

Stephen H. Bryant
President

March 30, 2015

Mark D. Marini, Secretary
Department of Public Utilities
One South Station, 5th Floor
Boston, MA 02110

Re: Bay State Gas Company d/b/a Columbia Gas of Massachusetts -
Annual Report for Year Ending 12-31-14


Dear Secretary Marini:

Pursuant to G.L. c. 164, § 83 and the Memorandum issued by you on August 18, 2011 and further clarified on February 14, 2014, please find enclosed the Annual Return of Bay State Gas Company d/b/a Columbia Gas of Massachusetts for the year ending December 31, 2014. The Annual Return includes the signed Statement of Operating Revenues required by the Memorandum.

Also enclosed is a check for the filing fee.

If you have any questions with respect to this filing, please contact me.
Thank you for your attention to this matter.

Sincerely,



Stephen H. Bryant

cc: George Yiankos, Director, Gas Division
Rebecca Tepper, Esq., Office of the Attorney General

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,

2014

DEPARTMENT OF PUBLIC UTILITIES

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

CONDENSED FINANCIAL RETURN

FOR YEAR ENDED DECEMBER 31, 2014

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.....	581,155,577	122,635,303
Operating Expenses.....		
Operation Expense.....	465,984,619	105,738,878
Maintenance Expense.....	16,300,556	2,618,989
Depreciation Expense.....	35,069,195	2,319,092
Amortization of Utility Plant.....	14,759,019	459,530
Amortization of Property Losses.....	0	0
Amortization of Investment Tax Credit.....	0	223,905
Taxes other than Income Taxes.....	18,450,012	(227,717)
Income Taxes.....	(7,060,964)	1,198,099
Provisions for Deferred Federal Income Taxes.....	156,019,528	11,931,688
Federal Income Taxes Deferred In Prior Years.....	(141,504,538)	(11,452,042)
Total Operating Expenses.....	558,017,427	112,810,422
Net Operating Revenues.....	23,138,150	9,824,881
Income from Utility Plant Leased to Others.....	0	0
Other Utility Operating Income.....	0	0
Total Utility Operating Income.....	23,138,150	9,824,881
OTHER INCOME		
Income (Loss) from Mdse. Jobbing & Contract Work - After Taxes	0	11,927
Income from Nonutility Operations - After Taxes	1,866	5,350
Nonoperating Rental Income - After Taxes	0	0
Interest and Dividend Income - After Taxes	644,356	(115,094)
Miscellaneous Nonoperating Income + Earnings of Subsidiaries - After Taxes	5,196,868	1,469,667
Total Other Income.....	5,843,090	1,371,850
Total Income.....	28,981,240	11,196,731
MISCELLANEOUS INCOME DEDUCTIONS		
Miscellaneous Amortization.....	0	0
Other Income Deductions - After Taxes	229,861	(470,230)
Total Income Deductions.....	229,861	(470,230)
Income Before Interest Charges.....	28,751,379	11,666,961
INTEREST CHARGES		
Interest on Long-Term Debt.....	2,521,000	0
Amortization of Debt Discount and Expense.....	329,616	(15,693)
Amortization of Premium on Debt-Credit.....	0	0
Interest on Debt to Associated Companies.....	12,397,852	1,229,360
Other Interest Expense.....	706,670	(5,541)
Interest Charged to Construction-Credit.....	(58,979)	37,102
Total Interest Charges.....	15,896,159	1,245,228
Net Income.....	12,855,220	10,421,733

BALANCE SHEET			
Title of Account	Balance End of Year	Title of Account	Balance End of Year
UTILITY PLANT		PROPRIETARY CAPITAL	
Utility Plant.....	\$ 1,726,830,348	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.....	41,579,048
Cash.....	3,438,440	OCI Deficit.....	0
Special Deposits.....	0	Earned Surplus	26,877,705
Working Funds.....	5,700	Total.....	68,456,753
Temporary Cash Investments.....	0	Total Proprietary Capital.....	480,228,719
Notes and Accounts Receivable.....	123,730,371	LONG-TERM DEBT	
Receivables from Associated Co.....	2,671,993	Bonds.....	0
Materials and Supplies.....	22,395,772	Capital-Lease Obligations.....	4,756,556
Prepayments.....	3,045,879	Other Long-Term Debt.....	264,400,000
Interest and Dividends Receivable.....	0	Total Long-Term Debt	269,156,556
Rents Receivable.....	0	CURRENT AND ACCRUED LIABILITIES	
Accrued Utility Revenues.....	52,432,298	Notes Payable.....	0
Miscellaneous Current and Accrued Assets	0	Accounts Payable.....	61,055,288
Def. Fuel Costs.....	0	Payables to Associated Companies.....	74,480,680
Total Current and Accrued Assets.....	207,720,453	Customer Deposits.....	3,978,212
DEFERRED DEBITS		Taxes Accrued.....	4,895,468
Unamortized Debt Discount Expense	3,310,606	Interest Accrued.....	821,072
Extraordinary Property Losses.....	0	Dividends Declared.....	0
Preliminary Survey and Investigation Charges.....	407,343	Fuel Purchase Commitments.....	0
Clearing Accounts.....	1,894	Capital Leases	125,575
Temporary Facilities.....	0	Tax Collections Payable.....	640,645
Miscellaneous Deferred Debits.....	107,805,609	Misc. Current and Accrued Liabilities.....	59,022,681
Total Deferred Debits.....	111,525,452	Total Current and Accrued Liabilities.....	205,019,621
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.....	8,896
Total Capital Stock Discount and Exp.	0	Other Deferred Credits.....	47,540,663
REACQUIRED SECURITIES		Total Deferred Credits.....	47,549,559
Reacquired Capital Stock.....	0	RESERVES	
Reacquired Bonds.....	0	Reserves for Depreciation.....	483,965,990
Total Reacquired Securities.....	0	Reserves for Amortization.....	190,654,574
Total Assets and Other Debits.....	\$ 2,046,328,103	Reserves for Uncollectible Accounts.....	5,632,356
		Operating Reserves.....	26,623,751
		Reserve for Depreciation and Amortization of Nonutility Property.....	192,134
		Reserves for Deferred Federal Income Taxes.....	332,345,061
		Total Reserves.....	1,039,413,866
		CONTRIBUTIONS IN AID OF CONSTRUCTION	
		Contributions in Aid of Construction.....	4,959,782
		Total Liabilities and Other Credits.....	\$ 2,046,328,103

STATEMENT OF EARNED SURPLUS		
	Amount for Year	Increase or (Decrease) from Preceding Year
Unappropriated Earned Surplus (at beginning of period).....see NOTE	\$ 14,022,485	\$ (6,566,513)
Balance Transferred from Income.....	12,855,220	10,421,733
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.....	12,855,220	10,421,733
Dividends Declared-Preferred Stock.....	0	0
Appropriations of Surplus for Common Stock Rights.....	0	0
Dividends Declared-Common Stock.....	0	(9,000,000)
Unappropriated Earned Surplus (at end of period).....	\$ 26,877,705	\$ 12,855,220

NOTE: Unappropriated Earned Surplus (at beginning of period) has been adjusted to accurately reflect Earned Surplus

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.....		

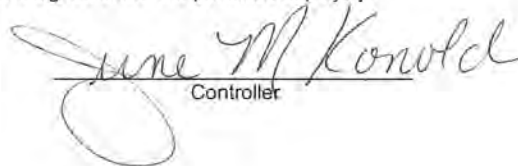
SUMMARY OF ELECTRIC OPERATION AND MAINTENANCE EXPENSES			
Functional Classification	Operation	Maintenance	Total
Power Production Expenses.....	\$	\$	\$
Electric Generation			
Steam Power.....			
Nuclear Power.....			
Hydraulic Power.....			
Other Power.....			
Other Power Supply Expenses.....			
Total 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.....	\$ 395,701,930	\$ 84,054,286
Commercial and Industrial Sales.....		
Commercial & Industrial.....	133,314,600	36,018,939
Interruptible.....	0	0
Other Sales to Public Authorities.....	0	0
Interdepartmental Sales.....	0	0
Unbilled Gas Sales.....	10,266,000	3,877,600
Total Sales to Ultimate Consumers.....	539,282,530	123,950,825
Sales for Resale.....	2,675,968	(1,305,383)
Total Sales of Gas.....	541,958,498	122,645,442
OTHER OPERATING REVENUES		
Residential Transportation.....	334,385	19,673
Forfeited Discounts-Late Payment Charges.....	556,951	134,145
Miscellaneous Service Revenues.....	0	(1,361,113)
Revenues from Transportation of Gas to Others.....	50,664,386	3,812,651
Sales of Products Extracted from Natural Gas.....	0	0
Revenues from Natural Gas Processed by Others.....	0	0
Rent from Gas Property.....	490,421	(226,148)
Interdepartmental Rents.....	0	0
Other Gas Revenues.....	(12,849,064)	(2,389,347)
Total Other Operating Revenues.....	39,197,079	(10,139)
Total Gas Operating Revenues.....	\$ 581,155,577	\$ 122,635,303

SUMMARY OF GAS OPERATIONS AND MAINTENANCE EXPENSES

Functional Classification	Operation	Maintenance	Total
Steam Production.....			
Manufactured Gas Production.....	\$ 16,485,341	\$ 328,958	\$ 16,814,299
Other Gas Supply Expenses.....	299,281,608	0	299,281,608
Total Production Expenses.....	315,766,949	328,958	316,095,907
Local Storage Expenses.....	0	0	0
Transmission and Distribution Expense.....	26,580,766	12,142,835	38,723,601
Customer Accounts Expense.....	54,040,602	0	54,040,602
Sales Expense.....	24,699	0	24,699
Administrative and General Expenses.....	69,571,603	3,828,763	73,400,366
Total Gas Operation and Maintenance Expenses.....	\$ 465,984,619	\$ 16,300,556	\$ 482,285,175

March 23, 2015, 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

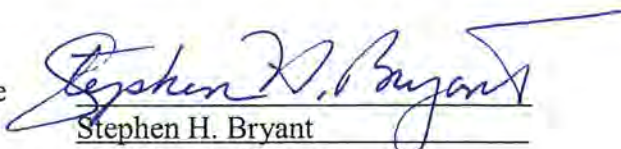
STATEMENT OF OPERATING REVENUES

YEAR 2014

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>579,088,943</u>	<u>C1, C4, 10, 43</u>
Other Revenues (outside Massachusetts)	\$ <u>2,066,634</u>	<u>C4, 43, 48</u>
Total Revenues	\$ <u>581,155,577</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 Stephen H. Bryant
Title 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

