

GAS COMPANIES

The Commonwealth of Massachusetts

RETURN

OF THE

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

TO THE

DEPARTMENT OF PUBLIC UTILITIES

OF MASSACHUSETTS

FOR THE YEAR ENDED DECEMBER 31,

2013

DEPARTMENT OF PUBLIC UTILITIES

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

CONDENSED FINANCIAL RETURN

FOR YEAR ENDED DECEMBER 31, 2013

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

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

STATEMENT OF INCOME FOR THE YEAR

Item	Current Year	Increase or (Decrease) from Preceding Year
OPERATING INCOME		
Operating Revenues.....	458,520,274	52,183,465
Operating Expenses.....		
Operation Expense.....	360,245,741	59,713,900
Maintenance Expense.....	13,681,567	1,688,512
Depreciation Expense.....	32,750,103	(866,200)
Amortization of Utility Plant.....	14,299,489	1,872,728
Amortization of Property Losses.....	0	0
Amortization of Investment Tax Credit.....	(223,905)	27
Taxes other than Income Taxes.....	18,677,729	3,460,397
Income Taxes.....	(8,259,063)	3,342,581
Provisions for Deferred Federal Income Taxes.....	144,087,840	98,353,677
Federal Income Taxes Deferred In Prior Years.....	(130,052,496)	(103,991,560)
Total Operating Expenses.....	445,207,005	63,574,062
Net Operating Revenues.....	13,313,269	(11,390,597)
Income from Utility Plant Leased to Others.....	0	0
Other Utility Operating Income.....	0	0
Total Utility Operating Income.....	13,313,269	(11,390,597)
OTHER INCOME		
Income (Loss) from Mdse. Jobbing & Contract Work - After Taxes	(11,927)	14,178
Income from Nonutility Operations - After Taxes	(3,484)	(779)
Nonoperating Rental Income - After Taxes	0	0
Interest and Dividend Income - After Taxes	759,450	(27,180)
Miscellaneous Nonoperating Income + Earnings of Subsidiaries - After Taxes	3,727,201	1,933,122
Total Other Income.....	4,471,240	1,919,341
Total Income.....	17,784,509	(9,471,256)
MISCELLANEOUS INCOME DEDUCTIONS		
Miscellaneous Amortization.....	0	0
Other Income Deductions - After Taxes	700,091	425,420
Total Income Deductions.....	700,091	425,420
Income Before Interest Charges.....	17,084,418	(9,896,676)
INTEREST CHARGES		
Interest on Long-Term Debt.....	2,521,000	0
Amortization of Debt Discount and Expense.....	345,309	(47,079)
Amortization of Premium on Debt-Credit.....	0	0
Interest on Debt to Associated Companies.....	11,168,492	247,446
Other Interest Expense.....	712,211	(131,203)
Interest Charged to Construction-Credit.....	(96,081)	(7,207)
Total Interest Charges.....	14,650,931	61,957
Net Income.....	2,433,487	(9,958,633)

BALANCE SHEET			
Title of Account	Balance End of Year	Title of Account	Balance End of Year
UTILITY PLANT		PROPRIETARY CAPITAL	
Utility Plant.....	\$ 1,649,408,943	CAPITAL STOCK	
OTHER PROPERTY AND INVESTMENTS		Common Stock Issued.....	\$ 100
Nonutility Property.....	235,547	Preferred Stock Issued.....	0
Investment in Associated Companies.....	0	Capital Stock Subscribed.....	0
Other Investments.....	25,000	Premium on Capital Stock.....	411,771,866
Special Funds.....	0	Total.....	411,771,966
Total Other Property and Investments	260,547	SURPLUS	
CURRENT AND ACCRUED ASSETS		Other Paid-In Capital.....	7,258,474
Cash.....	2,991,191	OCI Deficit.....	0
Special Deposits.....	0	Earned Surplus	14,022,485
Working Funds.....	6,700	Total.....	21,280,959
Temporary Cash Investments.....	0	Total Proprietary Capital.....	433,052,925
Notes and Accounts Receivable.....	104,852,989	LONG-TERM DEBT	
Receivables from Associated Co.....	131,972	Bonds.....	0
Materials and Supplies.....	18,619,749	Capital-Lease Obligations.....	4,882,132
Prepayments.....	2,831,524	Other Long-Term Debt.....	251,000,000
Interest and Dividends Receivable.....	0	Total Long-Term Debt	255,882,132
Rents Receivable.....	0	CURRENT AND ACCRUED LIABILITIES	
Accrued Utility Revenues.....	42,605,616	Notes Payable.....	0
Miscellaneous Current and Accrued Assets	645,664	Accounts Payable.....	63,167,014
Def. Fuel Costs.....	0	Payables to Associated Companies.....	74,526,135
Total Current and Accrued Assets.....	172,685,405	Customer Deposits.....	3,771,926
DEFERRED DEBITS		Taxes Accrued.....	1,664,882
Unamortized Debt Discount Expense	3,575,794	Interest Accrued.....	1,906,852
Extraordinary Property Losses.....	0	Dividends Declared.....	0
Preliminary Survey and Investigation Charges.....	174,887	Fuel Purchase Commitments.....	0
Clearing Accounts.....	45,233	Capital Leases	117,868
Temporary Facilities.....	0	Tax Collections Payable.....	550,537
Miscellaneous Deferred Debits.....	102,599,483	Misc. Current and Accrued Liabilities.....	58,670,439
Total Deferred Debits.....	106,395,397	Total Current and Accrued Liabilities.....	204,375,653
CAPITAL STOCK DISCOUNT AND EXPENSE		DEFERRED CREDITS	
Discount on Capital Stock.....	0	Unamortized Premium on Debt.....	0
Capital Stock Expense.....	0	Customer Advances for Construction.....	11,096
Total Capital Stock Discount and Exp.	0	Other Deferred Credits.....	33,853,982
REACQUIRED SECURITIES		Total Deferred Credits.....	33,865,078
Reacquired Capital Stock.....	0	RESERVES	
Reacquired Bonds.....	0	Reserves for Depreciation.....	467,339,237
Total Reacquired Securities.....	0	Reserves for Amortization.....	177,288,781
Total Assets and Other Debits.....	\$ 1,928,750,292	Reserves for Uncollectible Accounts.....	5,018,263
		Operating Reserves.....	29,309,036
		Reserve for Depreciation and Amort- ization of Nonutility Property.....	192,134
		Reserves for Deferred Federal Income Taxes.....	318,103,412
		Total Reserves.....	997,250,863
		CONTRIBUTIONS IN AID OF CONSTRUCTION	
		Contributions in Aid of Construction.....	4,323,641
		Total Liabilities and Other Credits.....	\$ 1,928,750,292

