

GAS COMPANIES

The Commonwealth of Massachusetts

RETURN

OF THE

**BAY STATE GAS COMPANY d/b/a
COLUMBIA GAS OF MASSACHUSETTS**

TO THE

DEPARTMENT OF PUBLIC UTILITIES

OF MASSACHUSETTS

FOR THE YEAR ENDED DECEMBER 31,

2018

DEPARTMENT OF PUBLIC UTILITIES

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

CONDENSED FINANCIAL RETURN

FOR YEAR ENDED DECEMBER 31, 2018

FULL NAME OF COMPANY Bay State Gas Company d/b/a Columbia Gas of Massachusetts

LOCATION OF PRINCIPAL BUSINESS OFFICE 4 Technology Drive, Suite 250, Westborough MA, 01581

STATEMENT OF INCOME FOR THE YEAR

Item	Current Year	Increase or (Decrease) from Preceding Year
OPERATING INCOME		
Operating Revenues.....	585,877,979	126,722,314
Operating Expenses.....		
Operation Expense.....	482,655,977	191,758,774
Maintenance Expense.....	841,386,416	821,460,010
Depreciation Expense.....	46,312,489	3,564,164
Amortization of Utility Plant.....	14,508,834	(878,936)
Amortization of Property Losses.....	0	0
Amortization of Investment Tax Credit.....	0	0
Taxes other than Income Taxes.....	29,665,909	2,753,264
Income Taxes.....	(2,550,587)	(1,487,938)
Provisions for Deferred Federal Income Taxes.....	65,848,406	27,220,282
Federal Income Taxes Deferred In Prior Years.....	(298,938,120)	(250,004,705)
Total Operating Expenses.....	1,178,889,324	794,384,915
Net Operating Revenues.....	(593,011,345)	(667,662,601)
Income from Utility Plant Leased to Others.....	0	0
Other Utility Operating Income.....	0	0
Total Utility Operating Income.....	(593,011,345)	(667,662,601)
OTHER INCOME		
Income (Loss) from Mdse. Jobbing & Contract Work - After Taxes	0	0
Income from Nonutility Operations - After Taxes	0	(27)
Nonoperating Rental Income - After Taxes	0	0
Interest and Dividend Income - After Taxes	1,607,743	664,138
Miscellaneous Nonoperating Income + Earnings of Subsidiaries - After Taxes	3,453,491	955,261
Total Other Income.....	5,061,234	1,619,372
Total Income.....	(587,950,111)	(666,043,229)
MISCELLANEOUS INCOME DEDUCTIONS		
Miscellaneous Amortization.....	0	0
Other Income Deductions - After Taxes	324,430	(185,724)
Total Income Deductions.....	324,430	(185,724)
Income Before Interest Charges.....	(588,274,541)	(665,857,505)
INTEREST CHARGES		
Interest on Long-Term Debt.....	2,521,000	0
Amortization of Debt Discount and Expense.....	329,616	0
Amortization of Premium on Debt-Credit.....	0	0
Interest on Debt to Associated Companies.....	19,075,122	4,473,882
Other Interest Expense.....	611,274	(165,619)
Interest Charged to Construction-Credit.....	(288,230)	(92,637)
Total Interest Charges.....	22,248,782	4,215,626
Net Income.....	(610,523,323)	(670,073,131)

Note The financial information presented herein contains restoration costs associated with the Merrimack Valley event that occurred on September 13, 2018.

BALANCE SHEET			
Title of Account	Balance End of Year	Title of Account	Balance End of Year
UTILITY PLANT		PROPRIETARY CAPITAL	
Utility Plant.....	\$ 2,317,003,817	CAPITAL STOCK	
OTHER PROPERTY AND INVESTMENTS		Common Stock Issued.....	\$ 100
Nonutility Property.....	226,850	Preferred Stock Issued.....	0
Investment in Associated Companies.....	0	Capital Stock Subscribed.....	0
Other Investments.....	25,000	Premium on Capital Stock.....	411,771,866
Special Funds.....	0	Total.....	411,771,966
Total Other Property and Investments	251,850	SURPLUS	
CURRENT AND ACCRUED ASSETS		Other Paid-In Capital.....	69,597,121
Cash.....	4,717,808	OCI Deficit.....	0
Special Deposits.....	0	Earned Surplus	(485,711,806)
Working Funds.....	1,200	Total.....	(416,114,685)
Temporary Cash Investments.....	0	Total Proprietary Capital.....	(4,342,719)
Notes and Accounts Receivable.....	231,414,516	LONG-TERM DEBT	
Receivables from Associated Co.....	603,477	Bonds.....	0
Materials and Supplies.....	19,377,074	Capital-Lease Obligations.....	44,245,679
Prepayments.....	6,356,117	Other Long-Term Debt.....	384,400,000
Interest and Dividends Receivable.....	0	Total Long-Term Debt	428,645,679
Rents Receivable.....	0	CURRENT AND ACCRUED LIABILITIES	
Accrued Utility Revenues.....	48,604,097	Notes Payable.....	0
Miscellaneous Current and Accrued Assets	0	Accounts Payable.....	249,910,661
Def. Fuel Costs.....	12,177,636	Payables to Associated Companies.....	968,794,054
Total Current and Accrued Assets.....	323,251,925	Customer Deposits.....	2,997,316
DEFERRED DEBITS		Taxes Accrued.....	3,146,101
Unamortized Debt Discount Expense	2,249,855	Interest Accrued.....	844,877
Extraordinary Property Losses.....	0	Dividends Declared.....	0
Preliminary Survey and Investigation Charges.....	997,394	Fuel Purchase Commitments.....	0
Clearing Accounts.....	0	Capital Leases	1,453,087
Temporary Facilities.....	0	Tax Collections Payable.....	749,993
Miscellaneous Deferred Debits.....	139,914,411	Misc. Current and Accrued Liabilities.....	140,060,624
Total Deferred Debits.....	143,161,660	Total Current and Accrued Liabilities.....	1,367,956,713
CAPITAL STOCK DISCOUNT AND EXPENSE		DEFERRED CREDITS	
Discount on Capital Stock.....	0	Unamortized Premium on Debt.....	0
Capital Stock Expense.....	0	Customer Advances for Construction.....	7,296
Total Capital Stock Discount and Exp.	0	Other Deferred Credits.....	165,602,151
REACQUIRED SECURITIES		Total Deferred Credits.....	165,609,447
Reacquired Capital Stock.....	0	RESERVES	
Reacquired Bonds.....	0	Reserves for Depreciation.....	558,529,471
Total Reacquired Securities.....	0	Reserves for Amortization.....	237,290,022
Total Assets and Other Debits.....	\$ 2,783,669,252	Reserves for Uncollectible Accounts.....	6,263,695
		Operating Reserves.....	21,259,641
		Reserve for Depreciation and Amort- ization of Nonutility Property.....	192,134
		Reserves for Deferred Federal Income Taxes.....	(5,562,555)
		Total Reserves.....	817,972,408
		CONTRIBUTIONS IN AID OF CONSTRUCTION	
		Contributions in Aid of Construction.....	7,827,724
		Total Liabilities and Other Credits.....	\$ 2,783,669,252

Annual report ofColumbia Gas of Massachusetts.....Year ended December 31, 2018

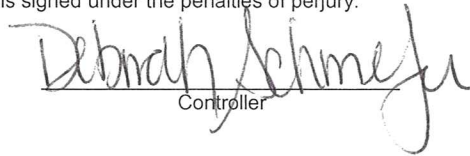
STATEMENT OF EARNED SURPLUS			
	Amount for Year	Increase or (Decrease) from Preceding Year	
Unappropriated Earned Surplus (at beginning of period)	\$ 124,811,517	\$ 51,549,808	
Balance Transferred from Income.....	(610,523,323)	(670,073,131)	
Miscellaneous Credits to Surplus.....	0	0	
Miscellaneous Credits to Surplus.....	0	0	
Miscellaneous Credits to Surplus.....	0	0	
Miscellaneous Credits to Surplus.....	0	0	
Miscellaneous Credits to Surplus.....	0	0	
Miscellaneous Credits to Surplus.....	0	0	
Net Additions to Earned Surplus.....	(610,523,323)	(670,073,131)	
Dividends Declared-Preferred Stock.....	0	0	
Appropriations of Surplus for Common Stock Rights.....	0	0	
Dividends Declared-Common Stock.....		(8,000,000)	
Unappropriated Earned Surplus (at end of period).....	\$ (485,711,806)	\$ (610,523,323)	
ELECTRIC OPERATING REVENUES			
Account	Operating Revenues		
	Amount for Year	Increase or (Decrease) from Preceding Year	
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	Operation	Maintenance	Total
Power Production Expenses.....	\$	\$	\$
Electric Generation			
Steam Power.....			
Nuclear Power.....			
Hydraulic Power.....			
Other Power.....			
Other Power Supply Expenses.....			
Total Power Production Expenses.....			
Transmission Expenses.....			
Distribution Expenses.....			
Customer Accounts Expenses.....			
Sales Expenses.....			
Administrative and General Expenses.....			
Total Electric Operation and Maintenance Expenses.			

GAS OPERATING REVENUES		
ACCOUNT	Operating Revenues	
	Amount for Year	Increase or (Decrease) from Preceding Year
SALES OF GAS		
Residential Sales.....	\$ 384,074,175	\$ 79,905,869
Commercial and Industrial Sales.....		
Commercial & Industrial.....	118,745,587	32,533,612
Interruptible.....	0	0
Other Sales to Public Authorities.....	0	0
Interdepartmental Sales.....	0	0
Unbilled Gas Sales.....	(5,056,100)	(14,995,000)
Total Sales to Ultimate Consumers.....	497,763,662	97,444,481
Sales for Resale.....	2,816,299	2,267,689
Total Sales of Gas.....	500,579,961	99,712,170
OTHER OPERATING REVENUES		
Residential Transportation.....	838,439	157,685
Forfeited Discounts-Late Payment Charges.....	461,139	146,776
Miscellaneous Service Revenues.....	0	0
Revenues from Transportation of Gas to Others.....	47,452,735	(6,204,106)
Sales of Products Extracted from Natural Gas.....	0	0
Revenues from Natural Gas Processed by Others.....	0	0
Rent from Gas Property.....	133,664	(24,384)
Interdepartmental Rents.....	0	0
Other Gas Revenues.....	36,412,041	32,934,173
Total Other Operating Revenues.....	85,298,018	27,010,144
Total Gas Operating Revenues.....	\$ 585,877,979	\$ 126,722,314

SUMMARY OF GAS OPERATIONS AND MAINTENANCE EXPENSES

Functional Classification	Operation	Maintenance	Total
Steam Production.....			
Manufactured Gas Production.....	\$ 11,018,081	\$ 429,035	\$ 11,447,116
Other Gas Supply Expenses.....	247,380,992	0	247,380,992
Total Production Expenses.....	258,399,073	429,035	258,828,108
Local Storage Expenses.....	0	0	0
Transmission and Distribution Expense.....	31,461,106	834,857,925	866,319,031
Customer Accounts Expense.....	62,611,354	0	62,611,354
Sales Expense.....	419,173	0	419,173
Administrative and General Expenses.....	129,765,271	6,099,456	135,864,727
Total Gas Operation and Maintenance Expenses.....	\$ 482,655,977	\$ 841,386,416	\$ 1,324,042,393

March 25, 2019, 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.


Controller

Commonwealth of Massachusetts
Department of Public Utilities

One South Street
Boston, MA 02110

STATEMENT OF OPERATING REVENUES

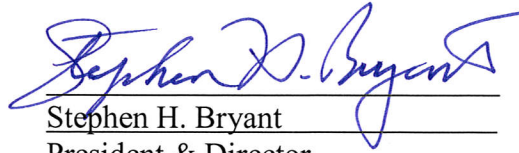
YEAR 2018

Name of Company Bay State Gas Company
D/B/A Columbia Gas of Massachusetts
Address 4 Technology Drive, Suite 250, Westborough, MA 01581-1791

		Location on Annual Return
Massachusetts Operating Revenues (Intrastate)	\$ <u>585,176,434</u>	<u>C1, C4, 10, 43</u>
Other Revenues (outside Massachusetts)	\$ <u>701,545</u>	<u>C4, 43, 48</u>
Total Revenues	\$ <u>585,877,979</u>	<u>C1, C4, 10, 43</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
Title


Stephen H. Bryant
President & Director

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 Stephen H. Bryant
Title President & Director
Address Columbia Gas of Massachusetts
4 Technology Drive, Suite 250
Westborough, MA 01581-1791

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Annual report ofColumbia Gas of Massachusetts.....Year ended December 31, 2018

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Nonutility Property	19	
Investments	20	
Special Funds	21	N/A
Special Deposits	21	N/A
Notes Receivable	22	N/A
Accounts Receivable	22	
Receivables from Associated Companies	23	
Materials and Supplies	24	
Production Fuel and Oil Stocks	25	
Unamortized Debt Discount and Expense and Unamortized Premium on Debt	26	
Extraordinary Property Losses	27	N/A
Miscellaneous Deferred Debits	27	
Discount on Capital Stock	28	N/A
Capital Stock Expense	28	N/A
Capital Stock and Premium	29	
Other Paid-In Capital	30	
Long-Term Debt	31	
Notes Payable	32	N/A
Payables to Associated Companies	32	
Miscellaneous Current and Accrued Liabilities	33	
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Contributions in Aid of Construction	36	
Electric Operating Revenues	37	N/A
Sales of Electricity to Ultimate Customers	38	N/A
Electric Operation and Maintenance Expenses	39-42	N/A
Summary of Electric Operation and Maintenance Expenses	42	N/A
Gas Operating Revenues	43	
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Other Utility Operating Income	50	N/A
Income from Merchandising, Jobbing and Contract Work	51	N/A
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Boilers	75	N/A
Scrubbers, Condensers, and Exhausters	75	N/A
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Annual report of.....Columbia Gas of Massachusetts.....Year ended December 31, 2018

GENERAL INFORMATION			
PRINCIPAL AND SALARIED OFFICERS *			
Titles	Names	Addresses	Annual Salaries
President	Stephen H. Bryant	4 Technology Drive, Westborough, MA	\$ 250,000
Vice President & General Manager	Frank Davis, Jr.	4 Technology Drive, Westborough, MA	203,415
Vice President, Treasurer & Chief Risk Officer	Shawn Anderson	290 W. Nationwide Blvd., Columbus OH	23,019
Controller	Deborah D. Schmelzer	290 W. Nationwide Blvd., Columbus OH	49,874
DIRECTORS *			
	Names	Addresses	Fees Paid During Year (E)
	Stephen H. Bryant	4 Technology Drive, Westborough, MA	No fees paid
	Frank Davis, Jr.	4 Technology Drive, Westborough, MA	No fees paid
(E) Included, where applicable, annual retainer paid to Directors who are not salaried officers of Company or subsidiary. Directors' meeting attendance fees, annual committee fees and committee meeting attendance fees. * 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:

Bay State Gas Company

2. Date of organization:

See Note 1

3. Date of incorporation:

November 10, 1998 as Acquisition Gas Company, Inc.

4. Give location (including street and number) of principal business office:

4 Technology Drive, Suite 250, Westborough, Massachusetts 01581

5. Total number of stockholders: One - NiSource Inc., 801 East 86th Avenue, Merrillville, IN 46410

6. Number of stockholders in Massachusetts: None

- | | | | |
|---|----------------|--------------|-----|
| 7. Amount of stock held in Massachusetts: | No. of shares, | 0 Common | \$0 |
| | No. of shares, | 0 \$50 Pfd. | \$0 |
| | No. of shares, | 0 \$100 Pfd. | \$0 |

- | | | | |
|--|----------------|-----|--|
| 8. Capital stock issued prior to June 5, 1894: | No. of shares, | N/A | |
|--|----------------|-----|--|

- | | | | |
|---|----------------|--------------|-------|
| 9. Capital stock issued with approval of Board of Gas and Electric Light Commissioners or Department of Public Utilities since June 5, 1894 | No. of shares, | 100 Common | \$100 |
| | No. of shares, | 0 \$100 Pfd. | \$0 |
| | No. of shares, | 0 \$50 Pfd. | \$0 |

Total 100 Common Shares, par value, \$1.00, outstanding at December 31, 2018		\$100
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0 Pfd., par value, \$100	\$0
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0 Pfd., par value, \$ 50	\$0
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10. In connection with the Company's Common Stock Issuance:

DTE #98-31

In connection with the Company's Merger with NiSource Inc. 100 Shares of Common Stock, \$ 1.00 Par Value, were Issued, as approved in DTE #98-31, dated November 5, 1998.

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., & show the total amount paid to each for the year.

	Gross Dollars Billed to Columbia Gas of Massachusetts	Portion of Billed Charged to Balance Sheet or Non-Utility Expense
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Year 2018

Management Fee - NiSource Corporate Services Co.	178,924,887	38,874,685
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Annual report of.....Columbia Gas of Massachusetts.....Year ended December 31, 2018

GENERAL INFORMATION - Continued

12. 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.

ADDITIONS - MAJOR

Gas Mains

Gas Services

Shrewsbury Training Center Capital Lease

RETIREMENTS - MAJOR

Gas Services

Gas Mains

Note 1

On November 10, 1998, Acquisition Gas Company, Inc. was formed as a subsidiary of NiSource, Inc. On February 12, 1999, (Old) Bay State Gas Company was merged into Acquisition Gas Company, Inc. Old Bay State Gas Company was dissolved and Acquisition Gas Company changed its name to Bay State Gas Company.

Note 2

In connection with the Greater Lawrence Incident, which occurred on September 13, 2018, the Company, in cooperation with the Massachusetts Governor's Office, replaced the entire affected 45-mile cast iron and bare steel pipeline system that delivers gas to approximately 7,500 gas meters, the majority of which serve residences and of which approximately 700 serve businesses impacted in the Greater Lawrence Incident. This system was replaced with plastic distribution mains and service lines, as well as enhanced safety features such as pressure regulation and excess flow valves at each premise. We incurred approximately \$167 million of capital spend for the pipeline replacement during 2018. The \$167 million included \$136 million for Gas Mains and \$31 million for Gas Services; the gross book value of the plant retired was \$6 million for Gas Mains and \$5 million for Gas Services. We estimate this replacement work will cost between \$220 million and \$230 million in total.

GENERAL INFORMATION - Continued	
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Names of the cities or towns in which the company supplies GAS, with the number of customers' meters in each place.

Names of the cities or towns in which the company supplies GAS, with the number of customers' meters in each place.