Columbia Gas of Massachusetts
Return on Equity
For the Twelve Months Ended December 31, 2014

Ln. No.	Item (1)	Detail (2)	Total (3)
1	Net Utility Income Available for Common Shareholders		
2	Total Utility Operating Income - Annual Return - Pg. 10, Ln 18		\$ 23,138,150
3	Plus:		
4	Amortization of Acquisition Premium	\$ 10,989,478	
5	Service Quality Penalties	-	
6	Total	<u>\$ 10,989,478</u>	
7	Income Taxes on amortization	<u>\$ 4,417,770</u>	
8	Net Additions to Utility Operating Income (Ln. 6 - Ln. 7)		\$ 6,571,708
9	Less:		
10	Total Interest Charges - Annual Return - Pg. 10, Ln. 39	\$ 15,896,159	
11	Dividends Declared - Preferred Stock	-	
12	Total	<u>\$ 15,896,159</u>	
13	Utility Ratio (See Ln. 35 below)	<u>99.98%</u>	
14	Utility Interest Charges (Ln. 12 * Ln. 13)	\$ 15,892,980	
15	Income taxes on difference (Ln. 12 - Ln. 14) * 0.4020	<u>\$ 1,278</u>	
16	Net Utility Interest Charges (Ln. 14 + Ln. 15)		<u>\$ 15,894,258</u>
17	Net Utility Income (Ln.2 + Ln.8 - Ln. 16)		<u>\$ 13,815,600</u>
18	Total Utility Common Equity		
19	Total Proprietary Capital - Annual Return - Pg. 9, Ln. 13		
20	Balance Beginning of Year - Column (b)		\$ 433,052,925
21	Balance End of Year - Column (c)		<u>\$ 480,228,719</u>
22	Average (Ln. 20 + Ln 21)/2		\$ 456,640,822
23	Less:	Beginning Year	Ending Year
24	Average Preferred stock - Annual Return - Pg. 9, Ln. 4		-
25	Average Unamortized Acquisition Premium net of deferred income taxes		\$ 161,554,485
26	Average Investments in Subsidiary Companies-Annual Return-Pg8, Ln.5	\$ -	\$ -
27	Total Average Common Equity (Ln. 22 - Lns. 24, 25 and 26)		<u>\$ 295,086,337</u>
28	Utility Ratio (See Ln. 35 below)		99.98%
29	Total Average Utility Common Equity (Ln. 27 * Ln. 28)		<u>\$ 295,027,320</u>
30	Return on Equity (Ln. 17/Ln. 29)		<u>4.68%</u>
31	Utility Ratio:	Total	Less Acquisition Premium & Invest. In Subs.
32	Utility Plant - Annual Return - Pg. 8, Ln. 2	\$ 1,726,830,348	\$ (442,163,257)
33	Total Other Property & Investment - Annual Return - Pg 8, Ln. 8	<u>\$ 251,850</u>	<u>\$ 251,850</u>
34	Total	\$ 1,727,082,198	\$ 1,284,918,941
35	Utility Ratio (Ln. 32/ Ln. 34)		<u>99.98%</u>

Annual report ofColumbia Gas of Massachusetts.....Year ended December 31, 2014

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

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Utility Plant-Gas	17-18	
Completed Construction Not Classified	18A	N/A
Nonutility Property	19	
Investments	20	
Special Funds	21	
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	
Other Deferred Credits	33	

Annual report ofColumbia Gas of Massachusetts.....Year ended December 31, 2014

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Electric Operating Revenues	37	N/A
Sales of Electricity to Ultimate Customers	38	N/A
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Summary of Electric Operation and Maintenance Expenses	42	N/A
Gas Operating Revenues	43	
Sales of Gas to Ultimate Consumers	44	
Gas Operation and Maintenance Expenses	45-47	
Summary of Gas Operation and Maintenance Expenses	47	
Sales for Resale - Gas	48	
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Taxes Charged During Year	49	
Other Utility Operating Income	50	N/A
Income from Merchandising, Jobbing and Contract Work	51	
Pages detailing Electric Operations	52-71	N/A
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Gas Generating Plant	74	
Boilers	75	N/A
Scrubbers, Condensers, and Exhausters	75	N/A
Purifiers	76	N/A
Holders	76	N/A
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GENERAL INFORMATION			
PRINCIPAL AND SALARIED OFFICERS *			
Titles	Names	Addresses	Annual Salaries
President	Stephen H. Bryant	4 Technology Drive, Westborough, MA	\$ 210,469
Vice President & General Manager	Frank Davis, Jr.	4 Technology Drive, Westborough, MA	178,117
Chief Financial Officer	Jon D. Veurink	290 W. Nationwide Blvd., Columbus OH	57,267
Controller	June M. Konold	290 W. Nationwide Blvd., Columbus OH	32,799
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	
<p>(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.</p> <p>* 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."</p>			

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, 2014			\$100
0 Pfd., par value, \$100			\$0
0 Pfd., par value, \$ 50			\$0

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
Year 2014		
Management Fee - NiSource Corporate Services Co.	49,101,980	6,543,791

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

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

Columbia Gas of Massachusetts began marketing to sell the service plan and leasing business lines of its Retail Services business in 2012. The sale of these business lines closed in January 31, 2013.

Annual report ofColumbia Gas of Massachusetts.....Year ended December 31, 2014

GENERAL INFORMATION - Continued			
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.	
City or Town	Number of Customers' Meters, December 31, 2014	City or Town	Number of Customers' Meters, December 31, 2014
Abington	226	Medfield	2,670
Agawam	7,785	Medway	2,457
Andover	7,951	Mendon	54
Attleboro	8,297	Methuen	13,787
Avon	1,065	Middleboro	56
Bellingham	2,040	Millis	1,179
Berkley	85	Monson	194
Bridgewater	3,662	Norfolk	435
Brockton	20,813	North Andover	6,344
Canton	6,481	Northampton	8,869
Chicopee	13,834	Norton	4,036
Dighton	678	Norwell	1,784
Dover	83	Palmer	225
Duxbury	3,361	Pembroke	3,969
East Bridgewater	2,407	Plympton	151
East Longmeadow	4,745	Randolph	7,371
Easthampton	3,725	Raynham	1,889
Easton	4,334	Rehoboth	124
Foxboro	4,495	Scituate	5,268
Franklin	7,872	Seekonk	2,753
Granby	266	Sharon	4,656
Halifax	788	South Hadley	4,101
Hampden	828	Southwick	705
Hanover	3,112	Springfield	39,452
Hanson	2,155	Stoughton	7,654
Haverhill	13	Swansea	18
Holbrook	2,115	Taunton	13,746
Lakeville	544	Walpole	5,737
Lawrence	20,497	West Bridgewater	1,609
Longmeadow	5,046	West Springfield	8,770
Ludlow	4,631	Wilbraham	3,000
Mansfield	5,413	Wrentham	1,601
Marshfield	7,791		
	157,138		154,664
		* TOTAL	311,802

* Total represents active meters at December 31, 2014

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	1,649,408,943	1,726,830,348	77,421,405
3	OTHER PROPERTY AND INVESTMENTS			
4	Nonutility Property (121) P.19.....	235,547	226,850	(8,697)
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.....	0	0	0
8	Total Other Property and Investments.....	260,547	251,850	(8,697)
9	CURRENT AND ACCRUED ASSETS			
10	Cash (131).....	2,991,191	3,438,440	447,249
11	Special Deposits (132,133,134) P.21.....	0	0	0
12	Working Funds (135).....	6,700	5,700	(1,000)
13	Temporary Cash Investments (136) P.20.....	0	0	0
14	Notes and Accounts Receivable (141,142,143) P.22.....	104,852,989	123,730,371	18,877,382
15	Receivables from Assoc. Companies (145,146) P.23.....	131,972	2,671,993	2,540,021
16	Materials and Supplies (151-159,163) P.24.....	18,619,749	22,395,772	3,776,023
17	Prepayments (165).....	2,831,524	3,045,879	214,355
18	Interest and Dividends Receivable (171).....	0	0	0
19	Rents Receivable (172).....	0	0	0
20	Accrued Utility Revenues (173).....	42,605,616	52,432,298	9,826,682
21	Miscellaneous Current and Accrued Assets (174)	645,664	0	(645,664)
22	Def. Fuel Costs (175).....	0	0	0
23	Total Current and Accrued Assets.....	172,685,405	207,720,453	35,035,048
24	DEFERRED DEBITS			
25	Unamortized Debt Discount and Expense (181) P.26.....	3,575,794	3,310,606	(265,188)
26	Extraordinary Property Losses (182) P.27.....	0	0	0
27	Preliminary Survey and Investigation Charges (183).....	174,887	407,343	232,456
28	Clearing Accounts (184).....	45,233	1,894	(43,339)
29	Temporary Facilities (185).....	0	0	0
30	Miscellaneous Deferred Debits (186)...P.27.....	102,599,483	107,805,609	5,206,126
31	Total Deferred Debits.....	106,395,397	111,525,452	5,130,055
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.....	1,928,750,292	2,046,328,103	117,577,811