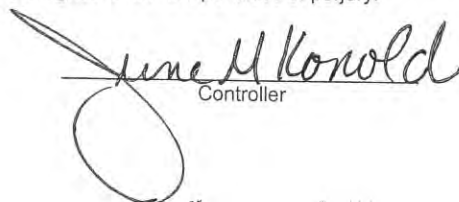
Annual report ofColumbia Gas of Massachusetts.....Year ended December 31, 2013

STATEMENT OF EARNED SURPLUS			
	Amount for Year	Increase or (Decrease) from Preceding Year	
Unappropriated Earned Surplus (at beginning of period).....	\$ 27,847,472	\$	2,392,120
Balance Transferred from Income.....	2,433,487		(9,958,633)
Miscellaneous Debits to Surplus.....Prior Period Adjustment	0		0
Miscellaneous Credits to Surplus.....FAS 158 Adjustment	0		0
Miscellaneous Debits to Surplus.....FAS 158 Adjustment State Tax Effect	0		0
Miscellaneous Debits to Surplus.....FAS 158 Adjustment Fed Tax Effect	0		0
Miscellaneous Credits to Surplus.....OCI Deficits	0		0
Miscellaneous Credits to Surplus.....Tax Allocations	0		0
Net Additions to Earned Surplus.....	2,433,487		(9,958,633)
Dividends Declared-Preferred Stock.....	0		0
Appropriations of Surplus for Common Stock Rights.....	0		0
Dividends Declared-Common Stock.....	9,000,000		(1,000,000)
Unappropriated Earned Surplus (at end of period).....	\$ 21,280,959	\$	(6,566,513)
ELECTRIC OPERATING REVENUES			
Account	Operating Revenues		
	Amount for Year	Increase or (Decrease) from Preceding Year	
SALES OF ELECTRICITY	\$	\$	
Residential Sales.....			
Commercial and Industrial Sales.....			
Small (or Commercial).....			
Large (or Industrial).....			
Public Street and Highway Lighting.....			
Other Sales to Public Authorities.....			
Sales to Railroad and Railways.....			
Interdepartmental Sales.....			
Miscellaneous Electric Sales.....			
Total Sales to Ultimate Consumers.....			
Sales for Resale.....			
Total Sales of Electricity.....			
OTHER OPERATING REVENUES			
Forfeited Discounts.....			
Miscellaneous Service Revenues.....			
Sales of Water and Water Power.....			
Rent from Electric Property.....			
Interdepartmental Rents.....			
Other Electric Revenues.....			
Total Other Operating Revenues.....			
Total Electric Operating Revenues.....			
SUMMARY OF ELECTRIC OPERATION AND MAINTENANCE EXPENSES			
Functional Classification	Operation	Maintenance	Total
Power Production Expenses.....	\$	\$	\$
Electric Generation			
Steam Power.....			
Nuclear Power.....			
Hydraulic Power.....			
Other Power.....			
Other Power Supply Expenses.....			
Total Power Production Expenses.....			
Transmission Expenses.....			
Distribution Expenses.....			
Customer Accounts Expenses.....			
Sales Expenses.....			
Administrative and General Expenses.....			
Total Electric Operation and Maintenance Expenses.....			

