

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

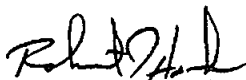
STATEMENT OF OPERATING REVENUES

YEAR 2011

Name of Company New England Gas Company, A Division of Southern Union
D/B/A _____
Address 45 North Main St.
Fall River, MA 02720

		Location on Annual Return
Massachusetts Operating Revenues (Intrastate)	\$ <u>63,125,784</u>	<u>pg 10</u>
Other Revenues (outside Massachusetts)	\$ _____	_____
Total Revenues	\$ <u>63,125,784</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 Rob Hack
Title Chief Operating Officer

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 Vincent Duffy
Title Director/Controller
Address 45 North Main St.
Fall River, Ma 02720

DEPARTMENT OF TELECOMMUNICATIONS & ENERGY

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

**CONDENSED FINANCIAL RETURN
FOR THE YEAR ENDED DECEMBER 31, 2011**

FULL NAME OF COMPANY **NEW ENGLAND GAS COMPANY, A DIVISION OF SOUTHERN UNION CO**
FALL RIVER AND NORTH ATTLEBORO SERVICE AREAS
LOCATION OF PRINCIPAL BUSINESS OFFICE **45 North Main St.**
Fall River, MA 02720

STATEMENT OF INCOME FOR THE YEAR

Item	Current Year	Increase or (Decrease) from Preceding Year
OPERATING INCOME	\$	\$
Operating Revenues	63,125,784	(3,009,594)
Operating Expenses:		
Operation Expense	55,016,712	(4,510,471)
Maintenance Expense	1,723,894	(217,474)
Depreciation Expense	3,916,685	(35,292)
Amortization of Utility Plant	-	-
Amortization of Property Losses	-	-
Amortization of Investment Tax Credit	-	-
Taxes Other Than Income Taxes	2,079,785	72,687
Income Taxes	1,009,343	430,768
Provision for Deferred Fed. Inc. Taxes	(578,221)	277,385
Fed. Inc. Taxes Def. in Prior Yrs.-Cr.	-	-
Total Operating Expenses	63,168,198	(3,982,397)
Net Operating Revenues	(42,415)	972,803
Income from Utility Plant Leased to Others	-	-
Other Utility Operating Income	-	-
Total Utility Operating Income	(42,415)	972,803
OTHER INCOME		
Income from Mdse. Job. & Contract Work	-	-
Income from Nonutility Operations	(1,840)	(916)
Nonoperating Rental Income	-	-
Interest and Dividend Income	55,773	5,934
Miscellaneous Nonoperating Income	147,639	(26,711)
Total Other Income	201,572	(21,694)
Total Income	159,157	951,109
MISCELLANEOUS INCOME DEDUCTIONS		
Miscellaneous Amortization	-	-
Other Income Deductions	(253,677)	(293,262)
Total Income Deductions	(253,677)	(293,262)
Income Before Interest Charges	412,835	1,244,372
INTEREST CHARGES		
Interest on Long-Term Debt	-	-
Amortization of Debt Disc. & Expense	-	-
Amortization of Prem. on Debt - Credit	-	-
Int. on Debt to Associated Companies	-	-
Other Interest Expense	(318,700)	137,251
Interest Charged to Construction - Credit	-	-
Total Interest Charges	(318,700)	137,251
Net Income	731,535	1,107,121

BALANCE SHEET			
Title of Account	Balance End of Year	Title of Account	Balance End of Year
UTILITY PLANT	\$	PROPRIETARY CAPITAL	\$
Utility Plant	124,340,162	CAPITAL STOCK	
OTHER PROPERTY AND INVESTMENTS		Common Stock Issued	-
Nonutility Property	15,616	Preferred Stock Issued	-
Investment in Associated Companies	-	Capital Stock Subscribed	-
Other Investments	-	Premium on Capital Stock	-
Special Funds	-	Total	-
Total Other Property and Investments	15,616	SURPLUS	
CURRENT AND ACCRUED ASSETS		Other Paid-In Capital	98,828,980
Cash	258,649	Earned Surplus	21,832,485
Special Deposits	-	OCI - Pension & FAS 87	(17,907,473)
Working Funds	388	Total	102,753,991
Temporary Cash Investments	-	Total Proprietary Capital	102,753,991
Notes and Accounts Receivable	9,483,612	LONG-TERM DEBT	
Receivables from Assoc. Companies	-	Bonds	-
Materials and Supplies	3,211,679	Advances from Associated Companies	-
Prepayments	122,538	Other Long-Term Debt	-
Interest and Dividends Receivable	-	Total Long-Term Debt	-
Rents Receivable - Gas Costs	-	CURRENT AND ACCRUED LIABILITIES	
Accrued Utility Revenues	7,519,338	Notes Payable	-
Misc. Current and Accrued Assets	-	Accounts Payable	4,918,518
Total Current and Accrued Assets	20,596,203	Payables to Associated Companies	-
DEFERRED DEBITS		Customer Deposits	429,212
Unamortized Debt Discount and Expense	-	Taxes Accrued	753,294
Extraordinary Property Losses	-	Interest Accrued	-
Preliminary Survey and Investigation Charges	-	Dividends Declared	-
Clearing Accounts	62,659	Matured Long-Term Debt	-
Temporary Facilities	-	Matured Interest	-
Miscellaneous Deferred Debits	84,801,490	Tax Collections Payable	26,104
Total Deferred Debits	84,864,149	Misc. Current and Accrued Liabilities	7,516,680
CAPITAL STOCK DISCOUNT AND EXPENSE		Total Current and Accrued Liabilities	13,643,808
Discount on Capital Stock	-	DEFERRED CREDITS	
Capital Stock Expense	-	Unamortized Premium on Debt	-
Total Capital Stock Discount and Expense	-	Customer Advances for Construction	-
REACQUIRED SECURITIES		Other Deferred Credits	37,799,072
Reacquired Capital Stock	-	Total Deferred Credits	37,799,072
Reacquired Bonds	-	RESERVES	
Total Reacquired Securities	-	Reserves for Depreciation	54,324,911
Total Assets and Other Debits	229,816,130	Reserves for Amortization	-
		Reserve for Uncollectible Accounts	366,401
		Operating Reserves	480,617
		Reserve for Depreciation and Amortization of Nonutility Property	-
		Reserves for Deferred Federal Income	17,044,794
		Taxes	-
		Total Reserves	72,216,723
		CONTRIBUTIONS IN AID OF CONSTRUCTION	
		Contributions in Aid of Construction	3,402,536
		Total Liabilities and Other Credits	229,816,130
NOTES:			

GAS OPERATING REVENUES		
Account	Operating Revenues	
	Amount for Year	Increase (Decrease) from Preceding Year
SALES OF GAS		
Residential Sales	\$ 41,638,089	\$ (6,320,835)
Commercial and Industrial Sales	-	-
Small (or Commercial)	14,111,295	865,349
Large (or Industrial)	700,261	210,485
Other Sales to Public Authorities	-	-
Interdepartmental Sales	-	-
Miscellaneous Gas Sales	-	-
Total Sales to Ultimate Consumers	56,449,645	(5,445,000)
Sales for Resale	385,848	149,881
Total Sales of Gas	56,835,490	(5,295,120)
OTHER OPERATING REVENUES		
Supplier Sales	-	-
Unbilled Revenue	264,880	896,978
Miscellaneous Service Revenues	-	-
Revenues from Transportation of Gas of Others	5,949,475	1,472,505
Sales of Products Extracted from Natural Gas	-	-
Revenues from Natural Gas Processed by Others	-	-
Rent from Gas Property	4,500	-
Interdepartmental Rents	-	-
Other Gas Revenues	71,439	(83,958)
Total Other Operating Revenues	6,280,284	2,285,526
Total Gas Operating Revenues	63,125,784	(3,009,594)

SUMMARY OF GAS OPERATION AND MAINTENANCE EXPENSES			
Functional Classification	Operation	Maintenance	Total
Steam Production	-	-	\$ -
Manufactured Gas Production	1,059,593	6,234	1,065,827
Other Gas Supply Expenses	32,259,052	-	32,259,052
Total Production Expenses	33,318,645	6,234	33,324,879
Local Storage Expenses	-	87,309	87,309
Transmission and Distribution Expenses	4,100,344	1,649,968	5,750,312
Customer Accounts Expenses	4,139,827	-	4,139,827
Sales Expenses	311,364	-	311,364
Administrative and General Expenses	13,146,532	383	13,146,915
Total Gas Operation and Maintenance Expenses	55,016,712	1,723,894	56,740,606

March 31, 2012, 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.


 Chief Operating Officer

STATEMENT OF EARNED SURPLUS				
	Amount for Year	Increase (Decrease) from Preceding Year		
Unappropriated Earned Surplus (at beginning of period)	\$ 21,100,950	\$ (375,586)		
Balance Transferred from Income	731,535	1,107,121		
Miscellaneous Credit to Surplus	-	-		
Miscellaneous Debits to Surplus	-	-		
Appropriations of Surplus	-	-		
Zero out Investment in Subsidiary	-	-		
Net Additions to Earned Surplus	731,535	1,107,121		
Dividends Declared - Preferred Stock	-	-		
Dividends Declared - Common Stock	-	-		
Unappropriated Earned Surplus (at end of period)	21,832,485	731,535		
ELECTRIC OPERATING REVENUES				
	Operating Revenues			
	Amount for Year	Increase or (Decrease) from Preceding Year		
SALES OF ELECTRICITY				
Residential Sales	N/A			
Commercial and Industrial Sales				
Small (or Commercial)				
Large (or Industrial)				
Public Street and Highway Lighting				
Other Sales to Public Authorities				
Sales to Railroad and Railways				
Interdepartmental Sales				
Miscellaneous Electric Sales				
Total Sales to Ultimate Consumers				
Sales for Resale				
Total Sales of Electricity				
OTHER OPERATING REVENUES				
Forfeited Discounts				
Miscellaneous Service Revenues				
Sales of Water and Power				
Rent from Electric Property				
Interdepartmental Rents				
Other Electric Revenues				
Total Other Operating Revenues				
Total Electric Operating Revenues				
SUMMARY OF ELECTRIC OPERATION AND MAINTENANCE EXPENSES				
Functional Classification	Operation	Maintenance	Total	
Power Production Expenses	\$	\$	\$	
Electric Generation:		N/A		
Steam Power				
Nuclear Power				
Hydraulic Power				
Other Power				
Other Power Supply Expenses				
Total Power Production Expenses				
Transmission Expenses				
Distribution Expenses				
Customer Accounts Expenses				
Sales Expenses				
Administrative and General Expenses				
Total Electric Operation and Maintenance Expenses				

NEW ENGLAND GAS COMPANY
 FALL RIVER AND NORTH ATTLEBORO SERVICE AREAS
 RETURN ON COMMON EQUITY
 FOR CALENDAR YEAR 2011

	2011	MA DTE Page/Line #
1 NET UTILITY INCOME AVAILABLE FOR COMMON SHAREHOLDERS		1
2		2
3 Total Utility Operating Income	(42,415)	Page10 / Line 18 3
4 Plus Income Taxes	431,122	Page10 / Lines 11 and 12 4
5 Plus Service Quality Penalties	-	5
6 Minus Total Interest and Dividends	(318,700)	Page 10 / Line 37 6
7		7
8 Minus Long Term Interest		8
9		9
10 Minus Income Tax	Line 38 277,481	10
11 Net Income (see NOTE)	<u>429,927</u>	11
12		12
13 TOTAL UTILITY COMMON EQUITY		13
14		14
15 Total Proprietary Capital	102,753,991	Page 9 / Line 13 15
16 Minus Preferred Stock Issued	-	16
17 Minus Unamortized Acquisition Premium	44,796,847	Page 27/ Line 16 17
18 Minus Prop Capital * Allocation Ratio [100%- Line 31]* line 15	12,904	18
19	<u>57,944,240</u>	19
20		20
21		21
22 ROE	Line 11/19 0.74%	22
23		23
24		24
25 ALLOCATION FACTOR CALCULATION		25
26		26
27 Utility Plant	124,340,162	Page 8 / Line 2 27
28 Other Property & Other Investments	15,616	Page 8 / Line 8 28
29 Property & Investments	Line 27+28 <u>124,355,778</u>	29
30		30
31 Allocation Ratio	Line 27/29 99.99%	31
32		32
33		33
34 INCOME TAX CALCULATION		34
35		35
36 Net Income Before Income Tax	Line 3+4-6-8 707,408	36
37 Blended Federal/State Income Rate	Statutory Rate 39.225%	37
38	Line 36*37 <u>277,481</u>	38
39		39
40 NOTE: Beginning in 2008, allocated corporate expenses are included in the NEGC financial statements		40

Officers

OFFICE

NAME

Chief Operating Officer

Rob Hack

Annual report of the... New England Gas Company, Fall River and North Attleboro Service Areas.....Year ended December 31, 2011

Directors*

Names	Addresses	Fees Paid During Year
Frank W. Denius, Chairman Emeritus	5051 Westheimer Road Houston, TX 77056-5306	
George L. Lindemann Chairman	"	
Eric D. Herschmann Vice Chairman	"	
David Brodsky	"	
Hebert H. Jacobi	"	
Kurt A. Gitter, M.D.	"	
George Rountree, III	"	
Thomas N. McCarter, III	"	
Allan D. Scherer	"	

*Directors of Southern Union Company

GENERAL INFORMATION - Continued

1. Corporate name of company making this report.

New England Gas Company, a Division of Southern Union Company, D/B/A Fall River Gas Company and North Attleboro Gas Company

2. Date of organization. *See Item 3 Below*

3. Date of incorporation. *On 9/27/2000, North Attleboro Gas Company merged with and into Southern Union Company whose date of incorporation is 12/13/1932*
On 9/28/2000, Fall River Gas Company merged with and into Southern Union Company whose date of incorporation is 12/13/1932

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

45 N Main Street, Fall River, Massachusetts, MA 02720

5. Total number of stockholders. *N/A*

6. Number of stockholders in Massachusetts. *None*

- | | | |
|---|----------------|----|
| 7. Amount of stock held in Massachusetts, | No. of shares, | ** |
|---|----------------|----|

- | | | |
|--------------------------------------|----------------|----|
| 8. Capital stock issued prior to N/A | No. of shares, | ** |
|--------------------------------------|----------------|----|

- | | | |
|--|---------------|----|
| 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 | ** |
|--|---------------|----|

10. If any stock has been issued during the last fiscal period, give the date and terms upon which such issue was offered to the stockholders, and if the whole of any part of the issue was sold at auction, the date of dates of such sale or sales, the number of shares sold and the amounts realized therefrom.

