

FILING FEE OF \$5.00 REQUIRED

GAS COMPANIES

The Commonwealth of Massachusetts

RETURN

OF THE

BERKSHIRE GAS

COMPANY

TO THE

DEPARTMENT OF PUBLIC UTILITIES

OF MASSACHUSETTS

For the Year Ended December 31,

2013



*The Commonwealth of Massachusetts
Department of Public Utilities*

One South Station, Boston, MA 02110

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

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

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

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

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

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

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

A FIVE DOLLAR FILING FEE SHOULD ACCOMPANY THE ORIGINAL COPY

The Commonwealth of Massachusetts

RETURN
OF THE
BERKSHIRE GAS
COMPANY
TO THE
DEPARTMENT OF PUBLIC UTILITIES
OF MASSACHUSETTS
For the Year Ended December 31,
2013

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

Karen L. Zink

Official title: President
and Chief Operating Officer

Office address: 115 Cheshire Road
Pittsfield MA 01201-1803



The Commonwealth of Massachusetts

DEPARTMENT OF PUBLIC UTILITIES
OFFICE OF UTILITY ACCOUNTING
One South Station
Boston, MA 02110

REVENUE STATEMENT

2013

Name of Company THE BERKSHIRE GAS COMPANY
D/B/A THE BERKSHIRE GAS COMPANY
Address 115 CHESHIRE ROAD
PITTSFIELD MA 01201-1803

Massachusetts Gross Revenues (Intrastate) \$ 67,910,027
Other Revenues (outside Massachusetts) _____
Total Revenues as per annual return \$ 67,910,027

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

Karen L. Zisk

Title President
& Chief Operating Officer

Instructions to Department:

If invoice or correspondence are to be addressed to a particular individual or department please insert name and address below.

The purpose of this statement is to provide the Department with the amount of Intra-state Revenues for the assessment of taxes.

DEPARTMENT OF TELECOMMUNICATIONS & ENERGY

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

**CONDENSED FINANCIAL RETURN
FOR THE YEAR ENDED DECEMBER 31, 2013**

FULL NAME OF COMPANY	THE BERKSHIRE GAS COMPANY
LOCATION OF PRINCIPAL BUSINESS OFFICE	115 Cheshire Road Pittsfield, MA 01201-1803

STATEMENT OF INCOME FOR THE YEAR

Item	Current Year	Increase or (Decrease) from Preceding Year
OPERATING INCOME	\$	\$
Operating Revenues	67,910,027	10,693,361
Operating Expenses:		
Operation Expense	43,822,860	6,921,319
Maintenance Expense	1,068,773	90,452
Depreciation Expense	6,757,670	452,947
Amortization of Utility Plant	(48,228)	(72)
Amortization of Property Losses	0	
Amortization of Conversion Expenses	0	
Taxes Other Than Income Taxes	3,342,297	321,856
Income Taxes	(99,463)	(936,096)
Provision for Deferred Fed.Inc.Taxes	3,567,918	2,069,813
Fed. Inc. Taxes Def. in Prior Yrs.-Cr.		
Total Operating Expenses	58,411,827	8,920,363
Net Operating Revenues	9,498,200	1,772,998
Income from Utility Plant Leased to Others	0	0
Other Utility Operating Income	0	0
Total Utility Operating Income	9,498,200	1,772,998
OTHER INCOME		
Income from Mdse. Job. & Contract Work	0	0
Income from Nonutility Operations	0	0
Nonoperating Rental Income	333,342	30,617
Interest and Dividend Income	90,770	(22,775)
Miscellaneous Nonoperating Income	48,020	(576,060)
Total Other Income	472,132	(568,218)
Total Income	9,970,332	1,204,780
MISCELLANEOUS INCOME DEDUCTIONS		
Miscellaneous Amortization	0	0
Other Income Deductions	43,359	(124)
Total Income Deductions	43,359	(124)
Income Before Interest Charges	9,926,973	1,204,904
INTEREST CHARGES		
Interest on Long-Term Debt	2,832,270	(66,812)
Amortization of Debt Disc. & Expense	117,375	184
Amortization of Prem. on Debt - Credit	0	0
Int. on Debt to Associated Companies	0	0
Other Interest Expense	7,727	(385)
Interest Charged to Construction - Credit	0	0
Total Interest Charges	2,957,372	(67,013)
Net Income	6,969,601	1,271,916

BALANCE SHEET

Title of Account	Balance End of Year	Title of Account	Balance End of Year
UTILITY PLANT	\$	PROPRIETARY CAPITAL	\$
Utility Plant	239,824,085	CAPITAL STOCK	
OTHER PROPERTY AND INVESTMENTS		Common Stock Issued	250
Nonutility Property	4,232,437	Preferred Stock Issued	-
Investment in Associated Companies	-	Capital Stock Subscribed	-
Other Investments	-	Premium on Capital Stock	-
Special Funds	1,165,971	Total	250
Total Other Property and Investments	5,388,408	SURPLUS	
CURRENT AND ACCRUED ASSETS		Other Paid-in Capital	108,094,738
Cash	6,884,778	Earned Surplus	4,307,588
Special Deposits	-	Surplus Invested in Plant	-
Working Funds	3,710	Total	110,402,326
Temporary Cash Investments	-	Total Proprietary Capital	110,402,576
Notes and Accounts Receivable	11,244,880	LONG-TERM DEBT	
Receivables from Assoc. Companies	32,828	Bonds	44,638,365
Materials and Supplies	4,151,876	Advances from Associated Companies	5,845,000
Prepayments	219,716	Other Long-Term Debt	-
Interest and Dividends Receivable	-	Total Long-Term Debt	50,481,365
Rents Receivable	-	CURRENT AND ACCRUED LIABILITIES	
Accrued Utility Revenues	6,004,677	Notes Payable	-
Misc. Current and Accrued Assets	1,591,037	Accounts Payable	5,440,092
Total Current and Accrued Assets	30,133,300	Payables to Associated Companies	327,218
DEFERRED DEBITS		Customer Deposits	572,142
Unamortized Debt Discount and Expense	913,255	Taxes Accrued	4,020,310
Extraordinary Property Losses	-	Interest Accrued	871,212
Preliminary Survey and Investigation Charges	-	Dividends Declared	-
Clearing Accounts	-	Matured Long-Term Debt	-
Temporary Facilities	-	Matured Interest	-
Miscellaneous Deferred Debits	39,389,830	Tax Collections Payable	-
Total Deferred Debits	40,302,885	Misc. Current and Accrued Liabilities	1,632,133
CAPITAL STOCK DISCOUNT AND EXPENSE		Total Current and Accrued Liabilities	12,863,107
Discount on Capital Stock	-	DEFERRED CREDITS	
Capital Stock Expense	-	Unamortized Premium on Debt	-
Total Capital Stock Discount and Expense	-	Customer Advances for Construction	64,849
REACQUIRED SECURITIES		Other Deferred Credits	8,577,081
Reacquired Capital Stock	-	Total Deferred Credits	8,641,930
Reacquired Bonds	-	RESERVES	
Total Reacquired Securities	-	Reserves for Depreciation	87,689,591
Total Assets and Other Debits	315,658,678	Reserves for Amortization	-
		Reserve for Uncollectible Accounts	1,057,922
		Operating Reserves	12,335,727
		Reserve for Depreciation and Amortization of Nonutility Property	2,386,471
		Reserves for Deferred Federal Income	-
		Taxes	24,774,993
		Total Reserves	128,244,704
		CONTRIBUTIONS IN AID OF CONSTRUCTION	
		Contributions in Aid of Construction	5,024,996
		Total Liabilities and Other Credits	315,658,678

NOTES:

GAS OPERATING REVENUES		
Account	Operating Revenues	
	Amount for Year	Increase (Decrease) from Preceding Year
SALES OF GAS	\$	\$
Residential Sales	37,361,229	6,232,634
Commercial and Industrial Sales		
Small (or Commercial)	17,729,499	3,006,678
Large (or Industrial)		
Other Sales to Public Authorities		
Interdepartmental Sales		
Miscellaneous Electric Sales		
Total Sales to Ultimate Consumers	55,090,728	9,239,311
Sales for Resale	-	-
Total Sales of Gas	55,090,728	9,239,311
OTHER OPERATING REVENUES		
Forfeited Discounts	40,621	5,916
Miscellaneous Service Revenues	13,241	(5,289)
Revenues from Transportation of Gas of Others	12,185,527	1,296,452
Sales of Products Extracted from Natural Gas		
Revenues from Natural Gas Processed by Others		
Rent from Gas Property		
Interdepartmental Rents		
Other Gas Revenues	579,910	156,971
Total Other Operating Revenues	12,819,299	1,454,050
Total Gas Operating Revenues	67,910,027	10,693,361

SUMMARY OF GAS OPERATION AND MAINTENANCE EXPENSES

Functional Classification	Operation	Maintenance	Total
Steam Production	\$	\$	\$
Manufactured Gas Production	822,741	126,402	949,143
Other Gas Supply Expenses	29,302,092		29,302,092
Total Production Expenses	30,124,833	126,402	30,251,235
Local Storage Expenses			
Transmission and Distribution Expenses	4,717,756	942,371	5,660,127
Customer Accounts Expenses	2,311,011		2,311,011
Sales Expenses	606,290		606,290
Administrative and General Expenses	6,062,970	-	6,062,970
Total Gas Operation and Maintenance Expenses	\$43,822,860	1,068,773	\$44,891,633

March 28, 2014, 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.