GAS OPERATING REVENUES		
ACCOUNT	Operating Revenues	
	Amount for Year	Increase or (Decrease) from Preceding Year
SALES OF GAS		
Residential Sales.....	\$ 311,647,644	\$ 56,962,685
Commercial and Industrial Sales.....		
Commercial & Industrial.....	97,295,661	19,521,970
Interruptible.....	0	0
Other Sales to Public Authorities.....	0	0
Interdepartmental Sales.....	0	0
Unbilled Gas Sales.....	6,388,400	5,031,800
Total Sales to Ultimate Consumers.....	415,331,705	81,516,455
Sales for Resale.....	3,981,351	3,280,675
Total Sales of Gas.....	419,313,056	84,797,130
OTHER OPERATING REVENUES		
Residential Transportation.....	314,712	81,447
Forfeited Discounts-Late Payment Charges.....	422,806	101,499
Miscellaneous Service Revenues.....	1,361,113	(11,540,692)
Revenues from Transportation of Gas to Others.....	46,851,735	6,196,039
Sales of Products Extracted from Natural Gas.....	0	0
Revenues from Natural Gas Processed by Others.....	0	0
Rent from Gas Property.....	716,569	158,606
Interdepartmental Rents.....	0	0
Other Gas Revenues.....	(10,459,717)	(27,610,564)
Total Other Operating Revenues.....	39,207,218	(32,613,665)
Total Gas Operating Revenues.....	\$ 458,520,274	\$ 52,183,465

SUMMARY OF GAS OPERATIONS AND MAINTENANCE EXPENSES			
Functional Classification	Operation	Maintenance	Total
Steam Production.....			
Manufactured Gas Production.....	\$ 14,061,673	\$ 597,778	\$ 14,659,451
Other Gas Supply Expenses.....	202,872,222	0	202,872,222
Total Production Expenses.....	216,933,895	597,778	217,531,673
Local Storage Expenses.....	0	0	0
Transmission and Distribution Expense.....	25,271,545	10,029,374	35,300,919
Customer Accounts Expense.....	46,302,741	0	46,302,741
Sales Expense.....	85,437	0	85,437
Administrative and General Expenses.....	71,652,123	3,054,415	74,706,538
Total Gas Operation and Maintenance Expenses.....	\$ 360,245,741	\$ 13,681,567	\$ 373,927,308

March 31, 2014, I hereby certify that the foregoing statements are full, just and true to the best of my knowledge and belief. This statement is signed under the penalties of perjury.


Controller

Commonwealth of Massachusetts
Department of Public Utilities

One South Street
Boston, MA 02110

STATEMENT OF OPERATING REVENUES

YEAR 2013

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

		Location on Annual Return
Massachusetts Operating Revenues (Intrastate)	\$ <u>456,658,441</u>	<u>C1, C4, 10, 43</u>
Other Revenues (outside Massachusetts)	\$ <u>1,861,833</u>	<u>C4, 43, 48</u>
Total Revenues	\$ <u>458,520,274</u>	<u>C1, C4, 10, 43</u>

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

Signature

Name

Title


Stephen H. Bryant
President & Director

The purpose of this statement is to provide the Department of Public Utilities with the amount of intrastate operating revenues for the annual assessment made pursuant to G.L. c. 25, § 18.

If invoices or correspondence are to be addressed to a particular individual or department of the Company, please provide the name, title, and address below.

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

Columbia Gas of Massachusetts
Return on Equity
For the Twelve Months Ended December 31, 2013

<u>Ln.</u> <u>No.</u>	<u>Item</u> <u>(1)</u>	<u>Detail</u> <u>(2)</u>	<u>Total</u> <u>(3)</u>
1	<u>Net Utility Income Available for Common Shareholders</u>		
2	Total Utility Operating Income - Annual Return - Pg. 10, Ln 18		\$ 13,313,269
3	Plus:		
4	Amortization of Acquisition Premium	\$ 10,989,478	
5	Service Quality Penalties	-	
6	Total	\$ 10,989,478	
7	Income Taxes on amortization	\$ 1,623,007	
8	Net Additions to Utility Operating Income (Ln. 6 - Ln. 7)		\$ 9,366,471
9	Less:		
10	Total Interest Charges - Annual Return - Pg. 10, Ln. 39	\$ 14,650,931	
11	Dividends Declared - Preferred Stock	-	
12	Total	\$ 14,650,931	
13	Utility Ratio (See Ln. 35 below)	99.98%	
14	Utility Interest Charges (Ln. 12 * Ln. 13)	\$ 14,648,001	
15	Income taxes on difference (Ln. 12 - Ln. 14) * 0.39225	\$ 1,149	
16	Net Utility Interest Charges (Ln. 14 + Ln. 15)		\$ 14,649,150
17	Net Utility Income (Ln.2 + Ln.8 - Ln. 16)		\$ 8,030,590
18	<u>Total Utility Common Equity</u>		
19	Total Proprietary Capital - Annual Return - Pg. 9, Ln. 13		
20	Balance Beginning of Year - Column (b)		\$ 439,619,438
21	Balance End of Year - Column (c)		\$ 433,052,925
22	Average (Ln. 20 + Ln 21)/2		\$ 436,336,182
23	Less:	<u>Beginning Year</u>	<u>Ending Year</u>
24	Average Preferred stock - Annual Return - Pg. 9, Ln. 4		-
25	Average Unamortized Acquisition Premium net of deferred income taxes		\$ 169,523,574
26	Average Investments in Subsidiary Companies-Annual Return-Pg8, Ln.5	\$ -	\$ -
27	Total Average Common Equity (Ln. 22 - Lns. 24, 25 and 26)		\$ 266,812,607
28	Utility Ratio (See Ln. 35 below)		99.98%
29	Total Average Utility Common Equity (Ln. 27 * Ln. 28)		\$ 266,759,245
30	Return on Equity (Ln. 17/Ln. 29)		<u>3.01%</u>
31	Utility Ratio:	<u>Total</u>	<u>Less Acquisition Premium & Invest. In Subs.</u>
32	Utility Plant - Annual Return - Pg. 8, Ln. 2	\$ 1,649,408,943	\$ (442,163,257)
33	Total Other Property & Investment - Annual Return - Pg 8, Ln. 8	\$ 260,547	\$ -
34	Total	\$ 1,649,669,490	\$ 1,207,506,233
35	Utility Ratio (Ln. 32/ Ln. 34)		<u>99.98%</u>