All stock is issued at the Corporate level and any approvals are filed independently by Southern Union Company.

11. Management Fees and Expenses during the Year.

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

See Page 5-A.

5-A

**New England Gas Company, Fall River and North Attleboro Service Areas
Page 5, Question 11: Management Fees and Expenses during the Year
FOR THE YEAR ENDED DECEMBER 31, 2011**

Following is a list of all individuals, corporations or concerns with whom the company has any contract or agreement covering the management or supervision of its affairs, such as accounting, financing, engineering, construction, purchasing, operation, etc.

Southern Union Company Corporate Expense Allocation

	Corporate Costs Expensed	Corporate Costs Capitalized	Total Corporate Cost Charged to NEGC
Capitalized Amounts		361,616	361,616
Utility Expense	1,605,084	-	1,605,084
Total Allocated Corporate Costs	1,605,084	361,616	1,966,700
Service and Management Fees acct 92100051	459,700		459,700
Royalty and Licensing Fees acct 93020025	306,467		306,467
Total Corporate Cost Charged to NEGC	2,371,250	361,616	2,732,867

The above schedule represents the amount of Southern Union Company corporate expense allocated to NEGC for the twelve months ended December 31, 2011. NOTE: Beginning in 2008, allocated corporate expenses are included in the NEGC financial statements.

GENERAL INFORMATION - Continued

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

In Electric property:

NONE

In Gas property:

During the year 2011 the Company installed 50,615' of new mains, and retired 38,943' of cast iron and bare steel main. The Company installed 794 new service lines and retired 520 old bare steel service lines.

GENERAL INFORMATION - Continued			
Names of the cities or towns in which the company supplies ELECTRICITY, 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, Dec.31,2010	City or Town	Number of Customers' Meters, Dec.31,2011
		Dartmouth	85
		Fall River	33,440
		Freetown	1
		Somerset	6,127
		Swansea	4,761
		Westport	3,781
		So. Attleboro	6
		No Attleboro	3,921
		Plainville	1,034
TOTAL	0	TOTAL	53,156

COMPARATIVE BALANCE SHEET Assets and Other Debits				
Line No.	Title of Account (a)	Balance Beg of 2011 Total (b.3)	Balance End of 2011 (c)	Increase or (Decrease) (d)
		\$	\$	\$
1	UTILITY PLANT			
2	Utility Plant (101-107) P.13.....	117,355,224	124,340,162	6,984,938
3	OTHER PROPERTY AND INVESTMENTS			
4	Nonutility Property (121) P.19.....	15,616	15,616	-
5	Investments in Associated Companies (123) P.20 (see NOTE page 9).....	-	-	-
6	Other Investments (124) P.20.....	-	-	-
7	Special Funds (125,126,127,128) P.21.....	-	-	-
8	Total Other Property and Investments.....	15,616	15,616	-
9	CURRENT AND ACCRUED ASSETS			
10	Cash (131).....	200,463	258,649	58,186
11	Special Deposits (132,133,134) P.21.....	-	-	-
12	Working Funds (135).....	388	388	-
13	Temporary Cash Investments (136) P.20.....	-	-	-
14	Notes and Accounts Receivable (141,142,143) P.22.....	14,663,457	9,483,612	(5,179,845)
15	Receivables from Assoc. Companies (145,146) P.23 (see NOTE page 9).....	-	-	-
16	Material and Supplies (151-159,163,164) P.24.....	3,578,305	3,211,679	(366,626)
17	Prepayments (165).....	183,876	122,538	(61,337)
18	Interest and Dividends Receivable (171).....	-	-	-
19	Rent Receivable (172).....	-	-	-
20	Accrued Utility Revenues (173,175).....	7,442,505	7,519,338	76,833
21	Misc. Current and Accrued Assets (174).....	6	-	-
22	Total Current and Accrued Assets.....	26,068,998	20,596,203	(5,472,789)
23	DEFERRED DEBITS			
24	Unamortized Debit Discount and Expense (181) P.26.....	-	-	-
25	Extraordinary Property Losses (182) P.27.....	-	-	-
26	Preliminary Survey and Investigation Charges (183).....	-	-	-
27	Clearing Accounts (184).....	12,154	62,659	50,505
28	Temporary Facilities (185).....	-	-	-
29	Miscellaneous Deferred Debits (186) P.27.....	91,887,428	84,801,490	(7,085,938)
30	Matured Interest (240).....	-	-	-
31	Total Deferred Debits.....	91,899,582	84,864,149	(7,035,433)
32	CAPITAL STOCK DISCOUNT AND EXPENSE			
33	Discount on Capital Stock (191) P.28.....	-	-	-
34	Capital Stock Expense (192) P.28.....	-	-	-
35	Total Capital Stock Discount and Expense.....	-	-	-
36	REACQUIRED SECURITIES			
37	Reacquired Capital Stock (196).....	-	-	-
38	Reacquired Bonds (197).....	-	-	-
39	Total Reacquired Securities.....	-	-	-
40	Total Assets and Other Debits.....	235,339,421	229,816,130	(5,523,285)

COMPARATIVE BALANCE SHEET Liabilities and Other Credits				
Line No.	Title of Account (a)	Balance Beg of 2011 Total (b.3)	Balance End of 2011 (c)	Increase or (Decrease) (d)
		\$	\$	\$
1	PROPRIETARY CAPITAL			
2	CAPITAL STOCK			
3	Common Stock Issued (201) P.29.(see NOTE).....	-	-	-
4	Preferred Stock Issued (204) P.29.....	-	-	-
5	Capital Stock Subscribed (202,205).....	-	-	-
6	Premium on Capital Stock (207) P.29...(see NOTE).....	-	-	-
7	Total.....	-	-	-
8	SURPLUS			
9	Other Paid-In Capital (208-211) P. 30.....	104,764,065	98,828,980	(5,935,085)
10	Earned Surplus (215,216) P. 12 (see NOTE).....	21,100,950	21,832,485	731,535
10A	OCI - Pension and FAS 87.....	(11,522,453)	(17,907,473)	(6,385,020)
11	Surplus Invested In Plant (217).....	-	-	-
12	Total.....	114,342,561	102,753,991	(11,588,570)
13	Total Proprietary Capital.....	114,342,561	102,753,991	(11,588,570)
14	LONG TERM DEBT			
15	Bonds (221) P.31.....	-	-	-
16	Advances from Assoc. Companies (223) P.31.....	-	-	-
17	Other Long-Term Debt (224) P.31.....	-	-	-
18	Total Long-Term Debt.....	-	-	-
19	CURRENT AND ACCRUED LIABILITIES			
20	Notes Payable (231) P.32.....	-	-	-
21	Accounts Payable (232).....	7,478,563	4,918,518	(2,560,045)
22	Payables to Associated Companies (233,234) P.32.(see NOTE).....	-	-	-
23	Customer Deposits (235).....	400,842	429,212	28,371
24	Taxes Accrued (236).....	608,889	753,294	144,404
25	Interest Accrued (237).....	368	-	(368)
26	Dividends Declared (238).....	-	-	-
27	Matured Long-Term Debt(239).....	-	-	-
28	Matured Interest (240).....	-	-	-
29	Tax Collections Payable (241).....	53,802	26,104	(27,698)
30	Misc. Current and Accrued Liabilities (242) P.33.....	7,526,352	7,516,680	(9,672)
31	Total Current and Accrued Liabilities.....	16,068,815	13,643,808	(2,425,007)
32	DEFERRED CREDITS			
33	Unamortized Premium on Debt (251) P.26.....	-	-	-
34	Customer Advances for Construction (252).....	-	-	-
35	Other Deferred Credits (253) P.33.....	34,743,569	37,799,072	3,055,503
36	Total Deferred Credits.....	34,743,569	37,799,072	3,055,503
37	RESERVES			
38	Reserves for Depreciation (254-256) P.34.....	51,220,450	54,324,911	3,104,461
39	Reserves for Amortization (257-259) P.34.....	-	-	-
40	Reserve for Uncollectible Accounts (260).....	501,423	366,401	(135,023)
41	Operating Reserves (261-265) P.35.....	860,684	480,617	(380,068)
42	Reserve for Depreciation and Amortization of Nonutility Property (266).....	-	-	-
43	Reserves for Deferred Federal Income Taxes (268) P.36.....	14,211,320	17,044,794	2,833,474
44	Total Reserves.....	66,793,878	72,216,723	5,422,845
45	CONTRIBUTIONS IN AID OF CONSTRUCTION			
46	Contributions in Aid of Construction (271) P. 36B.....	3,390,596	3,402,536	11,941
47	Total Liabilities and Other Credits.....	235,339,419	229,816,130	(5,523,289)
		1	0	

NOTE: On 9/28/2000, Fall River Gas Company merged with and into Southern Union Company, therefore, the Company no longer has Capital Stock. Subsequent to the merger through calendar 2007, the Company presented the Capital Stock and Investment in Associated Companies balances in its Annual Returns at the amounts reflected on the Company's books as of the date of acquisition. Effective with the 2008 Annual Return, the Company has modified the presentation of these components to address questions raised by the DPU and the AG in DPU-08-35. Specifically, the acquired balance of Investment in Subsidiary has been closed to Retained Earnings (which was the offset account during the years in which the debits to Investment in Subsidiary Account were booked). The acquired balances of Common Stock and Premium on Capital Stock have been reclassified to Other Paid in Capital. In addition, to reflect Fall River's status as a division of Southern Union Company and the lack of repayment provisions relating to these amounts, the year-end net balance of Inter-Company Payables and Receivables have been reclassified to Other Paid in Capital.

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.....	63,125,784		(3,009,594)
3	Operating Expenses:			-
4	Operation Expense (401) P.42,47.....	55,016,712		(4,510,471)
5	Maintenance Expense (402) P.42,47.....	1,723,894		(217,474)
6	Depreciation Expense (403) P.34.....	3,916,685		(35,292)
7	Amortization of Utility Plant (404 and 405).....	-		-
8	Amortization of Property Losses (407.1).....	-		-
9	Amortization of Investment Tax Credit (406).....	-		-
10	Taxes Other Than Income Taxes (408) P.49.....	2,079,785		72,687
11	Income Taxes (409) P.49.....	1,009,343		430,768
12	Provision for Deferred Fed. Inc. Taxes (410) P.36, P.33.....	(578,221)		277,385
13	Fed. Inc. Taxes Def. in Prior Yrs.-Cr. (411) P.36.....	-		-
14	Total Operating Expenses.....	63,168,198		(3,982,397)
15	Net Operating Revenues.....	(42,415)		972,803
16	Income from Utility Plant Leased to Others (412)-Net.....	-		-
17	Other Utility Operating Income (414) P.50.....	-		-
18	Total Utility Operating Income.....	(42,415)		972,803
19	OTHER INCOME			
20	Income from Mdse. Job & Contract Work (415) P.51.....	0		-
21	Income from Nonutility Operations (417).....	(1,840)		(916)
22	Nonoperating Rental Income (418).....	0		-
23	Interest and Dividend Income (419).....	55,773		5,934
24	Miscellaneous Nonoperating Income (421).....	147,639		(26,711)
25	Total Other Income.....	201,572		(21,694)
26	Total Income.....	159,157		951,109
27	MISCELLANEOUS INCOME DEDUCTIONS			
28	Miscellaneous Amortization (425).....	-		-
29	Other Income Deductions (426).....	(253,677)		(293,262)
30	Total Income Deductions.....	(253,677)		(293,262)
31	Income Before Interest Charges.....	412,835		1,244,372
32	INTEREST CHARGES			
33	Interest on Long-Term Debt (427) P.31.....	-		-
34	Amortization of Debt Disc. & Expense (428) P.26.....	-		-
35	Amortization of Prem. on Debt-Credit (429) P.26.....	-		-
36	Int. on Debt to Associated Companies (430) P.31,32.....	-		-
37	Other Interest Expense (431).....	(318,700)		137,251
38	Interest Charged to Construction-Credit (432).....	-		-
39	Total Interest Charges.....	(318,700)		137,251
40	Net Income.....	731,535		1,107,121
41	EARNED SURPLUS			
42	Unappropriated Earned Surplus (at beginning of period) (216).....	21,100,950		(375,586)
43	Balance Transferred from Income (433).....	731,535		1,107,121
44	Miscellaneous Credits to Surplus (434).....	-		-
45	Miscellaneous Debits to Surplus (435).....	-		-
46	Appropriations of Surplus (436).....	-		-
47	Net Additions of Earned Surplus.....	731,535		1,107,121
48	Dividends Declared-Preferred Stock (437).....	-		-
49	Dividends Declared-Common Stock (438).....	-		-
50	Zero out Investment in Subsidiary.....	-		-
51	Unappropriated Earned Surplus (at end of period) (216).....	21,832,485		731,535

STATEMENT OF EARNED SURPLUS (Accounts 215-216)

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

Explain in a footnote the basis for determining the amount reserved or appropriated and if such reservation or appropriation is to be recurrent, state the number and annual 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)	Primary Contra Account Affected (b)	Amount (c)
1			
2	UNAPPROPRIATED EARNED SURPLUS (Account 216)		
3			
4			
5	Balance - Beginning of Year - Total		21,100,950
6			
7	Balance transferred from net income (loss)		731,535
8			
9	Balance - end of year		<u>21,832,485</u>
10			
11			
12			
13			
14	APPROPRIATED EARNED SURPLUS (Account 215)		
15	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.		
16			
17			
18			
19	NONE		
20			
21			
22			
23			
24			
25			
26			
27			
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42			
43			

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)	123,531,525		123,531,525			
4	106 Completed Construction not Classified.....						
5	Total P. 18.....	123,531,525		123,531,525			
6	104 Leased to Others.....						
7	105 Held for Future Use.....	0					
8	107 Construction Work in Progress	808,637		808,637			
9	Total Utility Plant.....	124,340,162		124,340,162			
10	DETAIL OF RESERVES FOR DEPRECIATION AND AMORTIZATION						
11	In Service:						
12	254 Depreciation P. 34.....	54,324,911		54,324,911			
13	257 Amortization.....						
14	Total, in Service.....	54,324,911		54,324,911			
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.....	54,324,911		54,324,911			