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.....	7,258,474	41,579,048	34,320,574
10	OCI Deficit	0	0	0
11	Earned Surplus (215,216) P. 12.....	14,022,485	26,877,705	12,855,220
12	Total.....	21,280,959	68,456,753	47,175,794
13	Total Proprietary Capital.....	433,052,925	480,228,719	47,175,794
14	LONG TERM DEBT			
15	Bonds (221) P.31.....	0	0	0
16	Capital Lease Obligations	4,882,132	4,756,556	(125,576)
17	Other Long-Term Debt (224) P.31.....	251,000,000	264,400,000	13,400,000
18	Total Long-Term Debt.....	255,882,132	269,156,556	13,274,424
19	CURRENT AND ACCRUED LIABILITIES			
20	Notes Payable (231) P.32.....	0	0	0
21	Accounts Payable (232).....	63,167,014	61,055,288	(2,111,726)
22	Payables to Associated Companies (233,234) P.32.....	75,612,371	74,480,680	(1,131,691)
23	Customer Deposits (235).....	3,771,926	3,978,212	206,286
24	Taxes Accrued (236).....	1,664,882	4,895,468	3,230,586
25	Interest Accrued (237).....	820,616	821,072	456
26	Dividends Declared (238).....	0	0	0
27	Fuel Purchase Commitments.....	0	0	0
28	Capital Leases (240).....	117,868	125,575	7,707
29	Tax Collections Payable (241).....	550,537	640,645	90,108
30	Misc. Current and Accrued Liabilities (242) P.33.....	58,670,439	59,022,681	352,242
31	Total Current and Accrued Liabilities.....	204,375,653	205,019,621	643,968
32	DEFERRED CREDITS			
33	Unamortized Premium on Debt (251) P.26.....	0	0	0
34	Customer Advances for Construction (252)	11,096	8,896	(2,200)
35	Other Deferred Credits (253) P.33.....	33,853,982	47,540,663	13,686,681
36	Total Deferred Credits.....	33,865,078	47,549,559	13,684,481
37	RESERVES			
38	Reserves for Depreciation (254-256) P.13.....	467,339,237	483,965,990	16,626,753
39	Reserves for Amortization (257-259) P.13.....	177,288,781	190,654,574	13,365,793
40	Reserve for Uncollectible Accounts (260).....	5,018,263	5,632,356	614,093
41	Operating Reserves (261-265) P.35.....	29,309,036	26,623,751	(2,685,285)
42	Reserve for Depreciation and Amortization of Nonutility Property (266).....	192,134	192,134	0
43	Reserves for Deferred Federal Income Taxes (267,268) P.36.....	318,103,412	332,345,061	14,241,649
44	Total Reserves.....	997,250,863	1,039,413,866	42,163,003
45	CONTRIBUTIONS IN AID OF CONSTRUCTION			
46	Contributions in Aid of Construction (271) P. 36.....	4,323,641	4,959,782	636,141
47	Total Liabilities and Other Credits.....	1,928,750,292	2,046,328,103	117,577,811

NOTE: Certain amounts included on line 25 in 2013 are included on line 22 in 2014; the increase (decrease) from preceding year (column d) reflects this change.

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.....	\$ 581,155,577	\$ 122,635,303
3	Operating Expenses:		
4	Operation Expense (401) P.42,47.....	465,984,619	105,738,878
5	Maintenance Expense (402) P.42,47.....	16,300,556	2,618,989
6	Depreciation Expense (403) P.34.....	35,069,195	2,319,092
7	Amortization of Utility Plant (404 and 405).....	14,759,019	459,530
8	Asset Impairment.....	0	0
9	Amortization of Investment Tax Credit (407.2).....	0	223,905
10	Taxes Other Than Income Taxes (408) P.49.....	18,450,012	(227,717)
11	Income Taxes (409) P.49.....	(7,060,964)	1,198,099
12	Provision for Deferred Fed. Inc. Taxes (410) P.36.....	156,019,528	11,931,688
13	Fed. Inc. Taxes Def. in Prior Yrs.-Cr. (411) P. 36.....	(141,504,538)	(11,452,042)
14	Total Operating Expenses.....	558,017,427	112,810,422
15	Net Operating Revenues.....	23,138,150	9,824,881
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.....	23,138,150	9,824,881
19	OTHER INCOME		
20	Income (Loss) from Mdse. Job & Contract Work (415) P. 51-After Taxes.....	0	11,927
21	Income from Nonutility Operations (417)-After Taxes.....	1,866	5,350
22	Nonoperating Rental Income (418).....	0	0
23	Interest and Dividend Income (419)-After Taxes.....	644,356	(115,094)
24	Misc Nonoperating Income (421)-After Taxes and Earnings of Subsidiaries.....	5,196,868	1,469,667
25	Total Other Income.....	5,843,090	1,371,850
26	Total Income.....	28,981,240	11,196,731
27	MISCELLANEOUS INCOME DEDUCTIONS		
28	Miscellaneous Amortization (425).....	0	0
29	Other Income Deductions (426) After Taxes.....	229,861	(470,230)
30	Total Income Deductions.....	229,861	(470,230)
31	Income Before Interest Charges.....	28,751,379	11,666,961
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	(15,693)
35	Amortization of Prem. on Debt-Credit (429) P.26.....	0	0
36	Int. on Debt to Associated Companies (430) P.31,32.....	12,397,852	1,229,360
37	Other Interest Expense (431).....	706,670	(5,541)
38	Interest Charged (Credited) to Construction-Credit (432).....	(58,979)	37,102
39	Total Interest Charges.....	15,896,159	1,245,228
40	Net Income.....	\$ 12,855,220	\$ 10,421,733
41	EARNED SURPLUS		
42	Unappropriated Earned Surplus (at beginning of period) (216).....see NOTE	\$ 14,022,485	\$ (6,566,513)
43	Balance Transferred from Income (433).....	12,855,220	10,421,733
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).....Rounding	0	0
48	Net Additions of Earned Surplus.....	12,855,220	10,421,733
49	Appropriations of Surplus for Common Stock Rights(436).....	0	0
50	Dividends Declared-Common Stock (438).....	0	(9,000,000)
51	Unappropriated Earned Surplus (at end of period) (216).....	\$ 26,877,705	\$ 12,855,220

NOTE: Line 42, column (b) has been adjusted from Line 51, column (b) of prior year's report to accurately reflect Earned Surplus only

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 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26	<p style="text-align: center;">UNAPPROPRIATED EARNED SURPLUS (Account 216)</p> <p>Balance-Beginning of Year - see NOTE</p> <p>Changes: (identify by prescribed earned surplus accounts)</p> <p>Net Income - Mass operations</p> <p>Less: Appropriation of Earned Surplus for Common Stock Rights</p> <p style="padding-left: 20px;">Appropriation of Earned Surplus for Common Stock Dividends</p>	<p>433</p>	<p style="text-align: right;">\$ 14,022,485</p> <hr/> <p style="text-align: right;">12,855,220</p> <p style="text-align: right;">\$ 0</p>
<p>27</p>	<p>Balance - end of year</p>		<p style="text-align: right;">\$ 26,877,705</p>
<p>28 29 30 31 32 33 34 35 36 37 38 39 40 41 42 43</p>	<p>APPROPRIATED EARNED SURPLUS (Account 215)</p> <p>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.</p> <p>NONE</p>		<p>\$</p>

NOTE: Line 2, column (c) has been adjusted to accurately reflect account 216 Earned Surplus

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)	\$ 1,658,953,858		\$ 1,658,953,858			
4	106 Completed Construction not Classified.....						
5	Total P. 18.....	1,658,953,858		1,658,953,858			
6	101.1 Leased from Others.....	5,000,000		5,000,000			
7	105 Held for Future Use.....						
8	106 Completed Construction Not Classified...	55,290,168		55,290,168			
8	107 Construction Work in Progress..	7,586,322		7,586,322			
9	Total Utility Plant.....	\$ 1,726,830,348		\$ 1,726,830,348			
10	DETAIL OF RESERVES FOR DEPRECIATION AND AMORTIZATION						
11	In Service:						
12	254 Depreciation P. 34.....	\$ 483,965,990		\$ 483,965,990			
13	257 Amortization.....	190,654,574		190,654,574			
14	Total, in Service.....	\$ 674,620,564		\$ 674,620,564			
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.....	\$ 674,620,564		\$ 674,620,564			

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..	466,638,589	1,242,610	1,398,019			466,483,180
4	Total Intangible Plant.....	471,071,508	1,242,610	1,398,019			470,916,099
5	2. PRODUCTION PLANT						
6	Manufactured Gas Production Plant...						
7	304 Land and Land Rights	412,592					412,592
8	305 Structures and Improvements.....	3,258,768	9,249				3,268,017
9	306 Boiler Plant Equipment.....						
10	307 Other Power Equipment.....						
11	310 Water Gas Generating Equipment.						
12	311 Liquefied Petroleum Gas..... Equipment.....	4,736,610					4,736,610
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.....	25,707,615	146,940	14,601			25,839,954
19	319 Gas Mixing Equipment.....						
20	320 Other Equipment.....						
21	Total Manufactured Gas						
22	Production Plant.....	34,115,585	156,189	14,601		0	34,257,173
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.....						

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	328,014					328,014
10	375 Structures & Improvements.....	12,358,177	881,510	16,170			13,223,517
11	376 Mains.....	497,208,985	53,490,012	2,978,654			547,720,343
12	377 Compressor Station Equipment.....						
13	378 Regulator Station.....	24,124,263	(119,058)	151,750			23,853,455
14	379 Other Equipment.....						
15	380 Services.....	372,190,410	35,299,703	3,815,576			403,674,537
16	381 Meters.....	32,655,337	1,666,346	1,398,590			32,923,093
17	382 Meter Installations.....	76,286,584	6,984,772	1,109,214			82,162,142
18	383 House Regulators.....	11,647,146	92,252	452,796			11,286,602
19	386 Other Property on Cust's Prem.....	0					0
20	387 Other Equipment.....						
21	Total Transmission and Distribution Plant.....	1,026,798,916	98,295,537	9,922,750		0	1,115,171,703
22							
23	5. GENERAL PLANT						
24	389 Land and Land Rights.....	172,321	85,696				258,017
25	390 Structures and Improvements.....						
26	391 Office Furniture and Equipment.....	6,535,294	27,711	2,587,382			3,975,623
27	392 Transportation Equipment.....	36,454					36,454
28	393 Stores Equipment.....	78,477					78,477
29	394 Tools, Shop, and Garage Eqpt....	6,573,212	(1,017)	947,283			5,624,912
30	395 Laboratory Equipment.....	318,993					318,993
31	396 Power Operated Equipment.....	26,895					26,895
32	397 Communication Equipment.....	21,767,766	2,540,193	1,055,772			23,252,187
33	398 Miscellaneous Equipment.....	77,543					77,543
34	399 Other Tangible Property.....						
35	Total General Plant.....	35,586,955	2,652,583	4,590,437			33,649,101
36	Total Gas Plant in Service.....	1,567,572,964	102,346,919	15,925,807			1,653,994,076
37	101.1 Utility Plant Leased From Others.....	5,000,000	0				5,000,000
37A	101 Contributions in Aid of Construction (offset in Account 271)	4,323,641	636,141				4,959,782
38	105 Held for Future Use						
39	106 Completed Construction Not Classified...	56,496,437	(1,206,269)				55,290,168
40	107 Construction Work in Progress.....	16,015,901	(8,429,579)				7,586,322
41	Total Utility Plant - Gas.....	S 1,649,408,943	S 93,347,212	S 15,925,807			S 1,726,830,348

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)

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					
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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	\$ 25,000
8		
9		
10		
11		
12		
13		
14		
15		
16		
17		
18		
19		

SPECIAL FUNDS (Accounts 125,126,127,128)
 (Sinking Funds, Depreciation Fund, Amortization Fund-Federal, Other Special Funds)
 Report below the balance ay 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	NONE

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 comapny.