Karen L. Zink

President & COO
Karen L. Zink

STATEMENT OF EARNED SURPLUS

	Amount for Year	Increase (Decrease) from Preceding Year
Unappropriated Earned Surplus (at beginning of period)	\$2,910,183	\$697,685
Balance Transferred from Income	6,969,601	1,271,916
Miscellaneous Credit to Surplus	-	-
Miscellaneous Debits to Surplus	-	-
Appropriations of Surplus	-	-
Net Additions to Earned Surplus	6,969,601	1,271,916
Dividends Declared - Preferred Stock	-	-
Dividends Declared - Common Stock	5,560,000	560,000
Unappropriated Earned Surplus (at end of period)	4,319,784	1,409,601

ELECTRIC OPERATING REVENUES

Account	Operating Revenues	
	Amount for Year	Increase or (Decrease) from Preceding Year
SALES OF ELECTRICITY	\$	\$
Residential Sales	N/A	
Commercial and Industrial Sales		
Small (or Commercial)		
Large (or Industrial)		
Public Street and Highway Lighting		
Other Sales to Public Authorities		
Sales to Railroad and Railways		
Interdepartmental Sales		
Miscellaneous Electric Sales		
Total Sales to Ultimate Consumers		
Sales for Resale		
Total Sales of Electricity		
OTHER OPERATING REVENUES		
Forfeited Discounts		
Miscellaneous Service Revenues		
Sales of Water and Power		
Rent from Electric Property		
Interdepartmental Rents		
Other Electric Revenues		
Total Other Operating Revenues		
Total Electric Operating Revenues		

SUMMARY OF ELECTRIC OPERATION AND MAINTENANCE EXPENSES

Functional Classification	Operation	Maintenance	Total
Power Production Expenses	\$	\$	\$
Electric Generation:		N/A	
Steam Power			
Nuclear Power			
Hydraulic Power			
Other Power			
Other Power Supply Expenses			
Total Power Production Expenses			
Transmission Expenses			
Distribution Expenses			
Customer Accounts Expenses			
Sales Expenses			
Administrative and General Expenses			
Total Electric Operation and Maintenance Expenses			

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GENERAL INFORMATION

PRINCIPAL AND SALARIED OFFICERS

Titles	Names	Addresses	Annual Salaries
Chairman and CEO *Includes only salary issued by	*Robert M. Alessio Berkshire Gas Company.	ALL AT: 115 Cheshire Road Pittsfield, MA 01201	\$0
President and COO	Karen L. Zink		190,386
Assistant Clerk of the Corporation	Cheryl M. Clark		98,704
NOTE: Salary information excludes any applicable bonuses and stock options paid during the period.			

Names	Addresses	Fees Paid During Year
Robert M. Alessio Karen L. Zink	All at: 115 Cheshire Road Pittsfield, MA 01201	\$0
James P. Torgerson Richard J. Nicholas Linda L. Randell Patricia Cosgel	All at: UIL Holdings Corporation 157 Church St. New Haven, CT 06506	\$0
		\$0
		\$0

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

GENERAL INFORMATION--Continued

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

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

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

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

Total,	shares, par value, \$	No. of shares,
of the fiscal year, 2013		, outstanding December 31
Preferred:	4.8% 15 \$100	0
Common:	100 \$2.50	250
10. If any stock has been issued during the last fiscal period, give date and terms upon which such issue was offered to the stockholders, and if the whole or any part of the issue was sold realized therefrom.

(A) \$100 Par Value
(B) \$2.50 Par Value

11. Management Fees and Expenses during the Year.

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

UIL Holdings Corporation

\$ 715,772

GENERAL INFORMATION

1. Describe briefly all the important physical changes in the property during the last fiscal period including additions, alterations or improvements to the works or physical property retired.

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GENERAL INFORMATION - Continued

		Names of the cities or town in which the company supplies GAS, with the number of customers' meters in each place.	
City or Town	Number of Customers' Meters, Dec. 31,	City or Town	Number of Customers' Meters, Dec. 31,
		Adams	2,482
		Amherst	2,322
		Cheshire	498
		Clarksburg	129
		Dalton	1,625
		Deerfield	696
		Great Barrington	987
		Greenfield	3,856
		Hadley	768
		Hatfield	808
		Lanesboro	220
		Lee	1,725
		Lenox	1,698
		Lenoxdale	157
		North Adams	3,881
		Northampton	4
		Pittsfield	13,621
		Stockbridge	452
		Sunderland	8
		Turners Falls	1,075
		Whately	38
		Williamstown	1,526
TOTAL		TOTAL	38,576

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.....	228,395,825	239,824,085	11,428,260
3	OTHER PROPERTY AND INVESTMENTS			
4	Nonutility Property (121) P. 19.....	4,246,118	4,232,437	(13,681)
5	Investment in Associated Companies (123) P. 20.....	-	-	-
6	Other Investments (124) P. 20.....	-	-	-
7	Special Funds (125, 126, 127, 128) P. 21.....	1,356,569	1,165,971	(190,598)
8	Total Other Property and Investments.....	5,602,687	5,398,408	(204,279)
9	CURRENT AND ACCRUED ASSETS			
10	Cash (131).....	2,027,003	6,884,778	4,857,775
11	Special Deposits (132, 133, 134) P. 21.....	-	-	-
12	Working Funds (135).....	3,800	3,710	(90)
13	Temporary Cash Investments (136) P. 20.....	-	-	-
14	Notes and Accounts Receivable (141, 142, 143) P. 22.....	10,237,616	11,244,880	1,007,264
15	Receivables from Assoc. Companies (145, 146) P. 23.....	71,188	32,626	(38,562)
16	Materials and Supplies (151-159, 163) P. 24.....	4,647,530	4,151,876	(495,654)
17	Prepayments (165).....	133,772	219,716	85,944
18	Interest and Dividends Receivable (171).....	-	-	-
19	Rents Receivable (172).....	-	-	-
20	Accrued Utility Revenues (173-175).....	4,270,950	6,004,677	1,733,727
21	Misc. Current and Accrued Assets (174).....	2,523,808	1,591,037	(932,771)
22	Total Current and Accrued Assets.....	23,915,667	30,133,300	6,217,633
23	DEFERRED DEBITS			
24	Unamortized Debt Discount and Expense (181) P. 26.....	956,158	913,255	(42,903)
25	Extraordinary Property Losses (182) P. 27.....	-	-	-
26	Preliminary Survey and Investigation Charges (183).....	29,955	-	(29,955)
27	Clearing Accounts (184).....	-	-	-
28	Temporary Facilities (185).....	-	-	-
29	Miscellaneous Deferred Debits (186) P. 27.....	43,618,797	39,389,630	(4,229,166)
30	Total Deferred Debits.....	44,604,910	40,302,885	(4,302,024)
31	CAPITAL STOCK DISCOUNT AND EXPENSE			
32	Discount on Capital Stock (191) P. 28.....	-	-	-
33	Capital Stock Expense (192) P. 28.....	-	-	-
34	Total Capital Stock Discount and Expense.....	-	-	-
35	REACQUIRED SECURITIES			
36	Reacquired Capital Stock (196).....	-	-	-
37	Reacquired Bonds (197).....	-	-	-
38	Total Reacquired Securities.....	-	-	-
39	Total Assets and Other Debits.....	302,519,089	315,658,678	13,139,590

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 (210) P. 29.....	250	250	-
4	Preferred Stock Issued (204) P. 29.....	-	-	-
5	Capital Stock Subscribed (202, 205).....	-	-	-
6	Premium on Capital Stock (207) P. 29.....	-	-	-
7	Total.....	250	250	-
8	SURPLUS			
9	Other Paid-In Capital (208-211) P. 30.....	106,094,738	106,094,738	-
10	Earned Surplus (215, 216) P. 12.....	2,926,150	4,307,588	1,381,438
11	Surplus Invested in Plant (217).....	-	-	-
12	Total.....	109,020,888	110,402,326	1,381,438
13	Total Proprietary Capital.....	109,021,138	110,402,576	1,381,438
14	LONG-TERM DEBT			
15	Bonds (221) p. 31.....	31,090,910	44,636,365	13,545,455
16	Advances from Associated Companies (223) P. 31....	6,781,000	5,845,000	(936,000)
17	Other Long-Term Debt (224) P. 31.....	-	-	-
18	Total Long-Term Debt.....	37,871,910	50,481,365	12,609,455
19	CURRENT AND ACCRUED LIABILITIES			
20	Notes Payable (231) P. 32.....	-	-	-
21	Accounts Payable (232).....	4,318,336	5,440,092	1,121,756
22	Payables to Associated Companies (223, 234) P. 32.	7,555,124	327,218	(7,227,906)
23	Customer Deposits (235).....	550,031	572,142	22,112
24	Taxes Accrued (236).....	3,910,886	4,020,310	109,424
25	Interest Accrued (237).....	832,833	871,212	38,379
26	Dividends Declared (238).....	-	-	-
27	Matured Long-Term Debt (239).....	-	-	-
28	Matured Interest (240).....	-	-	-
29	Tax Collections Payable (241).....	-	-	-
30	Misc. Current and Accrued Liabilities (242) P. 33.	1,825,964	1,632,133	(193,831)
31	Total Current and Accrued Liabilities.....	18,993,174	12,863,107	(6,130,066)
32	DEFERRED CREDITS			
33	Unamortized Premium on Debt (251) P. 26.....	-	-	-
34	Customer Advances for Construction (252).....	14,648	64,849	50,201
35	Other Deferred Credits (253) P. 33.....	12,374,053	8,577,081	(3,796,972)
36	Total Deferred Credits.....	12,388,701	8,641,930	(3,746,771)
37	RESERVES			
38	Reserves for Depreciation (254-256) P. 13.....	82,289,348	87,689,591	5,400,243
39	Reserves for Amortization (257-259) P. 13.....	-	-	-
40	Reserve for Uncollectible Accounts (260).....	767,386	1,057,922	290,536
41	Operating Reserves (261-265) P. 35.....	13,853,351	12,335,727	(1,517,624)
42	Reserve for Depreciation and Amortization of Nonutility Property (266).....	2,544,704	2,386,471	(158,233)
43	Reserves for Deferred Federal Income Taxes (267, 268) P. 36.....	20,917,326	24,774,993	3,857,667
44	Total Reserves.....	120,372,115	128,244,704	7,872,589
45	CONTRIBUTIONS IN AID OF CONSTRUCTION			
46	Contributions in Aid of Construction (271) P. 36..	3,872,051	5,024,996	1,152,945
47	Total Liabilities and Other Credits.....	302,519,089	315,658,678	13,139,589