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UTILITY PLANT-GAS							
1. Report below the cost of utility plant in service according to prescribed accounts.				the preceding year. Such items should be included in column (c) or (d) as appropriate.		effect of such amounts.	
2. Do not include as adjustments, corrections of additions and retirements for the current or				3. Credit adjustments of plant accounts should be enclosed in parentheses to indicate the negative		4. Reclassifications or transfers within utility plant accounts should be shown in column (f).	
Line No.	Account (a)	Balance Beg of Year Total (b.3)	Additions (c)	Retirements (d)	Adjustments (e)	Transfers (f)	Balance End of Year (g)
1	1. INTANGIBLE PLANT	\$	\$	\$	\$	\$	\$
2	301 Organization.....						
3	303 Miscellaneous Intangible Plant.....	4,349,730	87,437				4,437,168
4	Total Intangible Plant.....	4,349,730	87,437	-	-	-	4,437,168
5	2. PRODUCTION PLANT						
6	Manufactured Gas Production Plant.....						
7	304 Land and Land Rights.....	27,598					27,598
8	305 Structures and Improvements.....	851,683	49,657	40,961			860,378
9	306 Boiler Plant Equipment.....	29,028					29,028
10	307 Other Power Equipment.....	73,810					73,810
11	310 Water Gas Generating Equipment.....	-					-
12	311 Liquefied Petroleum Gas Equipment.....	836,965	2,364				839,329
13	312 Oil Gas Generating Equipment.....	-					-
14	313 Generating Equipment-Other Processes.....	2,077,051					2,077,051
15	315 Catalytic Cracking Equipment.....	-					-
16	316 Other Reforming Equipment.....	-					-
17	317 Purification Equipment.....	-					-
18	321 LNG Equipment.....	-					-
19	319 Gas Mixing Equipment.....	-					-
20	320 Other Equipment.....	120,110					120,110
21	Total Manufactured Gas Production Plant.....	4,016,246	52,021	40,961	-	-	4,027,305
22	3. STORAGE PLANT						
23	360 Land and Land Rights.....	-					-
24	361 Structures and Improvements.....	64,338	2,000				66,338
25	362 Gas Holders.....	-					-
26	363 Other Equipment.....	177,760					177,760
27	Total Storage Plant.....	242,098	2,000	-	-	-	244,098

UTILITY PLANT - GAS (Continued)							
Line No.	Account (a)	Balance Beg of Year Total (b.3)	Additions (c)	Retirements (d)	Adjustments (e)	Transfers (f)	Balance End of Year (g)
1	4. DISTRIBUTION PLANT						
2	365.1 Land and Land Rights.....	83,484					83,483.74
3	365.2 Rights of Way.....	-					-
4	366 Structures and Improvements.....	743,951	4,452	3,819			744,584.26
5	367 Mains.....	39,687,984	2,892,062	136,908			42,443,138.04
6	368 Compressor Station Equipment.....	-					-
7	369 Measuring and Regulating Station Equipment.....	1,549,808	92,451	35,660			1,806,598.12
8	380 Services.....	45,936,517	2,606,714	339,351			48,203,880.97
9	381 Meters.....	6,444,668	418,497	83,992			6,779,173.42
10	382 Meter Installations.....	8,575,630	800,463	80,831			9,295,262.25
11	383 House Regulators.....	293,921	22,063				315,984.35
12	384 House Regulators Installations.....	192,744					192,743.96
13	386 Other Property on Cust's Prem.....	-					-
14	387 Other Equipment.....	70,558					70,557.91
15	Total Transmission and Distribution Plant.....	103,579,265	6,836,702	680,560	-	-	109,735,407.02
16	5. GENERAL PLANT						
17	389 Land and Land Rights.....	41,368					41,367.73
18	390 Structures and Improvements.....	1,100,587					1,100,587.48
19	391 Office Furniture and Equipment.....	834,305	117,481	3,927			947,858.79
20	392 Transportation Equipment.....	1,647,282	50,428				1,697,710.39
21	393 Stores Equipment.....	25,002					25,001.68
22	394 Tools, Shop, and Garage Eqpt.....	530,431	39,678	881			569,228.27
23	395 Laboratory Equipment.....	23,578					23,578.07
24	396 Power Operated Equipment.....	193,285					193,285.12
25	397 Communication Equipment.....	192,730	6,090				198,819.42
26	398 Miscellaneous Equipment.....	287,053	3,057				290,109.83
27	399 Other Tangible Property.....	-					-
28	Total General Plant.....	4,875,621	216,733	4,808	-	-	5,087,546.78
29	Total Gas Plant in Service.....	117,062,960	7,194,894	726,329	-	-	123,531,524.62
30	104 Utility Plant Leased to Others.....	-					-
31	105 Property Held for Future Use.....	-					-
32	107 Construction Work in Progress.....	292,264	7,354,755	6,838,383			808,636.95
33	Total Utility Plant - Gas.....	117,355,224	14,549,650	7,564,712	-	-	124,340,161.57

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 (g) are entries for reversals of tentative distribution of prior year reported in column (g). 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) including the reversal of the prior year years tentative account distributions of these amounts. Careful observance of the above instructions and the texts of Accounts 101 and 106 will avoid serious omissions of the reported amount of the respondent's plant actually in service at end of year.

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NONUTILITY PROPERTY (ACCOUNT 121)					
Give particulars of all investments of the respondent in physical property not devoted to utility operation.					
Line No.	Description and Location (a)	Book Value at End of Year (b)	Revenue for the Year (c)	Expense for the Year (d)	Net Revenue for the Year (e)
1					
2					
3					
4					
5					
6					
7					
8					
9				-	-
10					
11					
12					
13	Two (2) Family Frame Dwelling				
14	at 216 Charles Street				
15	Fall River, MA	2,175			
16	Less: Reserve for				
17	Depreciation of				
18	Non-Utility Property	-			
19					
20		2,175		-	-
21					
22					
23					
24					
25	Land - 45.9 Acres More or				
26	Less at Sanford Road,				
27	Westport, MA	13,441			
28					
29					
30					
31					
32					
33					
34					
35					
36					
37					
38	Summary:				
39	Non-Utility Property a/c 121	15,616			
40	Less: Reserve for				
41	Depreciation of				
42	Non-Utility Property	-			
43	a/c 266				
44					
45	TOTALS	15,616		-	-

INVESTMENTS (ACCOUNTS 123,124,136)		
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		
3	a/c 123 - Investment in Associated Company	
4	-----	
5		
6		
7		
8	NONE	
9		
10		
11		
12		
13		
14		
15		
16		
17		
18		
19		
20		\$ -
21		
22		
23	a/c 124 - Other Investments	
24	-----	
25		
26		\$ -
27	NONE	
28		
29		
30		
31		
32		
33		
34		
35		
36		
37		
38		
39		
40		
41		
42		
43		
44		
45		
46		
47		

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

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

Line No.	(a) Name of fund and Trustee if Any	Balance End of Year (b)
1	NONE	
2		
3		
4		
5		
6		
7		
8		
9		
10		
11		
12		
13		
14		
15		
16		
17		
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20		

SPECIAL DEPOSITS (Accounts 132, 133, 134)

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

Line No.	(a) Description and Purpose of Deposit	Balance End of Year (b)		
21	NONE			
22				
23				
24				
25				
26				
27				
28				
29				
30				
31				
32				
33				
34				
35				
36				
37				
38				
39				
40				
41			TOTAL	\$ -
42				

NOTES RECEIVABLE (Account 141)					
1. Give the particulars called for below concerning notes receivable at the end of year.		3. Minor items may be grouped by classes, showing number of such items.			
2. Give particulars of any note pledged or discounted.		4. Designate any note the maker of which is a director, officer or other employee.			
Line No.	Name of Maker and Purpose for Which Received (a)	Date of Issue (b)	Date of Maturity (c)	Interest Rate (d)	Amount End of Year (e)
1	NONE				\$
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					
TOTAL					\$ -
ACCOUNTS RECEIVABLE (Account 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)
17	Customers (Account 142): Other Accounts Receivable (Account 143): Miscellaneous (group and describe by classes): Miscellaneous				\$
18					
19					
20					
21					
22					
23					
24					
25					
26					
27					
28					
29					
30					
31					
32					
33					
34					
35					
36					
37					
38					
TOTAL					\$ 9,483,612

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)
1		\$		\$
2				
3				
4	See Note on Page 9. Any balance at year end is netted against Payable to Associated Companies and reflected as Other Paid in Capital.			
5				
6				
7				
8				
9				
10				
11				
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16				
17				
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20				
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23				
24				
25				
26				
27				
28				
29				
30				
31				
32				
33				
34				
35				
36				
37				
38				
39				
40				
41	TOTALS			
42		\$ -		\$ -

MATERIAL 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).....		336,766
2	Fuel Stock Expenses (Account 152).....		-
3	Residuals (Account 153).....		-
4	Plant Materials and Operating Supplies (Account 154).....	NOT APPLICABLE	823,930
5	Merchandise (Account 155).....		-
6	Other Materials and Supplies (Account 156).....		-
7	Liquefied Natural Gas (Account 164, Page 25).....		2,050,984
8	Nuclear Fuel Assemblies and Components-Stock Account (Account 158).....		-
9	Nuclear Byproduct Materials (Account 159).....		-
10	Stores Expense (Account 163).....		-
11			
12	Total Per Balance Sheet		3,211,679
13			
14			

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PRODUCTION FUEL AND OIL STOCKS - Included in Account 151 & 164 (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 Mcd., 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)	Kinds of Fuel and Oil				
		Total Cost (b)	#2 Oil		Liquid Propane	
			Quantity (c) Gal.	Cost (d)	Quantity (e) Gal.	Cost (f)
1	On Hand Beginning of Year	2,735,874	-	-	307,669	335,289
2						
3	Received During Year	1,788,514				
4	TOTAL AVAILABLE	4,524,388	-	-	307,669	335,289
5	Used During Year (Note A)					
6	Compressor Fuel	(1,477)			(1,355)	(1,477)
7	Boiler Fuel	-				
8	Vaporized	2,138,113				
9	Vapor - Send Out	-				
10	Propane Air	-				
11	Sold or Transferred	-				
12	TOTAL DISPOSED OF	2,136,636	-	-	(1,355)	(1,477)
13	BALANCE END OF YEAR	2,387,752	-	-	309,024	336,766
Kinds of Fuel and Oil - Continued						
Line No.	Item (g)	Liquid Natural Gas		Natural Gas In Storage		
		Quantity (h) MMBtu	Cost (i)	Quantity (j) MMBtu	Cost (k)	
14	On Hand Beginning of Year	144,053	976,483	231,455	1,424,101	
15						
16	Received During Year	107,151	707,485	235,333	1,081,029	
17	TOTAL AVAILABLE	251,204	1,683,968	466,788	2,505,130	
18	Used During Year (Note A)					
19	Compressor Fuel					
20	Vaporized	94,466	645,409	259,533	1,492,704	
21	Vapor - Send Out					
22	Sold or Transferred					
23						
24	TOTAL DISPOSED OF	94,466	645,409	259,533	1,492,704	
25	BALANCE END OF YEAR	156,738	1,038,559	207,255	1,012,425	

NOTE A - Indicate specific purpose for which used, e.g., Boiler Oil, Make Oil, Generator Fuel, etc.

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)	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)
				From (d)	To (e)				
1	N/A								
2									
3									
4									
5									
6									
7									
8									
9									
10									
11									
12									
13									
14									
15									
16									
17									
18									
19									
20									
21									
22	TOTALS	-	-			-	-	-	-

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EXTRAORDINARY PROPERTY LOSSES (Account 182)						
1. Report below particulars concerning the accounting for extraordinary property losses. 2. In column (a) describe the property abandoned or extraordinary loss suffered, date of abandonment or loss, date of Department authorization of use of Account 182, and period over which amortization is being made.						
Line No.	Description of Property Loss or Damage (a)	Total Amount of Loss (b)	Previously Written Off (c)	Written off During Year		Balance End of Year (f)
				Account Charged (d)	Amount (e)	
1	NONE					
2						
3						
4						
5						
6						
7						
8						
9						
10	TOTALS					
MISCELLANEOUS DEFERRED DEBITS (Account 186)						
1. Report below the particulars called for concerning miscellaneous deferred debits. 2. For any deferred debit being amortized show period of amortization. 3. Minor items may be grouped by classes, showing number of such items.						
Line No.	Description (e)	Balance Beg of Year (b)	Debits (c)	Credits		Balance End of Year (f)
				Account Charged (d)	Amount (d)	
11						
12	Remediation Costs Incurred 10800003	964,804	2,165,167	10800001 and 4, 92300003 and 17570000	1,371,331	1,758,640
13	Remediation Costs Amortizable 10800004	26,333,928	964,583	10800003 and 5, and 17570000	5,298,342	22,000,169
14	Remediation Cost Not-Recoverat 10800005	1,012,564	1,138,290	17570000 and 93020008	1,298,932	851,922
15	Goodwill 11400003	44,796,847	-	n/a		44,796,847
17	Rate Case - 2006 18600002	58,732		92800004	58,732	-
19	Rate Case - 2008 18600134	905,759		92800004	905,759	-
20	Rate Case - 2010 18600127	989,637		92800004	91,268	898,369
21	Misc Deferred Debits 18600001	1,036		23400001	1,036	-
22	Misc Defd Debits - Strike Continge 18600048	215,794		92300007	95,909	119,886
24	Misc Def Debits - S3 Billi 18600115	28,025	73	n/a		28,098
25	Life Insurance Policies 18600132	933,394	48,491	92600014	6,945	974,940
26	Misc. Defd Debits-Chem. 18600135	223,500	32,000	n/a		255,500
27	Misc Def Debit-Fcast & Sup 18600137	138,170	55,795	92800004	123,848	70,117
28						
29						
30	Environmental Reserve 18600136	10,073,000	1,185,000	22820007, 25300017		11,258,000
31						
32	Deferred Gas Cost 25300033	5,212,239	4,318,410	14400001, 48000007, 43100001	7,741,645	1,789,004
33						
34						
35						
36						
37	TOTALS	\$ 91,887,428	\$ 9,907,809		\$ 16,993,746	84,801,490