[illegible]

* Total represents active meters at December 31, 2018

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	2,050,948,172	2,317,003,817	266,055,645
3	OTHER PROPERTY AND INVESTMENTS			
4	Nonutility Property (121) P.19.....	226,850	226,850	0
5	Investment in Associated Companies (123) P.20.....	0	0	0
6	Other Investments (124) P.20.....	25,000	25,000	0
7	Special Funds (125,126,127,128) P.21.....	2,075,669	0	(2,075,669)
8	Total Other Property and Investments.....	2,327,519	251,850	(2,075,669)
9	CURRENT AND ACCRUED ASSETS			
10	Cash (131).....	3,933,436	4,717,808	784,372
11	Special Deposits (132,133,134) P.21.....	0	0	0
12	Working Funds (135).....	1,200	1,200	0
13	Temporary Cash Investments (136) P.20.....	0	0	0
14	Notes and Accounts Receivable (141,142,143) P.22.....	73,903,213	231,414,516	157,511,303
15	Receivables from Assoc. Companies (145,146) P.23.....	244,401	603,477	359,076
16	Materials and Supplies (151-159,163) P.24.....	15,104,112	19,377,074	4,272,962
17	Prepayments (165).....	2,119,035	6,356,117	4,237,082
18	Interest and Dividends Receivable (171).....	0	0	0
19	Rents Receivable (172).....	0	0	0
20	Accrued Utility Revenues (173).....	54,476,932	48,604,097	(5,872,835)
21	Miscellaneous Current and Accrued Assets (174)	0	0	0
22	Def. Fuel Costs (175).....	5,896,143	12,177,636	6,281,493
23	Total Current and Accrued Assets.....	155,678,472	323,251,925	167,573,453
24	DEFERRED DEBITS			
25	Unamortized Debt Discount and Expense (181) P.26.....	2,515,042	2,249,855	(265,187)
26	Extraordinary Property Losses (182) P.27.....	0	0	0
27	Preliminary Survey and Investigation Charges (183).....	581,912	997,394	415,482
28	Clearing Accounts (184).....	0	0	0
29	Temporary Facilities (185).....	0	0	0
30	Miscellaneous Deferred Debits (186)...P.27.....	120,832,079	139,914,411	19,082,332
31	Total Deferred Debits.....	123,929,033	143,161,660	19,232,627
32	CAPITAL STOCK DISCOUNT AND EXPENSE			
33	Discount on Capital Stock (191) P.28.....	0	0	0
34	Capital Stock Expense (192) P.28.....	0	0	0
35	Total Capital Stock Discount and Expense.....	0	0	0
36	REACQUIRED SECURITIES			
37	Reacquired Capital Stock (196).....	0	0	0
38	Reacquired Bonds (197).....	0	0	0
39	Total Reacquired Securities.....	0	0	0
40	Total Assets and Other Debits.....	2,332,883,196	2,783,669,252	450,786,056

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.....	100	100	0
4	Preferred Stock Issued (204) P.29.....	0	0	0
5	Capital Stock Subscribed (202,205).....	0	0	0
6	Premium on Capital Stock (207) P.29.....	411,771,866	411,771,866	0
7	Total.....	411,771,966	411,771,966	0
8	SURPLUS			
9	Other Paid-In Capital (208-211) P. 30.....	69,597,121	69,597,121	0
10	OCI Deficit	0	0	0
11	Earned Surplus (215,216) P. 12.....	124,811,517	(485,711,806)	(610,523,323)
12	Total.....	194,408,638	(416,114,685)	(610,523,323)
13	Total Proprietary Capital.....	606,180,604	(4,342,719)	(610,523,323)
14	LONG TERM DEBT			
15	Bonds (221) P.31.....	0	0	0
16	Capital Lease Obligations	21,985,336	44,245,679	22,260,343
17	Other Long-Term Debt (224) P.31.....	384,400,000	384,400,000	0
18	Total Long-Term Debt.....	406,385,336	428,645,679	22,260,343
19	CURRENT AND ACCRUED LIABILITIES			
20	Notes Payable (231) P.32.....	0	0	0
21	Accounts Payable (232).....	62,792,713	249,910,661	187,117,948
22	Payables to Associated Companies (233,234) P.32.....	51,361,887	968,794,054	917,432,167
23	Customer Deposits (235).....	3,025,819	2,997,316	(28,503)
24	Taxes Accrued (236).....	2,462,196	3,146,101	683,905
25	Interest Accrued (237).....	832,877	844,877	12,000
26	Dividends Declared (238).....	0	0	0
27	Fuel Purchase Commitments.....	0	0	0
28	Capital Leases (240).....	846,335	1,453,087	606,752
29	Tax Collections Payable (241).....	585,254	749,993	164,739
30	Misc. Current and Accrued Liabilities (242) P.33.....	32,411,541	140,060,624	107,649,083
31	Total Current and Accrued Liabilities.....	154,318,622	1,367,956,713	1,213,638,091
32	DEFERRED CREDITS			
33	Unamortized Premium on Debt (251) P.26.....	0	0	0
34	Customer Advances for Construction (252)	7,496	7,296	(200)
35	Other Deferred Credits (253) P.33.....	151,175,890	165,602,151	14,426,261
36	Total Deferred Credits.....	151,183,386	165,609,447	14,426,061
37	RESERVES			
38	Reserves for Depreciation (254-256) P.13.....	543,084,770	558,529,471	15,444,701
39	Reserves for Amortization (257-259) P.13.....	226,731,374	237,290,022	10,558,648
40	Reserve for Uncollectible Accounts (260).....	4,559,159	6,263,695	1,704,536
41	Operating Reserves (261-265) P.35.....	12,171,805	21,259,641	9,087,836
42	Reserve for Depreciation and Amortization of			
43	Nonutility Property (266).....	192,134	192,134	0
44	Reserves for Deferred Federal Income Taxes (267,268) P.36.....	220,819,763	(5,562,555)	(226,382,318)
45	Total Reserves.....	1,007,559,005	817,972,408	(189,586,597)
46	CONTRIBUTIONS IN AID OF CONSTRUCTION			
47	Contributions in Aid of Construction (271) P. 36.....	7,256,243	7,827,724	571,481
48	Total Liabilities and Other Credits.....	2,332,883,196	2,783,669,252	450,786,056

STATEMENT OF INCOME FOR THE YEAR			
Line No.	Account (a)	Current Year (b)	Increase or (Decrease) from Preceding Year (c)
1	OPERATING INCOME		
2	Operating Revenues (400) P.37,43.....	\$ 585,877,979	\$ 126,722,314
3	Operating Expenses:		
4	Operation Expense (401) P.42,47.....	482,655,977	191,758,774
5	Maintenance Expense (402) P.42,47.....	841,386,416	821,460,010
6	Depreciation Expense (403) P.34.....	46,312,489	3,564,164
7	Amortization of Utility Plant (404 and 405).....	14,508,834	(878,936)
8	Asset Impairment.....	0	0
9	Amortization of Investment Tax Credit (407.2).....	0	0
10	Taxes Other Than Income Taxes (408) P.49.....	29,665,909	2,753,264
11	Income Taxes (409) P.49.....	(2,550,587)	(1,487,938)
12	Provision for Deferred Fed. Inc. Taxes (410) P.36.....	65,848,406	27,220,282
13	Fed. Inc. Taxes Def. in Prior Yrs.-Cr. (411) P. 36.....	(298,938,120)	(250,004,705)
14	Total Operating Expenses.....	1,178,889,324	794,384,915
15	Net Operating Revenues.....	(593,011,345)	(667,662,601)
16	Income from Utility Plant Leased to Others (412)-Net.....	0	0
17	Other Utility Operating Income (414) P.50.....		
18	Total Utility Operating Income.....	(593,011,345)	(667,662,601)
19	OTHER INCOME		
20	Income (Loss) from Mdse. Job & Contract Work (415) P. 51-After Taxes.....	0	0
21	Income from Nonutility Operations (417)-After Taxes.....	0	(27)
22	Nonoperating Rental Income (418).....	0	0
23	Interest and Dividend Income (419)-After Taxes.....	1,607,743	664,138
24	Misc Nonoperating Income (421)-After Taxes and Earnings of Subsidiaries.....	3,453,491	955,261
25	Total Other Income.....	5,061,234	1,619,372
26	Total Income.....	(587,950,111)	(666,043,229)
27	MISCELLANEOUS INCOME DEDUCTIONS		
28	Miscellaneous Amortization (425).....	0	0
29	Other Income Deductions (426) After Taxes.....	324,430	(185,724)
30	Total Income Deductions.....	324,430	(185,724)
31	Income Before Interest Charges.....	(588,274,541)	(665,857,505)
32	INTEREST CHARGES		
33	Interest on Long-Term Debt (427) P.31.....	2,521,000	0
34	Amortization of Debt Disc. & Expense (428) P.26.....	329,616	0
35	Amortization of Prem. on Debt-Credit (429) P.26.....	0	0
36	Int. on Debt to Associated Companies (430) P.31,32.....	19,075,122	4,473,882
37	Other Interest Expense (431).....	611,274	(165,619)
38	Interest Charged (Credited) to Construction-Credit (432).....	(288,230)	(92,637)
39	Total Interest Charges.....	22,248,782	4,215,626
40	Net Income.....	\$ (610,523,323)	\$ (670,073,131)
41	EARNED SURPLUS		
42	Unappropriated Earned Surplus (at beginning of period) (216)	\$ 124,811,517	\$ 51,549,808
43	Balance Transferred from Income (433).....	(610,523,323)	(670,073,131)
44	Miscellaneous Debits to Surplus (434).....	0	0
45	Miscellaneous Credits to Surplus(434).....	0	0
46	Miscellaneous Credits to Surplus (434).....	0	0
47	Miscellaneous Debits to Surplus (435).....	0	0
48	Net Additions of Earned Surplus.....	(610,523,323)	(670,073,131)
49	Appropriations of Surplus for Common Stock Rights(436).....	0	0
50	Dividends Declared-Common Stock (438).....		(8,000,000)
51	Unappropriated Earned Surplus (at end of period) (216).....	\$ (485,711,806)	\$ (610,523,323)

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 accounts 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 payments 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		\$ 124,811,517
3	Changes: (identify by prescribed earned surplus accounts)		
4	Net Income - Mass operations	433	(610,523,323)
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			
15			
16			
17			
18			
19	Less: Appropriation of Earned Surplus for Common Stock Rights		
20	Appropriation of Earned Surplus for Common Stock Dividends		\$ 0
21			
22			
23			
24			
25			
26			
27	Balance - end of year		\$ (485,711,806)
28	APPROPRIATED EARNED SURPLUS (Account 215)		\$
29	State balance and purpose of each appropriated earned surplus amount at end of year and give accounting entries for any applications of appropriated earned surplus during the year.		
30			
31			
32			
33			
34			
35	NONE		
36			
37			
38			
39			
40			
41			
42			
43			

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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)	\$ 2,052,149,324		\$ 2,052,149,324			
4	106 Completed Construction not Classified.....						
5	Total P. 18.....	2,052,149,324		2,052,149,324			
6	101.1 Leased from Others.....	48,410,000		48,410,000			
7	105 Held for Future Use.....						
8	106 Completed Construction Not Classified...	205,006,651		205,006,651			
8	107 Construction Work in Progress..	11,437,842		11,437,842			
9	Total Utility Plant.....	\$ 2,317,003,817		\$ 2,317,003,817			
10	DETAIL OF RESERVES FOR DEPRECIATION AND AMORTIZATION						
11	In Service:						
12	254 Depreciation P. 34.....	\$ 558,529,471		\$ 558,529,471			
13	257 Amortization.....	237,290,022		237,290,022			
14	Total, in Service.....	\$ 795,819,493		\$ 795,819,493			
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.....	\$ 795,819,493		\$ 795,819,493			

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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.....	4,432,919					4,432,919
3	303 Miscellaneous Intangible Plant..	464,363,512	1,744,111	3,908,939			462,198,684
4	Total Intangible Plant.....	468,796,431	1,744,111	3,908,939			466,631,603
5	2. PRODUCTION PLANT						
6	Manufactured Gas Production Plant...						
7	304 Land and Land Rights	412,592					412,592
8	305 Structures and Improvements.....	4,315,258	273,427				4,588,685
9	306 Boiler Plant Equipment.....						
10	307 Other Power Equipment.....						
11	310 Water Gas Generating Equipment.						
12	311 Liquefied Petroleum Gas.....						
	Equipment.....	4,691,606					4,691,606
13	312 Oil Gas Generating Equipment...						
14	313 Generating Equipment-Other.....						
	Processes.....						
15	315 Catalytic Cracking Equipment...						
16	316 Other Reforming Equipment.....						
17	317 Purification Equipment.....						
18	321 LNG Equipment.....	26,010,926	2,350,253	143,103			28,218,076
19	319 Gas Mixing Equipment.....						
20	320 Other Equipment.....						
21	Total Manufactured Gas						
22	Production Plant.....	35,430,382	2,623,680	143,103			37,910,959
23	3. STORAGE PLANT						
24	360 Land and Land Rights.....						
25	361 Structures and Improvements.....						
26	362 Gas Holders.....						
27	363 Other Equipment.....						
28	Total Storage Plant.....						

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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. TRANSMISSION AND DISTRIBUTION PLANT						
2	365.1 Land and Land Rights.....						
3	365.2 Rights of Way.....						
4	366 Structures and Improvements.....						
5	367 Mains.....						
6	368 Compressor Station Equipment..						
7	369 Measuring and Regulating Station Equipment.....						
9	374 Land & Land Rights, right of Way	481,935	74,766				556,701
10	375 Structures & Improvements.....	14,495,094	4,018,527				18,513,621
11	376 Mains.....	692,936,386	69,013,014	7,513,027			754,436,373
12	377 Compressor Station Equipment.....						
13	378 Regulator Station.....	26,446,332	882,049	205,621			27,122,760
14	379 Other Equipment.....						
15	380 Services.....	513,466,280	50,821,547	7,960,586			556,327,241
16	381 Meters.....	32,033,131	2,543,339	1,317,814			33,258,656
17	382 Meter Installations.....	92,300,833	3,839,715	3,516,802			92,623,746
18	383 House Regulators.....	11,094,204	63,093	470			11,156,827
	385 Industrial Mea & Reg Sta Eq	33,978					33,978
19	386 Other Property on Cust's Prem....						
20	387 Other Equipment.....						
21	Total Transmission and Distribution Plant.....	1,383,288,173	131,256,050	20,514,320			1,494,029,903
23	5. GENERAL PLANT						
24	389 Land and Land Rights.....	14,143					14,143
25	390 Structures and Improvements.....						
26	391 Office Furniture and Equipment.....	8,015,161	(762,933)	1,472,656			5,779,572
27	392 Transportation Equipment.....	36,454					36,454
28	393 Stores Equipment.....	78,477					78,477
29	394 Tools, Shop, and Garage Eqpt....	8,504,994	1,351,496	7,425			9,849,065
30	395 Laboratory Equipment.....	275,546					275,546
31	396 Power Operated Equipment.....	26,896					26,896
32	397 Communication Equipment.....	26,966,063	2,583,108	101,625			29,447,546
33	398 Miscellaneous Equipment.....	224,170	17,266				241,436
34	399 Other Tangible Property.....						
35	Total General Plant.....	44,141,904	3,188,937	1,581,706		0	45,749,135
36	Total Gas Plant in Service.....	1,931,656,890	138,812,778	26,148,068			2,044,321,600
37	101.1 Utility Plant Leased From Others.....	24,310,000	24,100,000				48,410,000
37A	101 Contributions in Aid of Construction (offset in Account 271)	7,256,243	571,481				7,827,724
38	105 Held for Future Use						
39	106 Completed Construction Not Classified...	79,564,318	125,442,333				205,006,651
40	107 Construction Work in Progress.....	8,160,721	3,277,121				11,437,842
41	Total Utility Plant - Gas.....	S 2,050,948,172	S 292,203,713	S 26,148,068			S 2,317,003,817

Note: Completed Construction Not Classified, Account 106, shall be classified in this schedule according to prescribed accounts, on an estimated basis if necessary, and the entries included in column (c). Also to be included in column (c) are entries for reversals of tentative distribution 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 columns (c) and (d)

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NONUTILITY PROPERTY (ACCOUNT 121)

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

Line No.	Description and Location (a)	Book Value at End of Year (b)	Revenue for the Year (c)	Expense for the Year (d)	Net Income after Tax for the Year (e)
1					
2					
3	<u>Non-Utility Property</u>				
4					
6	Land - Belmont Street, Brockton	\$ 29,197			
7	Land - Meadow Lane, Brockton	5,519			
8		34,716	0	0	0
9					
10					
11	<u>Other Non-Utility - 398</u>	192,134			
12					
13					
14					
15					
16					
17					
18					
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21					
22					
23					
24					
25					
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43					
44					
45					
46					
47					
48					
49					
50					
51					
52					
53	TOTALS	\$ 226,850	\$ 0	\$ 0	\$ 0

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INVESTMENTS (ACCOUNTS 121, 136)

Give particulars of all investments in stocks, bonds, notes, etc. held by the respondent at the end of the year.
Provide a subheading for each list thereunder the information called for.

Line No.	Description of Security Held by Respondent (a)	Amount (b)
1		
2	Other Investments:	
3	Springfield Area Development Corp.: "A" Stock, 500 Shares	2,500
4	"B" Stock, 5,500 Shares	22,500
5		
6		
7	Total Other Investments	<u>\$ 25,000</u>
8		
9		
10		
11		
12		
13		

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SPECIAL FUNDS (Accounts 125,126,127,128) (Sinking Funds, Depreciation Fund, Amortization Fund-Federal, Other Special Funds) Report below the balance at end of year of each special fund maintained during year. Identify each fund as to account in which included. Indicate nature of any fund included in Account 128, Other special funds.		
Line No.	Name of Fund and Trustee If Any (a)	Balance End of Year (b)
1		
2		
3		
4		
5		
6		
7		
8		
9		
10		
11		
12		
13		
14		
15		
16		
17		
18		
19	TOTAL	\$ -
SPECIAL DEPOSITS (Accounts 132, 133, 134) 1. Report below the amount of special deposits by classes at end of year. 2. If any deposit consists of assets other than cash, give a brief description of such assets. 3. If any deposit is held by an associated company, give name of company.		
Line No.	Description and Purpose of Deposit (a)	Balance End of Year (b)
20	Interest Special Deposits (Account 132).....	
21	Dividend Special Deposits (Account 133).....	
22		
23	Other Special Deposits (Account 134)	
24	(specify purpose of each other special deposit).....	
25		
26		
27		
28		
29		
30		
31		
32		
33		
34		
35		
36		NONE

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NOTES RECEIVABLE (Account 141)				
1. Give the particulars called for below concerning notes receivable at the end of year.		3. Minor items may be grouped by classes, showing number of such items.		
2. Give particulars of any note pledged or discounted.		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)	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				
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				
25	Gas	\$ 81,041,809		
26	Other Gas Utility	10,598,238		
27				
28				
29				
30	Other Accounts Receivable (Account 143):			
31				
32				
33	Reimbursable Capital Projects	1,537,924		
34	Insurance Reimbursables	138,023,241		
35	Reimbursable Receivables	213,304		
36				
37				
38				
39				
40				
41				
42		\$ 231,414,516		
43	Total Notes and Accounts Receivable	\$ 231,414,516		

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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 Account 145, Notes Receivable from Associated Companies, and 146, Accounts Receivable from Associated Companies, in addition to a total for the combined accounts.
3. For notes receivable list each note separately and state purpose for which received. Show also in column (a) date of note and date of maturity.

4. If any note was received in satisfaction of an open account, state the period covered by such open account.
5. Include in column (d) interest recorded as income during the year, including interest on accounts and notes held any time during the year.
6. Give particulars of any notes pledged or discounted, also of any collateral held as guarantee of payment of any note or account.

Line No.	Name of Company (a)	Amount End of Year (b)	Interest for Year	
			Rate (c)	Amount (d)
	Accounts Receivable (Account 146)			
1	Nisource	\$ 62,429		\$ 0
2	Columbia Gas of Pennsylvania	224,966		0
3	Columbia Gas of Kentucky	17,846		0
4	Columbia Gas of Virginia	50,348		0
5	Nisource Corporate Services	108,663		0
6	Columbia Gas of Ohio	126,650		0
7	Columbia Gas of Maryland	12,575		0
8				
9	NiSource Money Pool and Interest		See Table	80,294
10				
11	Interest Rates for Nisource Money Pool			
12				
13				
14				
15				
16	May	2.35%		
17	June	1.86%		
18	July	2.32%		
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	TOTALS	\$ 603,477		\$ 80,294
44				

Annual report of.....Columbia Gas of Massachusetts.....Year ended December 31, 2018

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)		\$ 18,275,997
2	Plant Materials (Account 154)		\$ 1,101,077
3			
4			
5			
6			
7			
8			
9			
10			
11			
12	Total Per Balance Sheet		\$ 19,377,074

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			
			Liquid Propane		Liquefied Natural Gas	
			Quantity (Gallons) (c)	Cost (d)	Quantity (MMBTU) (e)	Cost (f)
1	On Hand Beginning of Year.....	14,615,089	1,399,779	1,419,384	1,454,712	9,172,278
2						
3	Received During Year.....	17,750,682	827,277	1,178,460	1,445,485	9,774,326
4	TOTAL.....	32,365,771	2,227,056	2,597,844	2,900,197	18,946,604
5	Used During Year.....					
6	Retail Bottled Gas Sale					
7						
8						
9						
10						
11	Sold or Transferred.....	14,089,774	722,374	808,834	1,106,874	7,430,627
12	TOTAL DISPOSED OF	14,089,774	722,374	808,834	1,106,874	7,430,627
13	BALANCE END OF YEAR.....	18,275,997	1,504,682	1,789,010	1,793,323	11,515,977

Line No.	Item (g)	Kinds of Fuel and Oil - Continued			
		Retail Propane		Natural Gas	
		Quantity (Gallons) (h)	Cost (i)	Quantity (MMBTU) (j)	Cost (k)
14	On Hand Beginning of Year.....	0	0	1,332,979	4,023,427
15	Received During Year.....	0	0	1,562,834	6,797,896
16	TOTAL.....	0	0	2,895,813	10,821,323
17	Used During Year.....				
18	Retail Propane Sales.....				
19					
20					
21					
22					
23					
24	Sold or Transferred.....	0	0	1,436,430	5,850,313
25	TOTAL DISPOSED OF	0	0	1,436,430	5,850,313
26	BALANCE END OF YEAR.....	0	0	1,459,383	4,971,010

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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, particularly of discount and expense or premium applicable to each class and series of long-term debt.