STATEMENT OF INCOME FOR THE YEAR

Line No.	Account (a)	Total	
		Current Year (b)	Increase or (Decrease) from Preceding Year (c)
1	OPERATING INCOME	\$	\$
2	Operating Revenues (400) P. 37, 43	67,910,027	10,893,361
3	Operating Expenses:		
4	Operation Expense (401) P. 42, 47	43,822,860	6,921,319
5	Maintenance Expense (402) P. 42, 47	1,068,773	90,452
6	Depreciation Expense (403) P. 34	6,757,670	452,947
7	Amortization of Utility Plant (404 and 405)	(48,228)	72
8	Amortization of Property Losses (407.1)	-	-
9	Amortization of Conversion Expenses (407.2)	-	-
10	Taxes Other Than Income Taxes (408) P. 49	3,342,297	321,856
11	Income Taxes (409) P. 49	(99,483)	(936,096)
12	Provision for Deferred Fed.Inc.Taxes (410) P.36	3,567,918	2,069,813
13		-	-
14	Total Operating Expenses	58,411,827	8,920,363
15	Net Operating Revenues	9,498,200	1,772,998
16	Income from Utility Plant Leased to Others (412)	-	-
17	Other Utility Operating Income (414) P. 50	-	-
18	Total Utility Operating Income	9,498,200	1,772,998
19	OTHER INCOME		
20	Income from Mdse. Job. & Contract Work (415) P. 51	-	-
21	Income from Nonutility Operations (417)	-	-
22	Nonoperating Rental Income (418)	333,342	30,817
23	Interest and Dividend Income (419)	90,770	(22,775)
24	Miscellaneous Nonoperating Income (421)	48,020	(578,060)
25	Total Other Income	472,132	(568,218)
26	Total Income	9,970,332	1,204,780
27	MISCELLANEOUS INCOME DEDUCTIONS		
28	Miscellaneous Amortization (425)	-	-
29	Other Income Deductions (426)	43,359	(124)
30	Total Income Deductions	43,359	(124)
31	Income Before Interest Charges	9,926,973	1,204,904
32	INTEREST CHARGES		
33	Interest on Long-Term Debt (427) P. 31	2,832,270	(66,812)
34	Amortization of Debt Disc. & Expense (428) P. 26	117,375	184
35	Amortization of Prem. on Debt - Credit (429) P. 26	-	-
36	Int. on Debt to Associated Companies(430)P. 31, 32	-	-
37	Other Interest Expense (431)	7,727	(385)
38	Interest Charged to Construction - Credit (432)	-	-
39	Total Interest Charges	2,957,372	(67,013)
40	Net Income	6,969,601	1,271,918
41	EARNED SURPLUS		
42	Unappropriated Earned Surplus (at beginning of period) (216)	2,910,183	697,885
43	Balance Transferred from Income (433)	6,969,601	1,271,918
44	Reset Retained Earnings to zero per GAAP	-	-
45	Miscellaneous Debits to Surplus (435)	-	-
46	Appropriations of Surplus (436)	-	-
47	Net Additions to Earned Surplus	6,969,601	1,271,918
48	Dividends Declared - Preferred Stock (437)	-	-
49	Dividends Declared - Common Stock (438)	5,560,000	560,000
50	Unappropriated Earned Surplus (at end of period)(216)	4,319,784	1,409,601

STATEMENT OF EARNED SURPLUS (Accounts 215-216)

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

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

Line No	Item (a)	Contra Primary Account Affected (b)	Amount (c)
1	UNAPPROPRIATED EARNED SURPLUS (Account 216)		
2	Balance -- Beginning of year		\$2,910,183
3	Changes: (identify by prescribed earned surplus accounts)		
4			
5	Credits:		
6	Balance transferred from Income Account 433	400-432	6,969,601
7			
8			
9			
10	Debits:		
11	Dividends declared--		
12	Preferred 4.8% (\$4.80/share) -- A/C 437	238	0
13	Common Stock Dividends -- A/C 438	234	5,560,000
14			
15			
16			
17			
18			
19	Reset Retained Earnings to zero per GAAP due to merger.		-
20			
21			
22			
23			
24			
25			
26			
27	Balance -- end of year		4,319,784
28	APPROPRIATED EARNED SURPLUS (Account 215)		
29	State balance and purpose of each appropriated earned surplus amount at end of year		
30	and give accounting entries for any applications of appropriated earned surplus		
31	during the year.		
32			
33			
34	Accumulated Comprehensive Income (Account 215)		(12,196)
35			
36			
37			
38			
39			
40			
41			
42			
43			
44	Balance -- end of year		(12,196)

SUMMARY OF UTILITY PLANT AND RESERVES FOR DEPRECIATION AND AMORTIZATION						
Line No.	Item (a)	Total (b)	Electric (c)	Gas (d)	(e)	Common (g)
1	UTILITY PLANT:					
2	In Service:					
3	101 Plant in Service (Classified).....	\$239,031,964		\$239,031,964		
4	106 Completed Construction not classified.....	0		0		
5	Total P. 16, 18.....	239,031,964		239,031,964		
6	104 Leased to Others.....	0		0		
7	105 Held for Future Use.....	0		0		
8	107 Construction Work in Progress....	792,121		792,121		
9	Total Utility Plant.....	239,824,085		239,824,085		
10	DETAIL OF RESERVES FOR DEPRECIATION AND AMORTIZATION					
11	In Service:					
12	254 Depreciation P. 34.....	87,689,591		87,689,591		
13	257 Amortization.....	0		0		
14	Total in Service.....	87,689,591		87,689,591		
15	Leased to Others:					
16	255 Depreciation P. 34.....	0		0		
17	258 Amortization.....	0		0		
18	Total Leased to Others.....	0		0		
19	Held for Future Use:					
20	256 Depreciation P. 34.....	0		0		
21	259 Amortization.....	0		0		
22	Total Held for Future Use.....	0		0		
23	Total Reserves for Depreciation and Amortization.....	\$87,689,591		\$87,689,591		

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.....	\$0	\$0				\$0
3	303 Miscellaneous Intangible Plant.....	51,932,490		0			51,932,490
4	Total Intangible Plant.....	51,932,490	0	0		0	51,932,490
5	2. PRODUCTION PLANT						
6	Manufactured Gas Production Plant.....						
7	304 Land and Land Rights.....	1,754,413					1,754,413
8	305 Structures and Improvements.....	4,742,594					4,742,594
9	306 Boiler Plant Equipment.....	0					0
10	307 Other Power Equipment.....	0					0
11	310 Water Gas Generating Equipment.....	0					0
12	311 Liquefied Petroleum Gas Equipment...	1,515,469					1,515,469
13	312 Oil Gas Generation Equipment.....	0					0
14	313 Generating Equipment-Other Process...	0					0
15	315 Catalytic Cracking Equipment.....	0					0
16	316 Other Reforming Equipment.....	0					0
17	317 Purification Equipment.....	0					0
18	318 Residual Refining Equipment.....	0					0
19	319 Gas Mixing Equipment.....	1,292,988					1,292,988
20	320 Other Equipment.....	588,710	13,560				612,270
21	Total Manufactured Gas.....	0					0
22	Production Plant.....	9,904,174	13,560	0		0	9,917,734
23	3. STORAGE PLANT						
24	360 Land and Land Rights.....	0					0
25	361 Structures and Improvements.....	0					0
26	362 Gas Holders.....	0					0
27	363 Other Equipment.....	0					0
	Total Storage Plant.....	\$0	\$0	\$0	\$0	\$0	\$0

THE BERKSHIRE GAS COMPANY

UTILITY PLANT - GAS (Continued)

Line No.	Account (a)	Balance Beginning of Year (b)	Additions (c)	Retirements (d)	Adjustments (e)	Transfers (f)	Balance End of Year (g)
1	4. TRANSMISSION AND DISTRIBUTION PLANT						
2	365 Land and Land Rights.....	\$110,357					\$110,357
3	365 Rights-of-Way.....	136,024					136,024
4	366 Structures and Improvements.....	957,164	0				957,164
5	367 Mains.....	78,075,399	4,847,113	248,925	2,247		82,675,834
6	368 Compressor Station Equipment.....	0					0
7	369 Measuring and Regulating Station Equipment.....	5,086,889	195,809	0			5,282,698
8	380 Services.....	45,136,034	4,263,460	218,979	0		49,180,515
9	381 Meters.....	8,845,992	629,908	497,908	0		8,978,036
10	382 Meter Installations.....	10,569,676	1,187,371	0	0		11,757,047
11	383 House Regulators.....	1,397,554	81,825	47,213	0		1,432,166
12	386 Other Property on Cust's Premises.....	0					0
13	387 Other Equipment.....	53,941					53,941
14	Total Transmission and Distribution Plant.....	150,369,030	11,205,530	1,013,025	2,247	0	160,563,782
15	5. GENERAL PLANT						
16	389 Land and Land Rights.....	152,540					152,540
17	390 Structures and Improvements.....	5,999,415	2,043,231				8,042,645
18	391 Office Furniture and Equipment.....	2,902,569	579,118	0	0		3,481,687
19	392 Transportation Equipment.....	2,649,071	485,073	0			3,134,144
20	393 Stores Equipment.....	11,500		0			11,500
21	394 Tools, Shop and Garage Equipment.....	1,329,184	42,709	0			1,371,893
22	395 Laboratory Equipment.....	20,739					20,739
23	396 Power Operated Equipment.....	0					0
24	397 Communication Equipment.....	243,542	0				243,542
25	398 Miscellaneous Equipment.....	113,190	46,077				159,267
26	399 Other Tangible Property.....	0					0
27	Total General Plant.....	13,421,750	3,196,208	0	0	0	16,617,957
28	Total Gas Plant in Service.....	225,627,444	14,415,298	1,013,025	2,247	0	239,031,964
29	104 Utility Plant Leased to Others.....						
30	105 Property Held for Future Use.....						
31	107 Construction Work in Progress.....						
32	Total Utility Plant-Gas.....	2,768,380	12,439,039	\$1,013,025	\$2,247	(14,415,298)	792,121
		\$228,395,824	\$26,854,337	\$1,013,025	\$2,247	(\$14,415,298)	\$239,824,085

Note: Completed Construction Not Classified, Account 106 shall be classified in this schedule according to prescribed accounts, on an estimated basis if necessary, and the entries included in column (c). Also, to be included in column (c) are entries for reversals of tentative distributions of prior year reported in column (c). Likewise, if the respondent has a significant amount of plant retirements which have not been classified to primary accounts at the end of year, a tentative distribution of such retirements, on an estimated basis with appropriate contra entry to the Depreciation Reserve Account, shall be included in column (d). Include also in column (d) reversals of tentative distributions of prior year of unclassified retirements. Attach an insert page showing the account distributions of these tentative classifications in columns (c) and (d) including the reversals of the prior years tentative account distributions of these amounts. Careful observance of the above instructions and the texts of Accounts 101 and 106 will avoid serious omissions of the reported amount of respondent's plant actually in service at end of year.