DISCOUNT ON CAPITAL STOCK (Account 191)		
1. Report the balance at end of year of discount on capital stock for each class and series of capital stock. 2. If any change occurred during the year in the balance with respect to any class or series of stock, attach a state-		ment giving particulars of the change. State the reason for any charge-off during the year and specify the amount charged.
Line No.	Class and Series of Stock (a)	Balance End of Year (b)
1		
2		
3		
4		
5		
6		
7		
8	NONE	
9		
10		
11		
12		
13		
14		
15		
16		
17		
18		
19		
20		
21	TOTAL	0
CAPITAL STOCK EXPENSE (Account 192)		
1. Report the balance at end of year of capital stock expenses for each class and series of capital stock. 2. If any change occurred during the year in the balance with respect to any class or series of stock, attach a state-		ment giving particulars of the change. State the reason for any charge-off of capital stock expense and specify the account charged.
Line No.	Class and Series of Stock (a)	Balance End of Year (b)
22		
23		
24		
25		
26		
27		
28		
29		
30		
31	NONE	
32		
33		
34		
35		
36		
37		
38		
39		
40		
41	TOTAL	0

CAPITAL STOCK AND PREMIUM (Account 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)	Per Value Share (c)	Amount Authorized (d)	Outstanding per Balance Sheet		Premium at End of Year (g)
					Shares (e)	Amount (f)	
1	NONE						
2							
3							
4							
5							
6							
7							
8							
9							
10							
11							
12							
13							
14							
15							
16							
17							
18							
19							
20							
21							
22							
23							
24	TOTALS	0					\$ -

OTHER PAID-IN CAPITAL (Accounts 208-211)

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

Line No.	Item (a)	
1	Balance - Beginning of Year	104,764.065
2		
3	Change in Net Intercompany Payables for 2011	(5,935.085)
4		
5	Balance - End of Year	98,828.980
6		
7		
8	See Note on Page 9. Includes Net Intercompany Payables	
9		
10		
11		
12		
13		
14		
15		
16		
17		
18		
19		
20		
21		
22		
23		
24		
25		
26		
27		
28		
29		
30		
31		
32		
33		
34		
35		
36		
37		
38		
39		
40		
41	TOTAL	98,828.980

LONG TERM DEBT (Accounts 221,223-224)									
Report by balance sheet accounts particulars concerning long-term debt in Accounts 221, Bonds; 223 Advances from Associated Companies; and 224, Other Long-Term Debt.									
Line No.	Class and Series of Obligation (a)	Date of Issue (b)	Date of Maturity (c)	Amount Authorized (d)	Amount Actually Outstanding at End of Year (e)	Interest Provisions Rate per Cent (f)	Dates Due (g)	Interest Accrued During Year, Charged to Income (h)	Interest Paid During Year (i)
1	NONE								
2									
3									
4									
5									
6									
7									
8									
9									
10									
11									
12									
13									
14									
15									
16									
17									
18									
19									
20									
21									
22									
23									
24									
25									
26			TOTALS	-	-			-	-
27	For issues of long-term debt made during current year state purpose for which issued, date of issue, Department authorization date and D.P.U.								

NOTES PAYABLE (Account 231)					
Report the particulars indicated concerning notes payable at end of year.					
Line No.	Payee (a)	Date of Note (b)	Date of Maturity (c)	Int. Rate (d)	Balance End of Year (e)
1	NONE				
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					
17					
18	TOTAL				-
PAYABLES TO ASSOCIATED COMPANIES (Accounts 233, 234)					
Report the particulars indicated concerning notes payable at end of year.					
Line No.	Name of Company (a)	Amount End of Year (b)	Interest for Year		
			Rate (c)	Amount (d)	
19	See Note on Page 9. Any balance at year end is netted against Receivable from Associated Companies and reflected as Other Paid in Capital.	\$		\$	
20					
21					
22					
23					
24					
25					
26					
27					
28					
29					
30					
31					
32					
33					
34					
35					
36					
37					
38					
39					
40	TOTALS	\$0		\$ -	

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	Description (a)	Amount (b)
1	Environmental 22820007	5,623,000
2	Accrued Vacation 24200009	518,086
3	FAS 106 Liability - OPEB - Curr 24200011	161,740
4	Misc. Individual Agreements 24200012	266,121
5	Medical and Life 24200029	145,250
6	Medical Reserve 24200097	103,000
7	Accrued Payroll 24200109	202,479
8	Misc Curr Liab Marketor 24200120	113,777
9	Incentive Accrual 24200149	379,791
10	Misc. Other - Employee 24200094, 102	3,436
11		
12		
13		
14		
15	TOTAL	7,516,680

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 Beg of Year (b)	Debits		Credits (e)	Balance End of Year (dry/cr) (f)
			Account Debited (c)	Amount (d)		
16	Other 25300001	8,900	25300002, 25300023, 21800005, 21800053, 42650001	64,769	344,314	288,445
17						
18	FAS 87 Liability 25300002	15,644,759	13100003, 25300001	4,743,749	12,730,531	23,631,541
19						
20	Environmental 25300017	4,773,000	18600136, 22820007	5,389,373	6,251,373	5,635,000
21						
22	FAS 106 Liability - OPEB 25300023	9,399,304	13100005, 22400001, 24200011, 24200002, 25300001, 02800003, 02800013, 02800023	710,807	2,235,050	10,923,547
23						
24	Balance Due Customer 25300031	(845)	14200001	48	195	(698)
25						
26	Other Deferred Credit - Conserv 25300032	(162)	n/a		162	
27						
28	Misc. Individual Agreements 25300085	2,708,508	24100001, 24100004, 24200109	251,991	208,534	2,665,051
29						
30	Deferred Comp 25300088	460,832	23200402, 24100001, 24100004, 24200109	27,957	15,596	448,470
31						
32	Supplemental Agreements 25300069	191,870	23200402	22,917	18,038	186,962
33						
34	Other Defd Cr - OIL 25300070	355,892	n/a		16,691	372,583
35						
36	Investment Tax Credit 25500002	12,784	n/a			12,784
37						
38	Deferred Income Tax - Other State 28300001	874,921	21800004, 21800053, 21800054, 21800055, 41010002, 41010003	6,300,971		(5,426,050)
39						
40	Deferred Income Tax - Other State 28300003	313,806	21800004, 21800053, 21800054, 21800055, 41010002, 41010003	1,252,399		(938,593)
41						
42	Other Defd Cr - Defd Reven					
43	Reclass to Deferred Debits Page 27					
44						
45						
46						
47	TOTALS	0	\$ 34,743,569	\$ 18,764,991	\$ 21,820,483	37,799,072

RESERVE FOR DEPRECIATION OF UTILITY PLANT IN SERVICE (Account 254-259)							
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 Total.....		51,220,450	51,220,450			
2	Credits to Depreciation Reserve during year:						
3	Account 40300001 Depreciation.....		3,916,685	3,916,685			
4	Account 18400210 TWWE Clearing.....		159,661	159,661			
5	TOTAL CREDITS DURING YEAR.....		4,076,346	4,076,346			
6	Net Charges for Plant Retired:						
7	Book Cost of Plant Retired.....		726,329	726,329			
8	Cost of Removal.....		245,556	245,556			
9	Salvage (Credit).....			-			
10				-			
11							
12	NET CHARGES DURING YEAR.....		971,885	971,885			
13	Balance December 31.....	\$	\$ 54,324,911	\$ 54,324,911			
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.							
14	Book depreciation was calculated using the depreciation rates approved in D.P.U. 08-35.						
15							
16							
17							
18							
19							
20							
21							
22							
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
23	NONE						
24							
25							
26							
27							
28							
29							
30							
31							
32	TOTALS						
33							
34	Dividend rates on Common Stock and Premium	0.0%					
35	Dividend rates on Common Stock, Premium and Surplus			0.0%			

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			
2			
3	<u>A/C 265 Reserve For Deferred Health Benefits</u>		
4			
5	Balance - Beginning of Year		325,265
6			
7	Write Off balance	426.50	<u>(325,265)</u>
8			
9	Balance - End of Year		<u>(0)</u>
10			
11	<u>A/C 265 Reserve for Liability & Damage</u>		
12			
13	Balance - Beginning of Year		535,420
14			
15	Provision for current year	925	(598,960)
16	Payments made during the year	131	681,085
17	Adjust OCI - OPEB	216	<u>(27,323)</u>
18			
19			54,803
20			
21	Balance - End of Year		<u>480,617</u>
22			
23			
24			
25			
26			
27			
28			
29			
30			
31			
32			
33			
34			
35			
36			
37			
38			
39			
40			
41			
42			
43			
44			
45			
46			
47			
48		TOTAL	480,617
49			
50			
51			
52			
53			

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 Beg of 2011 Total (b.3)	Changes During Year		
			Account 410 cr/(dr) Note (1) (c)	Account 411 cr/(dr) Note (2) (d)	Balance End of Year cr/(dr) (e)
1	Accelerated Amortization	\$	\$	\$	\$
2	(Account 267)				
3	Electric.....				
4	Gas.....				
5	Other (Specify).....				
6	Totals.....				
7	Liberalized Depreciation				
8	(Account 268)				
9	Electric.....				
10	Gas - State.....	2,354,966	469,535		2,824,501
11	Gas - Federal.....	11,856,354	2,363,939		14,220,293
12	Other (Specify)				
13	Totals.....	14,211,320	2,833,474	0	17,044,794
14					
15	Total (Accounts 267, 268)				
16	Electric.....				
17	Gas.....	14,211,320	2,833,474		17,044,794
18	Other Adjustments.....				
19	Totals.....	14,211,320	2,833,474	-	17,044,794
20					
21					
22					
23	(1) Account 410, Provision for Deferred Federal Income Taxes.				
24					
25	(2) Account 411, Federal Income Taxes Deferred In Prior Years				
26					
27	(3) Composite life of 33 1/2 years on Plant Property prior to 1971 -				
28	PRE 1954 @ Straight Line, 1954 thru 1970 at Double Declining Balance				
29	ADR guideline range SYD on all major plant property 1971 thru 1980				
30	ACRS System Property 1981 thru 1986				
31	Modified ACRS System Property 1987 and Forward				
32					
33					

SCHEDULE OF DEFERRED FEDERAL INCOME TAX

YEAR	DEFERRED	DEBITS	TOTAL
1954	1,205	38	1,167
1955	5,487	120	5,368
1956	11,636	465	11,171
1957	17,285	981	16,304
1958	21,056	1,177	19,878
1959	27,380	1,553	25,828
1960	32,733	4,022	28,711
1961	38,815	6,231	32,584
1962	51,554	6,081	45,474
1963	58,786	6,801	51,985
1964	57,107	6,966	50,141
1965	56,410	5,876	50,535
1966	59,265	5,094	54,171
1967	57,160	4,160	53,000
1968	34,967	3,433	31,534
1969	50,015	0	50,015
1970	56,402	0	56,402
1971	68,083	0	68,083
1972	81,302	0	81,302
1973	96,452	0	96,452
1974	96,578	0	96,578
1975	88,172	0	88,172
1976	77,095	0	77,095
1977	70,623	0	70,623
1978	62,111	0	62,111
1979	70,099	0	70,099
1980	97,930	0	97,930
1981	117,728	0	117,728
1982	118,184	0	118,184
1983	115,930	0	115,930
1984	122,258	0	122,258
1985	139,774	0	139,774
1986	169,885	0	169,885
1987	172,230	0	172,230
1988	168,059	0	168,059
1989	190,650	0	190,650
1990	218,125	0	218,125
1991	240,972	0	240,972
1992	179,237	0	179,237
1993	224,973	1,383,531	(1,158,558)
1994	248,309	(516,540)	764,849
1995	229,188	0	229,188
1996	177,210	0	177,210
1997	115,319	0	115,319
1998	144,091	0	144,091
1999	48,090	0	48,090
2000	1,131,361	0	1,131,361
2001	96,294	0	96,294
2002	222,896	0	222,896
2003	196,077	0	196,077
2004	737,807	0	737,807
2004 Stub Year	546,886	0	546,886
2005	122,742	0	122,742
2006	327,872	0	327,872
2007	(433,831)	0	(433,831)
2008	2,403,106	0	2,403,106
2009	2,879,868	0	2,879,868
2010	2,314,308	0	2,314,308
2011	2,833,474	0	2,833,474
TOTAL	<u>17,964,783</u>	<u>919,988</u>	<u>17,044,795</u>

Notes:

2000 includes Cumulative relating to North Attleboro as if 9/30/2000
 2008 Amount includes \$2,291,076 to adjust the beginning of year balance.

