,256
3				
4	930	Institutional or goodwill advertising	Media, Direct Mail, and Other	-
5				
6				
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44				
45			TOTAL	\$ 267,256

Annual Report ofBoston Gas Company.....Year ended December 31, 2021

DEPOSITS AND COLLATERAL

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

Line No.	Name of City of Town	Amount
1	Pursuant to Mass. General Laws, Chapter 164, Section 128:	
2		
3	Security Deposits - Commercial and Industrial Accounts	\$ 341,213
4		
5		
6		
7		
8		
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40	TOTAL	\$ 341,213

Annual Report ofBoston Gas Company.....Year ended December 31, 2021

THIS RETURN IS SIGNED UNDER THE PENALTIES OF PERJURY



..... Vice President and US Controller

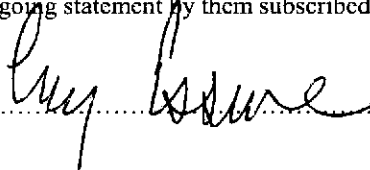
SIGNATURES OF ABOVE PARTIES AFFIXED OUTSIDE THE COMMONWEALTH OF
MASSACHUSETTS MUST BE PROPERLY SWORN TO

..... MASSACHUSETTS SS.

.....March 30, 2022

Then personally appeared...electronically, Christopher McCusker,
before me on MARCH 30, 2022

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



..... Notary Public

My Commission Expires:

GRACE R. SCHWEN
NOTARY PUBLIC, State of New York
No. 020000131
Qualified in Nassau County
Commission Expires February 6, 2023

Annual Report ofBoston Gas Company.....Year ended December 31, 2021

Boston Gas Company
Return on Average Common Equity
For the year ended December 31, 2021

2021Net Income Calculation:

1	Utility Operating Income - DPU Page 10, Line 18	\$ 205,571,106
2		
3	Less: Allocated Interest (See Below)	(56,763,321)
4		
5		
6	Net Utility Income Available for Common Shareholders	<u>\$ 148,807,785</u>

Calculation of Allocated Interest:

12	Interest + Preferred Dividends - DPU Page 10, Lines 39 and 48	\$ 57,262,310
13		
14	Utility Plant - DPU Page 8, Line 2	\$ 7,960,868,417
15	Other Property & Investments - DPU Page 8, Line 8	69,981,501
16	Total	<u>\$ 8,030,849,918</u>
17		
18	% of Line 14 to Line 16	<u>99.13%</u>
19		
20		
21		
22		
23		
24		
25	Allocated Interest (Line 18 above multiplied by Line 12)	<u>56,763,321</u>

Total Utility Common Equity:

32	Proprietary Capital - DPU Page 9, Line 13	\$ 2,603,350,642
33		
34	Less Preferred Stock - DPU Page 9, Line 4	-
35		
36	Less: Unamortized Acquisition Premium	(88,042,717)
37		
38	Less Goodwill - DPU Page 17, Line 3a	(450,395,462)
39		
40	Long Term Debt - DPU Page 9, Line 18	1,831,000,000
41		
42	Subtotal	<u>\$ 3,895,912,463</u>
43		
44	52%/48% Capital Structure DPU 20-120	52%
45	Hypothetical Common Equity, December 31, 2020	<u>\$ 2,025,874,481</u>
46		
47		
48		
49		
50		
51		
52		
53	Ending Hypothetical Utility Common Equity Multiplied by Utility %	\$ 2,008,220,840
54		
55	Beginning Hypothetical Utility Common Equity Multiplied by Utility %	<u>2,015,729,243</u>
56		
57	Total	<u>\$ 4,023,950,084</u>
58		
59	Average Hypothetical Common Equity	<u>\$ 2,011,975,042</u>
60		
61		
62	NET UTILITY INCOME DIVIDED BY AVERAGE HYPOTHETICAL EQUITY	<u>7.40%</u>