2. Show premium amounts by enclosure in parentheses.

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

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

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

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

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

Line No.	Designation of Long-Term Debt (a)	Balance at the end of the reporting year	Principal Amount of Securities to which Discount and Expenses 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)
					(d)	To (e)				
1	6.43% notes, due December 15, 2025	10,000,000	10,000,000	2,148,966	12/15/95	12/15/25	573,024		71,628	501,396
2	6.26% notes, due February 15, 2028	30,000,000	30,000,000	5,957,669	12/15/98	2/15/28	1,935,274		191,927	1,743,347
3	5.58% notes, due December 20, 2019	35,000,000	35,000,000	14,078	12/20/04	12/20/19	1,872		936	936
4	5.94% notes, due December 20, 2024	35,000,000	35,000,000	14,079	12/20/04	12/20/24	4,872		696	4,176
5	5.36% notes, due December 16, 2041	11,000,000	11,000,000	0			0		0	0
6	4.97% notes, due November 28, 2042	8,000,000	8,000,000	0			0		0	0
7	5.57% notes, due September 24, 2043	22,000,000	22,000,000	0			0		0	0
8	4.98% notes, due March 18, 2043	50,000,000	50,000,000	0			0		0	0
9	4.62% notes, due November 20, 2044	28,400,000	28,400,000	0			0		0	0
10	4.99% notes, due June 26, 2045	15,000,000	15,000,000	0			0		0	0
11	4.70% notes, due December 30, 2045	15,000,000	15,000,000	0			0		0	0
12	3.86% notes, due June 30, 2046	58,000,000	58,000,000	0			0		0	0
13	4.16% notes, due June 30, 2047	15,000,000	15,000,000	0			0		0	0
14	4.11% notes, due September 29, 2047	7,000,000	7,000,000	0			0		0	0
15	3.89% notes, due December 29, 2047	45,000,000	45,000,000	0			0		0	0
16	Acct 181 TOTALS (Credits tie to 428 account charges)						2,515,042	0	265,187	2,249,855
17	TOTALS	384,400,000	384,400,000	8,134,792						

Annual report ofColumbia Gas of Massachusetts.....Year ended December 31, 2018

EXTRAORDINARY PROPERTY LOSSES (Account 182)

1. Report below particulars concerning the accounting for extraordinary property losses.
 2. In column (a) describe the property abandoned or extraordinary loss suffered, date of abandonment or loss, date of Department authorization of use 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 Amount	
1			NONE			
2						
3						
4						
5						
6						
7						
8						
9						
10						
11	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 (d)	
12	Regulatory Asset - Working Capital	118,617	794,469	495	631,575	281,511
13	Regulatory Asset - Demand Side Management	3,150,658	54,395,366	923	53,292,490	4,253,534
14	Regulatory Asset - Demand Side Management Incentive	(1,739,137)	2,294,683	186	1,401,846	(846,300)
15	Regulatory Asset - LDAC Recoveries Unbilled	(8,795,413)	51,333,361	930	50,164,477	(7,626,529)
16	Regulatory Asset - Production & Storage	2,146,995	11,028,783	495	11,996,220	1,179,558
17	Regulatory Asset - Environmental - Incurred Costs	7,852,647	7,645,533	932,186	7,986,562	7,511,618
18	Regulatory Asset - Environmental - Expected Costs	13,011,458	796,540	242,253	1,140,380	12,667,618
19	Regulatory Asset - Bad Debt - Gas Portion	1,661,098	10,066,184	904	7,574,385	4,152,897
20	Regulatory Asset - Debt Redemption	265,487	0	428	64,428	201,059
21	Regulatory Asset - Active Hardship Protected Accounts	4,731,518	1,105,643	142	1,580,595	4,256,566
22	Regulatory Asset - Pension Tracker	12,901,424	23,429,969	926	17,376,474	18,954,919
23	Regulatory Asset - Residential Discount	2,774,649	16,531,884	495	15,819,471	3,487,062
24	Regulatory Asset - FAS 109 Taxes	5,250,239	3,490,627	267,268	3,490,627	5,250,239
25	Regulatory Asset - Pension SFAS 158	44,541,322	7,928,940	926,261-265	8,178,651	44,291,611
26	Regulatory Asset - OPEB SFAS 158	12,052,912	5,597,496	926,261-265	970,148	16,680,260
27	Credit Balance Regulatory Assets Transferred	1,753,263	24,644,529	253	13,638,410	12,759,382
28	Regulatory Asset - Attorney General Consulting Fees	37,807	89,492	928	112,683	14,616
29	Regulatory Asset - Decoupling	7,067,667	11,538,556	495	23,989,042	(5,382,819)
30	Reg. Asset - Targeted Infrastructure Reinvestment Factor	(6,403)	6,892	495	489	0
31	Regulatory Asset - Deferred Depreciation Capital Lease	889,463	1,120,750	107	356,572	1,653,641
32	Regulatory Asset - NiFit/WMS Implementation	189,613	1	923	189,614	0
33	Regulatory Asset - Gas System Enhancement Program	10,823,533	26,573,341	495	23,164,129	14,232,745
34	Regulatory Asset - Asset Sale	152,662	0	-	0	152,662
35	Regulatory Asset - Shrewsbury Training Center	0	2,468,917	165,107	680,356	1,788,561
36						
37						
38	TOTALS	\$ 120,832,079	\$ 262,881,956		\$ 243,799,624	\$ 139,914,411
39						
40						
41						

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Annual report ofColumbia Gas of Massachusetts.....Year ended December 31, 2018

CAPITAL STOCK AND PREMIUM (Accounts 201, 204, and 207)

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

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

3. Give particulars concerning shares of any class

and series of stock authorized to be issued by the Department which have not yet been issued.

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

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

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

Line No.	Class and Series of Stock (a)	Number of Shares Authorized (b)	Par Value per Share (c)	Amount Authorized (d)	Outstanding per Balance Sheet *		Premium at End of Year (g)
					Shares (e)	Amount (f)	
1	Common Stock	1,000	1	1,000	100	100	411,771,866
2							
3							
4							
5							
6							
7							
8							
9							
10	In connection with the Company's merger with NiSource Inc., 100 shares of Common Stock,						
11	\$1.00 Par Value were Issued, as approved in DTE #98-31, dated November 5, 1998.						
12							
13							
14							
15							
16							
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22							
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25							
26							
27							
28							
29							
30							
31	TOTALS	1,000	1	1,000	100	100	411,771,866

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

Annual report ofColumbia Gas of Massachusetts.....Year ended December 31, 2018

OTHER PAID-IN CAPITAL (Accounts 208-211)

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

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

3. Reduction in Par Value of Capital Stock (Account 209) - State amount and give brief explanation of the capital changes which gave rise to amounts reported under the 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 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	Tax Allocation	\$ 7,628,998
3	Additional Paid-In Capital Stock Compensation	(31,877)
4	Additional Paid-In Capital	62,000,000
5		
6		
7		
8		
9		
10		
11		
12		
13		
14		
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40		
41		
42		
43	TOTAL	\$ 69,597,121

Annual report ofColumbia Gas of Massachusetts.....Year ended December 31, 2018

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

Line No.	Class and Series of Obligation (a)	Date of Issue (b)	Date of Maturity (c)	Amount Authorized (d)	Amount Actually Outstanding at End of Year (e)	Interest Provisions		Interest Accrued During Year, Charged to Income (h)	Interest Paid During Year (i)
						Rate per Cent (f)	Dates Due (g)		
1	6.43% notes, due December 15, 2025 (A)	12/15/95	12/15/25	10,000,000	10,000,000	6.43%	6/12-12/15	643,000	643,000
2	6.26% notes, due February 15, 2028 (A)	2/15/98	2/15/28	30,000,000	30,000,000	6.26%	2/1-8/1	1,878,000	1,878,000
3	5.58% notes, due December 20, 2019	12/21/04	12/20/19	35,000,000	35,000,000	5.58%	6/1-12/1	1,953,000	1,953,000
4	5.94% notes, due December 20, 2024	12/21/04	12/20/24	35,000,000	35,000,000	5.94%	6/1-12/1	2,079,000	2,079,000
5	5.36% notes, due December 16, 2041	12/16/11	12/16/41	11,000,000	11,000,000	5.36%	6/1-12/1	589,600	589,600
6	4.97% notes, due November 28, 2042	11/28/12	11/28/42	8,000,000	8,000,000	4.97%	6/1-12/1	397,600	397,600
7	5.57% notes, due September 24, 2043	9/24/13	9/24/43	22,000,000	22,000,000	5.57%	6/1-12/1	1,225,400	1,225,400
8	4.98% notes, due March 18, 2043	3/18/13	3/18/43	50,000,000	50,000,000	4.98%	6/1-12/1	2,490,000	2,490,000
9	4.62% notes, due November 20, 2044	11/20/14	11/20/44	28,400,000	28,400,000	4.62%	6/1-12/1	1,312,080	1,312,080
10	4.99% notes, due June 26, 2045	6/26/15	6/26/45	15,000,000	15,000,000	4.99%	6/1-12/1	748,500	748,500
11	4.70% notes, due December 30, 2045	12/30/15	12/30/45	15,000,000	15,000,000	4.70%	6/1-12/1	705,090	705,090
12	3.86% notes, due June 30, 2046	6/30/16	6/30/46	58,000,000	58,000,000	3.86%	6/1-12/1	2,237,176	2,237,176
13	4.16% notes, due June 30, 2047*	6/30/17	6/30/47	15,000,000	15,000,000	4.16%	6/1-12/1	624,165	624,165
14	4.11% notes, due September 29, 2047*	9/29/17	9/29/47	7,000,000	7,000,000	4.11%	6/1-12/1	287,861	287,861
15	3.89% notes, due December 29, 2047*	12/29/17	12/29/47	45,000,000	45,000,000	3.89%	6/1-12/1	1,750,995	1,616,672
16									
17									
18	(A) Unaffiliated debt								
19	* New Long-Term Debt								
20									
21									
22									
23	TOTALS			\$ 384,400,000	\$ 384,400,000			\$ 18,921,467	\$ 18,787,144

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. #.

Purpose	Issue Date	Department Authorization Date	D.P.U. #

Annual report of.....Columbia Gas of Massachusetts.....Year ended December 31, 2018

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	Notes Payable:				
2					
3					
4					
5					
6					
7					
8					
13					
14					
15					
18					
19					
20					
21					
TOTAL					NONE

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	Notes Payable (Account 233)			
23				
24				
25				
26				
27	Accounts Payable (Account 234)			
28				
29	Columbia Gas of Pennsylvania	1,081,860		NONE
30	Northern Indiana Public Service Company	732,573		NONE
31	Columbia Gas of Virginia	642,202		NONE
32	Nisource Corporate Services	199,645,713		NONE
33	Columbia Gas of Ohio	1,965,223		NONE
34	Columbia Gas of Maryland	93,031		NONE
35	Columbia Gas of Kentucky	247,046		NONE
36	NiSource Money Pool and Interest	762,983,383	see table see page 31	2,674,655
37	NiSource	1,403,023		
38				
39	Interest Rates for Nisource Money Pool			
40	January	2.07%		
41	February	2.01%		
42	March	2.26%		
43	April	2.52%		
44	August	2.35%		
45	September	2.42%		
46	October	2.65%		
47	November	2.72%		
48	December	2.86%		
	TOTALS	\$ 968,794,054		\$ 2,674,655

Note 1: Includes accrued interest on affiliated long-term debt reported on page 31 under column (h) with rates reported under column (f)

Annual report of.....Columbia Gas of Massachusetts.....Year ended December 31, 2018

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	Accrued Vacation	\$ 5,518,295				
2	Current Environmental Remediation Liabilities	1,857,450				
3	Accrued Payroll	3,433,897				
4	Accrued Incentives	3,066,156				
5	Payroll Liability	119,287				
6	Accrued Medical, Dental and Pharmacy Expenses	398,928				
7	Accounts Receivable - Budget Plan Credit Balances	11,832,073				
8	Accrued Professional Services	207,258				
9	Supplier Refunds	9,712				
10	Insurance Reserve	109,938,068				
11	Pension Liability - ST Non Qualified	279,500				
12	ST Accrued Equipment Repair	3,400,000				
		TOTAL \$ 140,060,624				
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)		
1	Credit Balance Regulatory Asset Transfer	\$ 1,753,263	186	\$ 13,638,410	24,644,529	\$ 12,759,382
2	ST Regulatory Liability - Asset Sales	350,767	930	350,770	3	0
3	ST Regulatory Liability - Amort of Tax Excess	0		0	91,000	91,000
4	LT Environmental Remediation Liabilities	11,493,261	186	1,111,643	427,584	10,809,202
5	Deferred Rent	226,320	131	556,107	539,409	209,622
6	Gain on Sale EP&S - Current	2,250,392	930	2,250,392	0	0
7	Rate Reserve	0	400	5,248,387	11,377,736	6,129,349
8	Reg Liab NC-Inc Tax Fed-St	135,101,887	267/268, 410	41,976,006	35,268,610	128,394,491
9	LT Accrued Equipment Repair	0		0	3,500,000	3,500,000
10	Def Credits - Other NC Liab	0	142	178,315,802	178,315,802	0
11	LT Regulatory Liability - Amort of Tax Excess	0	400	1,390,787	5,099,892	3,709,105
TOTALS		\$ 151,175,890		\$ 244,838,304	\$ 259,264,565	\$ 165,602,151

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.

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.

DIVIDENDS DECLARED DURING THE YEAR (Accounts 437,438)

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	Payable
24	See Page 34A						
25							
26							
27							
28							
29							
30							
31							
32							
33	TOTALS						
34	Dividend rates on Common Stock and Premium %.						
35	Dividend rates on Common Stock, Premium, and Surplus %.						
36							

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 (a)	Rate Per Share (b)	No. of Shares (c)	Par Value (d)	Amount of Dividend (e)	Date Declared (f)	Record Date (g)	Date Payable (h)
1	Common Stock NONE							
2								
3								
4								
5								
6								
7								
8								
9								
10								
11	Total Dividends							
12					\$			0
13								
14								

Annual report of.....Columbia Gas of Massachusetts.....Year ended December 31, 2018

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

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

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

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

than one utility department, contra accounts debited or credited should indicate the utility department affected.

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

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

Line No.	Item (a)	Contra Account Debited or Credited (b)	Amount (c)
1	Reserve for Pensions-Union and Non-Union (Account 263)		
2	Balance Beginning of Year		\$ 2,376,415
3			
4	Pension/OCI Regulatory Asset	186	4,475,672
5	Expense - later deferred into regulatory asset per tracker mechanism	926	(476,256)
6	Expense	926	74,541
7	SERP payments	131	(270,582)
8			
9	Balance End of Year - Reserve for Pensions		6,179,790
10			
11	Reserve for Other Post Employment Benefits - Non-Union (Account 263)		
12	Beginning Balance		8,889,819
13	Expense - later deferred into regulatory asset per tracker mechanism	926	(952,905)
14	Cash	131	20,882
15	OPEB Regulatory Asset/Liability	186/131	5,659,241
16	Balance End of Year - OPEB		13,617,037
17			
18	Reserve for Board of Directors Retirement Plan (Account 263)		
19	Beginning Balance		43,085
20	Adjust Reserve		0
21	Balance End of Year - BOD Retirement Plan		43,085
22			
23	Reserve for Window Warranties (Account 265)		
24	Beginning Balance		6,000
25	Adjust Reserve		0
26	Balance End of Year - Window Warranties		6,000
27			
28	Reserve for Worker Compensation, General Liab., Auto Liab. (Account 262)		
29	Beginning Balance		84,402
30	Expense Accruals	925	1,341,611
31	Payments Made	131	(891,892)
32	Balance End of Year - Worker Compensation, General Liab., Auto Liab.		534,121
33			
34	Reserve for Banked Vacation (Account 265)		
35	Beginning Balance		756,277
36	Banked Vacation	234/242	106,769
37	Balance End of Year - Banked Vacation		863,046
38			
39	Reserve for Thrift Plan Restoration (Account 265)		
40	Beginning Balance		15,807
41	Thrift Plan Restoration	926	755
42	Balance End of Year - Thrift Plan Restoration		16,562
43			
44	Total Operating Reserves:		<u>\$ 21,259,641</u>

Annual report of.....Columbia Gas of Massachusetts.....Year ended December 31, 2018

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 (f)
			Amounts Debited Account 410 (1) (c)	Amounts Credited Account 411 (2) (d)	Other (e)	
1	Accelerated Amortization	\$	\$	\$		\$
2	(Account 267)					
3	Electric.....					
4	Gas.....					
5	Other (Specify).....					
6	Totals.....					
7	Gas SFAS 109 Reserve - State	-	-	-	-	-
8	Gas SFAS 109 Reserve - Federal	-	-	-	-	-
9	Gas Plant Acquisition Adjustment - State & Federal	72,442,273	184,623	(3,186,948)	(9,143,245)	60,296,703
	Liberalized Depreciation (Account 268)					
10	Electric.....					
11	Gas - State.....	26,911,433	783,819	(13,086)	15,071,148	42,753,314
12	Gas - Federal.....	133,528,600	13,085	(10,717,182)	36,470,268	159,294,771
	Other (Specify) - Non Utility - State	-	-	-	-	-
	Non Utility - Federal	-	-	-	-	-
13	Totals.....	160,440,033	796,904	(10,730,268)	51,541,416	202,048,085
14	Gas - Other Reserves - State.....	(16,168,779)	12,929,345	(79,963,049)	14,971,180	(68,231,303)
15	Gas - Other Reserves - Federal.....	4,106,236	51,937,534	(205,057,855)	(50,661,955)	(199,676,040)
16	Totals.....	(12,062,543)	64,866,879	(285,020,904)	(35,690,775)	(267,907,343)
	Total (Accounts 267, 268)					
17	Electric.....					
18	Gas.....					
19	Other Adjustments.....					
20	Totals.....	148,377,490	65,663,783	(295,751,172)	15,850,641	(65,859,258)
21		220,819,763	65,848,406	(298,938,120)	6,707,396	(5,562,555)
22	Analysis of Charges:					
23	Provision for Deferred Income Taxes				(230,087,389)	(65,859,258)
24	Provision for Plant Acquisition Adjustment				(3,002,325)	60,296,703
25	Regulatory Asset related to State Rate Change				-	
26	Regulatory Liability related to Fed Rate Change (See Page 33)				-	
27	SFAS 109 DIT Regulatory Liabilities-Act 254 (See Page 33)				6,707,396	
28	SFAS 109 DIT Regulatory Assets-Act 186 (See Page 27)				-	
					(226,382,318)	(5,562,555)
29	(1) Account 410, Provision for Deferred Federal Income Taxes					
30	(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)		
30						
31	Contributions in Aid of Construction (offset in Account 101)	7,256,243			571,481	7,827,724
32						
33						
34						
35						
36						
37						
38						
39	TOTALS	7,256,243			571,481	7,827,724