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

NOTES RECEIVABLE (Account 141)

1. Give the particulars called for below concerning notes receivable at the end of year.
 2. Give particulars of any note pledged or discounted.

3. Minor items may be grouped by classes, showing number of such items.
 4. Designate any note the maker of which is a director, officer or other employee.

Line No.	Name of Maker and Purpose for Which Received (a)	Date of Issue (b)	Date of Maturity (c)	Amount End of Year (e)
1	NONE			
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
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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	\$ 66,683,717
26	Other Gas Utility	20,041,794
27		
28		
29		
30	Other Accounts Receivable (Account 143):	
31		
32		
33	Reimbursable Capital Projects	1,147,784
34	Reimbursable Receivables	35,857,076
35		
36		
37		
38		
39		
40		
41		
42		\$ 123,730,371
43	Total Notes and Accounts Receivable	\$ 123,730,371

RECEIVABLES FROM ASSOCIATED COMPANIES (Accounts 145,146)

- | | |
|---|---|
| <p>1. Report particulars of notes and accounts receivable from associated companies at end of year.</p> <p>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.</p> <p>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.</p> | <p>4. If any note was received in satisfaction of an open account, state the period covered by such open account.</p> <p>5. Include in column (d) interest recorded as income during the year, including interest on accounts and notes held any time during the year.</p> <p>6. Give particulars of any notes pledged or discounted, also of any collateral held as guarantee of payment of any note or account.</p> |
|---|---|

Line No.	Name of Company (a)	Amount End of Year (b)	Interest for Year	
			Rate (c)	Amount (d)
	Accounts Receivable (Account 146)			
1	NiSource	\$ 16,710		\$ 0
2	Columbia Gas of Pennsylvania	11,855		0
3	Columbia Gas of Kentucky	117		0
4	Columbia Gas of Virginia	73,261		0
5	Nisource Corporate Services	63,587		0
6	Columbia Gas of Ohio	2,506,267		0
7	Columbia Gas of Maryland	196		0
8				
9				
10				
11				
12				
13				
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15				
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39				
40				
41				
42				
43	TOTALS	\$ 2,671,993		\$ 0
44				

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)		\$ 22,312,054
2			
3			
4	Plant Materials and Operating Supplies (Account 154)		83,718
5			
6			
7			
8			
9			
10			
11			
12	Total Per Balance Sheet		\$ 22,395,772

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.....	18,619,749	1,296,229	1,485,417	1,570,112	11,128,142
2						
3	Received During Year.....	25,049,907	2,399,795	2,665,903	1,715,004	14,200,398
4	TOTAL.....	43,669,656	3,696,024	4,151,320	3,285,116	25,328,540
5	Used During Year.....					
6	Retail Bottled Gas Sale					
7						
8						
9						
10						
11	Sold or Transferred.....	21,357,602	2,151,416	2,126,967	1,481,280	11,054,425
12	TOTAL DISPOSED OF	21,357,602	2,151,416	2,126,967	1,481,280	11,054,425
13	BALANCE END OF YEAR.....	22,312,054	1,544,608	2,024,353	1,803,836	14,274,115
Kinds of Fuel and Oil - Continued						
Line No.	Item (g)		Retail Propane		Natural Gas	
			Quantity (Gallons) (h)	Cost (i)	Quantity (MMBTU) (j)	Cost (k)
14	On Hand Beginning of Year.....		0	0	1,368,400	6,006,190
15	Received During Year.....		0	0	1,667,020	8,183,606
16	TOTAL.....		0	0	3,035,420	14,189,796
17	Used During Year.....					
18	Retail Propane Sales.....					
19						
20						
21						
22						
23						
24	Sold or Transferred.....		0	0	1,698,235	8,176,210
25	TOTAL DISPOSED OF		0	0	1,698,235	8,176,210
26	BALANCE END OF YEAR.....		0	0	1,337,185	6,013,586

Annual report ofColumbia Gas of Massachusetts.....Year ended December 31, 2014

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	859,536		71,628	787,908
2	6.26% notes, due February 15, 2028	30,000,000	30,000,000	5,957,669	12/15/98	2/15/28	2,702,986		191,928	2,511,058
3	5.58% notes, due December 20, 2019	35,000,000	35,000,000	14,078	12/20/04	12/20/19	5,616		936	4,680
4	5.94% notes, due December 20, 2024	35,000,000	35,000,000	14,079	12/20/04	12/20/24	7,656		696	6,960
5	5.25% notes, due June 19, 2015	10,000,000	10,000,000	0			0		0	0
6	5.44% notes, due July 31, 2015	5,000,000	5,000,000	0			0		0	0
7	6.25% notes, due April 1, 2016	35,000,000	35,000,000	0			0		0	0
8	5.36% notes, due December 16, 2041	11,000,000	11,000,000	0			0		0	0
9	4.97% notes, due November 28, 2042	8,000,000	8,000,000	0			0		0	0
10	5.57% notes, due September 24, 2043	22,000,000	22,000,000	0			0		0	0
11	4.98% notes, due March 18, 2043	50,000,000	50,000,000	0			0		0	0
12	4.62% notes, due November 20, 2044	28,400,000	28,400,000	0			0		0	0
13	Acct 181 TOTALS (Credits tie to 428 account charges)						3,575,794	0	265,188	3,310,606
14	TOTALS	279,400,000	279,400,000	8,134,792						

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						
2						
3			NONE			
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	(711,161)	1,475,045	495	456,585	307,299
13	Regulatory Asset - DSM	(4,378,627)	33,302,577	905	36,441,110	(7,517,160)
14	Regulatory Asset - DSM Incentive	(291,505)	1,320,564	186	1,458,936	(429,877)
15	Regulatory Asset - LDAC Recoveries Unbilled	(4,746,782)	32,461,262	930	33,752,300	(6,037,820)
16	Regulatory Asset - Production & Storage	2,550,655	11,115,516	495	13,412,194	253,977
17	Regulatory Asset - Environmental - Incurred Costs	8,533,937	8,019,456	932	8,855,548	7,697,845
18	Regulatory Asset - Environmental - Expected Costs	13,071,197	2,960,800	242,253	1,865,500	14,166,497
19	Regulatory Asset - Bad Debt - Gas Portion	2,938,184	12,826,954	904	9,774,408	5,990,730
20	Regulatory Asset - Debt Redemption	523,198	-	428	64,427	458,771
21	Regulatory Asset - Metscan	2,609,074	-	930	1,361,256	1,247,818
22	Regulatory Asset - Pension Tracker	11,508,152	7,057,672	926	16,041,782	2,524,042
23	Regulatory Asset - Residential Discount	1,533,816	15,370,808	495	12,368,546	4,536,078
24	Regulatory Asset - BSG Cares	-	64,752	186	64,752	-
25	Regulatory Asset - FAS 109 Taxes	7,753,892	404,945	267/268	678,286	7,480,551
26	Regulatory Asset - Pension SFAS 158	51,638,620	8,591,003	926,261-265	3,925,980	56,303,643
27	Regulatory Asset - OPEB SFAS 158	-	6,437,116	926,261-265	226,801	6,210,315
28	Credit Balance Regulatory Assets Transferred	5,381,294	374,272,674	253	357,695,011	21,958,957
29	Attorney General Consulting Fees	170,000	163,601	928	368,420	(34,819)
30	Regulatory Asset - Decoupling	3,783,272	8,435,634	495	23,722,262	(11,503,356)
31	Deferred Debit-Miscellaneous	560,539	159,870	107,887	720,409	-
32	Regulatory Asset - TIRF	171,728	3,266,939	495	2,981,340	457,327
33	Regulatory Asset - Deferred Depreciation Capital Lease	-	132,132	-	-	132,132
34	Regulatory Asset - NiFit/WMS Implementation	-	4,929,954	923,186	1,327,295	3,602,659
35						
36	TOTALS	\$ 102,599,483	\$ 532,769,274		\$ 527,563,148	\$ 107,805,609
37						
38						

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

1. Report below the particulars called for concerning common and preferred stock at end of year, distinguishing separate series of any general class. Show totals separately for common and preferred stock.
 2. Entries in column (b) should represent the number of shares authorized by the Department.
 3. Give particulars concerning shares of any class

and series of stock authorized to be issued by the Department which have not yet been issued.
 4. The designation of each class of preferred stock should show the dividend rate and whether the dividends are cumulative or noncumulative.
 5. State if any capital stock which has been nominally issued is nominally outstanding at end of year.

6. Give particulars of any nominally issued capital stock, reacquired stock, or stock in sinking and other funds which is pledged, stating name of 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							
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							
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29							
30							
31	TOTALS	1,000	1	1,000	100	100	411,771,866

* 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 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	7,610,925
3	Stock Compensation	(31,877)
4	Additional Paid-In Capital	34,000,000
5		
6		
7		
8		
9		
10		
11		
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42		
43	TOTAL	41,579,048

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	6.25% notes, due April 1, 2016	4/3/06	4/1/16	35,000,000	35,000,000	6.25%	6/1 -12/1	2,187,500	2,187,500
6	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
7	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
8	5.57% notes, due September 24, 2043	11/24/13	9/24/43	22,000,000	22,000,000	5.57%	6/1-12/1	1,225,400	1,225,400
9	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
10	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	150,979	39,542
11									
12									
13									
14									
15									
16	(A) Unaffiliated debt								
17	* New Long-Term Debt								
18									
19									
20									
21	TOTALS			\$ 264,400,000	\$ 264,400,000			\$ 13,594,079	\$ 13,482,642

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. #
Using the proceeds to refinance long-term debt; fund the Company's ongoing capital expenditure program and refinance short-term debt that currently supports long-term utility plant assets.	11/20/14	10/30/13	D.P.U. 13-129

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						
16						
17						
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	5.25% notes, due June 19, 2015	\$ 10,000,000	5.25%	525,000
24	5.44% notes, due July 31, 2015	5,000,000	5.44%	272,000
25				
26	Accounts Payable (Account 234)			
27	Nisource Corporate Services	10,154,721		NONE
28	NiSource, Inc.	79,425		NONE
29	Nisource Money Pool and Interest	48,006,659	see table	527,773
30	Columbia Gas of Ohio	42,202		NONE
31	Nisource Finance Corporation	1,197,673		NONE
32				
33	Interest Rates for Nisource Money Pool			
34	January	0.71%		
35	February	0.69%		
36	March	0.61%		
37	April	0.59%		
38	May	0.61%		
39	June	0.64%		
40	July	0.67%		
41	August	0.73%		
42	September	0.67%		
43	October	0.66%		
44	November	0.71%		
45	December	0.81%		
46	TOTALS	\$ 74,480,680		\$ 1,324,773