Annual Report of

The Berkshire Gas Company

Year ended December 31, 2013

NONUTILITY PROPERTY (ACCOUNT 121)

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

Line No.	Description and Location (a)	A/C No.	Book Value at End of Year (b)	Revenue for the Year (c)	Expense for the Year (d)	Net Revenue for Year (e)
1	Rental Division:					
2	Other Property on Customer Premises	386	\$4,232,437	\$1,174,481	\$841,139	\$333,342
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13	Totals		\$4,232,437	\$1,174,481	\$841,139	\$333,342

INVESTMENTS (ACCOUNTS 123, 124, 136)

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

Line No.	A/C #	Description of Security Held by Respondent (a)	Amount (b)
1		Description	
2			
3		NONE	
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			
15			
16			
17			
18			

SPECIAL FUNDS (Accounts 125,126,127,128)
(Sinking Funds, Depreciation Fund, Amortization Fund-Federal, Other Special Funds)

Report below the balance at end of year of each special fund maintained during the year. Identify each fund as to account in which included. Indicate nature of any fund included in Account 128, Other Special Funds.

Line No.	Name of Fund and Trustee if Any (a)	Balance End of Year (b)
1	SERP Assets - Rabbi Trust (Legacy Portfolio Management)	\$1,165,971
2		
3		
4		
5		
6		
7		
8		
9		
10		
11		
12		
13		
14		
15		
16		
17		
18		
19	Total	\$1,165,971

SPECIAL DEPOSITS (Accounts 132,133,134)

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

Line No.	Description and Purpose of Deposit (a)	Balance End of Year (b)
20	Interest Special Deposits (Account 132)	
21	Dividend Special Deposits (Account 133)	
22		
23	Other Special Deposits (Account 134)	
24	(specify purpose of each other special deposit)	
25		
26		
27	NONE	
28		
29		
30		
31		
32		
33		
34		
35		
36		
37		
38		
39	Total	

NOTES RECEIVABLE (Account 141)

- | | |
|---|--|
| <p>1. Give the particulars called for below concerning notes receivable at end of year.</p> <p>2. Give particulars of any note pledged or discounted.</p> | <p>3. Minor Items may be grouped by classes, showing number of such items.</p> <p>4. Designate any note the maker of which is a director, officer or other employee.</p> |
|---|--|

Line No.	Name of Maker and Purpose for Which Received (a)	Date of Issue (b)	Date of Maturity (c)	Interest Rate (d)	Amount End of Year (e)
1					
2					
3	NONE				
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					
17					
18					
19					
20				TOTAL	

ACCOUNTS RECEIVABLE (Accounts 142, 143)

- | | |
|--|--|
| <p>1. Give the particulars called for below concerning accounts receivable at end of year.</p> | <p>2. Designate any account included in Account 143 in excess of \$5000.</p> |
|--|--|

Line No.	Description (a)	Amount End of Year (b)
21	Customers (Account 142):	
22	Electric (Includes \$ N/A Unbilled Revenue)	
23	Gas	\$8,515,035
24		
25	Other Electric and Gas Utilities	
26		
27	Other Accounts Receivable (Account 143):	
28	Officers and employees	(194)
29		
30		
31	Miscellaneous (group and describe by classes):	
32	Unbilled revenues (Account 173)	2,638,806
33	Miscellaneous services	91,233
34		
35		
36		
37	Total	\$11,244,880

RECEIVABLES FROM ASSOCIATED COMPANIES (Accounts 145, 146)

1. Report particulars of notes and accounts receivable from associated companies at end of year.
2. Provide separate headings and totals for Accounts 145, Notes Receivable from Associated Companies, and 146, Accounts Receivable from Associated Companies, in addition to a total for the combined accounts.
3. For notes receivable list each note separately and state purpose for which received. Show also in column (a) date of note and date of maturity.
4. If any note was received in satisfaction of an open account, state the period covered by such open account.
5. Include in column (d) interest recorded as income during the year, including interest on accounts and notes held any time during the year.
6. Give particulars of any notes pledged or discounted, also of any collateral held as guarantee of payment of any note or account.

Line No.	Name of Company (a)	Amount End of Year (b)	Interest for Year	
			Rate (c)	Amount (d)
1	Southern Connecticut Gas	15,709	N/A	N/A
2				
3	Connecticut Natural Gas	15,709	N/A	N/A
4				
5	Berkshire Energy Resources	1,208	N/A	N/A
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
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17				
18				
19				
20				
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31				
32				
33				
34				
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36				
37				
38				
39				
40				
41				
42				
43				
44				
45	TOTALS	32,626		

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).....		\$3,456,789
2	Fuel Stock Expenses (Account 152).....		0
3	Residuals (Account 153).....		0
4	Plant Materials and Operating Supplies (Account 154).....		689,644
5	Merchandise (Account 155).....		5,443
6	Other Materials and Supplies (Account 156).....		-
7	Nuclear Fuel Assemblies and Components - In Reactor (Account 157)...		-
8	Nuclear Fuel Assemblies and Components - Stock Account (Account 158)		-
9	Nuclear Byproduct Materials (Account 159).....		-
10	Stores Expense (Account 163).....		-
11	Total Per Balance Sheet		\$4,151,876

PRODUCTION FUEL AND OIL STOCKS (INCLUDED IN ACCOUNT 151)
(Except Nuclear Materials)

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

Line No.	Item (a)	Total Cost (b)	Kinds of Fuel and Oil			
			LIQUEFIED PETROLEUM 151.2	NATURAL GAS STORED 151.4		
			Quantity (c)	Cost (d)	Quantity (e)	Cost (f)
1	On Hand Beginning of Year.....	\$ 3,907,823	383,353	\$ 367,236	915,105	\$ 3,468,316
2	Received During Year.....	3,240,665	-	-	724,059	2,782,239
3	TOTAL.....	7,148,488	383,353	367,236	1,639,164	6,250,555
4	Used During Year (Note A).....	-	-	-	-	-
5	728 SUPPLEMENTAL	-	-	-	-	-
6	From storage for distribution to customers	(3,652,234)	(45,356)	(39,465)	(839,940)	(3,196,407)
7						
8						
9						
10						
11	Sold or Transferred.....					
12	TOTAL DISPOSED OF.....	(3,691,699)	(45,356)	(39,465)	(839,940)	(3,196,407)
13	BALANCE END OF YEAR.....	3,456,789	337,997	327,771	799,224	3,054,148

Line No.	Item (g)	Kinds of Fuel and Oil- Continued			
		Liquified Natural Gas			
		Quantity (h)	Cost (i)	Quantity (j)	Cost (k)
14	On Hand Beginning of Year.....	9,283	72,272		\$
15	Received During Year.....	58,309	458,425		
16	TOTAL.....	67,592	530,697		
17	Used During Year (Note A).....	(58,732)	(455,827)		
18	From storage for distribution to customers				
19					
20					
21					
22					
23					
24	Sold or Transferred.....				
25	TOTAL DISPOSED OF.....	(58,732)	(455,827)		
26	BALANCE END OF YEAR.....	8,860	74,870		

Note A - Indicate specific purpose for which used, e.g. Boiler Oil, Make Oil, Generator Fuel, etc.
Note: Natural Gas Stored units reported in current reporting measure of Dth, prior year reported on Mcf.

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

- 1. Report under separate subheadings for Unamortized Debt Discount and Expense and Unamortized Premium on Debt, particulars of discount and expense or premium applicable to each class and series of long-term debt.
- 2. Show premium amounts by enclosure in parentheses.
- 3. In column (b) show the principal amount of bonds or other long-term debt originally issued.
- 4. In column (c) show the discount and expense or premium with respect to the amount of bonds or other long-term debt originally issued.
- 5. Furnish particulars regarding the treatment of unamortized debt discount and expense or premium, redemption premiums, and redemption expenses associated with issues redeemed during the year, also, date of the Department's authorization of treatment other than as specified by the Uniform System of Accounts.
- 6. Set out separately and identify undisposed amounts applicable to issues which were redeemed in prior years.
- 7. Explain any debits and credits other than amortization debited to Account 428, Amortization of Debt Discount and Expense, or credited to Account 429, Amortization of Premium on Debt - Credit.