Annual report ofColumbia Gas of Massachusetts.....Year ended December 31, 2013

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Designate in column (c) by the terms "none" or "not applicable," as appropriate, in instances where no information or amounts have been reported in certain schedules. Pages may be omitted where the responses are "none" or "not applicable" to the schedules on such pages.		
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Nonutility Property	19	
Investments	20	
Special Funds	21	
Special Deposits	21	N/A
Notes Receivable	22	N/A
Accounts Receivable	22	
Receivables from Associated Companies	23	
Materials and Supplies	24	
Production Fuel and Oil Stocks	25	
Unamortized Debt Discount and Expense and Unamortized Premium on Debt	26	
Extraordinary Property Losses	27	N/A
Miscellaneous Deferred Debits	27	
Discount on Capital Stock	28	N/A
Capital Stock Expense	28	N/A
Capital Stock and Premium	29	
Other Paid-In Capital	30	
Long-Term Debt	31	
Notes Payable	32	N/A
Payables to Associated Companies	32	
Miscellaneous Current and Accrued Liabilities	33	
Other Deferred Credits	33	

Annual report ofColumbia Gas of Massachusetts.....Year ended December 31, 2013

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Contributions in Aid of Construction	36	
Electric Operating Revenues	37	N/A
Sales of Electricity to Ultimate Customers	38	N/A
Electric Operation and Maintenance Expenses	39-42	N/A
Summary of Electric Operation and Maintenance Expenses	42	N/A
Gas Operating Revenues	43	
Sales of Gas to Ultimate Consumers	44	
Gas Operation and Maintenance Expenses	45-47	
Summary of Gas Operation and Maintenance Expenses	47	
Sales for Resale - Gas	48	
Purchased Gas	48A	
Taxes Charged During Year	49	
Other Utility Operating Income	50	N/A
Income from Merchandising, Jobbing and Contract Work	51	
Pages detailing Electric Operations	52-71	N/A
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Gas Generating Plant	74	
Boilers	75	N/A
Scrubbers, Condensers, and Exhausters	75	N/A
Purifiers	76	N/A
Holders	76	N/A
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Annual report of.....Columbia Gas of Massachusetts.....Year ended December 31, 2013

GENERAL INFORMATION			
PRINCIPAL AND SALARIED OFFICERS *			
Titles	Names	Addresses	Annual Salaries
President Vice President & General Manager Senior Vice President & Chief Financial Officer Controller	Stephen H. Bryant Frank Davis, Jr. Stanley J. Sagun June M. Konold	4 Technology Drive, Westborough, MA 4 Technology Drive, Westborough, MA 200 Civic Center Drive, Columbus, OH 200 Civic Center Drive, Columbus, OH	\$ 204,836 172,617 60,344 35,030
DIRECTORS *			
Names	Addresses		Fees Paid During Year (E)
Stephen H. Bryant Frank Davis, Jr.	4 Technology Drive, Westborough, MA 4 Technology Drive, Westborough, MA		No fees paid No fees paid
(E) Included, where applicable, annual retainer paid to Directors who are not salaried officers of Company or subsidiary. Directors' meeting attendance fees, annual committee fees and committee meeting attendance fees. * By General Laws, Chapter 164 , Section 83, the Return must contain a "list of the names of all their salaried officers and the amount of the salary paid to each," and by Section 77, the department is required to include in its annual report "the names and addresses of the principal officers and of the directors."			

GENERAL INFORMATION - Continued

1. Corporate name of company making this report:

Bay State Gas Company

2. Date of organization:

See Note 1

3. Date of incorporation:

November 10, 1998 as Acquisition Gas Company, Inc.

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

4 Technology Drive, Suite 250, Westborough, Massachusetts 01581

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

6. Number of stockholders in Massachusetts: None

7. Amount of stock held in Massachusetts:	No. of shares,	0 Common	\$0
	No. of shares,	0 \$50 Pfd.	\$0
	No. of shares,	0 \$100 Pfd.	\$0
8. Capital stock issued prior to June 5, 1894:	No. of shares,	N/A	
9. Capital stock issued with approval of Board of Gas and Electric Light Commissioners or Department of Public Utilities since June 5, 1894	No. of shares,	100 Common	\$100
	No. of shares,	0 \$100 Pfd.	\$0
	No. of shares,	0 \$50 Pfd.	\$0
Total 100 Common Shares, par value, \$1.00, outstanding at December 31, 2013			\$100
0 Pfd., par value, \$100			\$0
0 Pfd., par value, \$ 50			\$0

10. In connection with the Company's Common Stock Issuance:

DTE #98-31

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

11. Management Fees and Expenses during the Year.

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

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

Year 2013

Management Fee - NiSource Corporate Services Co.	46,367,281	6,168,695
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GENERAL INFORMATION - Continued

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

ADDITIONS - MAJOR

Gas Mains

Gas Services

NiFit Transformation

Capital Leases - Taunton & Marshfield

RETIREMENTS - MAJOR

Gas Services

Gas Mains

Retail Services Assets

Note 1

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

Note 2

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

[illegible]