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)		
1						
2	Total CIAC	3,390,596				3,390,596
3					321,221	321,221
4			107	211,846		(211,846)
5			421	97,434		(97,434)
6						
7						
8						
9						
10						
11						
12	TOTALS	3,390,596		309,280	321,221	3,402,536

SALES OF GAS TO ULTIMATE CONSUMERS							
Report by account the MCF 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)	M.C.F (1000 BTU) (b)	Revenue (c)	Average Revenue per MCF (\$0.0000) (d)	Number of Customers (Per Bills Rendered)	
						July 31 (e)	December 31 (f)
1	RESIDENTIAL						
2							
3	48000013	R-1 Residential Non-heating	43,325	954,648	22.0346	2,996	2,961
4							
5	48000014	R-2 Residential Non-heating, Low income	5,169	86,082	16.6535	342	378
6							
7	48000015	R-3 Residential Heating	2,674,721	41,063,578	15.3525	33,479	34,192
8							
9	48000016	R-4 Residential Heating, Low income	891,027	10,429,614	11.7052	11,274	11,272
10							
11	48000500	LDAC Deferred Revenue		(6,917,532)			
12							
13	48000006	Res Decoupling Revenue Deferred		403,759			
14							
15	48000007	Gas Revenue Deferred		(4,382,061)			
16							
17	COMMERCIAL & INDUSTRIAL						
18							
19	48100069	G-41 C&I Low Annual Use, Low Load Factor	423,529	6,406,623	15.1268	2,798	2,863
20							
21							
22	48100070	G-42 C&I Medium Annual Use, Low Load Factor	321,747	4,294,404	13.3471	184	189
23							
24							
25	48100072	G-51 C&I Low Annual Use, High Load Factor	104,166	1,420,956	13.6413	479	521
26							
27							
28	48100073	G-52 C&I Medium Annual Use, High Load Factor	148,416	1,887,542	12.7179	94	96
29							
30							
31	48100093	Gas Sales Dual Fuel (Interruptible)	160	1,826	11.4124	11	11
32							
33	48100081	Comm/Indust Decoupling Rev Deferred		99,945			
34							
35	48100071	G-43 C&I High Annual Use, Low Load Factor	13,749	180,518	13.1295	1	1
36							
37							
38	48100074	G-53 C&I High Annual Use, High Load Factor	47,999	519,743	10.8282	2	1
39							
40							
41							
42							
43							
44							
45	TOTAL SALES TO ULTIMATE CONSUMERS (Page 43 line 9)		4,674,008	56,449,645	12.0774	51,660	52,485

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	<i>Operation:</i>		
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	<i>Maintenance:</i>		
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	<i>Operation:</i>		
20	710 Operation supervision and engineering.....	-	-
21	Production labor and expenses:		
22	711 Steam expenses.....	-	-
23	712 Other power expenses.....	-	-
24	715 Water gas generating expenses.....	-	-
25	716 Oil gas generating expenses.....	-	-
26	717 Liquefied petroleum gas expenses.....	1,047,077	80,990
27	718 Other process production expenses.....	-	-
28	<i>Gas fuels:</i>		
29	721 Water gas generator fuel.....	-	-
30	722 Fuel for oil gas.....	-	-
31	723 Fuel for liquefied petroleum gas process.....	4,247	209
32	724 Other gas fuels.....	-	-
33	<i>Gas raw materials:</i>		
34	726 Oil for water gas.....	-	-
35	727 Oil for oil gas.....	-	-
36	728 Liquefied petroleum gas.....	(1,477)	(3,117)
37	808.1 Liquefied Natural Gas (Costs included in Act 804.1).....	-	-
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.....	9,746	(8,429)
44	736 Rents.....	-	-
45	Total operation.....	1,059,593	69,653
46	<i>Maintenance:</i>		
47	740 Maintenance supervision and engineering.....	-	-
48	741 Maintenance of structures and improvements.....	3,084	(395)
49	742 Maintenance of production equipment.....	3,150	(2,448)
50	Total maintenance.....	6,234	(2,843)
51	Total manufactured gas production.....	1,065,827	66,810

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	<i>Operation:</i>		
3	804 Natural gas city gate purchases.....	30,535,043	(5,823,248)
4	805 Other gas purchases.....	2,147,740	18,380
5	806 Exchange gas.....	-	-
6	807 Purchased Gas Expenses.....	-	-
7	810 Gas used for compressor station fuel - Cr.....	-	-
8	811 Gas used for products extraction - Cr.....	-	-
9	812 Gas used for other utility operations - Cr.....	(41,950)	17,901
10	813 Other gas supply expenses (CGA & Capacity Release).....	(381,781)	6,989
11	Total other gas supply expenses.....	32,259,052	(5,779,979)
12	Total production expenses.....	33,324,879	(5,713,169)
13	LOCAL STORAGE EXPENSES		
14	<i>Operation:</i>		
15	835 Measuring & Regulating Equipment.....	-	-
16	840 Operation supervision and engineering.....	-	-
17	841 Operation labor and expenses.....	-	-
18	842 Rents.....	-	-
19	Total operation.....	-	-
20	<i>Maintenance:</i>		
21	843 Maintenance supervision and engineering.....	-	-
22	844 Maintenance of structures and improvements.....	26,396	(1,971)
23	845 Maintenance of gas holders.....	1,477	(397)
24	846 Maintenance of other equipment.....	39,436	10,314
25	Total maintenance.....	67,309	7,946
26	Total storage expenses.....	67,309	7,946
27	TRANSMISSION AND DISTRIBUTION EXPENSES		
28	<i>Operation:</i>		
29	850 Operation supervision and engineering.....	550,477	11,478
30	851 System control and load dispatching.....	50,523	(492)
31	852 Communication system expenses.....	-	-
32	853 Compressor station labor and expense.....	-	-
33	855 Fuel and power for compressor stations.....	-	-
34	857 Measuring and regulating station expenses.....	-	-
35	858 Transmission and compression of gas by others.....	-	-
36	874 Mains and services expenses.....	652,235	58,892
37	878 Meter and house regulator expenses.....	698,489	2,300
38	879 Customer installations expenses.....	529,737	(4,825)
39	880 Other expenses.....	1,618,884	330,226
40	881 Rents.....	-	-
41	Total operation.....	4,100,344	397,579
42	<i>Maintenance:</i>		
43	885 Maintenance supervision and engineering.....	201,892	(57,117)
44	886 Maintenance of structures and improvements.....	225,147	53,684
45	887 Maintenance of mains.....	573,955	(249,806)
46	888 Maintenance of compressor station equipment.....	-	-
47	889 Maintenance of measuring and regulating station equipment.....	32,231	3,535
48	891 City Gate.....	-	-
49	892 Maintenance of services.....	201,766	(16,283)
50	893 Maintenance of meters and house regulators.....	371,673	29,640
51	894 Maintenance of other equipment.....	43,303	13,770
52	Total maintenance.....	1,649,968	(222,578)
53	Total transmission and distribution expenses.....	5,750,312	175,001

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	<i>Operation:</i>			
3	901 Supervision.....	-	-	
4	902 Meter reading expenses.....	852,274	(24,112)	
5	903 Customer records and collection expenses.....	2,745,976	(59,721)	
6	904 Uncollectible accounts.....	541,578	114,405	
7	905 Miscellaneous customer accounts expenses.....	-	-	
8	Total customer accounts expenses.....	4,139,827	30,572	
9	SALES EXPENSES			
10	<i>Operation:</i>			
11	909 I&I Advertising Exp- Sales Exp.....	-	-	
12	910 Misc Cust Assist Exp-Information.....	-	(210)	
13	912 Demonstrating and selling expenses.....	-	-	
14	913 Advertising expenses.....	30,172	18,670	
15	916 Miscellaneous sales expenses.....	281,191	39,022	
16	Total sales expenses.....	311,364	57,482	
17	ADMINISTRATIVE AND GENERAL EXPENSES			
18	<i>Operation:</i>			
19	920 Administrative and general salaries.....	814,568	29,950	
20	921 Office supplies and expenses.....	2,665,091	174,556	
21	922 Administrative expenses transferred - Cr.....	(354,909)	814,003	
22	923 Outside services employed.....	1,810,574	443,000	
23	924 Property insurance.....	287,268	(87,568)	
24	925 Injuries and damages.....	626,945	224,689	
25	926 Employees pensions and benefits.....	4,327,732	(1,897,426)	
26	928 Regulatory commission expenses.....	1,349,395	574,525	
27	929 Duplicate charges - Cr.....	-	-	
28	930 Miscellaneous general expenses.....	1,619,868	438,857	
29	931 Rents.....	-	(363)	
30	Total operation:	13,146,532	714,223	
31	<i>Maintenance:</i>			
32	932 Maintenance of general plant.....	383	1	
33	Total administrative and general expenses.....	13,146,915	714,223	
34	Total gas operation and maintenance expenses.....	56,740,606	803,735	
SUMMARY OF GAS OPERATION AND MAINTENANCE EXPENSES				
Line No.	Functional Classification (a)	Operation (b)	Maintenance (c)	Total (d)
35	Steam production.....	\$	\$	\$
36	Manufactured gas production.....	1,059,593	6,234	1,065,827
37	Other gas supply expenses.....	32,259,052	-	32,259,052
38	Total production expenses.....	33,318,645	6,234	33,324,879
39	Local storage expenses.....	-	67,309	67,309
40	Transmission and distribution expenses.....	4,100,344	1,649,968	5,750,312
41	Customer accounts expenses.....	4,139,827	-	4,139,827
42	Sales expenses.....	311,364	-	311,364
43	Administrative and general expenses.....	13,146,532	383	13,146,915
44	Total gas operation and maintenance expenses.....	55,016,712	1,723,894	56,740,606
45	Ratio of operating expenses to operating revenues (carry out decimal two places, e.g.: 0.00%)			<u>96.09%</u>
	<small>Computed by dividing Revenues (Acct 400) into the sum of Operation and Maintenance Expenses (P. 47 line 44 (d), Depreciation (Acct 403) and Amortization (Acct 407))</small>			
46	Total salaries and wages of gas department for year, including amounts charged to operating expenses, construction and other accounts		\$	9,775,951
47	Total number of employees of gas department at end of year, including administrative, operating, maintenance, construction and other employees (including part time employees)			<u>129</u>

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)	M.C.F. (c)	Rate per M.C.F. (d)	Amount (e)
1	Assonet Gate Station		51,659	7.47	\$ 385,846
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
			51,659		\$ 385,846

SALE OF RESIDUALS (Accounts 730, 731)

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

Line No.	Kind (a)	Revenue (b)	Inventory Cost (c)	Labor Handling, Selling, Etc. (d)	(e)	Total Cost (f)	Net Revenue (g)
16	NONE						
17							
18							
19							
20							
21							
22							
23							

PURCHASED GAS (Accounts 804-806)

Line No.	Names of Companies from 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)
24	SEE ATTACHED				
25					
26					
27					
28					
29					
30					
31					
32					
33					
34					

Support for page 48

Year ended December 31, 2011			
		MCF	COST
Gas Purchased, Produced and Sold	Delivered & Measured by		
AGT Imbalance	Orifice Meter @ Charles St. Plant Westport & Swansea Gate Stations	(75,419)	\$ (336,217)
COMMODITY:			
Sequent & Hess (INCL INJECTIONS)		4,380,301	27,605,762
RESERVATION/DEMAND CHARGES:			6,434,646
Algonquin, Dominion, Texas Eastern			
STORAGE WITHDRAWAL		243,916	1,446,234
LNG PRODUCED / VAPORIZED		<u>92,072</u>	<u>645,409</u>
		4,640,870	\$ 7,7132 \$ 35,795,834

TAXES CHARGED DURING YEAR

1. This schedule is intended to give the account distribution of total taxes charged to operations and other final accounts during the year.
 2. Do not include gasoline and other sales taxes which have been charged to accounts to which the material on which the tax was levied was charged. If the actual or estimated amounts of such taxes are known, they should be shown as a footnote and designated whether estimated or actual amounts.
 3. The aggregate of each kind of tax should be listed under the appropriate heading of "Federal", "State",

and "Local" in such manner that the total tax for each State and for all subdivisions can readily be ascertained.
 4. The accounts to which the taxes charged were distributed should be shown in columns (c) to (h). Show both the utility department and number of account charged. For taxes charged to utility plant show the number of the appropriate balance sheet 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 (d)	Gas Acct. 409 (e)	(f)	(g)	(h)	(i)	(j)
1	Federal:									
2	2010 Income Tax	842,085			842,085					-
3	Employment Security	6,218		6,218						
4	FICA / Medicare	530,773		530,773						
5	Total Federal	1,379,076		536,991	842,085	-	-	-	-	-
6										
7	State:									
8	2010 Franchise Tax	167,258			167,258					-
9	Employment Security	23,215		23,215						
10	Excise, Sales & Other	51,957		51,957						
11	Total State	242,430		75,172	167,258	-	-	-	-	-
12										
13	Municipal:									
14	City & Towns - Property	1,467,622		1,467,622						
15	Total Municipal	1,467,622		1,467,622		-	-	-	-	-
16										
17										
18										
19										
20										
21										
22										
23										
24										
25										
26										
27										
28	TOTALS	3,089,128		2,079,785	1,009,343	-	-	-	-	-

OTHER UTILITY OPERATING INCOME (ACCOUNT 414)					
Report below the particulars called for in each column.					
Line No.	Property (a)	Amount of Investment (b)	Amount of Revenue (c)	Amount of Operating Expenses (d)	Gain or (Loss) from Operation (e)
1					
2					
3					
4					
5					
6					
7					
8					
9	NONE				
10					
11					
12					
13					
14					
15					
16					
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24					
25					
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38					
39					
40					
41					
42					
43					
44					
45					
46					
47					
48					
49					
50					
51	Totals				\$ -

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

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

Line Item No.	Totals	January	February	March	April	May
<u>1 Gas Made</u>						
2 Liquefied Natural Gas	82,794	21,677	20,542	3,658	3,196	3,495
3 Liquefied Petroleum Gas	-	-	-	-	-	-
4 Gas						
5 Gas						
6 TOTAL	82,794	21,677	20,542	3,658	3,196	3,495
7						
<u>8 Gas Purchased</u>						
9 Natural	6,055,142	1,160,399	962,997	831,666	480,888	281,021
10 Transportation	-	-	-	-	-	-
11 TOTAL	6,055,142	1,160,399	962,997	831,666	480,888	281,021
12 TOTAL MADE AND						
13 PURCHASED	6,137,936	1,182,076	983,539	835,324	484,084	284,516
14 Net Change in Holder Gas						
15 TOTAL SENDOUT	6,137,936	1,182,076	983,539	835,324	484,084	284,516
16						
17						
18 Transportation	1,460,126	212,750	184,478	177,739	145,073	99,214
19 Gas Sold	4,673,848	948,904	804,760	740,934	559,412	299,567
20 Gas Used by Company	8,125	1,785	2,227	839	861	218
21 Gas Accounted for	6,142,099	1,163,439	991,465	919,512	705,346	398,999
22 Gas Unaccounted for	(4,163)	18,637	(7,926)	(84,188)	(221,262)	(114,483)
23 % Unaccounted for (0.00%)	-0.07%	1.58%	-0.81%	-10.08%	-45.71%	-40.24%
24						
25						
26						
27 <u>Sendout in 24 hours</u>						
<u>in MCF</u>						
28 Maximum-MCF		61,589	46,237	47,837	30,520	13,706
29 Maximum-Date		Jan. 24	Feb. 8	March 3	April 1	May 13
30 Minimum-MCF		20,153	21,599	14,443	9,180	5,805
31 Minimum-Date		Jan. 1	Feb. 18	March 18	April 29	May 29
32						
33						
34						
35 B.T.U. Content of Gas Delivered: 1,029 per cf.		1.026	1.027	1.027	1.026	1.027