Line No.	Designation of Long-term Debt (a)	Principal Amount of Securities to Which Discount and Expense or Premium Minus Expense, Relates (Omit Cents) (b)	Total Discount and Expense or Net Premium (Omit Cents) (c)	Amortization Period		Balance Beginning of Year (f)	Debits During Year (g)	Credits During Year (h)	Balance End of Year (i)
				From (d)	To (e)				
1	<u>FIRST MORTGAGE BONDS:</u>								
2									
3	P, 10.06%	10,000,000	186,708	3/01/89	3/01/16	34,940		5,544	29,396
4									
5	<u>SENIOR NOTE, 9.60%</u>	8,000,000	137,466	8/30/90	8/30/20	36,702		4,752	31,950
6									
7	<u>SENIOR NOTE, 7.80%</u>	16,000,000	2,118,064	11/15/96	11/15/21	753,483		84,408	669,075
8									
9	Long-term debt, Filing in process	15,000,000	116,711	12/10/13	12/10/43	42,239	74,472	0	116,711
10	(Approved by DPU 11/28/12)								
11	<u>Purchase Accounting Fair Vaule</u>	-	8,806,000	11/17/10	11/15/21	88,794		22,671	66,123
12	<u>Debt Premium</u>								
13									
		Totals \$	\$11,364,949			\$956,158	\$74,472	\$117,375	\$913,255

EXTRAORDINARY PROPERTY LOSSES (ACCOUNT 182)

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

Line No.	Description of Property Loss of Damage (a)	Total Amount of Loss (b)	Previously Written Off (c)	Written Off During Year		Balance End of Year (f)
				Account Charged (d)	Amount (e)	
1	NONE					
2						
3						
4						
5						
6						
7						
8						
9						
10		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)	Account No.	Beginning Balance (b)	Debit (c)	Credits		Balance End of Year (f)
					Account Charged (d)	Amount (e)	
11	See Page 27A.						
12							
13							
14							
15							
16							
17							
18							
19							
20							
21							
22							
23							
24							

Miscellaneous Deferred Debits (Account 186)							
Line No	Description (a)	Account No.	Beginning Balance (b)	Debit (c)	Credit		Balance End of Year (f)
					Account Charged (d)	Amount (e)	
11	Greenfield Environmental Study	186.64	3,137,932	4,577,877	131,175	(710,845)	7,004,963
12	Pittsfield Environmental Study	186.81	3,375,879	299,926	131,175	(1,079,248)	2,596,557
13	Coal Tar Insurance Recovery	186.94	(15,726)		131,175		(15,726)
14	Recoverable Bad Debts	186.97	284,476	142,699	260	(20,117)	407,058
15	Pittsfield Generating O & M Costs	186.98	(28,688)	228,372		(219,417)	(19,733)
16	Environmental	186.99	7,015,000		265	(2,315,000)	4,700,000
17	Deferred Farm Discount	186.020	0		480,481	0	0
18	Depreciation Study	186.021	(0)		928	0	(0)
19	Deming Environmental Study	186.060	306,563		175	(212,456)	94,107
20	Cost of Service study 2000	186.022	0	0	928	0	0
21	Cost of Capital - Consultants	186.023	0		928	0	0
22	Rate Study - Consultants 2001	186.024	(0)		928	0	(0)
23	Rate Study - Legal 2001	186.025	0		928	0	0
24	Rate Study - Filing & Hearing Fees	186.026	0		928	0	0
25	Consultant Services	186.13	11,945				11,945
26	Pre-Paid Pension Reg Asset FAS 158	186.002	22,750,414	504,917	165,926	(5,347,625)	17,907,706
27	UIL Debt Premium	186.002	6,781,000		221	(936,000)	5,845,000
28	Deferred State Tax Reg Asset	186.10	0	857,751	265,268		857,751
	Total		\$41,342,901	\$6,611,542		(\$10,840,708)	\$39,389,630

DISCOUNT ON CAPITAL STOCK (Account 191)

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

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

CAPITAL STOCK EXPENSE (Account 192)

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

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

THE BERKSHIRE GAS COMPANY

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

1. Report below the particulars called for concerning common and preferred stock at end of year, distinguishing separate series of any general class. Show totals separately for common and preferred stock.
 2. Entries in column (b) should represent the number of shares authorized by the Department.
 3. Give particulars concerning shares of any class and series of stock authorized to be issued by the Department which have not yet been issued.
 4. The designation of each class of preferred stock should show the dividend rate and whether the dividends are cumulative or noncumulative.
 5. State if any capital stock which has been nominally issued is nominally outstanding at end of year.
 6. Give particulars of any nominally issued capital stock, reacquired stock, or stock in sinking and other funds which is pledged, stating name of pledgee and purpose of pledge.

Line No.	Class and Series of Stock (a)	Number of Shares Authorized (b)	Par Value per Share (c)	Amount Authorized (d)	Outstanding per Balance Sheet* Shares (e)	Premium at End of Year (g)	
						Amount	Amount
1	Preferred Stock						
2		15,000	\$100	\$1,500,000	0	\$0	—
4	Total A/C 201	15,000		\$1,500,000	0	\$0	—
6	Common Stock						
7		4,600,000	\$2.50	\$11,500,000	100	\$250	\$0
7	Total A/C 204	4,600,000		\$11,500,000	100	\$250	\$0
31	Totals						

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

OTHER PAID-IN CAPITAL (Accounts 208-211)

1. Report below balance at end of year and the information specified in the instructions below for the respective other paid-in capital accounts. Provide a conspicuous sub-heading for each account and show a total for the account, as well as total of all accounts for reconciliation with balance sheet. Additional columns may be added for any account if deemed necessary. Explain the change in any account during the year and give the accounting entries effecting such change.
2. Donations Received from Stockholders (Account 208) - State amount and give brief explanation of the origin and purpose of each donation.
3. Reduction in Par Value of Capital Stock (Account 209) - State amount and give brief explanation of the capital

- changes which gave rise to amounts reported under this caption including identification with the class and series of stock to which related.
4. Gain on Cancellation of Reacquired Capital Stock (Account 210) - Report balance at beginning of year, credits, debits, and balance at end of year with a succinct designation of the nature of each credit and debit identified as to class and series of stock to which related.
5. Miscellaneous Paid-In Capital (Account 211) - Classify amounts included in this account at end of year according to captions which, together with brief explanations, disclose the general nature of transactions which gave rise to the reported amounts.

Line No.	Item (a)	Amount (b)
1	Account 211 - Miscellaneous Paid-In Capital	
2	Balance 12/31/2013	\$ 106,094,738
3		
4	Transactions:	
5		-
6		
7		
8		
9		
10	Total	\$ 106,094,738
11		
12		
13		
14		
15		
16		
17		
18		
19		
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21		
22		
23		
24		
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43		

LONG TERM DEBT (Accounts 221, 223-224)

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

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

Line No.	Class and Series of Obligation (a)	Date of Issue (b)	Date of Maturity (c)	Amount Authorized (d)	Amount Actually Outstanding at End of Year (e)	Interest Provisions Rate Per Cent (f)	Dates Due (g)	Interest Accrued During Year, Charged to Income (427) (h)	Interest Paid During Year (237) (i)
1	FIRST MORTGAGE BONDS - A/C 221:								
2	SERIES: P, 10.06%	02/01/89	02/01/19	10,000,000	10,000,000	10.06	1/31 & 7/31	1,005,996	1,006,000
3									
4	SENIOR NOTE, 9.60%	07/01/90	09/01/20	8,000,000	8,000,000	9.60	3/1 & 9/1	768,000	768,000
5					0				
6									
7									
8	SENIOR NOTE, 7.80%	11/15/96	11/15/21	16,000,000	11,636,365	7.80	quarterly	1,011,637	1,021,091
9	L-T Debt Financing 5.33%	12/10/13	12/10/43	15,000,000	15,000,000	5.33	6/10 & 12/10	46,637	0
10	TOTALS			\$49,000,000	\$44,636,365			\$2,832,270	\$2,795,091

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

NOTES PAYABLE (Account 231)

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

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

PAYABLES TO ASSOCIATED COMPANIES (Accounts 233, 234)

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

Line No.	Name of Company (a)	Amount End of Year (b)	Interest for Year		
			Rate (c)	Amount (d)	
22					
23	UIL Holdings Corporation	309,173	Intercompany	Accounts Payable	N/A
24	Southern CT Gas	9,153	Intercompany	Accounts Payable	N/A
25	CT Natural Gas	8,892	Intercompany	Accounts Payable	N/A
26					
27					
28					
29					
30					
31					
32					
33					
34					
35	Totals	\$ 327,218			\$ -

MISCELLANEOUS CURRENT AND ACCRUED LIABILITIES (Account 242)

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

Line No.	Item (a)	Amount (b)
1	Audit and Special Services	\$60,129
2	Incentive Plan	327,325
3	Vacation Payroll	102,308
4	Legal	10,971
5	Customer Credit Balances/Consumer Rebates	1,131,400
6		
7		
8		
9		
10		
11		
12		
13		
14		
15		
16		
17		
18	Total	\$1,632,133

OTHER DEFERRED CREDITS (Account 253)

1. Report below the particulars called for concerning other deferred credits.
2. For any deferred credits being amortized show the period of amortization.
3. Minor items may be grouped by classes. Show number of items.