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MISCELLANEOUS CURRENT AND ACCRUED LIABILITIES (Account 242)							
1. Report the amount and description of other current and accrued liabilities at end of year. 2. Minor items may be grouped under appropriate title.							
Line No.	Item (a)						Amount (b)
1	Accrued Vacation						\$ 3,693,845
2	Current ERC Liabilities						873,197
3	Accrued Payroll						1,618,330
4	Accrued Incentives						3,836,907
5	Payroll Liability						126,976
6	Thrift Restoration						14,223
7	Accrued Medical, Dental and Pharmacy Expenses						283,814
8	Accounts Receivable - Budget Plan Credit Balances						14,412,426
9	Accrued Professional Services						180,990
10	Supplier Refunds						3,567
11	Insurance Reserve						20,401,371
12	Accrued 191 Credit Balance Transfer						12,608,986
13	Accrued Sales Tax Audit						605,497
14	Accrued Severance						362,552
TOTAL						\$ 59,022,681	
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)			
15							
16	FASB 109 Regulatory Liability	\$ 10	267/268	\$ 0	0	\$ 10	
17	Credit Balance Regulatory Asset Transfer	5,381,294	186	357,695,011	374,272,674	21,958,957	
18	ST Regulatory Liability - Asset Sales	204,098	495	17,008	0	187,090	
19	LT Regulatory Liability - Asset Sales	187,091	495	187,091	0	0	
20	LT ERC Liabilities	11,991,800	186	1,723,400	3,024,900	13,293,300	
21	Banked Vacation	585,005	107/920	15,049	141,210	711,166	
22	Deferred Rent - Westborough	262,060	923/931	441,382	467,527	288,205	
23	Gain on Sale EP&S - Current	5,472,143	254	1,871,520	0	3,600,623	
24	Gain on Sale EP&S - NonCurrent	7,514,853	930	3,912,541	3,899,000	7,501,312	
25	SFAS 158 OPEB	2,255,628	186/228	2,979,711	724,083	0	
26							
27							
28							
29	TOTALS	\$ 33,853,982		\$ 368,842,713	\$ 382,529,394	\$ 47,540,663	

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.....		\$ 467,339,237	\$ 467,339,237
2	Credits to Depreciation Reserve during year:			
3	Account 403 Depreciation.....		35,069,195	35,069,195
3A	Allocated Vehicle Depreciation		2,523	2,523
3B	Capital Leases		250,000	250,000
	Sub-Total		35,321,718	35,321,718
4				
5				
6				
7	TOTAL CREDITS DURING YEAR.....		35,321,718	35,321,718
8	Net Charges for Plant Retired:			
9	Book Cost of Plant Retired.....		14,527,788	14,527,788
10	Cost of Removal.....		5,109,666	5,109,666
11	Salvage (Credit).....			0
12	Other (Sale of General Tools to Columbia Gas of Ohio)		(942,489)	(942,489)
13	NET CHARGES DURING YEAR.....		18,694,965	18,694,965
14	Balance December 31, 2014.....		\$ 483,965,990	\$ 483,965,990

METHOD OF DETERMINATION OF DEPRECIATION CHARGES

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

Line No.		Avg Plant Balance	Average Rate	Depreciation
15				
16				
17	Production.....	\$ 33,773,787	0.0168	\$ 567,385
18	Distribution.....	1,125,301,199	0.0278	31,262,994
19	General.....	34,850,063	0.0929	3,238,816
20				
21	Total.....	\$ 1,193,925,049	0.0294	\$ 35,069,195
22				
23				

DIVIDENDS DECLARED DURING THE YEAR (Accounts 437,438)

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

Line No.	Name of Security on Which Dividend was Declared (a)	Rate Per Cent		Amount of Capital Stock On Which Dividend Was Declared (d)	Amount of Dividend (e)	Date	
		Regular (b)	Extra (c)			Declared	Payable
24	None						
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							

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 (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	None								
2									
3									
4									
5									
6									
7									
8									
9									
10									
11									
12		Total Dividends				\$ 0			
13									
14									

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		
2	Balance Beginning of Year		22,756,132
3			
4	Pension/OCI Regulatory Asset	186	8,585,804
5	Expense - later deferred into regulatory asset per tracker mechanism	926	(879,739)
6	Expense	926	111,307
7	Pension contribution	131	(10,459,628)
8	SERP payments	131	(277,503)
9			
10			
11	Balance End of Year - Reserve for Pensions		<u>19,836,373</u>
12			
13	Reserve for Other Post employment Benefits - Non-Union		
14	Beginning Balance		(708,859)
15			
16			
17	Expense - later deferred into regulatory asset per tracker mechanism	926	(1,647,296)
18	Cash	131	40,028
19	OPEB Regulatory Asset/Liability	186/253	8,861,886
20			
21			
22	Balance End of Year - OPEB		<u>6,545,759</u>
23			
24	Reserve for Board of Directors Retirement Plan		
25	Beginning Balance		43,085
26			
27	Cash Distribution		
28			
29	Balance End of Year - BOD Retirement Plan		<u>43,085</u>
30			
31	Reserve for Window Warranties		
32	Beginning Balance		44,710
33			
34			
35			
36	Balance End of Year - Window Warranties		<u>44,710</u>
37			
38	Reserve for Worker Compensation, General Liab., Auto Liab.		
39	Beginning Balance		222,909
40			
41	Expense Accruals	926	66,353
42	Payments Made	131	(135,438)
43			
44	Balance End of Year - Worker Compensation, General Liab., Auto Liab.		<u>153,824</u>
45			
46	Reserve for MassPower		
47	Beginning Balance		6,951,059
48	Reclass to Regulatory Asset	186	662,399
49	Distribution Rate Credit	480/481/489	(7,613,458)
50			
51	Balance End of Year - MassPower Reserve		<u>0</u>
52			
53	Total Operating Reserves:		<u>\$ 26,623,751</u>

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 (Account 267)	\$	\$	\$		\$
2	Electric.....					
3	Gas.....					
4	Other (Specify).....					
5	Totals.....					
6						
7	Gas SFAS 109 Reserve - State	-	0	0		-
8	Gas SFAS 109 Reserve - Federal	-	0	0		-
9	Gas Plant Acquisition Adjustment - State & Federal	110,812,402	307,705	(4,725,476)	-	106,394,631
	Liberalized Depreciation (Account 268)					
10	Electric.....					
11	Gas - State.....	31,712,902	8,754,199	(3,136,772)	255,464	37,585,793
12	Gas - Federal.....	172,644,347	40,581,920	(17,275,405)	(255,464)	195,695,398
	Other (Specify) - Non Utility - State	0	-	-	-	-
	Non Utility - Federal	0	-	-	-	-
13	Totals.....	204,357,249	49,336,119	(20,412,177)	-	233,281,191
14	Gas - Other Reserves - State.....	431,206	19,453,116	(21,300,370)	(228,577)	(1,644,625)
15	Gas - Other Reserves - Federal.....	2,502,555	86,922,588	(95,066,515)	(44,764)	(5,686,136)
16	Totals.....	2,933,761	106,375,704	(116,366,885)	(273,341)	(7,330,761)
	Total (Accounts 267, 268)					
17	Electric.....					
18	Gas.....					
19	Other Adjustments.....					
20	Totals.....	207,291,010	155,711,823	(136,779,062)	(273,341)	225,950,430
21	Totals.....	318,103,412	156,019,528	(141,504,538)	(273,341)	332,345,061

Note: Dollars reported in line 14 includes dollars reported on line 15 in the prior year.

Analysis of Charges:			
22	Provision for Deferred Income Taxes	18,932,761	225,950,430
23	Provision for Plant Acquisition Adjustment	(4,417,771)	106,394,631
24	Regulatory Asset related to State Rate Change	160,397	
25	ADIT related to DISCOPS		
26	SFAS 109 DIT Regulatory Liabilities-Act 253 (See Page 33)		
27	SFAS 109 DIT Regulatory Assets-Act 186 (See Page 27)	(433,738)	
28		<u>14,241,649</u>	<u>332,345,061</u>
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)		
31						
32	Contributions in Aid of Construction (offset in Account 101)	4,323,641			636,141	4,959,782
33						
34						
35						
36						
37						
38						
39						
40	TOTALS	4,323,641			636,141	4,959,782

GAS OPERATING REVENUES (Account 400)

1. Report below the amount of operating revenue for the year for each prescribed account and the amount of increase or decrease over the preceding year.
 2. If increases and decreases are not derived from previously reported figures explain any inconsistencies.
 3. Number of customers should be reported on the basis of number of meters, plus number of flat rate accounts, except that where separate meter readings

are added for billing purposes, one customer shall be counted for each group of meters so added. The average number of customers means the average of the 12 figures at the close of each month. If the customer count in the residential service classification includes customers counted more than once because of special services, such as water heating etc., indicate in a footnote the number of such duplicate customers included in the

classification.
 4. Unmetered sales should be included below. The details of such sales should be given in a footnote.
 5. Classification of Commercial and Industrial Sales, Account 481, according to Small (or Commercial) and Large (or Industrial) may be according to the basis of classification regularly used by the respondent.