* Total represents active meters at December 31, 2013

COMPARATIVE BALANCE SHEET Assets and Other Debits				
Line No.	Title of Account (a)	Balance Beginning of Year (b)	Balance End of Year (c)	Increase or (Decrease) (d)
1	UTILITY PLANT			
2	Utility Plant (101-107) P.13	1,588,597,687	1,649,408,943	60,811,256
3	OTHER PROPERTY AND INVESTMENTS			
4	Nonutility Property (121) P.19.....	267,230	235,547	(31,683)
5	Investment in Associated Companies (123) P.20.....	0	0	0
6	Other Investments (124) P.20.....	25,000	25,000	0
7	Special Funds (125,126,127,128) P.21.....	0	0	0
8	Total Other Property and Investments.....	292,230	260,547	(31,683)
9	CURRENT AND ACCRUED ASSETS			
10	Cash (131).....	4,087,111	2,991,191	(1,095,920)
11	Special Deposits (132,133,134) P.21.....	0	0	0
12	Working Funds (135).....	6,700	6,700	0
13	Temporary Cash Investments (136) P.20.....	0	0	0
14	Notes and Accounts Receivable (141,142,143) P.22.....	98,411,627	104,852,989	6,441,362
15	Receivables from Assoc. Companies (145,146) P.23.....	315,855	131,972	(183,883)
16	Materials and Supplies (151-159,163) P.24.....	20,186,132	18,619,749	(1,566,383)
17	Prepayments (165).....	2,385,147	2,831,524	446,377
18	Interest and Dividends Receivable (171).....	242,686	0	(242,686)
19	Rents Receivable (172).....	0	0	0
20	Accrued Utility Revenues (173).....	35,652,808	42,605,616	6,952,808
21	Miscellaneous Current and Accrued Assets (174)	0	645,664	645,664
22	Def. Fuel Costs (175).....	10,535,650	0	(10,535,650)
23	Total Current and Accrued Assets.....	171,823,716	172,685,405	861,689
24	DEFERRED DEBITS			
25	Unamortized Debt Discount and Expense (181) P.26.....	3,841,198	3,575,794	(265,404)
26	Extraordinary Property Losses (182) P.27.....	0	0	0
27	Preliminary Survey and Investigation Charges (183).....	66,294	174,887	108,593
28	Clearing Accounts (184).....	0	45,233	45,233
29	Temporary Facilities (185).....	0	0	0
30	Miscellaneous Deferred Debits (186)...P.27.....	152,061,949	102,599,483	(49,462,466)
31	Total Deferred Debits.....	155,969,441	106,395,397	(49,574,044)
32	CAPITAL STOCK DISCOUNT AND EXPENSE			
33	Discount on Capital Stock (191) P.28.....	0	0	0
34	Capital Stock Expense (192) P.28.....	0	0	0
35	Total Capital Stock Discount and Expense.....	0	0	0
36	REACQUIRED SECURITIES			
37	Reacquired Capital Stock (196).....	0	0	0
38	Reacquired Bonds (197).....	0	0	0
39	Total Reacquired Securities.....	0	0	0
40	Total Assets and Other Debits.....	1,916,683,074	1,928,750,292	12,067,218

COMPARATIVE BALANCE SHEET Liabilities and Other Credits				
Line No.	Title of Account (a)	Balance Beginning of Year (b)	Balance End of Year (c)	Increase or (Decrease) (d)
1	PROPRIETARY CAPITAL			
2	CAPITAL STOCK			
3	Common Stock Issued (201) P.29.....	100	100	0
4	Preferred Stock Issued (204) P.29.....	0	0	0
5	Capital Stock Subscribed (202,205).....	0	0	0
6	Premium on Capital Stock (207) P.29.....	411,771,866	411,771,866	0
7	Total.....	411,771,966	411,771,966	0
8	SURPLUS			
9	Other Paid-In Capital (208-211) P. 30.....	7,258,474	7,258,474	0
10	OCI Deficit	0	0	0
11	Earned Surplus (215,216) P. 12.....	20,588,998	14,022,485	(6,566,513)
12	Total.....	27,847,472	21,280,959	(6,566,513)
13	Total Proprietary Capital.....	439,619,438	433,052,925	(6,566,513)
14	LONG TERM DEBT			
15	Bonds (221) P.31.....	0	0	0
16	Capital Lease Obligations	0	4,882,132	4,882,132
17	Other Long-Term Debt (224) P.31.....	179,000,000	251,000,000	72,000,000
18	Total Long-Term Debt.....	179,000,000	255,882,132	76,882,132
19	CURRENT AND ACCRUED LIABILITIES			
20	Notes Payable (231) P.32.....	0	0	0
21	Accounts Payable (232).....	40,818,029	63,167,014	22,348,985
22	Payables to Associated Companies (233,234) P.32.....	145,174,726	74,526,135	(70,648,591)
23	Customer Deposits (235).....	3,661,207	3,771,926	110,719
24	Taxes Accrued (236).....	900,617	1,664,882	764,265
25	Interest Accrued (237).....	1,829,639	1,906,852	77,213
26	Dividends Declared (238).....	0	0	0
27	Fuel Purchase Commitments.....	0	0	0
28	Capital Leases (240).....	0	117,868	117,868
29	Tax Collections Payable (241).....	1,722,728	550,537	(1,172,191)
30	Misc. Current and Accrued Liabilities (242) P.33.....	64,156,232	58,670,439	(5,485,793)
31	Total Current and Accrued Liabilities.....	258,263,178	204,375,653	(53,887,525)
32	DEFERRED CREDITS			
33	Unamortized Premium on Debt (251) P.26.....	0	0	0
34	Customer Advances for Construction (252)	12,896	11,096	(1,800)
35	Other Deferred Credits (253) P.33.....	20,877,328	33,853,982	12,976,654
36	Total Deferred Credits.....	20,890,224	33,865,078	12,974,854
37	RESERVES			
38	Reserves for Depreciation (254-256) P.13.....	469,415,987	467,339,237	(2,076,750)
39	Reserves for Amortization (257-259) P.13.....	163,503,292	177,288,781	13,785,489
40	Reserve for Uncollectible Accounts (260).....	4,459,800	5,018,263	558,463
41	Operating Reserves (261-265) P.35.....	70,244,869	29,309,036	(40,935,833)
42	Reserve for Depreciation and Amortization of Nonutility Property (266).....	192,134	192,134	0
43	Reserves for Deferred Federal Income Taxes (267,268) P.36.....	307,279,319	318,103,412	10,824,093
44	Total Reserves.....	1,015,095,401	997,250,863	(17,844,538)
45	CONTRIBUTIONS IN AID OF CONSTRUCTION			
46	Contributions in Aid of Construction (271) P. 36.....	3,814,833	4,323,641	508,808
47	Total Liabilities and Other Credits.....	1,916,683,074	1,928,750,292	12,067,218