GAS OPERATING REVENUES (Account 400)							
1. Report below the amount of operating revenue for the year for each prescribed account and the amount of increase or decrease over the preceding year.		are added for billing purposes, one customer shall be counted for each group of meters so added. The average number of customers means the average of the 12 figures at the close of each month. If the customer count in the residential service classification includes customers counted more than once because of special services, such as water heating etc., indicate in a footnote the number of such duplicate customers included in the			classification.		
2. If increases and decreases are not derived from previously reported figures explain any inconsistencies.					4. Unmetered sales should be included below. The details of such sales should be given in a footnote.		
3. Number of customers should be reported on the basis of number of meters, plus number of flat rate accounts, except that where separate meter readings					5. Classification of Commercial and Industrial Sales, Account 481, according to Small (or Commercial) and Large (or Industrial) may be according to the basis of classification regularly used by the respondent.		
Line No.	Account (a)	Operating Revenues		MMBTU Sold (1000 BTU)		Average Number of Customers per Month	
		Amount for Year (b)	Increase or (Decrease) from Preceding Year (c)	Amount for Year (d)	Increase or (Decrease) from Preceding Year (e)	Number for Year (f)	Increase or (Decrease) from Preceding Year (g)
1	SALES OF GAS						
2	480 Residential Sales **	\$ 384,074,175	\$ 79,905,869	27,308,257	2,414,716	289,698	3,448
3	481 Commercial and Industrial Sales:						
4	Commercial & Industrial **	118,745,587	32,533,612	11,303,390	1,396,551	25,851	49
5	Interruptible.see instr.5.....	0	0				
6	482 Other Sales to Public Authorities.....	0	0				
7	484 Interdepartmental Sales.....	0	0				
8							
9	485 Miscellaneous Gas Sales... Unbilled.....	(5,056,100)	(14,995,000)	(1,165,082)	(1,742,449)		
10							
11	Total Sales to Ultimate Consumers....	497,763,662	97,444,481	37,446,565	2,068,818	315,549	3,497
12	483 Sales for Resale.....	2,816,299	2,267,689	667,662	518,747		0
13							
14	Total Sales of Gas	500,579,961	99,712,170	38,114,227	2,587,565	315,549	3,497
15							
16							
17							
18	OTHER OPERATING REVENUES						
19	480 Residential Transportation**	838,439	157,685	115,845	29,284	983	205
20	487 Forfeited Discounts.....	461,139	146,776				
21	488 Miscellaneous Service Revenues.....	0	0				
22	489 Revenues from Trans.of Gas of Others**	47,452,735	(6,204,106)	21,592,130	(1,327,386)	4,917	144
23	490 Sales of Products Extracted from Natural Gas....	0	0				
24	491 Rev. from Natural Gas Processed by Others.....	0	0				
25	493 Rent from Gas Property	133,664	(24,384)				
26	494 Interdepartmental Rents.....	0	0				
27	495 Other Gas Revenues.....	36,412,041	32,934,173				
28							
29	Total Other Operating Revenues.....	85,298,018	27,010,144				
30							
31	Total Gas Operating Revenues.....	\$ 585,877,979	\$ 126,722,314	59,822,202	1,289,463	321,449	3,846
			Purchased Price Adjustment Clauses	Fuel Clauses			
32	** Includes billed revenues from application of		\$263,802,770	89,158,158			
33	Total MMBTU to which Applied.....		38,611,647	54,999,637			

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SALES OF GAS TO ULTIMATE CONSUMERS

Report by account the MMBTUs 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)	MMBTU (1000 BTU) (b)	Revenue (c)	Average Revenue per MMBTU (\$0.0000) (d)	Number of Customers (Per Bills Rendered)	
						July 31 (e)	December 31 (f)
1	480	R-1 Residential Non-Heating	303,885	\$ 6,380,886	\$ 20.9977	16,531	16,612
2	480	R-2 Residential Non-Heating Low Income	64,473	1,296,621	20.1111	3,051	2,915
3	480	R-3 Residential Heating	23,160,534	323,741,303	13.9781	231,907	236,854
4	480	R-4 Residential Heating Low Income	3,779,250	52,654,626	13.9326	36,316	35,965
5	480	R-5 Outdoor Lighting	114	739	6.4825	0	0
6							
7		Total Residential	27,308,256	384,074,175	14.0644	287,805	292,346
8							
9	481	G-40 Commercial Low Annual/High Winter	2,861,930	37,852,402	13.2262	17,924	18,593
10	481	G-41 Commercial Med Annual/High Winter	3,839,601	40,360,574	10.5117	3,029	3,290
11	481	G-50 Commercial Low Annual/Low Winter	409,539	4,698,905	11.4736	2,808	2,556
12	481	G-51 Commercial Med Annual/Low Winter	1,462,125	12,189,162	8.3366	1,320	1,315
13	481	G-42 Industrial High Annual/High Winter	1,389,503	13,458,063	9.6855	176	181
14	481	G-43 Industrial Extra High Annual/High Winter	214,455	1,932,768	9.0125	3	4
15	481	G-52 Industrial High Annual/Low Winter	757,184	5,436,730	7.1802	79	62
16	481	G-53 Industrial Extra High Annual/Low Winter	369,054	2,816,983	7.6330	10	14
17							
18		Total Commercial & Industrial	11,303,391	118,745,587	10.5053	25,349	26,015
19							
20							
21		Unbilled	(1,165,082)	(5,056,100)	4.3397	N/A	N/A
22							
23							
24							
25							
26							
27							
28							
29							
30							
31							
32							
33							
34							
35							
36							
37							
38							
39							
40							
41							
42							
43							
44							
45							
46							
47							
48							
49	TOTAL SALES TO ULTIMATE CONSUMERS (Page 43 line 11)		37,446,565	\$ 497,763,662	\$ 13.2926	313,154	318,361

Annual report ofColumbia Gas of Massachusetts.....Year ended December 31, 2018

GAS OPERATION AND MAINTENANCE EXPENSES			
1. Enter in the space provided the operation and maintenance expenses for the year. 2. If the increases and decreases are not derived from previously reported figures explain in footnote.			
Line No.	Account (a)	Amount for Year (b)	Increase or (Decrease) from Preceding Year (c)
1	PRODUCTION EXPENSES		
2	MANUFACTURED GAS PRODUCTION EXPENSES		
3	STEAM PRODUCTION		
4	Operation:		
5	700 Operation Supervision and Engineering.....		
6	701 Operation labor.....		
7	702 Boiler Fuel.....		
8	703 Miscellaneous steam expenses.....		
9	704 Steam transferred-Cr.....		
10	Total operation.....		
11	Maintenance:		
12	705 Maintenance supervision and engineering.....		
13	706 Maintenance of structures and improvements.....		
14	707 Maintenance of boiler plant equipment.....		
15	708 Maintenance of other steam production plant.....		
16	Total Maintenance.....		
17	Total steam production.....		
18	MANUFACTURED GAS PRODUCTION		
19	Operation:		
20	710 Operation supervision and engineering.....	\$ 22,763	\$ (16,494)
21	Production labor and expenses:		
22	711 Steam expenses.....		
23	712 Other power expenses.....	7,445,051	(2,815,057)
24	715 Water gas generating expenses.....		
25	716 Oil gas generating expenses.....		
26	717 Liquefied petroleum gas expenses.....		-
27	718 Other process production expenses.....	898,809	354,039
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.....	567,016	113,835
33	Gas raw materials:		
34	726 Oil for water gas.....		
35	727 Oil for oil gas.....		
36	728 Liquefied petroleum gas.....	808,834	580,987
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.....	1,275,608	(380,006)
44	736 Rents.....		
45	Total operation.....	11,018,081	(2,162,696)
46	Maintenance:		
47	740 Maintenance supervision and engineering.....	291,590	95,708
48	741 Maintenance of structures and improvements.....	70,601	6,148
49	742 Maintenance of production equipment.....	66,844	(3,105)
50	Total maintenance.....	429,035	98,751
51	Total manufactured gas production.....	\$ 11,447,116	\$ (2,063,945)

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GAS OPERATION AND MAINTENANCE EXPENSES-Continued			
Line No.	Account (a)	Amount for Year (b)	Increase or (Decrease) from Preceding Year (c)
1	OTHER GAS SUPPLY EXPENSES		
2	Operation:		
3	804 Natural gas city gate purchases.....	\$ 252,152,972	\$ 88,748,929
4	805 Other gas purchases.....	(3,525,349)	(3,733,150)
5	806 Deferred Cost of Gas.....	(4,955,522)	50,084,184
6	807 Purchased gas expenses.....		
7	808 Natural Gas Storage Charges.....	2,599,289	(1,795,934)
8	Cost of Off-System Sales.....		
9	812 Gas used for other utility operations-Cr.....	(250,292)	(41,222)
10	813 Other gas supply expenses.....	1,359,894	118,105
11	Total other gas supply expenses.....	247,380,992	133,380,912
12	Total Production Expenses	258,828,108	131,316,967
13	LOCAL STORAGE EXPENSES		
14	Operation:		
15	840 Operation supervision and engineering.....		
16	841 Operation labor and expenses.....		
17	842 Rents.....		
18	Total Operation.....		
19	Maintenance:		
20	843 Maintenance supervision and engineering.....		
21	844 Maintenance of structures and improvements.....		
22	845 Maintenance of Gas Holders.....		
23	846 Maintenance of other equipment.....		
24	Total Maintenance.....		
25	Total storage expenses.....		
26	TRANSMISSION AND DISTRIBUTION EXPENSES		
27	Operation:		
28	850 Operation supervision and engineering.....	3,972,256	(63,704)
29	851 System control and load dispatching.....	117,604	(11,060)
30	852 Communication system expenses.....	134,708	31,229
31	853 Compressor station labor and expenses.....		
32	855 Fuel and power for compressor stations.....		
33	857 Measuring and regulating station expenses.....	617,212	(35,715)
34	858 Transmission and Compression of gas by others.....		
35	874 Mains and services expenses.....	12,367,817	84,862
36	878 Meter and house regulator expenses.....	5,427,043	206,371
37	879 Customer Installations expenses.....	7,092,126	1,650,996
38	880 Other expenses.....	1,659,650	(174,178)
39	881 Rents.....	72,690	1,886
40	Total operation.....	31,461,106	1,690,687
41	Maintenance:		
42	885 Maintenance supervision and engineering.....	75,076	(8,352)
43	886 Maintenance of structures and improvements.....	318,088	81,454
44	887 Maintenance of mains.....	828,631,270	818,860,684
45	888 Maintenance of compressor station equipment.....		
46	889 Maintenance of measuring and regulating station equipment.....	882,820	384,350
47	892 Maintenance of services.....	3,704,047	418,754
48	893 Maintenance of meters and house regulators.....	534,730	(64,070)
49	894 Maintenance of other equipment.....	711,894	(103,407)
50	Total Maintenance.....	834,857,925	819,569,413
51	Total Transmission and Distribution expenses.....	\$ 866,319,031	\$ 821,260,100

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GAS OPERATION AND MAINTENANCE EXPENSES-Continued				
Line No.	Account (a)	Amount for Year (b)	Increase or (Decrease) from Preceding Year (c)	
1	CUSTOMER ACCOUNTS EXPENSES			
2	Operation:			
3	901 Supervision.....	\$ -	\$ -	
4	902 Meter reading expenses.....	478,781	(71,370)	
5	903 Customer records and collection expenses.....	9,300,034	(531,319)	
6	904 Uncollectible accounts.....	7,153,051	(583,452)	
7	905 Miscellaneous customer accounts expenses.....	45,679,488	2,688,680	
8	Total customer account expenses.....	62,611,354	1,502,539	
9	SALES EXPENSES			
10	Operation:			
11	911 Supervision.....	30,173	52	
12	912 Demonstrating and selling expenses.....	188,555	16,342	
13	913 Advertising expenses.....	200,445	(44,761)	
14	916 Miscellaneous sales expenses.....	-	-	
15	Total sales expenses.....	419,173	(28,367)	
16	ADMINISTRATIVE AND GENERAL EXPENSES			
17	Operation:			
18	920 Administrative and general salaries.....	38,010,533	14,883,132	
19	921 Office supplies and expenses.....	5,699,165	(378,314)	
20	922 Administrative expenses transferred-Cr.....	-	-	
21	923 Outside services employed.....	27,864,410	4,409,226	
22	924 Property Insurance.....	57,420	(8,230)	
23	925 Injuries and damages.....	19,626,385	15,448,927	
24	926 Employees pensions and benefits.....	15,317,353	5,232,256	
25	928 Regulatory commission expenses.....	1,286,041	399,868	
26	929 Duplicate charges-Cr.....	-	-	
27	930 Miscellaneous general expenses.....	17,657,996	17,446,973	
28	931 Rents.....	4,245,968	(58,139)	
29	Total operation.....	129,765,271	57,375,699	
30	Maintenance:			
31	932 Maintenance of general plant.....	6,099,456	1,791,846	
32	Total administrative and general expenses.....	135,864,727	59,167,545	
33	Total gas operation and maintenance expenses	\$ 1,324,042,393	\$ 1,013,218,784	
SUMMARY OF GAS OPERATION AND MAINTENANCE EXPENSES				
Line No.	Functional Classification (a)	Operation (b)	Maintenance (c)	Total (d)
34	Steam production.....			
35	Manufactured gas production.....	\$ 11,018,081	\$ 429,035	\$ 11,447,116
36	Other gas supply expenses.....	247,380,992		247,380,992
37	Total production expenses.....	258,399,073	429,035	258,828,108
38	Local storage expenses.....			
39	Transmission and distribution expenses.....	31,461,106	834,857,925	866,319,031
40	Customer accounts expenses.....	62,611,354		62,611,354
41	Sales expenses.....	419,173		419,173
42	Administrative and general expenses.....	129,765,271	6,099,456	135,864,727
43	Total gas operation and maintenance expenses.....	\$ 482,655,977	\$ 841,386,416	\$ 1,324,042,393
44	Ratio of operating expenses to operating revenues (carry out decimal two places, e.g.: 0.00%) Compute by dividing Revenues (Acct. 400) into the sum of Operation and Maintenance Expenses (p. 47, line 43(d), Depreciation (Acct. 403) and Amortization (Acct. 407).....			233.90%
45	Total salaries and wages of gas department for year, including amounts charged to operating expenses, construction and other accounts.			67,855,596
46	Total number of employees of gas department at end of year, including administrative, operating, maintenance, construction and other employees (including part time employees).....			707

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If gas is purchased or sold at two or more different rates, the amounts of each rate should be shown in the following table.

SALES FOR RESALE (Account 483)

Line No.	Names of Companies to Which Gas is Sold (a)	Where Delivered and Where and How Measured (b)	MMBTU (1000 BTU) (c)	Rate per M.C.F. (\$0.0000) (d)	Amount (e)
1 2 3 4 5 6 7 8 9 10 11 12 13 14	Spot Off System Sales	Delivered to customers, various points of delivery	667,662	\$4.2182	2,816,299
15	TOTALS		667,662	\$4.2182	2,816,299
16 17	Portion of above total sold to companies located outside of Massachusetts:		200,357	\$3.5015	701,545

SALE OF RESIDUALS (Accounts 730, 731)

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

Line No.	Kind (a)	Revenue (b)	Inventory Cost (c)	Labor Handling Selling, Etc. (d)	(e)	Total Cost (f)	Net Revenue (g)
18 19 20 21 22 23 24 25	None						
	TOTALS						

PURCHASED GAS (Accounts 804-806)

Line No.	Names of Companies to Which Gas is Purchased (a)	Where Received and Where and How Measured (b)	M.C.F. (1000 BTU) (c)	Rate per M.C.F. (\$0.0000) (d)	Amount (e)
26 27 28 29 30 31 32 33 34 35 36 37 38 39 40	See Page 48A				
		TOTALS			

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PURCHASED GAS (804 - 806)					
Line No.	Names of Companies from Which Gas is Purchased (a)	Where Received and Where and How Measured (b)	MMBtu (1000 BTU) (c)	Rate Per MMBtu (0.0000) (d)	Amount (e)
1	Suppliers on the Tenn. Gas Pipeline	Various locations by station orifice meter	40,073,840	5.1474	206,276,294
2	Suppliers on the Algonquin Gas Pipeline				
3	Suppliers on the Portland Natural Gas Transmission				
4	Suppliers on the Vector Pipeline				
5	Suppliers on the Texas Eastern Gas Transmission				
6	Suppliers on the Irquois Gas Transmission System				
7	Suppliers on the National Fuel Gas Supply Pipeline				
8	Suppliers on the TransCanada Pipeline				
9	Suppliers on the Union Gas Pipeline				
10	Suppliers on the Granite State Gas Transmission				
11	Suppliers on the Transcontinental Gas Pipeline				
12	(Includes various Spot Supplies)				
13					
14					
15	Demand charges paid to suppliers				79,214,403
16	and pipelines				
17					
18		Subtotal	40,073,840	7.1241	285,490,697
19					
20					
21	Capacity Release and Off System Sales				(33,337,725)
22					
23					
24					
25					
26					
27					
28					
29					
30					
31					
32					
33					
34					
35					
36					
37					
38	Total		40,073,840	\$ 6.2922	\$ 252,152,972
39	Deferred Cost of Gas				(4,955,522)
40	Other Gas Purchases				(3,525,349)
41					
42					
43					
44	Subtotal - Natural gas purchases - Account 804 - 806				243,672,101
45					
46	Total			\$	<u>243,672,101</u>

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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 (j). Show both the utility department and number of account charged. For taxes charged to utility plant show the number of the appropriate balance sheet plant account or subaccount.

5. For any tax which it was necessary to apportion to more than one utility

department or account, state in a footnote the basis of apportioning such a tax.