Line No.	Account (a)	Operating Revenues		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 **.....	\$ 395,701,930	\$ 84,054,286	26,556,633	2,019,880	276,590	3,658
3	481 Commercial and Industrial Sales:						
4	Commercial & Industrial **	133,314,600	36,018,939	10,244,062	1,281,995	25,089	435
5	Interruptible see instr.5.....	0	0	0	0	0	0
6	482 Other Sales to Public Authorities.....						
7	484 Interdepartmental Sales.....						
8							
9	485 Miscellaneous Gas Sales... Unbilled.....	10,266,000	3,877,600	(131,304)	(542,773)		
10							
11	Total Sales to Ultimate Consumers....	539,282,530	123,950,825	36,669,391	2,759,102	301,679	4,093
12	483 Sales for Resale.....	2,675,968	(1,305,383)	472,169	(387,262)		0
13							
14	Total Sales of Gas	541,958,498	122,645,442	37,141,560	2,371,840	301,679	4,093
15							
16							
17							
18	OTHER OPERATING REVENUES						
19	480 Residential Transportation**	334,385	19,673	52,985	1,816	341	(11)
20	487 Forfeited Discounts.....	556,951	134,145				
21	488 Miscellaneous Service Revenues.....	0	(1,361,113)				
22	489 Revenues from Trans.of Gas of Others**	50,664,386	3,812,651	24,438,416	1,049,764	4,671	(189)
23	490 Sales of Products Extracted from Natural Gas....						
24	491 Rev. from Natural Gas Processed by Others.....						
25	493 Rent from Gas Property	490,421	(226,148)				
26	494 Interdepartmental Rents.....						
27	495 Other Gas Revenues.....	(12,849,064)	(2,389,347)				
28							
29	Total Other Operating Revenues.....	39,197,079	(10,139)				
30							
31	Total Gas Operating Revenues.....	\$ 581,155,577	\$ 122,635,303	61,632,961	3,423,420	306,691	3,893
32	** Includes billed revenues from application of			Purchased Price Adjustment Clauses	Fuel Clauses		
				\$316,519,908	56,686,322		
33	Total MMBTU to which Applied.....			36,800,695	52,538,134		

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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	Residential	26,556,633	\$ 395,701,930	\$ 14.9003	274,043	280,001
2	481	Commercial & Industrial	10,244,062	133,314,600	13.0138	24,526	25,636
3							
4							
5		Unbilled	(131,304)	10,266,000	-78.1850	N/A	N/A
6							
7		TOTAL FIRM	36,669,391	539,282,530	14.7066	298,569	305,637
8							
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48							
49	TOTAL SALES TO ULTIMATE CONSUMERS (Page 43 line 11)		36,669,391	\$ 539,282,530	\$ 14.7066	298,569	305,637

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.....	\$ 154,934	\$ 6,521
21	Production labor and expenses:		
22	711 Steam expenses.....		
23	712 Other power expenses.....	11,040,830	1,525,224
24	715 Water gas generating expenses.....		
25	716 Oil gas generating expenses.....		
26	717 Liquefied petroleum gas expenses.....	-	-
27	718 Other process production expenses.....	983,291	187,566
28	Gas fuels:		
29	721 Water gas generator fuel.....		
30	722 Fuel for oil gas.....		
31	723 Fuel for liquefied petroleum gas process.....	74,771	22,457
32	724 Other gas fuels.....	775,120	100,135
33	Gas raw materials:		
34	726 Oil for water gas.....		
35	727 Oil for oil gas.....		
36	728 Liquefied petroleum gas.....	2,127,127	461,274
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.....	1,329,268	120,491
44	736 Rents.....	-	-
45	Total operation.....	16,485,341	2,423,668
46	Maintenance:		
47	740 Maintenance supervision and engineering.....	128,109	(15,311)
48	741 Maintenance of structures and improvements.....	48,839	(42,662)
49	742 Maintenance of production equipment.....	152,010	(210,847)
50	Total maintenance.....	328,958	(268,820)
51	Total manufactured gas production.....	\$ 16,814,299	\$ 2,154,848

Note: Certain amounts included on line 20 in 2013 are included on line 27 in 2014; the increase (decrease) from preceding year (Column C) reflects this change.

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.....	\$ 290,299,073	\$ 99,588,511
4	805 Other gas purchases.....	(10,340,574)	(6,213,404)
5	806 Deferred Cost of Gas.....	13,690,627	2,647,383
6	807 Purchased gas expenses.....		
7	808 Natural Gas Storage Charges.....	5,541,403	958,141
8	Cost of Off-System Sales.....		
9	812 Gas used for other utility operations-Cr.....	(724,691)	(234,756)
10	813 Other gas supply expenses.....	815,770	(336,489)
11	Total other gas supply expenses.....	299,281,608	96,409,386
12	Total Production Expenses	316,095,907	98,564,234
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.....	2,396,428	(1,494,694)
29	851 System control and load dispatching.....	102,056	93,873
30	852 Communication system expenses.....	134,353	18,527
31	853 Compressor station labor and expenses.....		
32	855 Fuel and power for compressor stations.....		
33	857 Measuring and regulating station expenses.....	824,148	234,943
34	858 Transmission and Compression of gas by others.....		
35	874 Mains and services expenses.....	9,480,074	2,126,754
36	878 Meter and house regulator expenses.....	5,918,667	(625,596)
37	879 Customer Installations expenses.....	6,517,279	1,653,120
38	880 Other expenses.....	1,127,277	(731,506)
39	881 Rents.....	80,484	33,800
40	Total operation.....	26,580,766	1,309,221
41	Maintenance:		
42	885 Maintenance supervision and engineering.....	4,044	4,044
43	886 Maintenance of structures and improvements.....	221,509	(29,852)
44	887 Maintenance of mains.....	8,424,770	2,406,416
45	888 Maintenance of compressor station equipment.....		
46	889 Maintenance of measuring and regulating station equipment.....	244,703	(17,309)
47	892 Maintenance of services.....	2,180,689	(658,381)
48	893 Maintenance of meters and house regulators.....	454,360	(43,766)
49	894 Maintenance of other equipment.....	612,760	452,309
50	Total Maintenance.....	12,142,835	2,113,461
51	Total Transmission and Distribution expenses.....	\$ 38,723,601	\$ 3,422,682

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.....	1,154,498	25,857	
5	903 Customer records and collection expenses.....	9,850,940	400,231	
6	904 Uncollectible accounts.....	7,973,553	781,394	
7	905 Miscellaneous customer accounts expenses.....	35,061,611	6,530,379	
8	Total customer account expenses.....	54,040,602	7,737,861	
9	SALES EXPENSES			
10	Operation:			
11	911 Supervision.....	-	-	
12	912 Demonstrating and selling expenses.....	1,004	(1,588)	
13	913 Advertising expenses.....	23,695	(58,766)	
14	916 Miscellaneous sales expenses.....	-	(384)	
15	Total sales expenses.....	24,699	(60,738)	
16	ADMINISTRATIVE AND GENERAL EXPENSES			
17	Operation:			
18	920 Administrative and general salaries.....	5,665,837	(225,836)	
19	921 Office supplies and expenses.....	4,794,157	430,466	
20	922 Administrative expenses transferred-Cr.....	-	-	
21	923 Outside services employed.....	36,283,614	(2,060,402)	
22	924 Property Insurance.....	178,559	(36,576)	
23	925 Injuries and damages.....	4,147,345	(129,668)	
24	926 Employees pensions and benefits.....	15,815,729	(451,737)	
25	928 Regulatory commission expenses.....	1,236,806	(734,956)	
26	929 Duplicate charges-Cr.....	-	-	
27	930 Miscellaneous general expenses.....	1,130,920	1,054,497	
28	931 Rents.....	318,636	73,692	
29	Total operation.....	69,571,603	(2,080,520)	
30	Maintenance:			
31	932 Maintenance of general plant.....	3,828,763	774,348	
32	Total administrative and general expenses.....	73,400,366	(1,306,172)	
33	Total gas operation and maintenance expenses	\$ 482,285,175	\$ 108,357,867	
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.....	\$ 16,485,341	\$ 328,958	\$ 16,814,299
36	Other gas supply expenses.....	299,281,608		299,281,608
37	Total production expenses.....	315,766,949	328,958	316,095,907
38	Local storage expenses.....			
39	Transmission and distribution expenses.....	26,580,766	12,142,835	38,723,601
40	Customer accounts expenses.....	54,040,602		54,040,602
41	Sales expenses.....	24,699		24,699
42	Administrative and general expenses.....	69,571,603	3,828,763	73,400,366
43	Total gas operation and maintenance expenses.....	\$ 465,984,619	\$ 16,300,556	\$ 482,285,175
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).....			89.02%
45	Total salaries and wages of gas department for year, including amounts charged to operating expenses, construction and other accounts.			55,710,309
46	Total number of employees of gas department at end of year, including administrative, operating, maintenance, construction and other employees (including part time employees).....			648

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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	Spot Off System Sales	Delivered to customers, various points of delivery	472,169	\$5.6674	2,675,968		
2							
3							
4							
5							
6							
7							
8							
9							
10							
11							
12							
13							
14							
15	TOTALS		472,169	\$5.6674	2,675,968		
16	Portion of above total sold to companies located outside of Massachusetts:		395,842	\$5.2209	2,066,634		
17							
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	None						
19							
20							
21							
22							
23							
24	TOTALS						
25							
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	See Page 48A						
27							
28							
29							
30							
31							
32							
33							
34							
35							
36							
37							
38							
39	TOTALS						
40							

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	38,615,947	5.9023	227,924,247
2	Suppliers on the Algonquin Gas Pipeline				
3	Suppliers on the Portland Natural Gas Transmission				
4	Suppliers on the Maritimes and Northeast Pipeline				
5	Suppliers on the Vector Pipeline				
6	Suppliers on the Texas Eastern Gas Transmission				
7	Suppliers on the Iroquois Gas Transmission System				
8	Suppliers on the National Fuel Gas Supply Pipeline				
9	Suppliers on the TransCanada Pipeline				
10	Suppliers on the Union Gas Pipeline				
11	Suppliers on the Granite State Gas Transmission				
12	Suppliers on the Transcontinental Gas Pipeline				
13	(Includes various Spot Supplies)				
14	Subtotal		38,615,947	5.9023	227,924,247
15					
16					
17					
18	Demand charges paid to suppliers and pipelines				62,374,826
19					
20					
21					
22					
23					
24					
25					
26					
27					
28					
29					
30					
31					
32					
33					
34					
35					
36					
37					
38	Total		38,615,947	\$ 7.5176	\$ 290,299,073
39					
40	Deferred Cost of Gas				13,690,627
41	Other Gas Purchases				(10,340,574)
42					
43					
44					
45	Subtotal - Natural gas purchases - Account 804 - 806				293,649,126
46					
47	Total			\$	293,649,126

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)	(1,222,069)		(1,973,002)				750,933		
3	Income (OTHER)	607		607						
4	Unemployment (B)	206,690		206,690						
6	Sales and Use	(54,185)		(54,185)						
7	<u>LOCAL</u>									
8	Property	17,730,430		17,707,698						
9	Motor Vehicle Excise								1,246	21,486
10										
11	<u>FEDERAL</u>									
12	FICA & Medicare (B)	2,434,943		2,434,943						
13	Unemployment (B)	20,129		20,129						
14	Incentive	107,132		107,132						
15			Account 408	18,450,012						
16										
17	<u>FEDERAL</u>									
18	Income (A)	(4,038,456)	Account 409	(7,060,964)				3,022,508		
19										
20										
21										
22										
23										
24										
25										
26										
27										
28	TOTALS	15,185,221		11,389,048	0	0	3,773,441	0	1,246	21,486

(A) Apportioned on Earnings Basis
 (B) Apportioned on Payroll Basis

Annual report of.....Columbia Gas of Massachusetts.....Year ended December 31, 2014