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.....	\$ 458,520,274	\$ 52,183,465
3	Operating Expenses:		
4	Operation Expense (401) P.42,47.....	360,245,741	59,713,900
5	Maintenance Expense (402) P.42,47.....	13,681,567	1,688,512
6	Depreciation Expense (403) P.34.....	32,750,103	(866,200)
7	Amortization of Utility Plant (404 and 405).....	14,299,489	1,872,728
8	Asset Impairment.....	0	0
9	Amortization of Investment Tax Credit (407.2).....	(223,905)	27
10	Taxes Other Than Income Taxes (408) P.49.....	18,677,729	3,460,397
11	Income Taxes (409) P.49.....	(8,259,063)	3,342,581
12	Provision for Deferred Fed. Inc. Taxes (410) P.36.....	144,087,840	98,353,677
13	Fed. Inc. Taxes Def. in Prior Yrs.-Cr. (411) P. 36.....	(130,052,496)	(103,991,560)
14	Total Operating Expenses.....	445,207,005	63,574,062
15	Net Operating Revenues.....	13,313,269	(11,390,597)
16	Income from Utility Plant Leased to Others (412)-Net.....	0	0
17	Other Utility Operating Income (414) P.50.....		
18	Total Utility Operating Income.....	13,313,269	(11,390,597)
19	OTHER INCOME		
20	Income (Loss) from Mdse. Job & Contract Work (415) P. 51-After Taxes.....	(11,927)	14,178
21	Income from Nonutility Operations (417)-After Taxes.....	(3,484)	(779)
22	Nonoperating Rental Income (418).....	0	0
23	Interest and Dividend Income (419)-After Taxes.....	759,450	(27,180)
24	Misc Nonoperating Income (421)-After Taxes and Earnings of Subsidiaries.....	3,727,201	1,933,122
25	Total Other Income.....	4,471,240	1,919,341
26	Total Income.....	17,784,509	(9,471,256)
27	MISCELLANEOUS INCOME DEDUCTIONS		
28	Miscellaneous Amortization (425).....	0	0
29	Other Income Deductions (426) After Taxes.....	700,091	425,420
30	Total Income Deductions.....	700,091	425,420
31	Income Before Interest Charges.....	17,084,418	(9,896,676)
32	INTEREST CHARGES		
33	Interest on Long-Term Debt (427) P.31.....	2,521,000	0
34	Amortization of Debt Disc. & Expense (428) P.26.....	345,309	(47,079)
35	Amortization of Prem. on Debt-Credit (429) P.26.....	0	0
36	Int. on Debt to Associated Companies (430) P.31,32.....	11,168,492	247,446
37	Other Interest Expense (431).....	712,211	(131,203)
38	Interest Charged (Credited) to Construction-Credit (432).....	(96,081)	(7,207)
39	Total Interest Charges.....	14,650,931	61,957
40	Net Income.....	\$ 2,433,487	\$ (9,958,633)
41	EARNED SURPLUS		
42	Unappropriated Earned Surplus (at beginning of period) (216).....	\$ 27,847,472	\$ 2,392,120
43	Balance Transferred from Income (433).....	2,433,487	(9,958,633)
44	Miscellaneous Debits to Surplus (434).....Prior Period Adjustment	0	0
45	Miscellaneous Credits to Surplus(434).....OCI Deficits	0	0
46	Miscellaneous Credits to Surplus (434).....Tax Allocation	0	0
47	Miscellaneous Debits to Surplus (435).....Rounding	0	0
48	Net Additions of Earned Surplus.....	2,433,487	(9,958,633)
49	Appropriations of Surplus for Common Stock Rights(436).....	0	0
50	Dividends Declared-Common Stock (438).....	9,000,000	(1,000,000)
51	Unappropriated Earned Surplus (at end of period) (216).....	\$ 21,280,959	\$ (6,566,513)

STATEMENT OF EARNED SURPLUS (Accounts 215-216)

1. Report in this schedule an accounting for changes in appropriated and unappropriated earned surplus for the year.

2. Each credit and debit during the year should be identified as to the surplus account in which included (Accounts 433-438 inclusive) and the contra primary accounts affected shown. Minor items may be grouped by classes; however, the number of items in each group should be shown.