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

Line No.	Kind of Tax (a)	Total Taxes Charged During Year (omit cents) (b)	Distribution of Taxes Charged (omit cents) (Show utility department where applicable and account charged)							
			Electric Acct. 408, 409 (c)	Gas Acct. 408, 409 (d)	Capital, etc 107,186,254 (e)	Mdse 415 (f)	Other 417,419,421,426 (g)	Gas Proc by Others 777 (h)	Purch Gas Exp 807 (i)	Rents 931 (j)
1	<u>STATE</u>									
2	MA Franchise (A)			(633,687)			633,687			
3	Income (OTHER)	234		234						
4	Unemployment (B)	258,430		258,430						
6	Sales and Use	145,418		145,418						
7	<u>LOCAL</u>									
8	Property	27,820,396		26,156,966					923	1,662,507
9	Motor Vehicle Excise									
10										
11	<u>FEDERAL</u>									
12	FICA & Medicare (B)	3,129,126		3,129,126						
13	Unemployment (B)	23,000		23,000						
14	Incentive	586,422		586,422						
15			Account 408	29,665,909						
16										
17	<u>FEDERAL</u>									
18	Income (A)		Account 409	(2,550,587)			2,550,587			
19										
20										
21										
22										
23										
24										
25										
26										
27										
28	TOTALS	31,963,026		27,115,322	0	0	3,184,274	0	923	1,662,507

(A) Apportioned on Earnings Basis

(B) Apportioned on Payroll Basis

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INCOME FROM MERCHANDISING, JOBBING, AND CONTRACT WORK (Account 415)					
Report by utility departments the revenues, costs, expenses, and net income from merchandising, jobbing and contract work during year.					
Line No.	Item (a)	Electric Department (b)	Gas Department (c)	Other Utility Department (d)	Total (e)
1	Revenues:				
2	Merchandise sales, less discounts,				
3	allowance and returns.....		\$		\$
4	Contract work.....				
5	Commissions.....				
6	Other-list according to major classes.....				
7	Install.				
8					
9					
10	Total Revenues.....				NONE
11					
12	Costs and Expenses:				
13	Cost of Sales (list according to major				
14	classes of cost).....				
15	Cost of Merchandise Sold.....				
16	Install. expenses				
17	Servicing installed appliance (net)....				
18	Storeroom expenses.....				
19	Fleet expenses.....				
20					
21					
22					
23					
24					
25					
26	Miscellaneous.....				
27	Customer Account Expenses.....				
28	Administrative and general expenses....				
29	Clerical salaries and wages.....				
30	Employee Benefits & Payroll Tax.....				
31	Income Tax.....				
32	Uncollectible Accounts.....				
33	E/S Property Tax Non-Utility				
34					
35					
36					
37					
38					
39					
40					
41					
42					
43					
44					
45					
46					
47					
48					
49					
50	TOTAL COSTS AND EXPENSES				NONE
51	Net Profit (or Loss)		\$		\$ NONE

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RECORD OF SENDOUT FOR THE YEAR IN MCF BASED ON 1000 BTU PER CUBIC FOOT							
Line No.	Item	Total	January	February	March	April	May
1	Gas Made						
2	Liquid Natural Gas	(115,491)	333,907	43,841	68,885	179,493	(33,537)
3	Propane Air Gas	46,778	36,964	966	190	1,860	0
4	Propane Meter Gas	0	0	0	0	0	0
6	TOTAL.....	(68,713)	370,871	44,807	69,075	181,353	(33,537)
7	Off System Sales	(649,200)	(88,446)	0	(31,662)	(25,612)	0
8	Storage Activity	(124,056)	197,005	178,277	274,945	142,051	(127,162)
	TOTAL.....	(773,256)	108,559	178,277	243,283	116,439	(127,162)
9	Net Gas Purchase	38,943,399	7,093,951	4,756,329	5,010,785	3,294,463	1,346,559
10	End User Transportation	21,167,490	2,155,958	1,717,411	2,288,867	1,633,969	1,132,092
11	TOTAL.....	60,110,889	9,249,909	6,473,740	7,299,652	4,928,432	2,478,651
12	TOTAL MADE AND PURCHASED	59,268,920	9,729,339	6,696,824	7,612,010	5,226,224	2,317,952
14	Difference Throughput vs. Purchased Gas.....	91,777	6,333	2,514	4,192	56,022	(14,637)
15	TOTAL SENDOUT.....	59,360,697	9,735,672	6,699,338	7,616,202	5,282,246	2,303,315
16	Residential Gas	25,929,381	4,981,149	3,444,228	3,823,705	2,601,733	612,559
17	C&I Gas	10,658,715	2,040,741	1,503,034	1,543,030	1,054,185	256,819
18	Interruptible Gas	0	0	0	0	0	0
19	Transportation	21,148,041	2,340,775	1,869,830	2,361,391	1,787,949	1,106,910
20	Gas Used by Company.....	296,679	32,388	27,707	24,687	21,329	23,938
21	Gas Accounted for.....	58,032,816	9,395,053	6,844,799	7,752,813	5,465,196	2,000,226
22	Gas Unaccounted for.....	1,327,881	340,619	(145,461)	(136,611)	(182,950)	303,089
23	% Unaccounted for (0.00%).....	2.24%	3.50%	-2.17%	-1.79%	-3.46%	13.16%
NOTE: On a monthly basis, the MCF volumes provided above represent Company recorded MMBTU quantities converted to MCF using the applicable Mcf/MMBtu BTU conversion factors as provided by upstream pipelines							
24	Sendout in 24 hours						
25	in MMBTU						
26							
27							
28	<u>Brockton</u>						
29	Maximum-MMBtu.....	253,259	253,259	194,355	159,717	127,119	42,135
30	Maximum Date.....	1/6	1/6	2/2	3/18	4/5	5/12
31	Minimum-MMBtu.....	16,540	53,542	48,994	65,165	33,418	20,460
32	Minimum Date.....	7/4	1/12	2/21	3/30	4/28	5/26
33	<u>Springfield</u>						
34	Maximum-MMBtu.....	79,554	79,554	62,774	52,844	41,869	15,476
35	Maximum Date.....	1/6	1/6	2/2	3/18	4/15	5/12
36	Minimum-MMBtu.....	4,311	17,948	17,422	23,027	11,333	6,829
37	Minimum Date.....	9/14	1/12	2/21	3/31	4/28	5/26
38	<u>Lawrence</u>						
39	Maximum-MMBtu.....	142,391	142,391	115,395	85,103	78,346	29,758
40	Maximum Date.....	1/6	1/6	2/2	3/16	4/5	5/12
41	Minimum-MMBtu.....	15,395	40,110	32,660	44,777	22,129	15,890
42	Minimum Date.....	8/18	1/12	2/21	3/29	4/28	5/26

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

Line No.	Item	June	July	August	September	October	November	December
1	Gas Made							
2	Liquid Natural Gas	(154,600)	(182,546)	(171,247)	(164,327)	(154,487)	71,265	47,862
3	Propane Air Gas	0	0	0	0	0	3,658	3,140
4	Gas							
5	Propane Meter Gas	0	0	0	0	0	0	0
6	TOTAL.....	(154,600)	(182,546)	(171,247)	(164,327)	(154,487)	74,923	51,002
7	Off System Sales	0	(82,262)	(137,693)	(97,328)	(19,444)	(144,535)	(22,218)
8	Storage Activity	(152,470)	(194,176)	(177,764)	(157,278)	(93,837)	(40,629)	26,982
	TOTAL.....	(152,470)	(276,438)	(315,457)	(254,606)	(113,281)	(185,164)	4,764
9	Net Gas Purchase	1,291,193	1,216,859	1,207,301	1,249,471	2,525,398	4,436,378	5,514,712
10	End User Transportation	1,192,088	1,788,086	2,024,336	1,316,760	1,720,685	1,998,384	2,198,854
11	TOTAL.....	2,483,281	3,004,945	3,231,637	2,566,231	4,246,083	6,434,762	7,713,566
12	TOTAL MADE AND							
13	PURCHASED	2,176,211	2,545,961	2,744,933	2,147,298	3,978,315	6,324,521	7,769,332
14	Difference Throughput vs. Purchased Gas.....	(8,820)	7,819	2,619	(1,529)	(2,211)	34,767	4,708
15	TOTAL SENDOUT.....	2,167,391	2,553,780	2,747,552	2,145,769	3,976,104	6,359,288	7,774,040
16	Residential Gas	498,963	483,177	488,216	657,025	1,487,422	2,874,302	3,976,902
17	C&I Gas	265,651	265,548	264,965	282,891	555,155	1,144,829	1,481,867
18	Interruptible Gas							
19	Transportation	1,220,166	1,843,434	2,009,426	1,310,365	1,579,642	1,485,599	2,232,554
20	Gas Used by Company.....	26,020	23,003	26,479	26,218	21,770	20,593	22,547
21	Gas Accounted for.....	2,010,800	2,615,162	2,789,086	2,276,499	3,643,989	5,525,323	7,713,870
22	Gas Unaccounted for.....	156,591	(61,382)	(41,534)	(130,730)	332,115	833,965	60,170
23	% Unaccounted for (0.00%).....	7.22%	-2.40%	-1.51%	-6.09%	8.35%	13.11%	0.77%

NOTE: On a monthly basis, the MCF volumes provided above represent Company recorded MMBTU quantities converted to MCF using the applicable Mcf/MMBTU conversion factors as provided by upstream pipelines

24								
25								
26	Sendout in 24 hours							
27	in MMBTU							
28	<u>Brockton</u>							
29	Maximum-MMBtu.....	39,168	22,464	23,055	35,852	101,212	193,552	169,626
30	Maximum Date.....	6/4	7/18	8/23	9/24	10/30	11/22	12/8
31	Minimum-MMBtu.....	18,310	16,540	17,641	17,340	22,603	29,448	48,794
32	Minimum Date.....	6/30	7/4	8/4	9/2	10/7	11/2	12/21
33	<u>Springfield</u>							
34	Maximum-MMBtu.....	12,675	7,786	10,204	10,966	30,481	60,611	53,731
35	Maximum Date.....	6/4	7/19	8/16	9/24	10/30	11/22	12/8
36	Minimum-MMBtu.....	5,964	5,793	5,934	4,311	7,621	13,818	16,893
37	Minimum Date.....	6/30	7/4	8/18	9/14	10/10	11/2	12/21
38	<u>Lawrence</u>							
39	Maximum-MMBtu.....	22,654	18,753	18,927	25,422	60,962	108,947	97,284
40	Maximum Date.....	6/4	7/30	8/15	9/24	10/25	11/22	12/18
41	Minimum-MMBtu.....	15,861	15,589	15,395	15,521	16,586	24,421	36,263
42	Minimum Date.....	6/30	7/4	8/18	9/2	10/7	11/2	12/21

Annual report of.....Columbia Gas of Massachusetts.....Year ended December 31, 2018

GAS GENERATING PLANT			
Line No.	General Description - Location, Size, Type, etc.	No. of Sets	24 Hour Cap. (MMBtu)
1	Liquid Propane Plant Brockton		21,000
2	Liquefied Natural Gas Plant Easton		44,000
3	Liquefied Natural Gas Plant Marshfield		8,000
4	Liquid Propane Plant W. Springfield		18,000
5	Liquid Propane Plant Northampton		5,000
6	Liquid Propane Plant Lawrence		14,000
7	Liquefied Natural Gas Plant Ludlow		48,000
8	Liquefied Natural Gas Plant Lawrence		12,500
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44			
45	TOTAL		170,500

Annual report of.....Columbia Gas of Massachusetts.....Year ended December 31, 2018

TRANSMISSION AND DISTRIBUTION MAINS

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

Line No.	Diameter	Total Length in Feet at Beginning of Year	Added During Year	Taken Up During Year	Abandoned but Not Removed During Year	Total Length in Feet at End of Year
1	<u>CAST IRON</u>					
2	3"	225,292			13,629	211,663
3	4"	870,444			154,761	715,683
4	6"	1,139,591			104,969	1,034,622
5	8"	136,612			25,814	110,798
6	10"	66,101			6,231	59,870
7	12"	108,582			4,490	104,092
8	14"	6,099				6,099
9	16"	54,366				54,366
10	20"	6,375				6,375
11	24"	2,256				2,256
12						
13	Sub Total	2,615,718			309,894	2,305,824
14	<u>STEEL</u>					
15	Under 4"	5,199,279	1,018		29,038	5,171,259
16	4"	2,544,518	384		15,697	2,529,205
17	6"	3,028,911	376		21,394	3,007,893
18	8"	1,275,995	801		4,970	1,271,826
19	10"	172,003	20		2,953	169,070
20	12"	648,682	11,919		1,236	659,365
21	16"	166,922				166,922
22	20"	7,482				7,482
23	24"	3,881				3,881
24	Sub Total	13,047,673	14,518		75,288	12,986,903
25	<u>PLASTIC</u>					
26	Under 4"	6,030,520	215,319		4,795	6,241,044
27	4"	2,566,466	70,591		32,328	2,604,729
28	6"	1,422,983	76,639		10,697	1,488,925
29	8" or Over	645,571	42,120		7,316	680,375
30	Sub Total	10,665,540	404,669		55,136	11,015,073
31	TOTALS	26,328,931	419,187		440,318	26,307,800
Normal Operating Pressure - Mains and Lines						LP 6" HP 40"
Maximum 100 lb						
Normal Operating Pressure - Services						LP 6" HP 25"
Maximum 60 lb						

Annual report of.....Columbia Gas of Massachusetts.....Year ended December 31, 2018

GAS DISTRIBUTION SERVICES, HOUSE GOVERNORS AND METERS

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

Line No.	Item	Gas Services	House Governors	Meters
1	Number at beginning of year.....	271,807		334,811
2	Additions during year:			
3	Purchased.....	7,622		19,842
4	Installed.....			
5	Meter adjustments.....			(3,603)
6	Total Additions.....	7,622		16,239
7	Reductions during year:			
8	Retirements.....	8,874		15,959
9	Service adjustments.....			
10	Total Reductions.....	8,874		15,959
11	Number at End of Year.....	270,555		335,091
12	In Stock.....			5,218
13	On Customers' Premises - Inactive.....			5,017
14	On Customers' Premises - Active.....			324,810
15	In Company Use.....			46
16	Number at End of Year.....			335,091
17	Number of Meters Tested by State Inspectors During Year.....			44,456
House Governors are included as a component of the Gas Service.				

RESIDENTIAL NON-HEATING
RESIDENTIAL RATE R-1

AVAILABILITY

Service is available under this rate at single locations for all domestic purposes, except for resale, in individual private dwellings and individual apartments including condominiums and their facilities as defined in G.L. Chapter 183A, Section 1 and DPU 86-159 dated February 6, 1987.

CHARACTER OF SERVICE

A continuous supply of gas of not less than 1,000 Btu per cubic foot.

RATE - BI-MONTHLY

The Bi-Monthly rate schedule applicable to all customers being served with Company meters that do not have an installed radio-based automated meter reading device is as follows:

Customer Charge Per Two Month Period		\$ 24.40
Off-Peak	All therms	@ \$ 0.6638 per therm
Peak	All therms	@ \$ 0.6638 per therm

RATE – MONTHLY

The Monthly rate schedule applicable to all customers being served with Company meters that have an installed radio-based automated meter reading device is as follows:

Customer Charge Per One Month Period		\$ 12.20
Off-Peak	All therms	@ \$ 0.6638 per therm
Peak	All therms	@ \$ 0.6638 per therm

RESIDENTIAL NON-HEATING
RESIDENTIAL RATE R-1

MINIMUM CHARGE

The minimum charge per month shall be the applicable bi-monthly or monthly Customer Charge.

REVENUE DECOUPLING ADJUSTMENT CLAUSE

The provisions of the Company's Revenue Decoupling Adjustment Clause apply to gas sold under this rate.

COST OF GAS ADJUSTMENT AND LOCAL DISTRIBUTION ADJUSTMENT CLAUSE

The provisions of the Company's Cost of Gas Adjustment and Local Distribution Adjustment Clause apply to gas sold under this rate.

DEFINITIONS

Off-Peak Period - Defined as the period from May 1st through October 31st.

Peak Period - Defined as the period from November 1st through April 30th.

PAYMENT

Bills are net and payable upon presentation.

SPECIAL PROVISION

Where more than one but less than four individual apartments or dwellings are served through one meter, the billings shall be calculated as though each individual dwelling or apartment were served through a separate meter by assuming the use was divided equally among them, except that one customer charge will apply. The owner of the property or his designee will be responsible for the payment of the service. Where four or more individual apartments or dwellings are served through one meter, the billings will be calculated on the appropriate Commercial and Industrial Service Rate.

RESIDENTIAL NON-HEATING
RESIDENTIAL RATE R-1

TERMS AND CONDITIONS

The Company's Terms and Conditions in effect from time to time, where not inconsistent with any specific provisions hereof, are a part of this schedule.

FARM DISCOUNT

All charges under this tariff are subject to a ten percent (10%) discount for customers who are certified as eligible by the Massachusetts Department of Food and Agriculture.

**LOW INCOME RESIDENTIAL NON-HEATING
RESIDENTIAL RATE R-2**

AVAILABILITY

Service is available under this rate at single locations for all domestic purposes, except for resale, in individual private dwellings and individual apartments to persons who verify receipt of any means-tested public-benefit program or verify eligibility for the low-income home energy assistance program or its successor program, for which eligibility does not exceed 60 percent of the median income in Massachusetts based on a household's gross income or other criteria approved by the Department.

CHARACTER OF SERVICE

A continuous supply of gas of not less than 1,000 Btu per cubic foot.

RATE - BI- MONTHLY

The Bi-Monthly rate schedule applicable to all customers being served with Company meters that do not have an installed radio-based automated meter-reading device is as follows:

Customer Charge Per Two Month Period		\$ 24.40	
Off-Peak	-	All therms	@ \$ 0.6638 per therm
Peak	-	All therms	@ \$ 0.6638 per therm

RATE – MONTHLY

The Monthly rate schedule applicable to all customers being served with Company meters that have an installed radio-based automated meter reading device is as follows:

Customer Charge Per One Month Period		\$ 12.20	
Off-Peak	-	All therms	@ \$ 0.6638 per therm
Peak	-	All therms	@ \$ 0.6638 per therm

**LOW INCOME RESIDENTIAL NON-HEATING
RESIDENTIAL RATE R-2**

MINIMUM CHARGE

The minimum charge per month shall be the applicable bi-monthly or monthly Customer Charge, less the application of the Low Income Discount Adjustment provided under this rate schedule.

REVENUE DECOUPLING ADJUSTMENT CLAUSE

The provisions of the Company's Revenue Decoupling Adjustment Clause apply to gas sold under this rate.

COST OF GAS ADJUSTMENT AND LOCAL DISTRIBUTION ADJUSTMENT CLAUSE

The provisions of the Company's Cost of Gas Adjustment and Local Distribution Adjustment Clause apply to gas sold under this rate.

LOW INCOME DISCOUNT ADJUSTMENT

The total amount resulting from the billing of all charges under this rate schedule shall be adjusted by a discount of 25.0 percent (25.0%) pursuant to D.P.U. 12-25.

DEFINITIONS

Off-Peak Period - Defined as the period May 1st through October 31st.
Peak Period - Defined as the period November 1st through April 30th.

PAYMENT

Bills are net and payable upon presentation.

SPECIAL PROVISIONS

Where more than one but less than four individual apartments or dwellings is served through one meter, the billings shall be calculated as though each individual dwelling or apartment were

**LOW INCOME RESIDENTIAL NON-HEATING
RESIDENTIAL RATE R-2**

served through a separate meter by assuming the use was divided equally among them, except that one customer charge will apply. The owner of the property or his designee will be responsible for the payment of the service. Where four or more individual apartments or dwellings are served through one meter, the billings shall be calculated on the appropriate Commercial and Industrial Service Rate.

TERMS AND CONDITIONS

The Company's Terms and Conditions in effect from time to time, where not inconsistent with any specific provisions hereof, are a part of this schedule.

FARM DISCOUNT

All charges under this tariff are subject to a ten percent (10%) discount for customers who are certified as eligible by the Massachusetts Department of Food and Agriculture.

RESIDENTIAL HEATING
RESIDENTIAL RATE R-3

AVAILABILITY

Service is available under this rate at single domestic locations for all purposes, except for resale, in individual private dwellings and individual apartments including condominiums and their facilities as defined in G. L. Chapter 183A, Section 1 and DPU 86-159 dated February 6, 1987 where such residences are heated exclusively by means of permanently installed space heating equipment.

CHARACTER OF SERVICE

A continuous supply of gas of not less than 1,000 Btu per cubic foot.

RATE - MONTHLY

Customer Charge Per Month		\$ 12.20
Off-Peak	All therms	@ \$ 0.4602 per therm
Peak	All therms	@ \$ 0.4602 per therm

MINIMUM CHARGE

The minimum charge per month shall be the monthly Customer Charge.

REVENUE DECOUPLING ADJUSTMENT CLAUSE

The provisions of the Company's Revenue Decoupling Adjustment Clause apply to gas sold under this rate.

COST OF GAS ADJUSTMENT AND LOCAL DISTRIBUTION ADJUSTMENT CLAUSE

The provisions of the Company's Cost of Gas Adjustment and Local Distribution Adjustment Clause apply to gas sold under this rate.

DEFINITIONS

Off-Peak Period - Defined as the period from May 1st through October 31st.
Peak Period - Defined as the period from November 1st through April 30th.

RESIDENTIAL HEATING
RESIDENTIAL RATE R-3

PAYMENT

Bills are net and payable upon presentation.

SPECIAL PROVISION

- a) Where more than one but less than four individual apartments or dwellings are served through one meter, the billings shall be calculated as though each individual dwelling or apartment were served through a separate meter by assuming the use was divided equally among them, except that one customer charge will apply. The owner of the property or his designee will be responsible for the payment of the service. Where four or more individual apartments or dwellings are served through one meter the billing shall be calculated on the appropriated Commercial and Industrial Service Rate.
- b) Temporary service will be supplied, upon written application for the limited period necessary to protect and dry out unoccupied private residences under construction. Gas fired, permanently installed heating equipment of a type approved by the Company shall be the sole source of heat for the residence. The charge shall be computed in accordance with Residential Rate R-3.

TERMS AND CONDITIONS

The Company's Terms and Conditions in effect from time to time, where not inconsistent with any specific provisions hereof, are a part of this schedule.