Line No.	Description of Other Deferred Credit (a)	Balance Beginning of Year (b)	Debits		Credits (e)	Balance End of Year (f)
			Account Credited (c)	Amount (d)		
20	Unamortized	\$318,606	406	\$48,228		\$270,378
21	Investment Tax Credit					
22						
23						
24	Deferred Pension Plan	\$1,056,167	926	\$783,036	504,917	\$778,048
25						
26	Deferred Revenues	\$445,140	253	\$32,500		\$412,640
27						
28	Motor Fuel Contracts	\$0	184			\$0
29						
30	Non-Current Pension	\$8,197,140	186	\$3,531,571	\$93,446	\$4,759,015
31						
32	Long Term Contract-SERP	\$2,357,000		0	\$0	\$2,357,000
33						
34						
35						
36						
37						
38						
39						
40	Totals	\$12,374,053		\$4,395,335	\$598,363	\$8,577,081

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

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

Line No.	(a)	Electric (b)	Gas (c)	Total (d)
1	Balance at beginning of year		\$82,289,348	\$82,289,348
2	Credits to Depreciation Reserve during year:			
3	Account 403 Depreciation		6,757,670	6,757,670
4	Other Accounts (Specify)			
5	Amortization of Aid to Construction to Acct 403		165,890	165,890
6				
7	TOTAL CREDITS DURING YEAR		\$6,923,560	\$6,923,560
8	Net Charges for Plant Retired:			
9	Book Cost of Plant Retired		1,013,025	1,013,025
10	Cost of Removal		510,292	510,292
11	Salvage (Credit)		0	0
12				
13	NET CHARGES DURING YEAR		\$1,523,317	\$1,523,317
14	Balance December 31, 2013		\$87,689,591	\$87,689,591

METHOD OF DETERMINATION OF DEPRECIATION CHARGES

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

15 For book purposes, varying straight line rates which are allowed to generate a composite rate of 3.63% are
 16 applied to the average depreciable plant accounts during the year ended December 31, 2013.
 17
 18 For tax purposes the declining balance method is used. Depreciation taken for federal income tax purposes for the tax
 19 year ended December 31, 2013 has not yet been filed. However the estimated depreciation expense,
 20 is anticipated to be \$11,756,578 due to bonus depreciation.
 21
 22
 23

DIVIDENDS DECLARED DURING THE YEAR (Accounts 437,438)

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

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	
		Reg'l'r (b)	Extra (c)			Declared (f)	Payable (g)
24					\$ -		
25					\$ -		
26					\$ -		
28							
29							
30							
31							
32							
33							
34							
35							
36	Totals				\$ -		
37	Dividend rates on Common Stock and Premium %.						
38	Dividend rates on Common Stock, Premium and Surplus %.						

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

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

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

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

If respondent has more than one utility department, contra accounts debited or credited should indicate the utility department affected.

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

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

Line No.	Item (a)	Contra Account Debited or Credited (b)	Amount (c)
1	INJURIES & DAMAGES - A/C 262		
2	Beginning Balance		\$141,121
3	Provision	925	6,000
4	Payment of Claims net of Insurance received		
5	Ending Balance		147,121
6	RESERVE FOR RETIREMENT BENEFIT - A/C 263		
7	Beginning Balance		3,526,941
8	Provision	926,2, 930.3, 431.3	144,600
9	Payments		(169,676)
10	Adjustment		(176,813)
11	Ending Balance		3,325,052
12	OTHER LONG-TERM LIABILITY - A/C 265.1		
13	Beginning Balance		125,106
14	Adjustment	409,236	(18,972)
15	Ending Balance		106,134
16	DEFERRED STATE FRANCHISE TAX - DEPRECIATION - A/C 265.2		
17	Beginning Balance		1,991,393
18	Provision	408.8	20,352
19	Ending Balance		2,011,745
20	DEFERRED STATE FRANCHISE TAX - EXTRAORDINARY ITEMS - A/C 265.4		
21	Beginning Balance		1,049,983
22	Provision	408.9	
23	Adjustment		991,885
24	Ending Balance		2,041,848
25	ENVIRONMENTAL CLEAN-UP COSTS - A/C 265.5		
26	Beginning Balance		7,015,000
27	Payments		0
28	Adjustment	186.99	(2,315,000)
29	Ending Balance		4,700,000
30	OBSOLETE INVENTORY		
31	Beginning Balance		3,827
32	Adjustment		
33	Ending Balance		3,827
34			
35			
36			
37			
38			
39			
40			
41			
42			
43	Total reserves		\$12,335,727

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

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

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

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

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

Line No.	Account Subdivisions (a)	Balance Beginning of Year (b)	Changes During Year		Balance End of Year (e)
			Amounts Debited Account 410 (1) (c)	Amounts Credited Account 215 (1) (d)	
1	Accelerated Amortization	\$	\$	\$	\$
2	(Account 267)				
3	Electric.....				
4	Gas.....				
5	Other (Specify).....				
6	Totals.....				
7					
8	Liberalized Depreciation				
9	(Account 268)				
10	Electric.....				
11	Gas.....	20,787,345	3,567,918		24,355,263
	Other(Specify)=Comprehensive				
12	Income Adjustments	129,981		289,749	419,730
13	Totals.....	20,917,326	3,567,918	289,749	24,774,993
14					
15	Total (Accounts 267, 268)				
16	Electric.....				
17	Gas.....	20,787,345	3,567,918		24,355,263
	Other(Specify)=Comprehensive				
18	Income Adjustments	129,981		289,749	419,730
19	Totals.....	\$20,917,326	\$3,567,918	\$289,749	\$24,774,993
20	*The Company reconciles federal income tax at the end of the fiscal year - 12/31				
21	(1) Account 410, Provision for Deferred Federal Income Taxes				
22	(2) Account 411, Federal Income Taxes Deferred in Prior Years – Credit.				

CONTRIBUTIONS IN AID OF CONSTRUCTION (Account 271)

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

Line No.	Class of Utility Service (a)	Balance Beginning of Year (b)	Debits		Credits (e)	Balance End of Year (f)
			Account Credited (c)	Amount (d)		
23	Residential		143.1		163,793	
24						
25	Commercial				1,155,042	
26						
27	Amortization of Aid to Construction		403	165,890		
28						
29						
30						
31						
32						
33						
34	Totals	\$3,872,051		\$165,890	\$1,318,835	\$5,024,996

GAS OPERATING REVENUES (Account 400)

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

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

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

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

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

Line No.	Account	Operating Revenues		DTH Sold		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 (1000 BTU) (e)	Amount for Year (f)	Increase or (Decrease) from Preceding Year (g)
1	SALES OF GAS						
2	480 Residential Sales	\$37,361,229	\$6,232,634	2,814,080	387,657	37,528	5,255
3	481 Commercial and Industrial Sales:						
4	Small (or Commercial) see instr. 5	17,729,499	3,006,678	1,705,050	207,427	4,460	73
5	Large (or Industrial) see instr. 5						
6	482 Other Sales to Public Authorities						
7	484 Interdepartmental Sales						
8	485 Miscellaneous Gas Sales						
9	Total Sales to Ultimate Consumers	55,090,728	9,239,311	4,519,130	595,084	41,988	5,328
10	483 Sales for Resale	0	0				
11	Total Sales of Gas*	55,090,728	9,239,311	4,519,130	595,084	41,988	5,328
12	OTHER OPERATING REVENUES						
13	487 Forfeited Discounts	40,621	5,916				
14	488 Miscellaneous Service Revenues	13,241	(5,289)				
15	489 Revenues from Trans. of Gas of Others	12,185,527	1,296,452				
16	490 Sales of Products Extracted from Natural Gas.						
17	491 Rev. from Natural Gas Processed by Others						
18	493 Rent from Gas Property						
19	494 Interdepartmental Rents	579,910	156,971				
20	495 Other Gas Revenues	12,819,299	1,454,050				
21	Total Other Operating Revenues	\$67,910,027	10,693,361				
22	Total Gas Operating Revenues		(LDAC)				
			Purchase Price				
			Adjustment Clauses				
				(CGA)			
				Fuel Clauses			
			\$	\$			
			5,943,339	24,911,805			
			91,923,218	4,519,130			

*Includes revenues from application of Total DTH to which Applied

SALES OF GAS TO ULTIMATE CONSUMERS

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

Line No.	Account No.	Schedule (a)	DTH (1000 BTU) (b)	Revenue (c)	Average Revenue per DTH (\$0.0000) (d)	Number of Customers (Per Bills Rendered)	
						July 31 (e)	December 31 (f)
		<u>FIRM</u>					
1		Residential:					
2	480.1	Non-Heating	71,397	\$1,616,416	\$22.64	4,100	3,902
3	480.2	Heating	2,742,683	35,245,024	12.85	28,116	33,626
4	480	Unbilled Revenues - Residential		499,789			
5		Commercial & Industrial:					
6		<u>Ann. Use Load Factor</u>					
7	481.41	Low Low	674,479	7,777,757	11.53	3,216	3,359
8	481.42	Low Medium	374,423	3,708,057	9.90	193	206
9	481.43	Low High	153,209	1,432,042	9.35	14	17
10	481.51	High Low	206,388	2,086,131	10.11	757	752
11	481.52	High Medium	191,191	1,556,840	8.14	115	115
12	481.53	High High	105,360	704,265	6.68	9	11
13	481	Unbilled Revenues - Commercial		464,606			
14							
15		<u>NON-FIRM</u>					
16	481.4	Interruptible	0	0	0.00	0	0
17							
18							
19							
20							
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22							
23							
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47							
TOTAL SALES TO ULTIMATE CONSUMERS (Page 43 line 9)			4,519,130	\$55,090,728	\$12.19	36,520	41,988

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.....	\$67,755	\$3,696
21	Production labor and expenses:		
22	711 Steam expenses.....		
23	712 Other power expenses.....		
24	715 Water gas generating expenses.....		
25	716 Oil gas generating expenses.....		
26	717 Liquefied petroleum gas expenses.....		
27	718 Other process production expenses.....		
28	Gas fuels:		
29	721 Water gas generator fuel.....		
30	722 Fuel for oil gas.....		
31	723 Fuel for liquefied petroleum gas process.....	13,719	5,376
32	724 Other gas fuels.....	455,927	365,210
33	Gas raw materials:		
34	726 Oil for water gas.....		
35	727 Oil for oil gas.....		
36	728 Liquefied petroleum gas.....	50,631	44,631
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.....	14,217	114
42	734 Duplicate charges -- Cr.....		
43	735 Miscellaneous production expenses.....	218,706	26,029
44	736 Rents.....	1,786	(3,013)
45	Total operation.....	\$822,741	\$442,043
46	Maintenance:		
47	740 Maintenance supervision and engineering.....		
48	741 Maintenance of structures and improvements.....	2,354	(600)
49	742 Maintenance of production equipment.....	124,048	33,700
50	Total maintenance.....	\$126,402	\$33,100
51	Total manufactured gas production.....	\$949,143	\$475,143