Annual report of NEW ENGLAND GAS COMPANY Year ended December 31, 2011

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

June	July	August	September	October	November	December	Line No.
							1
3,527	3,616	4,958	5,845	4,860	3,741	3,679	2
-	-	-	-	-	-	-	3
							4
							5
3,527	3,616	4,958	5,845	4,860	3,741	3,679	6
							7
							8
199,287	169,508	181,072	190,362	325,672	498,244	774,026	9
-	-	-	-	-	-	-	10
199,287	169,508	181,072	190,362	325,672	498,244	774,026	11
							12
202,814	173,124	186,030	196,207	330,532	501,985	777,705	13
							14
202,814	173,124	186,030	196,207	330,532	501,985	777,705	15
							16
							17
56,909	60,381	64,500	75,343	90,041	121,748	171,950	18
156,737	127,536	98,422	109,466	129,228	266,897	431,985	19
105	149	119	142	201	511	968	20
213,751	188,066	163,041	184,951	219,470	389,156	604,903	21
(10,937)	(14,942)	22,989	11,256	111,062	112,829	172,802	22
							23
-5.39%	-8.63%	12.36%	5.74%	33.60%	22.48%	22.22%	
							24
							25
							26
							27
9,318	7,176	7,576	8,159	25,488	25,890	46,140	28
June 14	July 26	Aug. 30	Sept. 20	Oct. 29	Nov. 23	Dec. 18	29
5,794	5,030	4,900	5,012	6,090	11,394	13,920	30
June 18	July 23	Aug. 6	Sept. 4	Oct. 1	Nov. 9	Dec. 6	31
							32
							33
							34
1,031	1,031	1,032	1,034	1,032	1,032	1,032	35
16,140	(11,224)	18,399	(966)	1,836	(72,995)	(57,874)	

GAS GENERATING PLANT			
Line No.	General Description - Location, Size, Type, etc.	No. of Sets	24 Hour Cap. (MCF)
1			
2	<u>Other Gas Producing Equipment</u>		
3			
4	High Pressure Propane-Air Plant	1	7,000
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			
15			
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43			
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45			
46			
47			
48			
49		TOTAL	7,000

Annual report of NEW ENGLAND GAS COMPANY Year ended December 31, 2011

BOILERS						
Line No.	Location	Kind of Fuel and Method of Firing	Rated Pressure in Lbs.	Rated Steam Temp.	Number	Output Rating M.Lbs. Steam Per Hour
1	Building #29	Gas Automatic	15	Saturated	1	3
2						
3						
4	Building #14 *Located at Charles Street Plant	Oil & Gas Automatic	15	Saturated	1	7
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						
18						
19						
20						
21						
22						
23						
24						
25						
26						
27						
28						
SCRUBBERS, CONDENSERS AND EXHAUSTERS. 24 HOUR CAPACITY (MCF)						
Line No.		Kind of Gas				Total Capacity
29	Scrubbers		NONE			
30						
31						
32	Condensers		NONE			
33						
34						
35	Exhausters		NONE			
36						
37						
38						
39						
40						
41						
42						
43						
44						
45						
46						
47						
48						

PURIFIERS							
Line No.	Location	Kind of Gas Purified	Kind of Purifying Material		Estimated 24 Hour Capacity		
1	NONE						
2							
3							
4							
5							
6							
7							
8							
9							
10							
11							
12							
13							
14							
15							
16							
17							
18							
19							
20							
21							
22							
HOLDERS (Including Relief Holders). Indicate Relief Holders by the letters R.H.							
Line No.	Location	Type of Tank	Dimensions		No. of Lifts	Number	Working Capacity
			Diam.	Height			
23	NONE						
24							
25							
26							
27							
28							
29							
30							
31							
32							
33							
34							
35							
36							
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41							
42							
43							
44							
45							
46							
47							

Annual report of NEW ENGLAND GAS COMPANY Year ended December 31, 2011

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-t should be shown for each type.						
Line No.	Diameter	Total Length in Feet at Beginning of Year	Added During Year	Adjustments During Year	Abandoned But Not Removed During Year	Total Length in Feet at End
1						
2						
3	Steel					
4	2" or less	525,173	-	(11,607)	14,580	498,986
5	Over 2" thru 4"	713,858	-	(10,539)	4,669	698,650
6	Over 4" thru 8"	217,765	23	(1,318)	9,652	206,818
7	Over 8" thru 12"	63,580	-	(2,274)	-	61,306
8	Over 12"	10,614	-	2,496	-	13,110
9						
10						
11	Cast/Wrought Iron					
12	2" or less	4,230	-	1,016	320	4,926
13	Over 2" thru 4"	423,700	-	5,542	7,935	421,307
14	Over 4" thru 8"	200,358	-	(1,564)	282	198,512
15	Over 8" thru 12"	51,958	-	(3,586)	34	48,338
16	Over 12"	26,474	-	1,515	-	27,989
17						
18						
19	Plastic					
20	2" or less	411,567	20,219	7,014	354	438,446
21	Over 2" thru 4"	348,194	6,150	(2,524)	1,101	350,719
22	Over 4" thru 8"	186,493	22,701	14,757	16	223,935
23	Over 8" thru 12"	12,639	-	2,594	-	15,233
24	Over 12"	-	-	-	-	-
25						
26						
27						
28						
29						
30						
31						
32						
33						
34						
35						
36						
37						
38						
39						
40						
41						
42						
43						
44						
45						
	TOTALS	3,196,603	49,093	1,522	38,943	3,208,275
	Normal Operating Pressure - Mains and Lines		- Maximum	60 psi	Minimum	6" w.c.
				-		-
	Normal Operating Pressure - Services		- Maximum	60 psi	Minimum	6" w.c.
				-		-

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 FR & NAG.....	34,737	9,456	64,233
	Number at beginning of year.....	34,737	9,456	64,233
2	Additions during year:			
3	Purchased.....		556	1,700
4	Installed.....	794	-	
5	Associated with Plant acquired.....	-	-	-
6	Total Additions.....	794	556	1,700
7	Reductions during year:			
8	Retirements.....	520	200	1,775
9	Associated with Plant sold.....	-	-	-
10	Total Reductions.....	520	200	1,775
11	Number at End of Year.....	35,011	9,812	64,158
12	In Stock.....			8,695
13	On Customers' Premises - Inactive.....			2,286
14	On Customers' Premises - Active.....			53,156
15	In Company Use.....			21
16	Number at End of Year.....			64,158
17	Number of Meters Tested by State Inspectors During Year.....			7,780

RATE SCHEDULE INFORMATION

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

Date Effective	M.D.P.U. Number	Rate Schedule	Estimated Effect on Annual Revenues	
			Increases	Decreases
		<i>See Attached</i>		

New England Gas Company

Sales Service Rates - Peak
Effective February 1, 2011

R-1	Residential rate - Non Heating		Base rate +	GAF +	LDAF =	Variable Rate	Customer Charge +	ECS =	Fixed Charge (per month)
	ALL	Therms	\$0.3735	\$0.8735	\$0.1979	\$1.4449	\$9.00	\$0.11	\$9.11

R-2 Residential low income rate - Non Heating

Use rates as shown for R1 and apply 20.71% discount to total amount.

R-3	Residential rate - Heating		Base rate +	GAF +	LDAF =	Variable Rate	Customer Charge +	ECS =	Fixed Charge (per month)
	ALL	Therms	\$0.3380	\$0.8735	\$0.1979	\$1.4094	\$9.00	\$0.11	\$9.11

R-4 Residential low income rate - Heating

Use rates as shown for R3 and apply 22.18% discount to total amount.

G-41	Com & Ind rate - Low annual use, Low load factor		Base rate +	GAF +	LDAF =	Variable Rate	Customer Charge +	ECS =	Fixed Charge (per month)
	ALL	Therms	\$0.2763	\$0.8735	\$0.1758	\$1.3256	\$20.00	\$0.11	\$20.11

G-42	Com & Ind rate - Medium annual use, Low load factor		Base rate +	GAF +	LDAF =	Variable Rate	Customer Charge +	ECS =	Fixed Charge (per month)
	ALL	Therms	\$0.2564	\$0.8735	\$0.1758	\$1.3057	\$30.00	\$0.11	\$30.11

G-43	Com & Ind rate - High annual use, Low load factor		Base rate +	GAF +	LDAF =	Variable Rate	Customer Charge +	ECS =	Fixed Charge (per month)
	ALL	Therms	\$0.1713	\$0.8735	\$0.1758	\$1.2206	\$700.00	\$0.11	\$700.11

G-51	Com & Ind rate - Low annual use, High load factor		Base rate +	GAF +	LDAF =	Variable Rate	Customer Charge +	ECS =	Fixed Charge (per month)
	ALL	Therms	\$0.2984	\$0.8735	\$0.1758	\$1.3477	\$20.00	\$0.11	\$20.11

G-52	Com & Ind rate - Medium annual use, High load factor		Base rate +	GAF +	LDAF =	Variable Rate	Customer Charge +	ECS =	Fixed Charge (per month)
	ALL	Therms	\$0.2730	\$0.8735	\$0.1758	\$1.3223	\$30.00	\$0.11	\$30.11

G-53	Com & Ind rate - High annual use, High load factor					Demand Rate	Customer Charge +	ECS =	Fixed Charge (per month)
						\$2.1490	\$700.00	\$0.11	\$700.11
		Monthly Contract Demand							

Customer Charge includes cost of reading, billing and accounting.

"GAF" (Gas Adjustment Factor)	\$0.8735
Fixed Price Option	\$0.8935

"ECS" Monthly Energy Conservation Service charge 01/01/11 =	
Fall River and North Attleboro service territories \$	0.11

Local Distribution Adjustment Factors (LDAF):	
R-1	\$0.1979
R-2	\$0.1979
R-3	\$0.1979
R-4	\$0.1979
G-41 & 51	\$0.1758
G-42 & 52	\$0.1758
G-43 & 53	\$0.1758

New England Gas Company

Transportation Billing Rates - Peak
Effective February 1, 2011

T-1	Residential rate - Non Heating					Customer Charge +	ECS =	Fixed Charge (per month)
		Base rate +	LDAF =	Variable Rate				
	ALL Therms	\$0.3735	\$0.1979	\$0.5714	\$9.00	\$0.11		\$9.11

T-2 Residential low income rate - Non Heating
Use rates as shown for T1 and apply 20.71% discount to total amount.

T-3	Residential rate - Heating					Customer Charge +	ECS =	Fixed Charge (per month)
		Base rate +	LDAF =	Variable Rate				
	ALL Therms	\$0.3380	\$0.1979	\$0.5359	\$9.00	\$0.11		\$9.11

T-4 Residential low income rate - Heating
Use rates as shown for T3 and apply 22.18% discount to total amount.

T-41	Com & Ind rate - Low annual use, Low load factor					Customer Charge +	ECS =	Fixed Charge (per month)
		Base rate +	LDAF =	Variable Rate				
	ALL Therms	\$0.2763	\$0.1758	\$0.4521	\$20.00	\$0.11		\$20.11

T-42	Com & Ind rate - Medium annual use, Low load factor					Customer Charge +	ECS =	Fixed Charge (per month)
		Base rate +	LDAF =	Variable Rate				
	ALL Therms	\$0.2564	\$0.1758	\$0.4322	\$30.00	\$0.11		\$30.11

T-43	Com & Ind rate - High annual use, Low load factor					Customer Charge +	ECS =	Fixed Charge (per month)
		Base rate +	LDAF =	Variable Rate				
	ALL Therms	\$0.1713	\$0.1758	\$0.3471	\$700.00	\$0.11		\$700.11

T-51	Com & Ind rate - Low annual use, High load factor					Customer Charge +	ECS =	Fixed Charge (per month)
		Base rate +	LDAF =	Variable Rate				
	ALL Therms	\$0.2984	\$0.1758	\$0.4742	\$20.00	\$0.11		\$20.11

T-52	Com & Ind rate - Medium annual use, High load factor					Customer Charge +	ECS =	Fixed Charge (per month)
		Base rate +	LDAF =	Variable Rate				
	ALL Therms	\$0.2730	\$0.1758	\$0.4488	\$30.00	\$0.11		\$30.11

T-53	Com & Ind rate - High annual use, High load factor					Customer Charge +	ECS =	Fixed Charge (per month)
				Demand Rate				
	Monthly Contract Demand			\$2,1490	\$700.00	\$0.11		\$700.11

Customer Charge includes cost of reading, billing and accounting.

ECS Monthly Energy Conservation Service charge 01/01/11 =
Fall River and North Attleboro service territories \$ 0.11

"LDAF" (Local Distribution Adjustment Factor):	
T-1	\$0.1979
T-2	\$0.1979
T-3	\$0.1979
T-4	\$0.1979
T-41 & 51	\$0.1758
T-42 & 52	\$0.1758
T-43 & 53	\$0.1758

New England Gas Company

**Sales Service Rates - Peak
Effective April 1, 2011**

R-1	Residential rate - Non Heating			Base rate +	GAF +	LDAF =	Variable Rate	Customer Charge +	ECS =	Fixed Charge (per month)
	First	5	Therms	\$0.3883	\$0.8735	\$0.2410	\$1.5028	\$9.90	\$0.11	\$10.01
	Over	5	Therms	\$0.4722	\$0.8735	\$0.2410	\$1.5867	\$9.90	\$0.11	\$10.01

R-2 Residential low income rate - Non Heating

Use rates as shown for R-1 and apply 25% discount to total amount.

R-3	Residential rate - Heating			Base rate +	GAF +	LDAF =	Variable Rate	Customer Charge +	ECS =	Fixed Charge (per month)
	First	35	Therms	\$0.3351	\$0.8735	\$0.2410	\$1.4496	\$9.90	\$0.11	\$10.01
	Over	35	Therms	\$0.4012	\$0.8735	\$0.2410	\$1.5157	\$9.90	\$0.11	\$10.01

R-4 Residential low income rate - Heating

Use rates as shown for R-3 and apply 25% discount to total amount.