FARM DISCOUNT

All charges under this tariff are subject to a ten percent (10%) discount for customers who are certified as eligible by the Massachusetts Department of Food and Agriculture.

LOW INCOME RESIDENTIAL HEATING
RESIDENTIAL RATE R-4

AVAILABILITY

Service is available under this rate at single domestic locations for all purposes, except for resale, in individual private dwellings and individual apartments where such residences are heated exclusively by means of permanently attached space heating equipment to persons who verify receipt of any means-tested public-benefit program or verify eligibility for the low-income home energy assistance program or its successor program, for which eligibility does not exceed 60 percent of the median income in Massachusetts based on a household's gross income or other criteria approved by the Department..

CHARACTER OF SERVICE

A continuous supply of gas of not less than 1,000 Btu per cubic foot.

RATE - MONTHLY

Customer Charge Per Month		\$ 12.20
Off-Peak	All therms	@ \$ 0.4602 per therm
Peak	All therms	@ \$ 0.4602 per therm

MINIMUM CHARGE

The minimum charge per month shall be the monthly Customer Charge, less the application of the Low Income Discount Adjustment provided under this rate schedule.

REVENUE DECOUPLING ADJUSTMENT CLAUSE

The provisions of the Company's Revenue Decoupling Adjustment Clause apply to gas sold under this rate.

LOW INCOME RESIDENTIAL HEATING
RESIDENTIAL RATE R-4

COST OF GAS ADJUSTMENT AND LOCAL DISTRIBUTION ADJUSTMENT CLAUSE

The provisions of the Company's Cost of Gas Adjustment and Local Distribution Adjustment Clause apply to gas sold under this rate.

LOW INCOME DISCOUNT ADJUSTMENT

The total amount resulting from the billing of all charges under this rate schedule shall be adjusted by a discount of 25.0 percent (25.0%) pursuant to D.P.U. 12-25.

DEFINITIONS

Off-Peak Period - Defined as the period from May 1st through October 31st.
Peak Period - Defined as the period from November 1st through April 30th.

PAYMENT

Bills are net and payable upon presentation.

SPECIAL PROVISIONS

Where more than one but less than four individual apartments or dwellings is served through one meter, the billings shall be calculated as though each individual dwelling or apartment were served through a separate meter by assuming the use was divided equally among them, except that one customer charge will apply. The owner of the property or his designee will be responsible for the payment of the service. Where four or more individual apartments are served through one meter the billing shall be calculated on the appropriate Commercial and Industrial Service Rate.

TERMS AND CONDITIONS

The Company's Terms and Conditions in effect from time to time, where not inconsistent with any specific provisions hereof, are a part of this schedule.

FARM DISCOUNT

All charges under this tariff are subject to a ten percent (10%) discount for customers who are certified as eligible by the Massachusetts Department of Food and Agriculture.

COMMERCIAL AND INDUSTRIAL SERVICE
(LOW ANNUAL USE / HIGH PEAK PERIOD USE)
RATE G-40

AVAILABILITY

This schedule is available at single locations throughout the territory served by the Company to Commercial and Industrial customers having certain characteristics, as defined below, for all purposes when gas is for their exclusive use and not for resale.

CHARACTER OF SERVICE

A continuous supply of gas of not less than 1,000 Btu per cubic foot.

RATE - MONTHLY

Customer Charge Per Month		\$ 19.80
Off-Peak	All therms	@ \$0.4550 per therm
Peak	All therms	@ \$0.4550 per therm

CHARACTERISTICS OF CUSTOMER

A customer receiving service under this schedule must have annual usage of less than 5,000 therms and peak period usage greater than or equal to 70 percent of annual use as determined by Company records and procedures.

MINIMUM CHARGE

The minimum charge per month shall be the monthly Customer Charge.

COMMERCIAL AND INDUSTRIAL SERVICE
(LOW ANNUAL USE / HIGH PEAK PERIOD USE)
RATE G-40

REVENUE DECOUPLING ADJUSTMENT CLAUSE

The provisions of the Company's Revenue Decoupling Adjustment Clause apply to gas sold under this rate.

COST OF GAS ADJUSTMENT AND LOCAL DISTRIBUTION ADJUSTMENT CLAUSE

The provisions of the Company's Cost of Gas Adjustment and Local Distribution Adjustment Clause apply to gas sold under this rate.

DEFINITIONS

Off-Peak Period - Defined as the period from May 1st through October 31st.

Peak Period - Defined as the period from November 1st through April 30th.

PAYMENT

Bills are net and payable upon presentation.

TERM OF CONTRACT

The term of contract under this schedule shall be for an initial period of at least one year, at the expiration of which initial period it shall automatically renew itself for like one year periods thereafter unless terminated by either party giving to the other notice in writing 30 days prior to the expiration of any contract year.

TERMS AND CONDITIONS

The Company's Terms and Conditions in effect from time to time, where not inconsistent with any specific provisions hereof, are a part of this schedule.

FARM DISCOUNT

All charges under this tariff are subject to a ten percent (10%) discount for customers who are certified as eligible by the Massachusetts Department of Food and Agriculture.

COMMERCIAL AND INDUSTRIAL SERVICE
(MEDIUM ANNUAL USE / HIGH PEAK PERIOD USE)
RATE G-41

AVAILABILITY

This schedule is available at single locations throughout the territory served by the Company to Commercial and Industrial customers having certain characteristics, as defined below, for all purposes when gas is for their exclusive use and not for resale.

CHARACTER OF SERVICE

A continuous supply of gas of not less than 1,000 Btu per cubic foot.

RATE - MONTHLY

Customer Charge Per Month		\$ 78.30
Off-Peak	All therms	@ \$0.2707 per therm
Peak	All therms	@ \$0.2707 per therm

CHARACTERISTICS OF CUSTOMER

A customer receiving service under this schedule must have annual usage of between 5,000 therms and 39,999 therms and peak period usage greater than or equal to 70 percent of annual use as determined by Company records and procedures.

MINIMUM CHARGE

The minimum charge per month shall be the monthly Customer Charge.

REVENUE DECOUPLING ADJUSTMENT CLAUSE

The provisions of the Company's Revenue Decoupling Adjustment Clause apply to gas sold under this rate.

COMMERCIAL AND INDUSTRIAL SERVICE
(MEDIUM ANNUAL USE / HIGH PEAK PERIOD USE)
RATE G-41

COST OF GAS ADJUSTMENT AND LOCAL DISTRIBUTION ADJUSTMENT CLAUSE

The provisions of the Company's Cost of Gas Adjustment and Local Distribution Adjustment Clause apply to gas sold under this rate.

DEFINITIONS

Off-Peak Period - Defined as the period from May 1st through October 31st.
Peak Period - Defined as the period from November 1st through April 30th.

PAYMENT

Bills are net and payable upon presentation.

TERM OF CONTRACT

The term of contract under this schedule shall be for an initial period of at least one year, at the expiration of which initial period it shall automatically renew itself for like one year periods thereafter unless terminated by either party giving to the other notice in writing 30 days prior to the expiration of any contract year.

TERMS AND CONDITIONS

The Company's Terms and Conditions in effect from time to time, where not inconsistent with any specific provisions hereof, are a part of this schedule.

COMMERCIAL AND INDUSTRIAL SERVICE
(MEDIUM ANNUAL USE / HIGH PEAK PERIOD USE)
RATE G-41

DUAL FUEL EQUIPMENT

The rates and charges applicable under this tariff for service rendered to locations with dual fuel equipment are subject to the Special Provision for Use of Dual Fuel Equipment, M.D.P.U. No. 279, which applies to any Customer with installed dual fuel equipment capable of burning gas and another fuel.

FARM DISCOUNT

All charges under this tariff are subject to a ten percent (10%) discount for customers who are certified as eligible by the Massachusetts Department of Food and Agriculture.

COMMERCIAL AND INDUSTRIAL SERVICE
(HIGH ANNUAL USE / HIGH PEAK PERIOD)
RATE G-42

AVAILABILITY

This schedule is available at single locations throughout the territory served by the Company to Commercial and Industrial customers having certain characteristics, as defined below, for all purposes when gas is for their exclusive use and not for resale.

CHARACTER OF SERVICE

A continuous supply of gas of not less than 1,000 Btu per cubic foot.

RATE - MONTHLY

Customer Charge Per Month		\$ 290.00
Off-Peak	All therms	@ \$0.1455 per therm
Peak	All therms	@ \$0.2360 per therm

CHARACTERISTICS OF CUSTOMER

A customer receiving service under this schedule must have annual usage between 40,000 and 249,999 therms and peak period usage greater than or equal to 70 percent of annual use as determined by Company records and procedures. With the exception that customers whose annual use is greater than 249,999 therms, and if the Company has been unable to install an Automated Meter Reading Device, such customers also shall take service under this rate schedule.

MINIMUM CHARGE

The minimum charge per month shall be the monthly Customer Charge

COMMERCIAL AND INDUSTRIAL SERVICE
(HIGH ANNUAL USE / HIGH PEAK PERIOD)
RATE G-42

REVENUE DECOUPLING ADJUSTMENT CLAUSE

The provisions of the Company's Revenue Decoupling Adjustment Clause apply to gas sold under this rate.

COST OF GAS ADJUSTMENT AND LOCAL DISTRIBUTION ADJUSTMENT CLAUSE

The provisions of the Company's Cost of Gas Adjustment and Local Distribution Adjustment Clause apply to gas sold under this rate.

DEFINITIONS

Off-Peak Period - Defined as the period from May 1st through October 31st.
Peak Period - Defined as the period from November 1st through April 30th.

PAYMENT

Bills are net and payable upon presentation.

TERM OF CONTRACT

The term of contract under this schedule shall be for an initial period of at least one year, at the expiration of which initial period it shall automatically renew itself for like one year periods thereafter unless terminated by either party giving to the other notice in writing 30 days prior to the expiration of any contract year.

TERMS AND CONDITIONS

The Company's Terms and Conditions in effect from time to time, where not inconsistent with any specific provisions hereof, are a part of this schedule.

COMMERCIAL AND INDUSTRIAL SERVICE
(HIGH ANNUAL USE / HIGH PEAK PERIOD)
RATE G-42

DUAL FUEL EQUIPMENT

The rates and charges applicable under this tariff for service rendered to locations with dual fuel equipment are subject to the Special Provision for Use of Dual Fuel Equipment, M.D.P.U. No. 279, which applies to any Customer with installed dual fuel equipment capable of burning gas and another fuel.

FARM DISCOUNT

All charges under this tariff are subject to a ten percent (10%) discount for customers who are certified as eligible by the Massachusetts Department of Food and Agriculture.

COMMERCIAL AND INDUSTRIAL SERVICE
(EXTRA HIGH ANNUAL USE / HIGH PEAK PERIOD USE)
RATE G-43

AVAILABILITY

This schedule is available at single locations throughout the territory served by the Company to Commercial and Industrial customers having certain characteristics, as defined below, for all purposes when gas is for their exclusive use and not for resale.

CHARACTER OF SERVICE

A continuous supply of gas of not less than 1,000 Btu per cubic foot.

RATE - MONTHLY

Customer Charge Per Month:		\$ 1,155.90
Demand Rates:	Off-Peak	- @ \$ 0.9614 per therm of maximum daily gas usage
	Peak	- @ \$ 2.3034 per therm of maximum daily gas usage
Volumetric Rates:	Off-Peak	- @ \$0.0525 per therm
	Peak	- @ \$0.1070 per therm

CALCULATION OF DEMAND CHARGES

Demand charges shall be calculated by applying the Demand Rate to the actual measured maximum daily gas usage in the billing month.

CHARACTERISTICS OF CUSTOMER

A customer receiving service under this schedule must have annual usage of 250,000 therms or more and peak period usage greater than or equal to 70 percent of annual use as determined by Company records and procedures.

COMMERCIAL AND INDUSTRIAL SERVICE
(EXTRA HIGH ANNUAL USE / HIGH PEAK PERIOD USE)
RATE G-43

MINIMUM CHARGE

The minimum charge per month shall be the monthly Customer Charge.

REVENUE DECOUPLING ADJUSTMENT CLAUSE

The provisions of the Company's Revenue Decoupling Adjustment Clause apply to gas sold under this rate.

COST OF GAS ADJUSTMENT AND LOCAL DISTRIBUTION ADJUSTMENT CLAUSE

The provisions of the Company's Cost of Gas Adjustment and Local Distribution Adjustment Clause apply to gas sold under this rate.

DEFINITIONS

Off-Peak Period - Defined as the period from May 1st through October 31st.
Peak Period - Defined as the period from November 1st through April 30th.

PAYMENT

Bills are net and payable upon presentation.

TERM OF CONTRACT

The term of contract under this schedule shall be for an initial period of at least one year, at the expiration of which, it shall automatically renew itself for like one year periods thereafter, unless terminated by either party giving to the other notice in writing 30 days prior to the expiration of any contract year.

COMMERCIAL AND INDUSTRIAL SERVICE
(EXTRA HIGH ANNUAL USE / HIGH PEAK PERIOD USE)
RATE G-43

TERMS AND CONDITIONS

The Company's Terms and Conditions in effect from time to time, where not inconsistent with any specific provisions hereof, are a part of this schedule.

SPECIAL PROVISIONS

All customers eligible for this service class must provide and maintain a phone line for use by the Company and provide the Company with reasonable access to the meter for installation and maintenance of the Automated Meter Reading device. Customers must have Automated Meter Reading devices installed in order to receive service according to this schedule. If the Company determines that Automated Meter Reading is impractical, the customer may receive service under the terms of Rate Schedule G-42.

DUAL FUEL EQUIPMENT

The rates and charges applicable under this tariff for service rendered to locations with dual fuel equipment are subject to the Special Provision for Use of Dual Fuel Equipment, M.D.P.U. No. 279, which applies to any Customer with installed dual fuel equipment capable of burning gas and another fuel.

FARM DISCOUNT

All charges under this tariff are subject to a ten percent (10%) discount for customers who are certified as eligible by the Massachusetts Department of Food and Agriculture.

COMMERCIAL AND INDUSTRIAL SERVICE
(LOW ANNUAL USE / LOW PEAK PERIOD USE)
RATE G-50

AVAILABILITY

This schedule is available at single locations throughout the territory served by the Company to Commercial and Industrial customers having certain characteristics, as defined below, for all purposes when gas is for their exclusive use and not for resale.

CHARACTER OF SERVICE

A continuous supply of gas of not less than 1,000 Btu per cubic foot.

RATE - MONTHLY

Customer Charge Per Month		\$ 19.80
Off-Peak	All therms	@ \$0.4337 per therm
Peak	All therms	@ \$0.4337 per therm

CHARACTERISTICS OF CUSTOMER

A customer receiving service under this schedule must have annual usage of less than 5,000 therms and peak period usage less than 70 percent of annual use as determined by Company records and procedures.

MINIMUM CHARGE

The minimum charge per month shall be the monthly Customer Charge.

REVENUE DECOUPLING ADJUSTMENT CLAUSE

The provisions of the Company's Revenue Decoupling Adjustment Clause apply to gas sold under this rate.

COMMERCIAL AND INDUSTRIAL SERVICE
(LOW ANNUAL USE / LOW PEAK PERIOD USE)
RATE G-50

COST OF GAS ADJUSTMENT AND LOCAL DISTRIBUTION ADJUSTMENT CLAUSE

The provisions of the Company's Cost of Gas Adjustment and Local Distribution Adjustment Clause apply to gas sold under this rate.

DEFINITIONS

Off-Peak Period - Defined as the period from May 1st through October 31st.

Peak Period - Defined as the period from November 1st through April 30th.

PAYMENT

Bills are net and payable upon presentation.

TERM OF CONTRACT

The term of contract under this schedule shall be for an initial period of at least one year, at the expiration of which initial period it shall automatically renew itself for like one year periods thereafter unless terminated by either party giving to the other notice in writing 30 days prior to the expiration of any contract year.

TERMS AND CONDITIONS

The Company's Terms and Conditions in effect from time to time, where not inconsistent with any specific provisions hereof, are a part of this schedule.

FARM DISCOUNT

All charges under this tariff are subject to a ten percent (10%) discount for customers who are certified as eligible by the Massachusetts Department of Food and Agriculture.

COMMERCIAL AND INDUSTRIAL SERVICE
(MEDIUM ANNUAL USE / LOW PEAK PERIOD USE)
RATE G-51

AVAILABILITY

This schedule is available at single locations throughout the territory served by the Company to Commercial and Industrial customers having certain characteristics, as defined below, for all purposes when gas is for their exclusive use and not for resale.

CHARACTER OF SERVICE

A continuous supply of gas of not less than 1,000 Btu per cubic foot.

RATE - MONTHLY

Customer Charge Per Month		\$78.30
Off-Peak	All therms	@ \$0.1477 per therm
Peak	All therms	@ \$0.2499 per therm

CHARACTERISTICS OF CUSTOMER

A customer receiving service under this schedule must have annual usage of between 5,000 and 39,999 therms and peak period usage less than 70 percent of annual use as determined by Company records and procedures.

MINIMUM CHARGE

The minimum charge per month shall be the monthly Customer Charge.

COMMERCIAL AND INDUSTRIAL SERVICE
(MEDIUM ANNUAL USE / LOW PEAK PERIOD USE)
RATE G-51

REVENUE DECOUPLING ADJUSTMENT CLAUSE

The provisions of the Company's Revenue Decoupling Adjustment Clause apply to gas sold under this rate.

COST OF GAS ADJUSTMENT AND LOCAL DISTRIBUTION ADJUSTMENT CLAUSE

The provisions of the Company's Cost of Gas Adjustment and Local Distribution Adjustment Clause apply to gas sold under this rate.

DEFINITIONS

Off-Peak Period - Defined as the period from May 1st through October 31st.
Peak Period - Defined as the period from November 1st through April 30th.

PAYMENT

Bills are net and payable upon presentation.

TERM OF CONTRACT

The term of contract under this schedule shall be for an initial period of at least one year, at the expiration of which initial period it shall automatically renew itself for like one year periods thereafter unless terminated by either party giving to the other notice in writing 30 days prior to the expiration of any contract year.

TERMS AND CONDITIONS

The Company's Terms and Conditions in effect from time to time, where not inconsistent with any specific provisions hereof, are a part of this schedule.

COMMERCIAL AND INDUSTRIAL SERVICE
(MEDIUM ANNUAL USE / LOW PEAK PERIOD USE)
RATE G-51

DUAL FUEL EQUIPMENT

The rates and charges applicable under this tariff for service rendered to locations with dual fuel equipment are subject to the Special Provision for Use of Dual Fuel Equipment, M.D.P.U. No. 279, which applies to any Customer with installed dual fuel equipment capable of burning gas and another fuel.

FARM DISCOUNT

All charges under this tariff are subject to a ten percent (10%) discount for customers who are certified as eligible by the Massachusetts Department of Food and Agriculture.

COMMERCIAL AND INDUSTRIAL SERVICE
(HIGH ANNUAL USE / LOW PEAK PERIOD USE)
RATE G-52

AVAILABILITY

This schedule is available at single locations throughout the territory served by the Company to Commercial and Industrial customers having certain characteristics, as defined below, for all purposes when gas is for their exclusive use and not for resale.

CHARACTER OF SERVICE

A continuous supply of gas of not less than 1,000 Btu per cubic foot.

RATE - MONTHLY

Customer Charge Per Month		\$ 290.00
Off-Peak	All therms	@ \$0.1140 per therm
Peak	All therms	@ \$0.2263 per therm

CHARACTERISTICS OF CUSTOMER

A customer receiving service under this schedule must have annual usage between 40,000 and 249,999 therms and peak period usage less than 70 percent of annual use as determined by Company records and procedures. With the exception that customers whose annual use is greater than 249,999 therms, and if the Company has been unable to install an Automated Meter Reading Device, such customers also shall take service under this rate schedule.

MINIMUM CHARGE

The minimum charge per month shall be the monthly Customer Charge.