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.....	19,022,713	3,314,988
4	805 Other gas purchases.....	4,593,536	936,250
5	808.1 Purchased Gas - LNG.....	631,022	93,398
6	808.2 Deferred Gas Costs - (CR).....	(1,137,228)	413,488
7	814 Environmental.....	1,485,617	272,098
8	815 C&LM.....	4,501,697	788,290
9	812 Gas used for other utility operations - Cr.....	(76,778)	(9,255)
10	813 Other gas supply expenses.....	281,513	(145,196)
11	Total other gas supply expenses.....	29,302,092	5,664,061
12	Total production expenses.....	30,251,235	6,139,204
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.....	132,370	(36,522)
29	851 System control and load dispatching.....	200,104	(64,353)
30	852 Communication system expenses.....	115,315	36,786
31	853 Compressor station labor and expense.....	9,485	2,966
32	855 Fuel and power for compressor stations.....	1,718	(1,659)
33	857 Measuring and regulating station expenses.....	281,557	47,683
34	858 Transmission and compression of gas by others.....		
35	874 Mains and services expenses.....	1,542,012	190,211
36	878 Meter and house regulator expenses.....	936,374	57,549
37	879 Customer installations expenses.....	1,127,057	(85,552)
38	880 Other expenses.....	218,182	(86,243)
39	881 Rents.....	153,581	(399)
40	Total operation.....	4,717,756	60,467
41	Maintenance:		
42	885 Maintenance supervision and engineering.....	83,230	(30,977)
43	886 Maintenance of structures and improvements.....		
44	887 Maintenance of mains.....	469,826	47,156
45	888 Maintenance of compressor station equipment.....	-	(187)
46	889 Maintenance of measuring and regulating station equipment.....	36	(401)
47	892 Maintenance of services.....	252,159	51,879
48	893 Maintenance of meters and house regulators.....	137,120	(10,118)
49	894 Maintenance of other equipment.....		
50	Total maintenance.....	942,371	57,352
51	Total transmission and distribution expenses.....	5,660,127	\$117,819

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.....	68,881	(52,116)
4	902 Meter reading expenses.....	123,554	(15,000)
5	903 Customer records and collection expenses.....	1,562,119	(103,458)
6	904 Uncollectible accounts.....	556,457	207,372
7	905 Miscellaneous customer accounts expenses.....	-	-
8	Total customer accounts expenses.....	2,311,011	36,798
9	SALES EXPENSES		
10	Operation:		
11	911 Supervision.....	96,630	2,067
12	912 Demonstrating and selling expenses.....	433,820	17,218
13	913 Advertising expenses.....	38,313	4,038
14	916 Miscellaneous sales expenses.....	37,527	(237,243)
15	Total sales expenses.....	606,290	(213,920)
16	ADMINISTRATIVE AND GENERAL EXPENSES		
17	Operation:		
18	920 Administrative and general salaries.....	1,491,287	104,266
19	921 Office supplies and expenses.....	255,513	(15,789)
20	922 Administrative expenses transferred - Cr.....	-	-
21	923 Outside services employed.....	258,863	281,882
22	924 Property insurance.....	20,773	9,626
23	925 Injuries and damages.....	239,837	4,767
24	926 Employees pensions and benefits.....	2,705,585	659,980
25	928 Regulatory commission expenses.....	104,763	(107,727)
26	929 Duplicate charges - Cr.....	-	-
27	930 Miscellaneous general expenses.....	910,869	4,834
28	931 Rents.....	75,482	(9,969)
29	Total operation:	6,062,970	931,870
30	Maintenance:		
31	932 Maintenance of general plant.....	-	-
32	Total administrative and general expenses.....	6,062,970	931,870
33	Total gas operation and maintenance expenses.....	44,891,633	7,011,771

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.....	\$822,741	126,402	949,143
36	Other gas supply expenses.....	29,302,092	-	29,302,092
37	Total production expenses.....	30,124,833	126,402	30,251,235
38	Local storage expenses.....	-	-	-
39	Transmission and distribution expenses.....	4,717,756	942,371	5,660,127
40	Customer accounts expenses.....	2,311,011	-	2,311,011
41	Sales expenses.....	606,290	-	606,290
42	Administrative and general expenses.....	6,062,970	-	6,062,970
43	Total gas operation and maintenance expenses.....	43,822,860	1,068,773	44,891,633
44	Ratio of operating expenses to operating revenues (carry out decimal two places, e.g.: 0.00%) Compute by dividing Revenues (Acct 400) into the sum of Operation and Maintenance Expenses (P. 47 line 44 (d), Depreciation (Acct 403) and Amortization (Acct 407).....			76.06%
45	Total salaries and wages of gas department for year, including amounts charged to operating expenses, construction and other accounts.....			\$10,313,862
46	Total number of employees of gas department at end of year, including administrative, operating, maintenance, construction and other employees (including part time employees)			122

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

SALES FOR RESALE (Account 483)

Line No.	Names of Companies to Which Gas is Sold (a)	Where Delivered and Where and How Measured (b)	DTH (1000 BTU) (c)	Rate per DTH (\$0.0000) (d)	Amount (e)
1		NONE			
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15	TOTALS				

SALE OF RESIDUALS (Accounts 730, 731)

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

Line No.	Kind (a)	Revenue (b)	Inventory Cost (c)	Labor Handling Selling, Etc. (d)	(e)	Total Cost (f)	Net Revenue (g)
16							
17							
18							
19							
20							
21							
22							
23	Totals						

PURCHASED GAS (Accounts 804-806)

Line No.	Names of Companies from Which Gas Is Purchased	Where Received and Where and How Measured (b)	DTH (1000 BTU) (c)	Rate per M.C.F. (\$0.0000) (d)	Amount (e)
24	Tennessee OBA	City Gate	(41,559)	\$4.1562	(\$172,729)
25	Canadian	City Gate	76,920	\$5.0542	388,769
26	LNG (Account 808)	City Gate	42,000	\$15.0243	631,022
27	Third Party	City Gate	3,766,952	\$3.4272	12,909,985
28	Pipeline Demand Charges & Allocated Storage Costs				10,039,707
29					
30					
31					
32					
33					
34					
35					
36	Note: Does not include transportation and off-system sales				
37					
38	Totals		3,844,313	\$6.1901	\$23,796,754

THE BERKSHIRE GAS COMPANY
TAXES CHARGED DURING YEAR

Annual report of

1. This schedule is intended to give the account distribution of total taxes charged to operations and other final accounts during the year.
2. Do not include gasoline and other sales taxes which have been charged to accounts to which the material on which the tax was levied was charged. If the actual or estimated amounts of such taxes are known, they should be shown as a footnote and designated whether estimated of actual amounts.
3. The aggregate of each kind of tax should be listed under the appropriate heading of "Federal," "State," and "Local" in such manner that the total tax for each State and for all subdivisions can readily be ascertained and for all subdivisions where applicable.
4. The accounts to which the taxes charged were distributed should be shown in columns (c) to (h). Show both the utility department and number of account charged. For taxes charged to utility plant show the number of the appropriate balance sheet plant account or subaccount.
5. For any tax which it was necessary to apportion to more than one utility department or account, state in a footnote the basis of apportioning such tax.
6. Do not include in this schedule entries with respect to deferred income taxes, or taxes collected through payroll deductions or otherwise pending transmittal of such taxes to the taxing authority.

Line No.	Kind of Tax (a)	Total Taxes Charged During Year (omit cents) (b)	Distribution of Taxes Charged (omit cents)							(A)	
			(Show utility department where applicable and account charged)			Other Income					
			Electric (Acct. 408, 409) (c)	Gas (Acct. 408, 409) (d)	Gas Utility (Acct. 107, 254) (e)	A/C 419 (f)	A/C 416 (g)	A/C 418 (h)	Miscellaneous (i)	815 (k)	916 (l)
1	<u>FEDERAL</u>										
2	Income Tax A/C 409	\$154,762	N/A	(\$99,463)		74,733		179,492			
3	SOCIAL SECURITY	610,557		495,691	46,889	-	3,345	7,876	7,554	15,552	1,573
4	UNEMPLOYMENT	4,447		3,450	401	-	29	70	66	133	16
5											
6	<u>STATE</u>										
7	Franchise Tax	740,308		689,813		14,843		35,652			
8	Unemployment	49,404		37,019	5,012	-	361	858	815	1,665	189
9											
10	<u>LOCAL</u>										
11	Real Estate	194,262		194,262							
12	Personal Property	1,922,062		1,922,062							
13											
14											
15											
16											
17											
18											
19											
20											
21	(A) Allocated on the basis of actual payroll and applicable payroll tax rates.										
22											
23											
24											
25											
26											
27											
28	TOTALS	\$3,675,801		\$3,242,834	\$52,301	\$89,576	\$3,736	\$223,947	\$8,435	\$17,351	\$1,779

OTHER UTILITY OPERATING INCOME (Account 414)

Report below the particulars called for in each column.