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.....		\$ 0		\$ 0
4	Contract work.....				
5	Commissions.....				
6	Other-list according to major classes.....				
7	Install.		0		0
8					
9					
10	Total Revenues.....	0	0	0	0
11					
12	Costs and Expenses:				
13	Cost of Sales (list according to major				
14	classes of cost).....				
15	Cost of Merchandise Sold.....		0		0
16	Install. expenses		0		0
17	Servicing installed appliance (net)....		0		0
18	Storeroom expenses.....		0		0
19	Fleet expenses.....		0		0
20					
21					
22					
23					
24					
25					
26	Miscellaneous.....				
27	Customer Account Expenses.....				
28	Administrative and general expenses....		0		0
29	Clerical salaries and wages.....		0		0
30	Employee Benefits & Payroll Tax.....		0		0
31	Income Tax.....		0		0
32	Uncollectible Accounts.....		0		0
33	E/S Property Tax Non-Utility		0		0
34					
35					
36					
37					
38					
39					
40					
41					
42					
43					
44					
45					
46					
47					
48					
49					
50	TOTAL COSTS AND EXPENSES	0	0	0	0
51	Net Profit (or Loss)	0	\$ 0	0	\$ 0

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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	330,559	674,361	268,079	103,849	(105,689)	(158,156)
3	Propane Air Gas	99,483	38,428	8,008	48,812	0	0
4	Propane Meter Gas	0	0	0	0	0	0
6	TOTAL.....	430,042	712,789	276,087	152,661	(105,689)	(158,156)
7	Off System Sales	(458,802)	(26,397)	(19,414)	(13,002)	(57,422)	(11,758)
8	Storage Activity	27,197	358,989	333,773	272,042	(27,306)	(215,890)
	TOTAL.....	(431,605)	332,592	314,359	259,040	(84,728)	(227,648)
9	Net Gas Purchase	37,480,471	6,375,028	5,759,757	5,497,736	2,850,778	1,675,241
10	End User Transportation	23,277,408	2,268,557	1,865,625	1,993,846	1,777,130	1,817,736
11	TOTAL.....	60,757,879	8,643,585	7,625,382	7,491,582	4,627,908	3,492,977
12	TOTAL MADE AND PURCHASED	60,756,316	9,688,966	8,215,828	7,903,283	4,437,491	3,107,173
14	Difference Throughput vs. Purchased Gas.....	(107,125)	(19,683)	9,129	(4,783)	(2,722)	3,965
15	TOTAL SENDOUT.....	60,649,191	9,669,283	8,224,957	7,898,500	4,434,769	3,111,138
16	Residential Gas	25,630,817	4,854,825	4,365,066	4,136,156	2,071,026	763,208
17	C&I Gas	9,956,367	1,853,772	1,699,604	1,632,632	796,330	282,099
18	Interruptible Gas	0					
19	Transportation	23,781,315	2,516,276	2,160,047	2,150,355	1,769,415	1,826,659
20	Gas Used by Company.....	313,375	29,824	30,172	25,834	23,404	28,054
21	Gas Accounted for.....	59,681,874	9,254,697	8,254,889	7,944,977	4,660,175	2,900,020
22	Gas Unaccounted for.....	967,317	414,586	(29,932)	(46,477)	(225,406)	211,118
23	% Unaccounted for (0.00%).....	1.59%	4.29%	-0.36%	-0.59%	-5.08%	6.79%
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 in MMBTU						
28	<u>Brockton</u>						
29	Maximum-MMBTu.....	227,002	227,002	188,367	195,164	104,297	51,940
30	Maximum Date.....	1/3	1/3	2/28	3/3	4/17	5/28
31	Minimum-MMBTu.....	17,397	68,720	91,598	75,034	31,336	23,252
32	Minimum Date.....	8/31	1/11	2/2	3/28	4/14	5/16
33	<u>Springfield</u>						
34	Maximum-MMBTu.....	127,973	127,973	108,243	110,993	59,095	27,435
35	Maximum Date.....	1/3	1/3	2/28	3/3	4/16	5/6
36	Minimum-MMBTu.....	11,303	51,353	57,827	44,340	19,131	14,575
37	Minimum Date.....	8/30	1/11	2/22	3/11	4/14	5/25
38	<u>Lawrence</u>						
39	Maximum-MMBTu.....	76,929	76,929	63,631	64,521	36,354	19,925
40	Maximum Date.....	1/3	1/3	2/11	3/3	4/16	5/28
41	Minimum-MMBTu.....	5,112	25,714	33,342	26,556	12,580	9,885
42	Minimum Date.....	9/7	1/11	2/22	3/28	4/14	5/25

**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	(166,329)	(161,925)	(170,542)	(96,942)	37,739	46,889	59,225
3	Propane Air Gas	0	0	0	0	47	3,079	1,109
4	Propane Meter Gas	0	0	0	0	0	0	0
6	TOTAL.....	(166,329)	(161,925)	(170,542)	(96,942)	37,786	49,968	60,334
7	Off System Sales	(6,408)	0	0	(14,538)	(4,860)	(305,003)	0
8	Storage Activity	(248,831)	(228,599)	(223,176)	(110,684)	41,544	(27,323)	102,658
	TOTAL.....	(255,239)	(228,599)	(223,176)	(125,222)	36,684	(332,326)	102,658
9	Net Gas Purchase	1,281,253	1,087,584	1,174,013	1,095,664	1,445,159	4,159,422	5,078,836
10	End User Transportation	1,484,894	2,226,815	1,929,959	1,731,250	2,273,393	2,022,117	1,886,086
11	TOTAL.....	2,766,147	3,314,399	3,103,972	2,826,914	3,718,552	6,181,539	6,964,922
12	TOTAL MADE AND PURCHASED	2,344,579	2,923,875	2,710,254	2,604,750	3,793,022	5,899,181	7,127,914
14	Difference Throughput vs. Purchased Gas.....	(16,451)	20,079	(12,633)	(8,245)	(15,615)	(42,666)	(17,500)
15	TOTAL SENDOUT.....	2,328,128	2,943,954	2,697,621	2,596,505	3,777,407	5,856,515	7,110,414
16	Residential Gas	413,525	514,514	561,818	726,700	1,027,548	2,563,561	3,632,870
17	C&I Gas	218,876	232,905	231,580	259,788	436,992	917,000	1,394,789
18	Interruptible Gas							
19	Transportation	1,463,959	2,226,136	1,949,463	1,751,008	2,137,624	1,891,570	1,938,803
20	Gas Used by Company.....	27,775	31,790	29,145	23,476	19,270	20,423	24,208
21	Gas Accounted for.....	2,124,135	3,005,345	2,772,006	2,760,972	3,621,434	5,392,554	6,990,670
22	Gas Unaccounted for.....	203,993	(61,391)	(74,385)	(164,467)	155,973	463,961	119,744
23	% Unaccounted for (0.00%).....	8.76%	-2.09%	-2.76%	-6.33%	4.13%	7.92%	1.68%

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	Brockton							
29	Maximum-MMBtu.....	29,549	22,769	23,862	33,607	63,929	141,939	167,865
30	Maximum Date.....	6/5	7/24	8/18	9/19	10/31	11/21	12/30
31	Minimum-MMBtu.....	19,050	17,650	17,397	18,349	23,926	41,743	55,318
32	Minimum Date.....	6/28	7/4	8/31	9/6	10/15	11/24	12/24
33	Springfield							
34	Maximum-MMBtu.....	16,461	15,540	14,887	20,501	39,691	80,174	89,893
35	Maximum Date.....	6/5	7/17	8/18	9/19	10/30	11/21	12/30
36	Minimum-MMBtu.....	12,249	11,767	11,303	13,247	13,029	25,029	45,606
37	Minimum Date.....	6/28	7/12	8/30	9/1	10/15	11/24	12/25
38	Lawrence							
39	Maximum-MMBtu.....	11,209	8,947	9,803	13,674	21,343	47,704	55,663
40	Maximum Date.....	6/5	7/7	8/26	9/19	10/31	11/21	12/8
41	Minimum-MMBtu.....	7,539	6,791	5,986	5,112	8,487	15,392	26,709
42	Minimum Date.....	6/28	7/4	8/31	9/7	10/17	11/24	12/27

GAS GENERATING PLANT			
Line No.	General Description - Location, Size, Type, etc.	No. of Sets	24 Hour Cap. (MMBtu)
1	Liquid Propane Plant Brockton		30,000
2	Liquefied Natural Gas Plant Easton		50,000
3	Liquefied Natural Gas Plant Marshfield		12,000
4	Liquid Propane Plant W. Springfield		24,699
5	Liquid Propane Plant Northampton		11,740
6	Liquid Propane Plant Lawrence		21,088
7	Liquefied Natural Gas Plant Ludlow		55,000
8	Liquefied Natural Gas Plant Lawrence		19,200
9			
10			
11			
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43			
44			
45		TOTAL	223,727

Annual report of.....Columbia Gas of Massachusetts.....Year ended December 31, 2014

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"	264,950			10,918	254,032
3	4"	1,093,048			66,209	1,026,839
4	6"	1,304,732			41,159	1,263,573
5	8"	175,051			8,181	166,870
6	10"	71,004			207	70,797
7	12"	122,040			1,455	120,585
8	14"	6,099				6,099
9	16"	61,909				61,909
10	20"	6,375				6,375
11	24"	5,723				5,723
12						
13	Sub Total	3,110,931			128,129	2,982,802
14	<u>STEEL</u>					
15	Under 4"	5,481,550	1,026		114,862	5,367,714
16	4"	2,663,047	1,544		77,839	2,586,752
17	6"	3,154,587	579		56,914	3,098,252
18	8"	1,312,906	705		9,829	1,303,782
19	10"	172,937	65		67	172,935
20	12"	639,499	3,055		250	642,304
21	16"	169,052			102	168,950
22	20"	7,238				7,238
23	24"	3,950				3,950
24	Sub Total	13,604,766	6,974		259,863	13,351,877
25	<u>PLASTIC</u>					
26	Under 4"	5,216,881	271,505		6,876	5,481,510
27	4"	2,396,319	71,669		10,018	2,457,970
28	6"	1,246,724	51,109		4,528	1,293,305
29	8" or Over	491,978	59,504		185	551,297
30	Sub Total	9,351,902	453,787		21,607	9,784,082
31	TOTALS	26,067,599	460,761		409,599	26,118,761

Normal Operating Pressure - Mains and Lines

Maximum 100 lb

LP 6" HP 40"

Normal Operating Pressure - Services

Maximum 60 lb

LP 6" HP 25"