COMMERCIAL AND INDUSTRIAL SERVICE
(HIGH ANNUAL USE / LOW PEAK PERIOD USE)
RATE G-52

REVENUE DECOUPLING ADJUSTMENT CLAUSE

The provisions of the Company's Revenue Decoupling Adjustment Clause apply to gas sold under this rate.

COST OF GAS ADJUSTMENT AND LOCAL DISTRIBUTION ADJUSTMENT CLAUSE

The provisions of the Company's Cost of Gas Adjustment and Local Distribution Adjustment Clause apply to gas sold under this rate.

DEFINITIONS

Off-Peak Period - Defined as the period from May 1st through October 31st.
Peak Period - Defined as the period from November 1st through April 30th.

PAYMENT

Bills are net and payable upon presentation.

TERM OF CONTRACT

The term of contract under this schedule shall be for an initial period of at least one year, at the expiration of which initial period it shall automatically renew itself for like one year periods thereafter unless terminated by either party giving to the other notice in writing 30 days prior to the expiration of any contract year.

TERMS AND CONDITIONS

The Company's Terms and Conditions in effect from time to time, where not inconsistent with any specific provisions hereof, are a part of this schedule.

COMMERCIAL AND INDUSTRIAL SERVICE
(HIGH ANNUAL USE / LOW PEAK PERIOD USE)
RATE G-52

DUAL FUEL EQUIPMENT

The rates and charges applicable under this tariff for service rendered to locations with dual fuel equipment are subject to the Special Provision for Use of Dual Fuel Equipment, M.D.P.U. No. 279, which applies to any Customer with installed dual fuel equipment capable of burning gas and another fuel.

FARM DISCOUNT

All charges under this tariff are subject to a ten percent (10%) discount for customers who are certified as eligible by the Massachusetts Department of Food and Agriculture.

COMMERCIAL AND INDUSTRIAL SERVICE
(EXTRA HIGH ANNUAL USE / LOW PEAK PERIOD USE)
RATE G-53

AVAILABILITY

This schedule is available at single locations throughout the territory served by the Company to Commercial and Industrial customers having certain characteristics, as defined below, for all purposes when gas is for their exclusive use and not for resale.

CHARACTER OF SERVICE

A continuous supply of gas of not less than 1,000 Btu per cubic foot.

RATE - MONTHLY

Customer Charge Per Month:			\$ 1,155.90
Demand Rates:	Off-Peak	-	@ \$ 0.9614 per therm of maximum daily gas usage
	Peak	-	@ \$ 2.3034 per therm of maximum daily gas usage
Volumetric Rates:	Off-Peak	-	@ \$ 0.0525 per therm
	Peak	-	@ \$ 0.1070 per therm

CALCULATION OF DEMAND CHARGES

Demand charges shall be calculated by applying the Demand Rate to the actual measured maximum daily gas usage in the billing month.

CHARACTERISTICS OF CUSTOMER

A customer receiving service under this schedule must have annual usage of 250,000 therms or more and peak period usage less than 70 percent of annual use as determined by Company records and procedures.

COMMERCIAL AND INDUSTRIAL SERVICE
(EXTRA HIGH ANNUAL USE / LOW PEAK PERIOD USE)
RATE G-53

MINIMUM CHARGE

The minimum charge per month shall be the monthly Customer Charge.

REVENUE DECOUPLING ADJUSTMENT CLAUSE

The provisions of the Company's Revenue Decoupling Adjustment Clause apply to gas sold under this rate.

COST OF GAS ADJUSTMENT AND LOCAL DISTRIBUTION ADJUSTMENT CLAUSE

The provisions of the Company's Cost of Gas Adjustment and Local Distribution Adjustment Clause apply to gas sold under this rate.

DEFINITIONS

Off-Peak Period - Defined as the period from May 1st through October 31st.
Peak Period - Defined as the period from November 1st through April 30th.

PAYMENT

Bills are net and payable upon presentation.

TERM OF CONTRACT

The term of contract under this schedule shall be for an initial period of at least one year, at the expiration of which, it shall automatically renew itself for like one year periods thereafter, unless terminated by either party giving to the other notice in writing 30 days prior to the expiration of any contract year.

COMMERCIAL AND INDUSTRIAL SERVICE
(EXTRA HIGH ANNUAL USE / LOW PEAK PERIOD USE)
RATE G-53

TERMS AND CONDITIONS

The Company's Terms and Conditions in effect from time to time, where not inconsistent with any specific provisions hereof, are a part of this schedule.

SPECIAL PROVISIONS

All customers eligible for this service class must provide and maintain a phone line for use by the Company and provide the Company with reasonable access to the meter for installation and maintenance of the Automated Meter Reading device. Customers must have Automated Meter Reading devices installed in order to receive service according to this schedule. If the Company determines that Automated Meter Reading is impractical, the customer may receive service according to Rate Schedule G-52.

DUAL FUEL EQUIPMENT

The rates and charges applicable under this tariff for service rendered to locations with dual fuel equipment are subject to the Special Provision for Use of Dual Fuel Equipment, M.D.P.U. No. 279, which applies to any Customer with installed dual fuel equipment capable of burning gas and another fuel.

FARM DISCOUNT

All charges under this tariff are subject to a ten percent (10%) discount for customers who are certified as eligible by the Massachusetts Department of Food and Agriculture.

NON-HEATING FIRM TRANSPORTATION SERVICE
RESIDENTIAL RATE T-R1

AVAILABILITY

Service is available under this rate at single domestic locations throughout the territory served by the Company for transportation of supplier-owned gas used in individual private dwellings and individual apartments including condominiums and their facilities as defined in G. L. Chapter 183A, Section 1 and DPU 86-159 dated February 6, 1987.

CHARACTER OF SERVICE

A continuous supply of gas of not less than 1,000 Btu per cubic foot.

RATE - BI-MONTHLY

The Bi-Monthly rate schedule applicable to all customers being served with Company meters that do not have an installed radio-based automated meter reading device is as follows:

Customer Charge Per Two Month Period		\$ 24.40
Off-Peak	- All therms	@ \$0.6638 per therm
Peak	- All therms	@ \$0.6638 per therm

RATE – MONTHLY

The Monthly rate schedule applicable to all customers being served with Company meters that have an installed radio-based automated meter reading device is as follows:

Customer Charge Per One Month Period		\$ 12.20
Off-Peak	- All therms	@ \$0.6638 per therm
Peak	- All therms	@ \$0.6638 per therm

NON-HEATING FIRM TRANSPORTATION SERVICE
RESIDENTIAL RATE T-R1

MINIMUM CHARGE

The minimum charge per month shall be the applicable bi-monthly or monthly Customer Charge.

REVENUE DECOUPLING ADJUSTMENT CLAUSE

The provisions of the Company's Revenue Decoupling Adjustment Clause apply to gas transported under this rate.

LOCAL DISTRIBUTION ADJUSTMENT CLAUSE

The provisions of the Company's Local Distribution Adjustment Clause apply to gas transported under this rate.

DEFINITIONS

Off-Peak Period - Defined as the period from May 1st through October 31st.

Peak Period - Defined as the period from November 1st through April 30th.

PAYMENT

Bills are net and payable upon presentation.

SPECIAL PROVISION

Where more than one but less than four individual apartments or dwellings are served through one meter, the billings shall be calculated as though each individual dwelling or apartment were served through a separate meter by assuming the use was divided equally among them, except that one customer charge will apply. The owner of the property or his designee will be responsible for the payment of the service. Where four or more individual apartments or dwellings are served through one meter, the billings will be calculated on the appropriate Commercial and Industrial Service Rate.

NON-HEATING FIRM TRANSPORTATION SERVICE
RESIDENTIAL RATE T-R1

TERMS AND CONDITIONS

The Company's Terms and Conditions in effect from time to time, where not inconsistent with any specific provisions hereof, or other arrangements between Customers and Suppliers operating pursuant to the Company's Supplier Service Agreement Terms and Conditions, are a part of this schedule.

FARM DISCOUNT

All charges under this tariff are subject to a ten percent (10%) discount for customers who are certified as eligible by the Massachusetts Department of Food and Agriculture.

LOW INCOME NON-HEATING FIRM TRANSPORTATION SERVICE
RESIDENTIAL RATE T-R2

AVAILABILITY

Service is available under this rate at single domestic locations throughout the territory served by the Company for transportation of supplier-owned gas used in individual private dwellings and individual apartments for all domestic purposes to persons who verify receipt of any means-tested public-benefit program or verify eligibility for the low-income home energy assistance program or its successor program, for which eligibility does not exceed 60 percent of the median income in Massachusetts based on a household's gross income or other criteria approved by the Department..

CHARACTER OF SERVICE

A continuous supply of gas of not less than 1,000 Btu per cubic foot.

RATE - BI-MONTHLY

The Bi-Monthly rate schedule applicable to all customers being served with Company meters that do not have an installed radio-based automated meter reading device is as follows:

Customer Charge Per Two Month Period		\$ 24.40
Off-Peak	All therms	@ \$0.6638 per therm
Peak	All therms	@ \$0.6638 per therm

RATE – MONTHLY

The Monthly rate schedule applicable to all customers being served with Company meters that have an installed radio-based automated meter reading device is as follows:

Customer Charge Per One Month Period		\$ 12.20
Off-Peak	All therms	@ \$0.6638 per therm
Peak	All therms	@ \$0.6638 per therm

**LOW INCOME NON-HEATING FIRM TRANSPORTATION SERVICE
RESIDENTIAL RATE T-R2**

MINIMUM CHARGE

The minimum charge per month shall be the applicable bi-monthly or monthly Customer Charge, less the application of the Low Income Discount Adjustment provided under this rate schedule.

REVENUE DECOUPLING ADJUSTMENT CLAUSE

The provisions of the Company's Revenue Decoupling Adjustment Clause apply to gas transported under this rate.

LOCAL DISTRIBUTION ADJUSTMENT CLAUSE

The provisions of the Company's Local Distribution Adjustment Clause apply to gas transported under this rate.

LOW INCOME DISCOUNT ADJUSTMENT

The total amount resulting from the billing of all charges under this rate schedule shall be adjusted by a discount of 25.0 percent (25.0%) pursuant to D.P.U. 12-25.

DEFINITIONS

Off-Peak Period - Defined as the period from May 1st through October 31st.
Peak Period - Defined as the period from November 1st through April 30th.

PAYMENT

Bills are net and payable upon presentation.

SPECIAL PROVISIONS

Where more than one but less than four individual apartments or dwellings is served through one meter, the billings shall be calculated as though each individual dwelling or apartment were served through a separate meter by assuming the use was divided equally among them, except that one customer charge will apply. The owner of the property or his designee will be

**LOW INCOME NON-HEATING FIRM TRANSPORTATION SERVICE
RESIDENTIAL RATE T-R2**

responsible for the payment of the service. Where four or more individual apartments or dwellings are served through one meter, the billings shall be calculated on the appropriate Commercial and Industrial Service Rate.

TERMS AND CONDITIONS

The Company's Terms and Conditions in effect from time to time, where not inconsistent with any specific provisions hereof, or other arrangements between Customers and Suppliers operating pursuant to the Company's Supplier Service Agreement Terms and Conditions, are a part of this schedule.

FARM DISCOUNT

All charges under this tariff are subject to a ten percent (10%) discount for customers who are certified as eligible by the Massachusetts Department of Food and Agriculture.

HEATING FIRM TRANSPORTATION SERVICE
RESIDENTIAL RATE T-R3

AVAILABILITY

Service is available under this rate at single domestic locations throughout the territory served by the Company for transportation of supplier-owned gas used in individual private dwellings and individual apartments including condominiums and their facilities as defined in G. L. Chapter 183A, Section 1 and DPU 86-159 dated February 6, 1987 where such residences are heated exclusively by means of permanently installed space heating equipment.

CHARACTER OF SERVICE

A continuous supply of gas of not less than 1,000 Btu per cubic foot.

RATE - MONTHLY

Customer Charge Per Month		\$ 12.20
Off-Peak	- All therms	@ \$0.4602 per therm
Peak	- All therms	@ \$0.4602 per therm

MINIMUM CHARGE

The minimum charge per month shall be the monthly Customer Charge.

REVENUE DECOUPLING ADJUSTMENT CLAUSE

The provisions of the Company's Revenue Decoupling Adjustment Clause apply to gas transported under this rate.

LOCAL DISTRIBUTION ADJUSTMENT CLAUSE

The provisions of the Company's Local Distribution Adjustment Clause apply to gas transported under this rate.

HEATING FIRM TRANSPORTATION SERVICE
RESIDENTIAL RATE T-R3

DEFINITIONS

Off-Peak Period - Defined as the period from May 1st through October 31st.

Peak Period - Defined as the period from November 1st through April 30th.

PAYMENT

Bills are net and payable upon presentation.

SPECIAL PROVISION

- a) Where more than one but less than four individual apartments or dwellings are served through one meter, the billings shall be calculated as though each individual dwelling or apartment were served through a separate meter by assuming the use was divided equally among them, except that one customer charge will apply. The owner of the property or his designee will be responsible for the payment of the service. Where four or more individual apartments or dwellings are served through one meter the billing shall be calculated on the appropriated Commercial and Industrial Service Rate.
- b) Temporary service will be supplied, upon written application for the limited period necessary to protect and dry out unoccupied private residences under construction. Gas fired, permanently installed heating equipment of a type approved by the Company shall be the sole source of heat for the residence. The charge shall be computed in accordance with Residential Rate R-3.

TERMS AND CONDITIONS

The Company's Terms and Conditions in effect from time to time, where not inconsistent with any specific provisions hereof, or other arrangements between Customers and Suppliers operating pursuant to the Company's Supplier Service Agreement Terms and Conditions, are a part of this schedule.

FARM DISCOUNT

All charges under this tariff are subject to a ten percent (10%) discount for customers who are certified as eligible by the Massachusetts Department of Food and Agriculture.

LOW INCOME HEATING FIRM TRANSPORTATION SERVICE
RESIDENTIAL RATE T-R4

AVAILABILITY

Service is available under this rate at single domestic locations throughout the territory served by the Company to persons who verify receipt of any means-tested public-benefit program or verify eligibility for the low-income home energy assistance program or its successor program, for which eligibility does not exceed 60 percent of the median income in Massachusetts based on a household's gross income or other criteria approved by the Department, for transportation of supplier-owned gas used in individual private dwellings and individual apartments where such residences are heated exclusively by means of permanently installed space heating equipment.

CHARACTER OF SERVICE

A continuous supply of gas of not less than 1,000 Btu per cubic foot.

RATE - MONTHLY

Customer Charge Per Month		\$ 12.20
Off-Peak	All therms	@ \$0.4602 per therm
Peak	All therms	@ \$0.4602 per therm

MINIMUM CHARGE

The minimum charge per month shall be the monthly Customer Charge, less the application of the Low Income Discount Adjustment provided under this rate schedule.

REVENUE DECOUPLING ADJUSTMENT CLAUSE

The provisions of the Company's Revenue Decoupling Adjustment Clause apply to gas transported under this rate.

**LOW INCOME HEATING FIRM TRANSPORTATION SERVICE
RESIDENTIAL RATE T-R4**

LOCAL DISTRIBUTION ADJUSTMENT CLAUSE

The provisions of the Company's Local Distribution Adjustment Clause apply to gas transported under this rate.

LOW INCOME DISCOUNT ADJUSTMENT

The total amount resulting from the billing of all charges under this rate schedule shall be adjusted by a discount of 25.0 percent (25.0%) pursuant to D.P.U. 12-25.

DEFINITIONS

Off-Peak Period - Defined as the period from May 1st through October 31st.
Peak Period - Defined as the period from November 1st through April 30th.

PAYMENT

Bills are net and payable upon presentation.

SPECIAL PROVISIONS

Where more than one but less than four individual apartments or dwellings is served through one meter, the billings shall be calculated as though each individual dwelling or apartment were served through a separate meter by assuming the use was divided equally among them, except that one customer charge will apply. The owner of the property or his designee will be responsible for the payment of the service. Where four or more individual apartments are served through one meter the billing shall be calculated on the appropriate Commercial and Industrial Service Rate, and therefore such accounts are not eligible for the Pilot Program.

TERMS AND CONDITIONS

The Company's Terms and Conditions in effect from time to time, where not inconsistent with any specific provisions hereof, or other arrangements between Customers and Suppliers operating pursuant to the Company's Supplier Service Agreement Terms and Conditions, are a part of this schedule.

FARM DISCOUNT

All charges under this tariff are subject to a ten percent (10%) discount for customers who are certified as eligible by the Massachusetts Department of Food and Agriculture.

FIRM TRANSPORTATION SERVICE
(LOW ANNUAL USE / HIGH PEAK PERIOD USE)
RATE T-40

AVAILABILITY

This schedule is available at single locations throughout the territory served by the Company for transportation of customer-owned gas used for commercial, industrial, or institutional purposes.

RATE - MONTHLY

Customer Charge Per Month		\$ 19.80
Off-Peak	All therms	@ \$0.4550 per therm
Peak	All therms	@ \$0.4550 per therm

CHARACTERISTICS OF CUSTOMER

A customer receiving service under this schedule must have annual usage of less than 5,000 therms and peak period usage greater than or equal to 70 percent of annual use as determined by Company records and procedures.

MINIMUM CHARGE

The minimum charge per month shall be the monthly Customer Charge.

REVENUE DECOUPLING ADJUSTMENT CLAUSE

The provisions of the Company's Revenue Decoupling Adjustment Clause apply to gas throughput transported under this rate.

FIRM TRANSPORTATION SERVICE
(LOW ANNUAL USE / HIGH PEAK PERIOD USE)
RATE T-40

LOCAL DISTRIBUTION ADJUSTMENT CLAUSE

The provisions of the Company's Local Distribution Adjustment Clause apply to gas throughput transported under this rate.

DEFINITIONS

Off-Peak Period - Defined as the period from May 1st through October 31st.
Peak Period - Defined as the period from November 1st through April 30th.

PAYMENT

Bills are net and payable upon presentation.

TERM OF CONTRACT

The term of contract under this schedule shall be for an initial period of at least one year, at the expiration of which initial period it shall automatically renew itself for like one year periods thereafter unless terminated by either party giving to the other notice in writing 30 days prior to the expiration of any contract year.

TERMS AND CONDITIONS

The Company's Terms and Conditions in effect from time to time, where not inconsistent with any specific provisions hereof, are a part of this schedule.

FARM DISCOUNT

All charges under this tariff are subject to a ten percent (10%) discount for customers who are certified as eligible by the Massachusetts Department of Food and Agriculture.

FIRM TRANSPORTATION SERVICE
(MEDIUM ANNUAL USE / HIGH PEAK PERIOD USE)
RATE T-41

AVAILABILITY

This schedule is available at single locations throughout the territory served by the Company for transportation of customer-owned gas used for commercial, industrial, or institutional purposes.

RATE - MONTHLY

Customer Charge Per Month		\$ 78.30
Off-Peak	All therms	@ \$0.2707 per therm
Peak	All therms	@ \$0.2707 per therm

CHARACTERISTICS OF CUSTOMER

A customer receiving service under this schedule must have annual usage of between 5,000 therms and 39,999 therms and peak period usage greater than or equal to 70 percent of annual use as determined by Company records and procedures.

MINIMUM CHARGE

The minimum charge per month shall be the monthly Customer Charge.

REVENUE DECOUPLING ADJUSTMENT CLAUSE

The provisions of the Company's Revenue Decoupling Adjustment Clause apply to gas throughput transported under this rate.

LOCAL DISTRIBUTION ADJUSTMENT CLAUSE

The provisions of the Company's Local Distribution Adjustment Clause apply to gas throughput transported under this rate.

FIRM TRANSPORTATION SERVICE
(MEDIUM ANNUAL USE / HIGH PEAK PERIOD USE)
RATE T-41

DEFINITIONS

Off-Peak Period - Defined as the period from May 1st through October 31st.

Peak Period - Defined as the period from November 1st through April 30th.

PAYMENT

Bills are net and payable upon presentation.

TERM OF CONTRACT

The term of contract under this schedule shall be for an initial period of at least one year, at the expiration of which initial period it shall automatically renew itself for like one year periods thereafter unless terminated by either party giving to the other notice in writing 30 days prior to the expiration of any contract year.