Line No.	Property (a)	Amount of Investment (b)	Amount of Revenue (c)	Amount of Operating Expenses (d)	Gain or (Loss) from Operation (e)
1	NONE				
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
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41					
42					
43					
44					
45					
46					
47					
48					
49					
50					
51	TOTALS				

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

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

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

GAS GENERATING PLANT			
Line No.	General Description - Location, Size, Type, etc.	No. of Sets	24 Hour Cap. (MCF)
1	<u>LIQUEFIED PETROLEUM GAS EQUIP. - PITTSFIELD</u>		
2	<u>PROPANE AIR PLANT (INSTALLED 1955 - 1968 - 1973)</u>	1	5,400
3			
4	80# - 100# DISCHARGE PRESSURE		
5	1100 - 1400 BTU CONTROL COMPLETE WITH		
6	6 - 30,000 GALLON STORAGE TANKS AND 3 - 60,000		
7	GALLON STORAGE TANKS		
8			
9			
10	<u>LIQUEFIED PETROLEUM GAS EQUIP. - NORTH ADAMS</u>		
11	<u>PROPANE AIR PLANT (INSTALLED 1971- 1981)</u>	1	4,800
12			
13	80# - 100# DISCHARGE PRESSURE		
14	1100 - 1400 BTU CONTROL COMPLETE WITH		
15	6 - 30,000 GALLON STORAGE TANKS		
16			
17			
18	<u>LIQUEFIED NATURAL GAS EQUIP. - WHATELY</u>		
19	<u>LNG PLANT (INSTALLED 2000)</u>	1	3,000
20			
21	200# DISCHARGE PRESSURE		
22	1000 - 1150 BTU CONTROL WITH 2 - 70,000 GALLON STORAGE TANKS		
23			
24	<u>LIQUEFIED PETROLEUM GAS EQUIP. - GREENFIELD</u>		
25	<u>PROPANE AIR PLANT (INSTALLED 1971-1974-2012)</u>	1	1,750
26			
27	<u>2 - 30,000 GALLON STORAGE TANKS</u>		
28			
29			
30			
31			
32			
33			
34			
35			
36			
37			
38			
39			
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48			
49			
50			
51			
52			
53			
54			
55			
56		Total	14,950

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

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

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

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

TRANSMISSION AND DISTRIBUTION MAINS

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

Line No.	Diameter	Total Length in Feet at Beginning of Year	Added During Year	Taken Up During Year	Abandoned but not Removed During Year	Total Length in Feet at end of Year
1	Cast Iron					
2	3"	9,501				9,501
3	3 1/2"	67				67
4	4"	286,017			19,465	266,552
5	6"	94,766			680	94,086
6	8"	54,536				54,536
7	9"	0				0
8	10"	6,463				6,463
9	12"	14,664				14,664
10	14"	0				0
11	16"	3,528				3,528
12	Total	469,542	0		20,145	449,397
13	Bare Steel					
14	3/4"	931			106	825
15	1"	636				636
16	1 1/4"	4,479				4,479
17	1 1/2"	2,228				2,228
18	2"	55,329			3,900	51,429
19	2 1/2"	228				228
20	3"	6,135				6,135
21	3 1/2"	4,107			382	3,725
22	4"	39,903			4,434	35,469
23	6"	21,851			1,660	20,191
24	8"	1,561				1,561
25	10"	384				384
26	12"	236				236
27	16"	1,155				1,155
28	Total	139,163	0		10,482	128,681
29	Coated Steel					
30	3/4"	4,122	88			4,210
31	1"	22,650			27	22,623
32	1 1/4"	59				59
33	1 1/2"	28,320	2			28,322
34	2"	825,627	3,500		961	828,166
35	3"	25				25
36	3 1/2"	0				0
37	4"	543,713	1,962		7,665	538,010
38	6"	505,013	1,258		351	505,920
39	8"	69,141	13			69,154
40	10"	20,091				20,091
41	12"	30,336	2,320			32,656
42	16"	1,762				1,762
43	Total	2,050,859	9,143		9,004	2,050,998
44	Plastic					
45	5/8"	3,782				3,782
46	1"	4,730				4,730
47	1 1/4"	23,690	15		133	23,572
48	2"	850,989	50,893		425	901,457
49	4"	330,977	21,629		1,381	351,225
50	6"	83,646	2,501		61	86,086
51	8"	6,662	59		45	6,676
52	10"	0				0
53	Total	1,304,476	75,097	0	2,045	1,377,528
54	TOTALS	3,964,040	84,240	0	41,676	4,006,604

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

GAS DISTRIBUTION SERVICES, HOUSE GOVERNORS AND METERS

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

Line No.	Item	Gas Services	House Governors	Meters
1	Number at beginning of year.....	32,341	24,299	40,674
2	Additions during year:			
3	Purchased.....	*****		2,811
4	Installed.....	292	292	*****
5	Associated with Plant acquired.....	0	0	
6	Total Additions.....	292	292	2,811
7	Reductions during year:.....			
8	Retirements.....	422	965	972
9	Associated with Plant sold.....	0	0	
10	Total Reductions.....	422	965	972
11	Number at End of Year.....	32,211	23,626	42,513
12	In Stock 12/31/2013.....			1,538
13	On Customers' Premises--Inactive.....			638
14	In Customers' Premises--Active.....			38,562
15	In Company Use.....			14
16	Number at End of Year.....			40,752
17	Number of Meters Tested by State Inspectors During Year.....			9,041

RATE SCHEDULE INFORMATION

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

Date Effective	M.D.P.U. Number	Rate Schedule	Estimated Effect on Annual Revenues	
			Increases	Decreases
5/1/2013	471	Residential Non Heating, Rate R-1	\$0	
5/1/2013	472	Residential Heating, Rate R-3	0	
5/1/2013	473	Residential Low Income Non Heating, Rate R-2	0	
5/1/2013	474	Residential Low Income Heating, Rate R-4	0	
5/1/2013	476	Comm & Ind Low Ann, Low Load, Rate G-41	0	
5/1/2013	477	Comm & Ind Med Ann, Low Load, Rate G-42	0	
5/1/2013	478	Comm & Ind Large Ann, Low Load, Rate G-43	0	
5/1/2013	479	Comm & Ind Low Ann, High Load, Rate G-51	0	
5/1/2013	480	Comm & Ind Med Ann, High Load, Rate G-52	0	
5/1/2013	481	Comm & Ind Large Ann, High Load, Rate G-53	0	
9/1/2011	470	Comm & Ind Ex Large Ann, High Load, Rate T-54	0	
5/1/2013	475	Gas Light Rate, Rate L	0	
2/1/2002	324	Interruptible Sales Service, Code 2,4,6,8	0	
2/1/2002	325	Interruptible Transportation Rate	0	
2/1/2002	326	Peaking Service	0	
2/1/2002	327	Farm Discount Rider	0	
2/1/2002	328	Default Service	0	
5/1/2013	482	Seasonal Cost of Gas Adjustment Clause	0	
11/1/2013	483	Local Distribution Adjustment Clause	0	
2/1/2002	323	Load Management Service	0	
4/1/2011	459	Residential Assistance Adjustment Clause	0	
		Total	\$ -	\$ -

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

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

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

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

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

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

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

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

Line No.	Item (a)	Amount (b)
1	JOHN BARTLEY	\$43,200
2		
3		
4		
5		
6		
7		
8		
9		
10		
11		
12		
13		
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33		
34		
35		
36		
37		
38		
39		
40	TOTAL	\$43,200

913. Advertising Expenses.

Line No.	Account No.	Type (a)	General Description (b)	Amount for Year (c)
1				
2		City/Telephone Directory		\$0
3		Other		0
4		Payroll		0
5		Postage		12,953
6		Direct Mailing		17,212
8		Dealer Programs		8,148
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
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38				
39				
40				
41				
42				
43				
44				
45				
46				
47			TOTAL	\$38,313

Annual report of

The Berkshire Gas Company

Year ended December 31, 2013

DEPOSITS AND COLLATERAL

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

Line No.	Town Code	Name of City or Town	Amount
1	12	Adams	\$9,146
2	26	Amherst	21,210
3	15	Cheshire	140
4	14	Clarksburg	0
5	2	Dalton	72,497
6	21	Greenfield	32,255
7	8	Gt. Barrington	36,977
8	27	Hadley	25,051
9	24	Hatfield	2,310
10	7	Lanesboro	3,455
11	5	Lee	16,478
12	3	Lenox	50,325
13	11	North Adams	107,590
14	1	Pittsfield	111,707
15	23	South Deerfield	21,008
16	6	Stockbridge	1,215
17	22	Turners Falls	30,761
18	24	West Hatfield	4,550
19	25	Whately	13,687
20	13	Williamstown	11,780
21	28		
22	25		
23	58		
Total			\$572,142

THIS RETURN IS SIGNED UNDER THE PENALTIES OF PERJURY

Karen Ziel

.....President.

.....Treasurer.

Robert Miller

}Directors.

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

.....ss.20_____

Then personally appeared.....

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

.....Notary Public or
Justice of the Peace.

THIS RETURN IS SIGNED UNDER THE PENALTIES OF PERJURY

..... President.

Patricia C. Cosgel

..... Treasurer.

P. Torgerson
L. Randall
R. Nicholas

..... Directors.

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

New Haven ss. *March 28, 2014*
Then personally appeared *Patricia Cosgel, James Torgerson, Linda Randall and Richard Nicholas*

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

Sabine R. Fraser Notary Public or Justice of the Peace.

SABINE R. FRASER
NOTARY PUBLIC
MY COMMISSION EXPIRES 12/30/2017

DEPARTMENT OF TELECOMMUNICATIONS & ENERGY

This statement is filed in accordance with Chapter 164, Section 83 AND 220 c.m.r. & 79.00

**RETURN ON EQUITY CALCULATION
FOR THE YEAR ENDED DECEMBER 31, 2012**

FULL NAME OF COMPANY
LOCATION OF PRINCIPAL BUSINESS OFFICE

THE BERKSHIRE GAS COMPANY
115 Cheshire Road
Pittsfield, MA 01201-1803

STATEMENT OF RETURN ON EQUITY

line

Item	Current Year
1 NET UTILITY INCOME AVAILABLE FOR SHAREHOLDERS:	
2	
3 Total Utility Operating Income	\$ 9,498,200
4 Less:	
5 Total Interest Charges - 97.80%	(2,892,268)
6 Dividends Declared - Preferred Stock (437)- 97.80%	0
7	
8 Total Net Utility Income Available for Common Shareholders	\$ 6,605,933
9	
10 TOTAL UTILITY COMMON EQUITY:	
11	
12 Total Proprietary Capital-	\$ 109,711,857
13	
14 Preferred Stock Issued	0
15 Unamortized Acquisition Premium-	(51,932,490)
16 Net Proprietary Capital	\$ 57,779,367
17	
18 Utility allocation:	
19 Utility Plant (101-107) P. 8 line 2	239,824,085
20 Gross Utility Plant and Total Other Plant and Investments (P. 8, lines 2 and 8)	245,222,493
21	
22 Ratio of utility Plant to Total Plant (line 18 divided by line 19)	97.80%
23	
24 Total Utility Common Equity	\$ 56,507,393
25	
26 Return on Equity (Line 8 divided by line 24)	11.69%