3. For each reservation or appropriation of earned surplus state the purpose, amount, and in the case of reservations, the reserve account credited.

Explain in a footnote the basis for determining the amount reserved or appropriated and if such reservation or appropriation is to be recurrent, state the number and annual payments to be reserved or appropriated as well as the totals eventually to be accumulated.

4. Dividends should be shown for each class and series of capital stock. Show amounts of dividends per share.

5. List credits first; then debits.

Line No.	Item (a)	Contra Primary Account Affected (b)	Amount (c)
1	UNAPPROPRIATED EARNED SURPLUS (Account 216)		
2	Balance-Beginning of Year		\$ 27,847,472
3	Changes: (identify by prescribed earned surplus accounts)		
4	Net Income - Mass operations	433	2,433,487
5			
6			
7			
8			
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17			
18			
19	Less: Appropriation of Earned Surplus for Common Stock Rights		
20	Appropriation of Earned Surplus for Common Stock Dividends		\$ 9,000,000
21			
22			
23			
24			
25			
26			
27	Balance - end of year		\$ 21,280,959
28	APPROPRIATED EARNED SURPLUS (Account 215)		\$
29	State balance and purpose of each appropriated earned surplus amount at end of year and give accounting entries for any applications of appropriated earned surplus during the year.		
30			
31			
32			
33			
34			
35	NONE		
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37			
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43			

Annual report ofColumbia Gas of Massachusetts.....Year ended December 31, 2013

SUMMARY OF UTILITY PLANT AND RESERVES FOR DEPRECIATION AND AMORTIZATION							
Line No.	Item (a)	Total (b)	Electric (c)	Gas (d)	(e)	(f)	Common (g)
1	UTILITY PLANT:						
2	In Service:						
3	101 Plant in Service (Classified)	\$ 1,571,896,605		\$ 1,571,896,605			
4	106 Completed Construction not Classified.....						
5	Total P. 18.....	1,571,896,605		1,571,896,605			
6	101.1 Leased from Others.....	5,000,000		5,000,000			
7	105 Held for Future Use.....						
8	106 Completed Construction Not Classified...	56,496,437		56,496,437			
8	107 Construction Work in Progress..	16,015,901		16,015,901			
9	Total Utility Plant.....	\$ 1,649,408,943		\$ 1,649,408,943			
10	DETAIL OF RESERVES FOR DEPRECIATION AND AMORTIZATION						
11	In Service:						
12	254 Depreciation P. 34.....	\$ 467,339,237		\$ 467,339,237			
13	257 Amortization.....	177,288,781		177,288,781			
14	Total, in Service.....	\$ 644,628,018		\$ 644,628,018			
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.....	\$ 644,628,018		\$ 644,628,018			

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UTILITY PLANT-GAS							
1. Report below the cost of utility plant in service according to prescribed accounts. 2. Do not include as adjustments, corrections of additions and retirements for the current or		the preceding year. Such items should be included in column (c) or (d) as appropriate. 3. Credit adjustments of plant accounts should be enclosed in parentheses to indicate the negative				effect of such amounts. 4. Reclassifications or transfers within utility plant accounts should be shown in column (f).	
Line No.	Account (a)	Balance Beginning of Year (b)	Additions (c)	Retirements (d)	Adjustments (e)	Transfers (f)	Balance End of Year (g)
1	1. INTANGIBLE PLANT	\$	\$	\$	\$	\$	\$
2	301 Organization.....	4,432,919					4,432,919
3	303 Miscellaneous Intangible Plant..	456,527,737	10,622,456	511,604			466,638,589
4	Total Intangible Plant.....	460,960,656	10,622,456	511,604			471,071,508
5	2. PRODUCTION PLANT						
6	Manufactured Gas Production Plant...						
7	304 Land and Land Rights	412,592					412,592
8	305 Structures and Improvements.....	3,503,705	(21,698)	7,938		(215,301)	3,258,768
9	306 Boiler Plant Equipment.....						
10	307 Other Power Equipment.....						
11	310 Water Gas Generating Equipment.						
12	311 Liquefied Petroleum Gas.....						
	Equipment.....	4,719,267	17,343				4,736,610
13	312 Oil Gas Generating Equipment...						
14	313 Generating Equipment-Other.....						
	Processes.....						
15	315 Catalytic Cracking Equipment...						
16	316 Other Reforming Equipment.....						
17	317 Purification Equipment.....						
18	321 LNG Equipment.....	25,707,615					25,707,615
19	319 Gas Mixing Equipment.....						
20	320 Other Equipment.....						
21	Total Manufactured Gas						
22	Production Plant.....	34,343,179	(4,355)	7,938		(215,301)	34,115,585
23	3. STORAGE PLANT						
24	360 Land and Land Rights.....						
25	361 Structures and Improvements.....						
26	362 Gas Holders.....						
27	363 Other Equipment.....						
28	Total Storage Plant.....						