G-41	Com & Ind rate - Low annual use, Low load factor			Base rate +	GAF +	LDAF =	Variable Rate	Customer Charge +	ECS =	Fixed Charge (per month)
	First	75	Therms	\$0.3296	\$0.8735	\$0.2189	\$1.4220	\$22.00	\$0.11	\$22.11
	Over	75	Therms	\$0.4055	\$0.8735	\$0.2189	\$1.4979	\$22.00	\$0.11	\$22.11

G-42	Com & Ind rate - Medium annual use, Low load factor			Base rate +	GAF +	LDAF =	Variable Rate	Customer Charge +	ECS =	Fixed Charge (per month)
	First	850	Therms	\$0.3103	\$0.8735	\$0.2189	\$1.4027	\$33.00	\$0.11	\$33.11
	Over	850	Therms	\$0.3826	\$0.8735	\$0.2189	\$1.4750	\$33.00	\$0.11	\$33.11

G-43	Com & Ind rate - High annual use, Low load factor			Base rate +	GAF +	LDAF =	Variable Rate	Customer Charge +	ECS =	Fixed Charge (per month)
	First	8,000	Therms	\$0.1752	\$0.8735	\$0.2189	\$1.2676	\$770.00	\$0.11	\$770.11
	Over	8,000	Therms	\$0.2093	\$0.8735	\$0.2189	\$1.3017	\$770.00	\$0.11	\$770.11

G-51	Com & Ind rate - Low annual use, High load factor			Base rate +	GAF +	LDAF =	Variable Rate	Customer Charge +	ECS =	Fixed Charge (per month)
	First	80	Therms	\$0.2779	\$0.8735	\$0.2189	\$1.3703	\$22.00	\$0.11	\$22.11
	Over	80	Therms	\$0.3424	\$0.8735	\$0.2189	\$1.4348	\$22.00	\$0.11	\$22.11

G-52	Com & Ind rate - Medium annual use, High load factor			Base rate +	GAF +	LDAF =	Variable Rate	Customer Charge +	ECS =	Fixed Charge (per month)
	First	550	Therms	\$0.3124	\$0.8735	\$0.2189	\$1.4048	\$33.00	\$0.11	\$33.11
	Over	550	Therms	\$0.3789	\$0.8735	\$0.2189	\$1.4713	\$33.00	\$0.11	\$33.11

G-53	Com & Ind rate - High annual use, High load factor				Demand Rate	Customer Charge +	ECS =	Fixed Charge (per month)
	Monthly Contract Demand				\$2.6249	\$770.00	\$0.11	\$770.11

Customer Charge includes cost of reading, billing and accounting.

"GAF" (Gas Adjustment Factor)	\$0.8735
Fixed Price Option	\$0.8935

"ECS" Monthly Energy Conservation Service charge 01/01/11 -	
Fall River and North Attleboro service territories \$	0.11

Local Distribution Adjustment Factors (LDAF):	
R-1 & R-2	\$0.2410
R-3 & R-4	\$0.2410
G-41 & 51	\$0.2189
G-42 & 52	\$0.2189
G-43 & 53	\$0.2189

New England Gas Company

Transportation Billing Rates - Peak
Effective April 1, 2011

T-1	Residential rate - Non Heating			Base rate +	LDAF =	Variable Rate	Customer Charge +	ECS =	Fixed Charge (per month)
First	5	Therms	\$0.3883	\$0.2410	\$0.6293	\$9.90	\$0.11	\$10.01	
Over	5	Therms	\$0.4722	\$0.2410	\$0.7132	\$9.90	\$0.11	\$10.01	

T-2 Residential low income rate - Non Heating

Use rates as shown for T-1 and apply 25% discount to total amount.

T-3	Residential rate - Heating			Base rate +	LDAF =	Variable Rate	Customer Charge +	ECS =	Fixed Charge (per month)
First	35	Therms	\$0.3351	\$0.2410	\$0.5761	\$9.90	\$0.11	\$10.01	
Over	35	Therms	\$0.4012	\$0.2410	\$0.6422	\$9.90	\$0.11	\$10.01	

T-4 Residential low income rate - Heating

Use rates as shown for T-3 and apply 25% discount to total amount.

T-41	Com & Ind rate - Low annual use, Low load factor			Base rate +	LDAF =	Variable Rate	Customer Charge +	ECS =	Fixed Charge (per month)
First	75	Therms	\$0.3296	\$0.2189	\$0.5485	\$22.00	\$0.11	\$22.11	
Over	75	Therms	\$0.4055	\$0.2189	\$0.6244	\$22.00	\$0.11	\$22.11	

T-42	Com & Ind rate - Medium annual use, Low load factor			Base rate +	LDAF =	Variable Rate	Customer Charge +	ECS =	Fixed Charge (per month)
First	850	Therms	\$0.3103	\$0.2189	\$0.5292	\$33.00	\$0.11	\$33.11	
Over	850	Therms	\$0.3826	\$0.2189	\$0.6015	\$33.00	\$0.11	\$33.11	

T-43	Com & Ind rate - High annual use, Low load factor			Base rate +	LDAF =	Variable Rate	Customer Charge +	ECS =	Fixed Charge (per month)
First	8,000	Therms	\$0.1752	\$0.2189	\$0.3941	\$770.00	\$0.11	\$770.11	
Over	8,000	Therms	\$0.2093	\$0.2189	\$0.4282	\$770.00	\$0.11	\$770.11	

T-51	Com & Ind rate - Low annual use, High load factor			Base rate +	LDAF =	Variable Rate	Customer Charge +	ECS =	Fixed Charge (per month)
First	80	Therms	\$0.2779	\$0.2189	\$0.4968	\$22.00	\$0.11	\$22.11	
Over	80	Therms	\$0.3424	\$0.2189	\$0.5613	\$22.00	\$0.11	\$22.11	

T-52	Com & Ind rate - Medium annual use, High load factor			Base rate +	LDAF =	Variable Rate	Customer Charge +	ECS =	Fixed Charge (per month)
First	550	Therms	\$0.3124	\$0.2189	\$0.5313	\$33.00	\$0.11	\$33.11	
Over	550	Therms	\$0.3789	\$0.2189	\$0.5978	\$33.00	\$0.11	\$33.11	

T-53	Com & Ind rate - High annual use, High load factor				Demand Rate	Customer Charge +	ECS =	Fixed Charge (per month)
					\$2.6249	\$770.00	\$0.11	\$770.11

Customer Charge includes cost of reading, billing and accounting.

"ECS" Monthly Energy Conservation Service charge 01/01/11 =
 Fall River and North Attleboro service territories \$ 0.11

"LDAF" (Local Distribution Adjustment Factor):	
T-1 & T-2	\$0.2410
T-3 & T-4	\$0.2410
T-41 & 51	\$0.2189
T-42 & 52	\$0.2189
T-43 & 53	\$0.2189

New England Gas Company

Sales Service Rates - Off-Peak
Effective May 1, 2011

R-1	Residential rate - Non Heating			Base rate +	GAF +	LDAP =	Variable Rate	Customer Charge +	ECS =	Fixed Charge (per month)
	First	5	Therms	\$0.3706	\$0.6569	\$0.2410	\$1.2685	\$9.90	\$0.11	\$10.01
	Over	5	Therms	\$0.4293	\$0.6569	\$0.2410	\$1.3272	\$9.90	\$0.11	\$10.01

R-2 Residential low income rate - Non Heating

Use rates as shown for R-1 and apply 25% discount to total amount.

R-3	Residential rate - Heating			Base rate +	GAF +	LDAP =	Variable Rate	Customer Charge +	ECS =	Fixed Charge (per month)
	First	10	Therms	\$0.2626	\$0.6569	\$0.2410	\$1.1605	\$9.90	\$0.11	\$10.01
	Over	10	Therms	\$0.3086	\$0.6569	\$0.2410	\$1.2065	\$9.90	\$0.11	\$10.01

R-4 Residential low income rate - Heating

Use rates as shown for R-3 and apply 25% discount to total amount.

G-41	Com & Ind rate - Low annual use, Low load factor			Base rate +	GAF +	LDAP =	Variable Rate	Customer Charge +	ECS =	Fixed Charge (per month)
	First	25	Therms	\$0.2178	\$0.6569	\$0.2189	\$1.0936	\$22.00	\$0.11	\$22.11
	Over	25	Therms	\$0.2616	\$0.6569	\$0.2189	\$1.1374	\$22.00	\$0.11	\$22.11

G-42	Com & Ind rate - Medium annual use, Low load factor			Base rate +	GAF +	LDAP =	Variable Rate	Customer Charge +	ECS =	Fixed Charge (per month)
	First	300	Therms	\$0.2079	\$0.6569	\$0.2189	\$1.0837	\$33.00	\$0.11	\$33.11
	Over	300	Therms	\$0.2550	\$0.6569	\$0.2189	\$1.1308	\$33.00	\$0.11	\$33.11

G-43	Com & Ind rate - High annual use, Low load factor			Base rate +	GAF +	LDAP =	Variable Rate	Customer Charge +	ECS =	Fixed Charge (per month)
	First	4,000	Therms	\$0.1179	\$0.6569	\$0.2189	\$0.9937	\$770.00	\$0.11	\$770.11
	Over	4,000	Therms	\$0.1395	\$0.6569	\$0.2189	\$1.0153	\$770.00	\$0.11	\$770.11

G-51	Com & Ind rate - Low annual use, High load factor			Base rate +	GAF +	LDAP =	Variable Rate	Customer Charge +	ECS =	Fixed Charge (per month)
	First	60	Therms	\$0.1980	\$0.6569	\$0.2189	\$1.0738	\$22.00	\$0.11	\$22.11
	Over	60	Therms	\$0.2446	\$0.6569	\$0.2189	\$1.1204	\$22.00	\$0.11	\$22.11

G-52	Com & Ind rate - Medium annual use, High load factor			Base rate +	GAF +	LDAP =	Variable Rate	Customer Charge +	ECS =	Fixed Charge (per month)
	First	350	Therms	\$0.2190	\$0.6569	\$0.2189	\$1.0948	\$33.00	\$0.11	\$33.11
	Over	350	Therms	\$0.2707	\$0.6569	\$0.2189	\$1.1465	\$33.00	\$0.11	\$33.11

G-53	Com & Ind rate - High annual use, High load factor			Base rate +	GAF +	LDAP =	Demand Rate + Variable Rate	Customer Charge +	ECS =	Fixed Charge (per month)
	Maximum Daily Contract Quantity (MDCQ)			\$1.8749			\$1.8749			
	plus Therms				\$0.6569	\$0.2189	\$0.8758	\$770.00	\$0.11	\$770.11

Customer Charge includes cost of reading, billing and accounting.

"GAF" (Gas Adjustment Factor)	\$0.6569
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"ECS" Monthly Energy Conservation Service charge 01/01/11 = Fall River and North Attleboro service territories	\$ 0.11
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Local Distribution Adjustment Factors (LDAP):	
R-1 & R-2	\$0.2410
R-3 & R-4	\$0.2410
G-41 & 51	\$0.2189
G-42 & 52	\$0.2189
G-43 & 53	\$0.2189

New England Gas Company

Transportation Billing Rates - Off-Peak
Effective May 1, 2011

T-1	Residential rate - Non Heating			Base rate +	LDAF =	Variable Rate	Customer Charge +	ECS =	Fixed Charge (per month)
First	5	Therms	\$0.3706	\$0.2410	\$0.6116	\$9.90	\$0.11	\$10.01	
Over	5	Therms	\$0.4293	\$0.2410	\$0.6703	\$9.90	\$0.11	\$10.01	

T-2 Residential low income rate - Non Heating

Use rates as shown for T-1 and apply 25% discount to total amount.

T-3	Residential rate - Heating			Base rate +	LDAF =	Variable Rate	Customer Charge +	ECS =	Fixed Charge (per month)
First	10	Therms	\$0.2626	\$0.2410	\$0.5036	\$9.90	\$0.11	\$10.01	
Over	10	Therms	\$0.3086	\$0.2410	\$0.5496	\$9.90	\$0.11	\$10.01	

T-4 Residential low income rate - Heating

Use rates as shown for T-3 and apply 25% discount to total amount.

T-41	Com & Ind rate - Low annual use, Low load factor			Base rate +	LDAF =	Variable Rate	Customer Charge +	ECS =	Fixed Charge (per month)
First	25	Therms	\$0.2178	\$0.2189	\$0.4367	\$22.00	\$0.11	\$22.11	
Over	25	Therms	\$0.2616	\$0.2189	\$0.4805	\$22.00	\$0.11	\$22.11	

T-42	Com & Ind rate - Medium annual use, Low load factor			Base rate +	LDAF =	Variable Rate	Customer Charge +	ECS =	Fixed Charge (per month)
First	300	Therms	\$0.2079	\$0.2189	\$0.4268	\$33.00	\$0.11	\$33.11	
Over	300	Therms	\$0.2550	\$0.2189	\$0.4739	\$33.00	\$0.11	\$33.11	

T-43	Com & Ind rate - High annual use, Low load factor			Base rate +	LDAF =	Variable Rate	Customer Charge +	ECS =	Fixed Charge (per month)
First	4,000	Therms	\$0.1179	\$0.2189	\$0.3368	\$770.00	\$0.11	\$770.11	
Over	4,000	Therms	\$0.1395	\$0.2189	\$0.3584	\$770.00	\$0.11	\$770.11	

T-51	Com & Ind rate - Low annual use, High load factor			Base rate +	LDAF =	Variable Rate	Customer Charge +	ECS =	Fixed Charge (per month)
First	60	Therms	\$0.1980	\$0.2189	\$0.4169	\$22.00	\$0.11	\$22.11	
Over	60	Therms	\$0.2446	\$0.2189	\$0.4635	\$22.00	\$0.11	\$22.11	

T-52	Com & Ind rate - Medium annual use, High load factor			Base rate +	LDAF =	Variable Rate	Customer Charge +	ECS =	Fixed Charge (per month)
First	350	Therms	\$0.2190	\$0.2189	\$0.4379	\$33.00	\$0.11	\$33.11	
Over	350	Therms	\$0.2707	\$0.2189	\$0.4896	\$33.00	\$0.11	\$33.11	

T-53	Com & Ind rate - High annual use, High load factor			Base rate +	LDAF =	Demand Rate + Variable Rate	Customer Charge +	ECS =	Fixed Charge (per month)
Maximum Daily Contract Quantity (MDCQ)			\$1.8749		\$1.8749				
plus Therms				\$0.2189	\$0.2189	\$770.00	\$0.11	\$770.11	

Customer Charge includes cost of reading, billing and accounting.