TERMS AND CONDITIONS

The Company's Terms and Conditions in effect from time to time, where not inconsistent with any specific provisions hereof, are a part of this schedule.

DUAL FUEL EQUIPMENT

The rates and charges applicable under this tariff for service rendered to locations with dual fuel equipment are subject to the Special Provision for Use of Dual Fuel Equipment, M.D.P.U. No. 279, which applies to any Customer with installed dual fuel equipment capable of burning gas and another fuel.

FARM DISCOUNT

All charges under this tariff are subject to a ten percent (10%) discount for customers who are certified as eligible by the Massachusetts Department of Food and Agriculture.

FIRM TRANSPORTATION SERVICE
(HIGH ANNUAL USE / HIGH PEAK PERIOD USE)
RATE T-42

AVAILABILITY

This schedule is available at single locations throughout the territory served by the Company for transportation of customer-owned gas used for commercial, industrial, or institutional purposes.

RATE - MONTHLY

Customer Charge Per Month		\$ 290.00
Off-Peak	All therms	@ \$0.1455 per therm
Peak	All therms	@ \$0.2360 per therm

CHARACTERISTICS OF CUSTOMER

A customer receiving service under this schedule must have annual usage between 40,000 and 249,999 therms and peak period usage greater than or equal to 70 percent of annual use as determined by Company records and procedures.

MINIMUM CHARGE

The minimum charge per month shall be the monthly Customer Charge.

REVENUE DECOUPLING ADJUSTMENT CLAUSE

The provisions of the Company's Revenue Decoupling Adjustment Clause apply to gas throughput transported under this rate.

LOCAL DISTRIBUTION ADJUSTMENT CLAUSE

The provisions of the Company's Local Distribution Adjustment Clause apply to gas throughput transported under this rate.

FIRM TRANSPORTATION SERVICE
(HIGH ANNUAL USE / HIGH PEAK PERIOD USE)
RATE T-42

DEFINITIONS

Off-Peak Period - Defined as the period from May 1st through October 31st.

Peak Period - Defined as the period from November 1st through April 30th.

PAYMENT

Bills are net and payable upon presentation.

TERM OF CONTRACT

The term of contract under this schedule shall be for an initial period of at least one year, at the expiration of which initial period it shall automatically renew itself for like one year periods thereafter unless terminated by either party giving to the other notice in writing 30 days prior to the expiration of any contract year.

TERMS AND CONDITIONS

The Company's Terms and Conditions in effect from time to time, where not inconsistent with any specific provisions hereof, are a part of this schedule.

DUAL FUEL EQUIPMENT

The rates and charges applicable under this tariff for service rendered to locations with dual fuel equipment are subject to the Special Provision for Use of Dual Fuel Equipment, M.D.P.U. No. 279, which applies to any Customer with installed dual fuel equipment capable of burning gas and another fuel.

FARM DISCOUNT

All charges under this tariff are subject to a ten percent (10%) discount for customers who are certified as eligible by the Massachusetts Department of Food and Agriculture.

FIRM TRANSPORTATION SERVICE
(EXTRA HIGH ANNUAL USE / HIGH PEAK PERIOD USE)
RATE T-43

AVAILABILITY

This schedule is available at single locations throughout the territory served by the Company for transportation of customer-owned gas used for commercial, industrial, or institutional purposes.

RATE - MONTHLY

Customer Charge Per Month:		\$1,155.90
Demand Rates:	Off-Peak	@ \$ 0.9614 per therm of maximum daily gas usage
	Peak	@ \$ 2.3034 per therm of maximum daily gas usage
Volumetric Rates:	Off-Peak	@ \$ 0.0525 per therm
	Peak	@ \$ 0.1070 per therm

CALCULATION OF DEMAND CHARGES

Demand charges shall be calculated by applying the Demand Rate to the actual measured maximum daily gas usage in the billing month.

CHARACTERISTICS OF CUSTOMER

A customer receiving service under this schedule must have annual usage of 250,000 therms or more and peak period usage greater than or equal to 70 percent of annual use as determined by Company records and procedures.

MINIMUM CHARGE

The minimum charge per month shall be the monthly Customer Charge.

FIRM TRANSPORTATION SERVICE
(EXTRA HIGH ANNUAL USE / HIGH PEAK PERIOD USE)
RATE T-43

REVENUE DECOUPLING ADJUSTMENT CLAUSE

The provisions of the Company's Revenue Decoupling Adjustment Clause apply to gas throughput transported under this rate.

LOCAL DISTRIBUTION ADJUSTMENT CLAUSE

The provisions of the Company's Local Distribution Adjustment Clause apply to gas throughput transported under this rate.

DEFINITIONS

Off-Peak Period - Defined as the period from May 1st through October 31st.
Peak Period - Defined as the period from November 1st through April 30th.

PAYMENT

Bills are net and payable upon presentation.

TERM OF CONTRACT

The term of contract under this schedule shall be for an initial period of at least one year, at the expiration of which initial period it shall automatically renew itself for like one year periods thereafter, unless terminated by either party giving to the other notice in writing 30 days prior to the expiration of any contract year.

TERMS AND CONDITIONS

The Company's Terms and Conditions in effect from time to time, where not inconsistent with any specific provisions hereof, are a part of this schedule.

FIRM TRANSPORTATION SERVICE
(EXTRA HIGH ANNUAL USE / HIGH PEAK PERIOD USE)
RATE T-43

SPECIAL PROVISIONS

All customers eligible for this service class must provide and maintain a phone line for use by the Company and provide the Company with reasonable access to the meter for installation and maintenance of the Automated Meter Reading device. Customers must have Automated Meter Reading devices installed in order to receive service according to this schedule.

DUAL FUEL EQUIPMENT

The rates and charges applicable under this tariff for service rendered to locations with dual fuel equipment are subject to the Special Provision for Use of Dual Fuel Equipment, M.D.P.U. No. 279, which applies to any Customer with installed dual fuel equipment capable of burning gas and another fuel.

FARM DISCOUNT

All charges under this tariff are subject to a ten percent (10%) discount for customers who are certified as eligible by the Massachusetts Department of Food and Agriculture.

FIRM TRANSPORTATION SERVICE
(LOW ANNUAL USE / LOW PEAK PERIOD USE)
RATE T-50

AVAILABILITY

This schedule is available at single locations throughout the territory served by the Company for transportation of customer-owned gas used for commercial, industrial, or institutional purposes.

RATE - MONTHLY

Customer Charge Per Month		\$ 19.80
Off-Peak	All therms	@ \$0.4337 per therm
Peak	All therms	@ \$0.4337 per therm

CHARACTERISTICS OF CUSTOMER

A customer receiving service under this schedule must have annual usage of less than 5,000 therms and peak period usage less than 70 percent of annual use as determined by Company records and procedures.

MINIMUM CHARGE

The minimum charge per month shall be the monthly Customer Charge.

REVENUE DECOUPLING ADJUSTMENT CLAUSE

The provisions of the Company's Revenue Decoupling Adjustment Clause apply to gas throughput transported under this rate.

FIRM TRANSPORTATION SERVICE
(LOW ANNUAL USE / LOW PEAK PERIOD USE)
RATE T-50

LOCAL DISTRIBUTION ADJUSTMENT CLAUSE

The provisions of the Company's Local Distribution Adjustment Clause apply to gas throughput transported under this rate.

DEFINITIONS

Off-Peak Period - Defined as the period from May 1st through October 31st.
Peak Period - Defined as being the period November 1st through April 30th

PAYMENT

Bills are net and payable upon presentation.

TERM OF CONTRACT

The term of contract under this schedule shall be for an initial period of at least one year, at the expiration of which initial period it shall automatically renew itself for like one year periods thereafter unless terminated by either party giving to the other notice in writing 30 days prior to the expiration of any contract year.

TERMS AND CONDITIONS

The Company's Terms and Conditions in effect from time to time, where not inconsistent with any specific provisions hereof, are a part of this schedule.

FARM DISCOUNT

All charges under this tariff are subject to a ten percent (10%) discount for customers who are certified as eligible by the Massachusetts Department of Food and Agriculture.

FIRM TRANSPORTATION SERVICE
(MEDIUM ANNUAL USE / LOW PEAK PERIOD USE)
RATE T-51

AVAILABILITY

This schedule is available at single locations throughout the territory served by the Company for transportation of customer-owned gas used for commercial, industrial, or institutional purposes.

RATE - MONTHLY

Customer Charge Per Month		\$ 78.30
Off-Peak	All therms	@ \$0.1477 per therm
Peak	All therms	@ \$0.2499 per therm

CHARACTERISTICS OF CUSTOMER

A customer receiving service under this schedule must have annual usage of between 5,000 therms and 39,999 therms and peak period usage less than 70 percent of annual use as determined by Company records and procedures.

MINIMUM CHARGE

The minimum charge per month shall be the monthly Customer Charge.

REVENUE DECOUPLING ADJUSTMENT CLAUSE

The provisions of the Company's Revenue Decoupling Adjustment Clause apply to gas throughput transported under this rate.

LOCAL DISTRIBUTION ADJUSTMENT CLAUSE

The provisions of the Company's Local Distribution Adjustment Clause apply to gas throughput transported under this rate.

FIRM TRANSPORTATION SERVICE
(MEDIUM ANNUAL USE / LOW PEAK PERIOD USE)
RATE T-51

DEFINITIONS

Off-Peak Period - Defined as the period from May 1st through October 31st.

Peak Period - Defined as the period from November 1st through April 30th.

PAYMENT

Bills are net and payable upon presentation.

TERM OF CONTRACT

The term of contract under this schedule shall be for an initial period of at least one year, at the expiration of which initial period it shall automatically renew itself for like one year periods thereafter unless terminated by either party giving to the other notice in writing 30 days prior to the expiration of any contract year.

TERMS AND CONDITIONS

The Company's Terms and Conditions in effect from time to time, where not inconsistent with any specific provisions hereof, are a part of this schedule.

DUAL FUEL EQUIPMENT

The rates and charges applicable under this tariff for service rendered to locations with dual fuel equipment are subject to the Special Provision for Use of Dual Fuel Equipment, M.D.P.U. No. 279, which applies to any Customer with installed dual fuel equipment capable of burning gas and another fuel.

FARM DISCOUNT

All charges under this tariff are subject to a ten percent (10%) discount for customers who are certified as eligible by the Massachusetts Department of Food and Agriculture.

FIRM TRANSPORTATION SERVICE
(HIGH ANNUAL USE / LOW PEAK PERIOD USE)
RATE T-52

AVAILABILITY

This schedule is available at single locations throughout the territory served by the Company for transportation of customer-owned gas used for commercial, industrial, or institutional purposes.

RATE - MONTHLY

Customer Charge Per Month		\$ 290.00
Off-Peak	All therms	@ \$0.1140 per therm
Peak	All therms	@ \$0.2263 per therm

CHARACTERISTICS OF CUSTOMER

A customer receiving service under this schedule must have annual usage between 40,000 and 249,999 therms and peak period usage less than 70 percent of annual use as determined by Company records and procedures.

MINIMUM CHARGE

The minimum charge per month shall be the monthly Customer Charge.

REVENUE DECOUPLING ADJUSTMENT CLAUSE

The provisions of the Company's Revenue Decoupling Adjustment Clause apply to gas throughput transported under this rate.

LOCAL DISTRIBUTION ADJUSTMENT CLAUSE

The provisions of the Company's Local Distribution Adjustment Clause apply to gas throughput transported under this rate.

FIRM TRANSPORTATION SERVICE
(HIGH ANNUAL USE / LOW PEAK PERIOD USE)
RATE T-52

DEFINITIONS

Off-Peak Period - Defined as the period from May 1st through October 31st.

Peak Period - Defined as the period from November 1st through April 30th.

PAYMENT

Bills are net and payable upon presentation.

TERM OF CONTRACT

The term of contract under this schedule shall be for an initial period of at least one year, at the expiration of which initial period it shall automatically renew itself for like one year periods thereafter unless terminated by either party giving to the other notice in writing 30 days prior to the expiration of any contract year.

TERMS AND CONDITIONS

The Company's Terms and Conditions in effect from time to time, where not inconsistent with any specific provisions hereof, are a part of this schedule.

DUAL FUEL EQUIPMENT

The rates and charges applicable under this tariff for service rendered to locations with dual fuel equipment are subject to the Special Provision for Use of Dual Fuel Equipment, M.D.P.U. No. 279, which applies to any Customer with installed dual fuel equipment capable of burning gas and another fuel.

FARM DISCOUNT

All charges under this tariff are subject to a ten percent (10%) discount for customers who are certified as eligible by the Massachusetts Department of Food and Agriculture.

FIRM TRANSPORTATION SERVICE
(EXTRA HIGH ANNUAL USE / LOW PEAK PERIOD USE)
RATE T-53

AVAILABILITY

This schedule is available at single locations throughout the territory served by the Company for transportation of customer-owned gas used for commercial, industrial, or institutional purposes.

RATE - MONTHLY

Customer Charge Per Month:			\$ 1,155.90
Demand Rates:	Off-Peak	-	@ \$ 0.9614 per therm of maximum daily gas usage
	Peak	-	@ \$ 2.3034 per therm of maximum daily gas usage
Volumetric Rates:	Off-Peak	-	@ \$ 0.0525 per therm
	Peak	-	@ \$ 0.1070 per therm

CALCULATION OF DEMAND CHARGES

Demand charges shall be calculated by applying the Demand Rate to the actual measured maximum daily gas usage in the billing month.

CHARACTERISTICS OF CUSTOMER

A customer receiving service under this schedule must have annual usage of 250,000 therms or more and peak period usage less than 70 percent of annual use as determined by Company records and procedures.

MINIMUM CHARGE

The minimum charge per month shall be the monthly Customer Charge.

FIRM TRANSPORTATION SERVICE
(EXTRA HIGH ANNUAL USE / LOW PEAK PERIOD USE)
RATE T-53

REVENUE DECOUPLING ADJUSTMENT CLAUSE

The provisions of the Company's Revenue Decoupling Adjustment Clause apply to gas throughput transported under this rate.

LOCAL DISTRIBUTION ADJUSTMENT CLAUSE

The provisions of the Company's Local Distribution Adjustment Clause apply to gas throughput transported under this rate.

DEFINITIONS

Off-Peak Period - Defined as the period from May 1st through October 31st.
Peak Period - Defined as the period from November 1st through April 30th.

PAYMENT

Bills are net and payable upon presentation.

TERM OF CONTRACT

The term of contract under this schedule shall be for an initial period of at least one year, at the expiration of which initial period it shall automatically renew itself for like one year periods thereafter, unless terminated by either party giving to the other notice in writing 30 days prior to the expiration of any contract year.

TERMS AND CONDITIONS

The Company's Terms and Conditions in effect from time to time, where not inconsistent with any specific provisions hereof, are a part of this schedule.

FIRM TRANSPORTATION SERVICE
(EXTRA HIGH ANNUAL USE / LOW PEAK PERIOD USE)
RATE T-53

SPECIAL PROVISIONS

All customers eligible for this service class must provide and maintain a phone line for use by the Company and provide the Company with reasonable access to the meter for installation and maintenance of the Automated Meter Reading device. Customers must have Automated Meter Reading devices installed in order to receive service according to this schedule.

DUAL FUEL EQUIPMENT

The rates and charges applicable under this tariff for service rendered to locations with dual fuel equipment are subject to the Special Provision for Use of Dual Fuel Equipment, M.D.P.U. No. 279, which applies to any Customer with installed dual fuel equipment capable of burning gas and another fuel.

FARM DISCOUNT

All charges under this tariff are subject to a ten percent (10%) discount for customers who are certified as eligible by the Massachusetts Department of Food and Agriculture.

Annual report ofColumbia Gas of Massachusetts.....Year ended December 31, 2018

EXPENDITURES FOR CERTAIN CIVIC, POLITICAL AND RELATED ACTIVITIES

(Account 426.4)

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

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

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

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

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

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

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

Line No.	Item (a)	Amount (b)
1	Consulting Fees	\$ 134,800
2	Other Civic, Political and Related Activities	2,548
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4		
5		
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33	TOTAL	\$ 137,348

Annual report ofColumbia Gas of Massachusetts.....Year ended December 31, 2018

913. ADVERTISING EXPENSES.			
Line No.	Type (a)	General Description (b)	Amount for year (c)
1	Miscellaneous Advertising	Marketing brochures, advertising rebates, newsletters and other expenses	\$ 200,445
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49		TOTAL	\$ 200,445

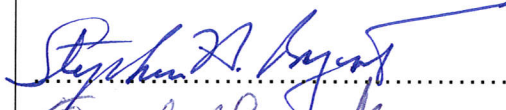

Annual report ofColumbia Gas of Massachusetts.....Year ended December 31, 2018

DEPOSITS AND COLLATERALStatement 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.

	Town		Deposit
1	Brockton Division		\$ 1,709,167
2	Lawrence Division		502,446
3	Springfield Division		785,704
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49		TOTAL	\$ 2,997,317

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THIS RETURN IS SIGNED UNDER THE PENALTIES OF PERJURY

..... Stephen H. Bryant, President & Director

..... Frank Davis Jr., Vice President, General Manager &
Director

.....
.....

Said directors constitute a majority of the directors of Bay State Gas Company in accordance with M.G.L.ch 164 § 83.

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

State of Ohio)
County of Franklin) ss:

Before me the undersigned notary public, this day, personally appeared ; and made oath to the truth of the foregoing statement by him subscribed according to his best knowledge and belief.

Subscribed and sworn to before me this _____ day of March, 2019.

Notary Public

State of Ohio)
County of Franklin) ss:

Before me the undersigned notary public, this day, personally appeared ; and made oath to the truth of the foregoing statement by him subscribed according to his best knowledge and belief.

Subscribed and sworn to before me this _____ day of March, 2019.

Notary Public

THIS RETURN IS SIGNED UNDER THE PENALTIES OF PERJURY

Deborah D. Schmeizn

.Deborah D. Schmelzer, Controller

Said directors constitute a majority of the directors of Bay State Gas Company in accordance with M.G.L.ch 164 § 83.

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

State of Ohio

)

) SS:

County of Franklin

)

Before me the undersigned notary public, this day, personally appeared Deborah D. Schmelzer, Controller; and made oath to the truth of the foregoing statement by him subscribed according to his best knowledge and belief.

Subscribed and sworn to before me this 25 day of March, 2019.



State of Ohio

County of Frank

Mary Traetow
Notary Public, State of Ohio
My Commission Expires 10-27-2019

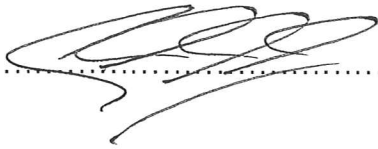
Navy Tractors
Notary Public

Before me the undersigned notary public, this day, personally appeared
oath to the truth of the foregoing statement by him subscribed according to his best knowledge and belief.

Subscribed and sworn to before me this _____ day of March, 2019.

Notary Public

THIS RETURN IS SIGNED UNDER THE PENALTIES OF PERJURY



..... Shawn Anderson, Vice President, Treasurer & Chief Risk Officer

Said directors constitute a majority of the directors of Bay State Gas Company in accordance with M.G.L.ch 164 § 83.

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

State of Ohio)
County of Franklin) ss:

Before me the undersigned notary public, this day, personally appeared Shawn Anderson, Vice President, Treasurer and Chief Risk Officer; and made oath to the truth of the foregoing statement by him subscribed according to his best knowledge and belief.

Subscribed and sworn to before me this 20th day of March, 2019.



Matthew J. Barkhurst
Attorney At Law
Notary Public, State of Ohio
Commission has no expiration date.
Sec.147.03 R.C.


Notary Public

State of Ohio)
County of Franklin) ss:

Before me the undersigned notary public, this day, personally appeared _____ and made oath to the truth of the foregoing statement by him subscribed according to his best knowledge and belief.

Subscribed and sworn to before me this _____ day of March, 2019.

Notary Public