Annual report of.....Columbia Gas of Massachusetts.....Year ended December 31, 2014

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.....	266,862	0	322,475
2	Additions during year:			
3	Purchased.....	8,271		14,260
4	Installed.....			
5	Meter adjustments.....			8,497
6	Total Additions.....	8,271	0	22,757
7	Reductions during year:			
8	Retirements.....	5,486		19,301
9	Service adjustments.....		0	
10	Total Reductions.....	5,486	0	19,301
11	Number at End of Year.....	269,647	0	325,931
12	In Stock.....			7,772
13	On Customers' Premises - Inactive.....			6,312
14	On Customers' Premises - Active.....			311,802
15	In Company Use.....			45
16	Number at End of Year.....			325,931
17	Number of Meters Tested by State Inspectors During Year.....			39,072
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	@	\$ 0.5609 per therm
Peak	All therms	@	\$ 0.5609 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	@	\$ 0.5609 per therm
Peak	All therms	@	\$ 0.5609 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	@ \$ 0.5609 per therm
Peak	-	All therms	@ \$ 0.5609 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	@ \$ 0.5609 per therm
Peak	-	All therms	@ \$ 0.5609 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	@	\$ 0.3888 per therm
Peak	All therms	@	\$ 0.3888 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	@	\$ 0.3888 per therm
Peak	All therms	@	\$ 0.3888 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	@	\$0.3845 per therm
Peak	All therms	@	\$0.3845 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	@	\$0.2288 per therm
Peak	All therms	@	\$0.2288 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. 171, 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	@	\$0.1229 per therm
Peak	All therms	@	\$0.1995 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. 171, 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	- @ \$ 0.8123 per therm of maximum daily gas usage
	Peak	- @ \$ 1.9462 per therm of maximum daily gas usage
Volumetric Rates:	Off-Peak	- @ \$0.0443 per therm
	Peak	- @ \$0.0904 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. 171, 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		@ \$0.3665 per therm
Peak	All therms		@ \$0.3665per 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	@ \$0.1248 per therm	
Peak	All therms	@ \$0.2112 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. 171, 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	@	\$0.0963 per therm
Peak	All therms	@	\$0.1912 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. 171, 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	-	@ \$ 0.8123 per therm of maximum daily gas usage
	Peak	-	@ \$ 1.9462 per therm of maximum daily gas usage
Volumetric Rates:	Off-Peak	-	@ \$ 0.0443 per therm
	Peak	-	@ \$ 0.0904 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. 171, 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.

OUTDOOR GAS LIGHTING SERVICE
RATE L

AVAILABILITY

Service to all customers is available under this rate for outdoor gas lighting where a standard gas light is attached to the Company's existing distribution system, and when it is not feasible to meter gas for such lighting along with other gas used on the premises and bill the same under the rate in effect for all other service. All such installations shall be on private property. Service under this schedule is available only to those customers taking service under this rate as of December 14, 1979.

CHARACTER OF SERVICE

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

RATE - MONTHLY

\$ 3.41 per month per light.

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.

TERM OF CONTRACT

The terms of contract under this schedule shall be for an initial period of one year, and shall continue in effect thereafter until canceled by either party on 30 days' written notice.

OUTDOOR GAS LIGHTING SERVICE
RATE L

PAYMENT

Bills are net and payable upon presentation.

SPECIAL PROVISIONS

The customer shall own and maintain all equipment necessary for such lighting, including any necessary additional piping. The customer shall replace at his expense any mantles from time to time. All original or replacement equipment shall be approved by the Company.

RULES AND REGULATIONS

The Company's Rules and Regulations 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.

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	@ \$0.5609 per therm
Peak	-	All therms	@ \$0.5609 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	@ \$0.5609 per therm
Peak	-	All therms	@ \$0.5609 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	@	\$0.5609 per therm
Peak	All therms	@	\$0.5609 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	@	\$0.5609 per therm
Peak	All therms	@	\$0.5609 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	@ \$0.3888 per therm
Peak	-	All therms	@ \$0.3888 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	@	\$0.3888 per therm
Peak	All therms	@	\$0.3888 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	@	\$0.3845 per therm
Peak	All therms	@	\$0.3845 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	@	\$0.2288 per therm
Peak	All therms	@	\$0.2288 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. 171, 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	@	\$0.1229 per therm
Peak	All therms	@	\$0.1995 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. 171, 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	@ \$ 0.8123 per therm of maximum daily gas usage
	Peak	@ \$ 1.9462 per therm of maximum daily gas usage
Volumetric Rates:	Off-Peak	@ \$ 0.0443 per therm
	Peak	@ \$ 0.0904 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. 171, 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	@	\$0.3665 per therm
Peak	All therms	@	\$0.3665 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	@	\$0.1248 per therm
Peak	All therms	@	\$0.2112 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. 171, 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	@	\$0.0963 per therm
Peak	All therms	@	\$0.1912 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. 171, 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	-	@ \$ 0.8123 per therm of maximum daily gas usage
	Peak	-	@ \$ 1.9462 per therm of maximum daily gas usage
Volumetric Rates:	Off-Peak	-	@ \$ 0.0443 per therm
	Peak	-	@ \$ 0.0904 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. 171, 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.

SPECIAL PROVISION
FOR USE OF DUAL FUEL EQUIPMENT

1.0 PURPOSE

The purpose of this special provision is to enable a Customer taking service under a firm rate schedule to install dual fuel equipment thereby enabling the Customer to displace natural gas service provided by the Company at the Customer's discretion. The terms of this special provision allow the Company to recover a minimum annual revenue from the Customer in a manner reflecting the reduced utilization of the Company's firm service.

2.0 APPLICABILITY

This special provision may be applicable to any Customer taking service under any one or more of the Company's Commercial & Industrial Service Medium or High Annual Use, or Extra High Annual Use, Rate Schedules (G-41, G-42, G-43, G-51, G-52, G-53, T-41, T-42, T-43, T-51, T-52, T-53) that has also installed equipment capable of burning natural gas and one or more other fuels.

3.0 NOTIFICATION REQUIREMENT

Customer is responsible for notifying the Company of any dual fuel equipment at Customer's location upon initial application for Distribution Service. Any Customer that installs or has previously installed dual fuel equipment at any time while taking Distribution Service from the Company shall notify the Company of the installation.

4.0 TERM

The minimum term shall be one (1) year from the initial operation of dual fuel equipment by the Customer. The initial term shall be automatically extended for successive one (1) year terms, unless terminated by written notice to the Company at least 30 days prior to the termination of the currently effective term. In the event that Customer ceases taking Distribution Service prior to the end of the term of this special provision, the terms of this special provision shall continue in effect until terminated in accordance with the terms herein.

5.0 MINIMUM ANNUAL REVENUE

Customer shall be responsible for payment to Company of a minimum annual revenue, net of any gas commodity-related revenues from the Company's Cost of Gas Clause and revenues from the application of the Company's Local Distribution Adjustment Clause ("LDAC").

SPECIAL PROVISION
FOR USE OF DUAL FUEL EQUIPMENT

Company shall calculate Customer's minimum annual revenue requirement by multiplying the Company's appropriate portion of the annual unit long-run marginal cost ("LRMC") from the Company's most recent rate proceeding adjusted each year, effective September 1, for inflation, by the Customer's maximum daily requirement or quantity ("MDQ"). In accordance with D.P.U. 13-75, the appropriate portion of the unit LRMC to be applied shall be as follows:

- Constrained Capacity: Full LRMC of \$78.06 per MMBtu per MDQ
- Unconstrained Capacity: Pressure Support of \$17.25 per MMBtu per MDQ

The difference between the resulting calculated Minimum Annual Revenue and the Customer's actual annual distribution revenue shall be due to Company at the anniversary date of the Company providing service to Customer under this Special Provision for Use of Dual Fuel Equipment tariff. For any year that the difference between the Minimum Annual Revenue and the Customer's actual annual distribution revenue is zero or negative, no charge shall apply.

Annual Inflation Adjustment to Annual Unit LRMC:

The Company shall adjust the annual unit LRMC by using the gross domestic product price index ("GDP-PI") annual inflation adjustment each November 1.

Determination of Customer's MDQ:

Either:

- (a) Rated hourly natural gas input of all dual fuel equipment times 24 hours, or
- (b) The peak day use of the Customer's dual fuel equipment, agreed upon between the Company and Customer, using recent historical energy consumption data; or alternatively, the Company using the daily base load, plus the Customer's use per effective degree day ("EDD") times design day EDDs; these estimating factors shall be based on Customer's annual total energy requirements; or
- (c) If Customer has both dual fuel equipment and dedicated gas-fired equipment the Customer's MDQ shall be either (a) or (b) above, plus a representative MDQ of the dedicated gas-fired equipment using either historical Customer data or an agreed upon MDQ between the Company and Customer.

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.


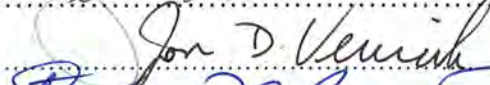
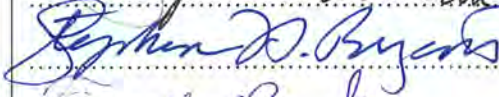

Line No.	Item (a)	Amount (b)
1	Consulting Fees	\$ 144,691
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33	TOTAL	\$ 144,691

913. ADVERTISING EXPENSES.			
Line No.	Type (a)	General Description (b)	Amount for year (c)
1			
2	Miscellaneous Advertising	Marketing brochures, advertising rebates,	\$
3		newsletters and other expenses	23,695
4			
5			
6			
7			
8			
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11			
12			
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49		TOTAL	\$ 23,695

DEPOSITS AND COLLATERAL			
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.			
	Town		Deposit
1	Brockton Division		\$ 1,941,628
2	Lawrence Division		779,989
3	Springfield Division		1,256,595
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49		TOTAL	\$ 3,978,212

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THIS RETURN IS SIGNED UNDER THE PENALTIES OF PERJURY

.....June M. Konold, Controller
.....Jon D. Veurink, Chief Financial Officer
.....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)
) ss:
County of Franklin)

Before me the undersigned notary public, this day, personally appeared June M. Konold, 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 19 day of March, 2015.


Notary Public

State of Ohio)
) ss:
County of Franklin)

Valeria J. Johnson
Notary Public
My Commission Expires 5/11/19

Before me the undersigned notary public, this day, personally appeared Jon D. Veurink, Chief Financial 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 19 day of March, 2015.


Notary Public

Valeria J. Johnson
Notary Public
My Commission Expires 5/11/19