"ECS" Monthly Energy Conservation Service charge 01/01/11 =
Fall River and North Attleboro service territories \$ 0.11

"LDAF" (Local Distribution Adjustment Factor):	
T-1 & T-2	\$0.2410
T-3 & T-4	\$0.2410
T-41 & 51	\$0.2189
T-42 & 52	\$0.2189
T-43 & 53	\$0.2189

New England Gas Company

Sales Service Rates - Off-Peak
Effective July 1, 2011

R-1	Residential rate - Non Heating			Base rate +	GAF +	LDAF =	Variable Rate	Customer Charge +	ECS =	Fixed Charge (per month)
	First	5	Therms	\$0.3706	\$0.5185	\$0.2410	\$1.1301	\$9.90	\$0.11	\$10.01
	Over	5	Therms	\$0.4293	\$0.5185	\$0.2410	\$1.1888	\$9.90	\$0.11	\$10.01

R-2 Residential low income rate - Non Heating

Use rates as shown for R-1 and apply 25% discount to total amount.

R-3	Residential rate - Heating			Base rate +	GAF +	LDAF =	Variable Rate	Customer Charge +	ECS =	Fixed Charge (per month)
	First	10	Therms	\$0.2626	\$0.5185	\$0.2410	\$1.0221	\$9.90	\$0.11	\$10.01
	Over	10	Therms	\$0.3086	\$0.5185	\$0.2410	\$1.0681	\$9.90	\$0.11	\$10.01

R-4 Residential low income rate - Heating

Use rates as shown for R-3 and apply 25% discount to total amount.

G-41	Com & Ind rate - Low annual use, Low load factor			Base rate +	GAF +	LDAF =	Variable Rate	Customer Charge +	ECS =	Fixed Charge (per month)
	First	25	Therms	\$0.2178	\$0.5185	\$0.2189	\$0.9552	\$22.00	\$0.11	\$22.11
	Over	25	Therms	\$0.2616	\$0.5185	\$0.2189	\$0.9990	\$22.00	\$0.11	\$22.11

G-42	Com & Ind rate - Medium annual use, Low load factor			Base rate +	GAF +	LDAF =	Variable Rate	Customer Charge +	ECS =	Fixed Charge (per month)
	First	300	Therms	\$0.2079	\$0.5185	\$0.2189	\$0.9453	\$33.00	\$0.11	\$33.11
	Over	300	Therms	\$0.2550	\$0.5185	\$0.2189	\$0.9924	\$33.00	\$0.11	\$33.11

G-43	Com & Ind rate - High annual use, Low load factor			Base rate +	GAF +	LDAF =	Variable Rate	Customer Charge +	ECS =	Fixed Charge (per month)
	First	4,000	Therms	\$0.1179	\$0.5185	\$0.2189	\$0.8553	\$770.00	\$0.11	\$770.11
	Over	4,000	Therms	\$0.1395	\$0.5185	\$0.2189	\$0.8769	\$770.00	\$0.11	\$770.11

G-51	Com & Ind rate - Low annual use, High load factor			Base rate +	GAF +	LDAF =	Variable Rate	Customer Charge +	ECS =	Fixed Charge (per month)
	First	60	Therms	\$0.1980	\$0.5185	\$0.2189	\$0.9354	\$22.00	\$0.11	\$22.11
	Over	60	Therms	\$0.2446	\$0.5185	\$0.2189	\$0.9820	\$22.00	\$0.11	\$22.11

G-52	Com & Ind rate - Medium annual use, High load factor			Base rate +	GAF +	LDAF =	Variable Rate	Customer Charge +	ECS =	Fixed Charge (per month)
	First	350	Therms	\$0.2190	\$0.5185	\$0.2189	\$0.9564	\$33.00	\$0.11	\$33.11
	Over	350	Therms	\$0.2707	\$0.5185	\$0.2189	\$1.0081	\$33.00	\$0.11	\$33.11

G-53	Com & Ind rate - High annual use, High load factor			Base rate +	GAF +	LDAF =	Demand Rate + Variable Rate	Customer Charge +	ECS =	Fixed Charge (per month)
	Maximum Daily Contract Quantity (MDCQ)			\$1.8749			\$1.8749			
	plus Therms				\$0.5185	\$0.2189	\$0.7374	\$770.00	\$0.11	\$770.11

Customer Charge includes cost of reading, billing and accounting.

"GAF" (Gas Adjustment Factor) \$0.5185

"ECS" Monthly Energy Conservation Service charge 01/01/11 =
Fall River and North Attleboro service territories \$ 0.11

Local Distribution Adjustment Factors (LDAF):
R-1 & R-2 \$0.2410
R-3 & R-4 \$0.2410
G-41 & 51 \$0.2189
G-42 & 52 \$0.2189
G-43 & 53 \$0.2189

New England Gas Company

Sales Service Rates - Peak
Effective November 1, 2011

R-1	Residential rate - Non Heating			Base rate +	GAF +	LDAF =	Variable Rate	Customer Charge +	ECS =	Fixed Charge (per month)
First	5	Therms		\$0.3883	\$0.7367	\$0.2207	\$1.3457	\$9.90	\$0.11	\$10.01
Over	5	Therms		\$0.4722	\$0.7367	\$0.2207	\$1.4296	\$9.90	\$0.11	\$10.01

R-2 Residential low income rate - Non Heating

Use rates as shown for R-1 and apply 25% discount to total amount.

R-3	Residential rate - Heating			Base rate +	GAF +	LDAF =	Variable Rate	Customer Charge +	ECS =	Fixed Charge (per month)
First	35	Therms		\$0.3351	\$0.7367	\$0.2207	\$1.2925	\$9.90	\$0.11	\$10.01
Over	35	Therms		\$0.4012	\$0.7367	\$0.2207	\$1.3586	\$9.90	\$0.11	\$10.01

R-4 Residential low income rate - Heating

Use rates as shown for R-3 and apply 25% discount to total amount.

G-41	Com & Ind rate - Low annual use, Low load factor			Base rate +	GAF +	LDAF =	Variable Rate	Customer Charge +	ECS =	Fixed Charge (per month)
First	75	Therms		\$0.3296	\$0.7367	\$0.1905	\$1.2568	\$22.00	\$0.11	\$22.11
Over	75	Therms		\$0.4055	\$0.7367	\$0.1905	\$1.3327	\$22.00	\$0.11	\$22.11

G-42	Com & Ind rate - Medium annual use, Low load factor			Base rate +	GAF +	LDAF =	Variable Rate	Customer Charge +	ECS =	Fixed Charge (per month)
First	850	Therms		\$0.3103	\$0.7367	\$0.1905	\$1.2375	\$33.00	\$0.11	\$33.11
Over	850	Therms		\$0.3826	\$0.7367	\$0.1905	\$1.3098	\$33.00	\$0.11	\$33.11

G-43	Com & Ind rate - High annual use, Low load factor			Base rate +	GAF +	LDAF =	Variable Rate	Customer Charge +	ECS =	Fixed Charge (per month)
First	8,000	Therms		\$0.1752	\$0.7367	\$0.1905	\$1.1024	\$770.00	\$0.11	\$770.11
Over	8,000	Therms		\$0.2093	\$0.7367	\$0.1905	\$1.1365	\$770.00	\$0.11	\$770.11

G-51	Com & Ind rate - Low annual use, High load factor			Base rate +	GAF +	LDAF =	Variable Rate	Customer Charge +	ECS =	Fixed Charge (per month)
First	80	Therms		\$0.2779	\$0.7367	\$0.1857	\$1.2003	\$22.00	\$0.11	\$22.11
Over	80	Therms		\$0.3424	\$0.7367	\$0.1857	\$1.2648	\$22.00	\$0.11	\$22.11

G-52	Com & Ind rate - Medium annual use, High load factor			Base rate +	GAF +	LDAF =	Variable Rate	Customer Charge +	ECS =	Fixed Charge (per month)
First	550	Therms		\$0.3124	\$0.7367	\$0.1857	\$1.2348	\$33.00	\$0.11	\$33.11
Over	550	Therms		\$0.3789	\$0.7367	\$0.1857	\$1.3013	\$33.00	\$0.11	\$33.11

G-53	Com & Ind rate - High annual use, High load factor						Demand Rate	Customer Charge +	ECS =	Fixed Charge (per month)
	Maximum Daily Contract Quantity (MDCQ)			\$2.6249			\$2.6249			
	plus Therms				\$0.7367	\$0.1857	\$0.9224	\$770.00	\$0.11	\$770.11

Customer Charge includes cost of reading, billing and accounting.

"GAF" (Gas Adjustment Factor)	\$0.7367
Fixed Price Option	\$0.7567

Local Distribution Adjustment Factors (LDAF):	
R-1 & R-2	\$0.2207
R-3 & R-4	\$0.2207
G-41, G-42, & G-43	\$0.1905
G-51, G-52, & G-53	\$0.1857

"ECS" Monthly Energy Conservation Service charge 01/01/11 =	
Fall River and North Attleboro service territories	\$ 0.11

New England Gas Company

Transportation Billing Rates - Peak
Effective November 1, 2011

T-1 Residential rate - Non Heating			Base rate +	LDAF =	Variable Rate	Customer Charge +	ECS =	Fixed Charge (per month)
First	5	Therms	\$0.3883	\$0.2207	\$0.6090	\$9.90	\$0.11	\$10.01
Over	5	Therms	\$0.4722	\$0.2207	\$0.6929	\$9.90	\$0.11	\$10.01

T-2 Residential low income rate - Non Heating

Use rates as shown for T-1 and apply 25% discount to total amount.

T-3 Residential rate - Heating			Base rate +	LDAF =	Variable Rate	Customer Charge +	ECS =	Fixed Charge (per month)
First	35	Therms	\$0.3351	\$0.2207	\$0.5558	\$9.90	\$0.11	\$10.01
Over	35	Therms	\$0.4012	\$0.2207	\$0.6219	\$9.90	\$0.11	\$10.01

T-4 Residential low income rate - Heating

Use rates as shown for T-3 and apply 25% discount to total amount.

T-41 Com & Ind rate - Low annual use, Low load factor			Base rate +	LDAF =	Variable Rate	Customer Charge +	ECS =	Fixed Charge (per month)
First	75	Therms	\$0.3296	\$0.1905	\$0.5201	\$22.00	\$0.11	\$22.11
Over	75	Therms	\$0.4055	\$0.1905	\$0.5960	\$22.00	\$0.11	\$22.11

T-42 Com & Ind rate - Medium annual use, Low load factor			Base rate +	LDAF =	Variable Rate	Customer Charge +	ECS =	Fixed Charge (per month)
First	850	Therms	\$0.3103	\$0.1905	\$0.5008	\$33.00	\$0.11	\$33.11
Over	850	Therms	\$0.3826	\$0.1905	\$0.5731	\$33.00	\$0.11	\$33.11

T-43 Com & Ind rate - High annual use, Low load factor			Base rate +	LDAF =	Variable Rate	Customer Charge +	ECS =	Fixed Charge (per month)
First	8,000	Therms	\$0.1752	\$0.1905	\$0.3657	\$770.00	\$0.11	\$770.11
Over	8,000	Therms	\$0.2093	\$0.1905	\$0.3998	\$770.00	\$0.11	\$770.11

T-51 Com & Ind rate - Low annual use, High load factor			Base rate +	LDAF =	Variable Rate	Customer Charge +	ECS =	Fixed Charge (per month)
First	80	Therms	\$0.2779	\$0.1857	\$0.4636	\$22.00	\$0.11	\$22.11
Over	80	Therms	\$0.3424	\$0.1857	\$0.5281	\$22.00	\$0.11	\$22.11

T-52 Com & Ind rate - Medium annual use, High load factor			Base rate +	LDAF =	Variable Rate	Customer Charge +	ECS =	Fixed Charge (per month)
First	550	Therms	\$0.3124	\$0.1857	\$0.4981	\$33.00	\$0.11	\$33.11
Over	550	Therms	\$0.3789	\$0.1857	\$0.5646	\$33.00	\$0.11	\$33.11

T-53 Com & Ind rate - High annual use, High load factor					Demand Rate	Customer Charge +	ECS =	Fixed Charge (per month)
Maximum Daily Contract Quantity (MDCQ)			\$2.6249		\$2.6249			
plus Therms				\$0.1857	\$0.1857	\$770.00	\$0.11	\$770.11

Customer Charge includes cost of reading, billing and accounting

Retention Rate Line Loss	1.98%
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"ECS" Monthly Energy Conservation Service charge 01/01/11 =	
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Fall River and North Attleboro service territories \$ 0.11

"LDAF" (Local Distribution Adjustment Factor):	
T-1 & T-2	\$0.2207
T-3 & T-4	\$0.2207
T-41, T-42, & T-43	\$0.1905
T-51, T-52, & T-53	\$0.1857

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) newspaper 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		
2		\$ -
3		
4		
5		
6		
7		
8		
9		
10	NONE	
11		
12		
13		
14		
15		
16		
17		
18		
19		
20		
21		
22		
23		
24		
25		
26	TOTAL	
27		\$ -
28		

Annual report of NEW ENGLAND GAS COMPANY Year ended December 31, 2011

DEPOSITS AND COLLATERAL

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

Line	Name of City or Town	Amount
1		\$
2	Fall River	259,987
3		
4	Somerset	37,201
5		
6	Swansea	21,797
7		
8	Westport	8,507
9		
10	Attleboro Falls	16,020
11		
12	North Attleboro	71,128
13		
14	Plainville	12,322
15		
16	South Attleboro	2,250
17		
18		
19		
20		
21		
22		
23		
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27		
28		
29		
30		
31		
42		
43		
44		
45		
46		
47		
48		
49		
50		
51		
52		
53	TOTAL	429,212
54		

THIS RETURN IS SIGNED UNDER THE PENALTIES OF PERJURY

Richard N. Marshall

.....*Sr. Vice President & CFO*

Richard N. Marshall

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Directors.

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

..... ss. 200

Then personally appeared

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.....
.....

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

*Notary Public or
Justice of the Peace.*

THIS RETURN IS SIGNED UNDER THE PENALTIES OF PERJURY

Michael J. McLaughlin
Michael J. McLaughlin

Vice President & Treasurer

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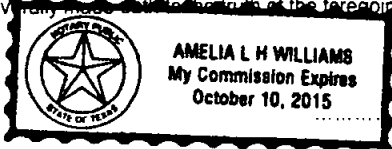
Directors.

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

COUNTY OF HARRIS ss. 28th MARCH 2012

Then personally appeared MICHAEL McLAUGHLIN

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



Amelia L Williams

Notary Public or Justice of the Peace