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UTILITY PLANT - GAS (Continued)							
Line No.	Account (a)	Balance Beginning of Year (b)	Additions (c)	Retirements (d)	Adjustments (e)	Transfers (f)	Balance End of Year (g)
1	4. TRANSMISSION AND DISTRIBUTION PLANT						
2	365.1 Land and Land Rights.....						
3	365.2 Rights of Way.....						
4	366 Structures and Improvements.....						
5	367 Mains.....						
6	368 Compressor Station Equipment...						
7	369 Measuring and Regulating Station Equipment.....						
9	374 Land & Land Rights, right of Way	328,014					328,014
10	375 Structures & Improvements.....	12,182,301	(37,660)	1,765		215,301	12,358,177
11	376 Mains.....	483,676,490	15,316,202	1,794,798		11,091	497,208,985
12	377 Compressor Station Equipment.....						
13	378 Regulator Station.....	23,182,075	956,712	14,524			24,124,263
14	379 Other Equipment.....						
15	380 Services.....	345,139,514	30,070,857	3,008,870		(11,091)	372,190,410
16	381 Meters.....	31,923,889	1,285,900	554,452			32,655,337
17	382 Meter Installations.....	73,210,476	5,629,148	2,553,040			76,286,584
18	383 House Regulators.....	11,705,251	121,048	179,153			11,647,146
19	386 Other Property on Cust's Prem....	40,519,858	583,950	41,103,808			0
20	387 Other Equipment.....						
21	Total Transmission and Distribution Plant.....	1,021,867,868	53,926,157	49,210,410		215,301	1,026,798,916
23	5. GENERAL PLANT						
24	389 Land and Land Rights.....	172,321	1,532,411	1,532,411			172,321
25	390 Structures and Improvements.....						
26	391 Office Furniture and Equipment.....	6,460,615	99,965	25,286			6,535,294
27	392 Transportation Equipment.....	36,454					36,454
28	393 Stores Equipment.....	62,775	15,702				78,477
29	394 Tools, Shop, and Garage Eqpt....	4,322,935	2,250,277				6,573,212
30	395 Laboratory Equipment.....	318,993					318,993
31	396 Power Operated Equipment.....	26,895					26,895
32	397 Communication Equipment.....	20,938,258	1,919,986	1,090,478			21,767,766
33	398 Miscellaneous Equipment.....	95,365		17,822			77,543
34	399 Other Tangible Property.....						
35	Total General Plant.....	32,434,611	5,818,341	2,665,997			35,586,955
36	Total Gas Plant in Service.....	1,549,606,314	70,362,599	52,395,949			1,567,572,964
37	101.1 Utility Plant Leased From Others.....	0	5,000,000				5,000,000
37A	101 Contributions in Aid of Construction (offset in Account 271)	3,814,833	508,808				4,323,641
38	105 Held for Future Use						
39	106 Completed Construction Not Classified...	10,133,665	46,362,772				56,496,437
40	107 Construction Work in Progress.....	25,042,875	(9,026,974)				16,015,901
41	Total Utility Plant - Gas.....	1,588,597,687	113,207,205	52,395,949			1,649,408,943

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

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NONUTILITY PROPERTY (ACCOUNT 121)					
Give particulars of all investments of the respondent in physical property not devoted to utility operation.					
Line No.	Description and Location (a)	Book Value at End of Year (b)	Revenue for the Year (c)	Expense for the Year (d)	Net Income after Tax for the Year (e)
1					
2					
3	<u>Non-Utility Property</u>				
4					
6	Land - Belmont Street, Brockton	\$ 29,197			
7	Land - Canton St., Canton	8,697			
8	Land - Meadow Lane, Brockton	5,519			
9		43,413	0	0	0
10					
11	<u>Other Non-Utility - 398</u>	192,134			
12					
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51					
52					
53	TOTALS	\$ 235,547	\$ 0	\$ 0	\$ 0

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INVESTMENTS (ACCOUNTS 121, 136)

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

Line No.	Description of Security Held by Respondent (a)	Amount (b)
1		
2	Other Investments:	
3	Springfield Area Development Corp.: "A" Stock, 500 Shares	2,500
4	"B" Stock, 5,500 Shares	22,500
5		
6		
7	Total Other Investments	<u>25,000</u>
8		
9		
10		
11		
12		
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19		

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

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NOTES RECEIVABLE (Account 141)				
1. Give the particulars called for below concerning notes receivable at the end of year.		3. Minor items may be grouped by classes, showing number of such items.		
2. Give particulars of any note pledged or discounted.		4. Designate any note the maker of which is a director, officer or other employee.		
Line No.	Name of Maker and Purpose for Which Received (a)	Date of Issue (b)	Date of Maturity (c)	Amount End of Year (e)
1	NONE			
2				
3				
4				
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22				
ACCOUNTS RECEIVABLE (Accounts 142, 143)				
1. Give the particulars called for below concerning accounts receivable at end of year.		2. Designate any account included in Account 143 in excess of \$5,000.		
Line No.	Description (a)	Amount End of Year (b)		
23	Customers (Account 142):			
24				
25	Gas	\$	59,496,166	
26	Other Gas Utility		9,858,012	
27				
28				
29				
30	Other Accounts Receivable (Account 143):			
31				
32	New Business		236,761	
33	Reimbursable Capital Projects		572,478	
34	Reimbursable Receivables		33,983,370	
35	Income Tax Receivable		706,202	
36				
37				
38				
39				
40				
41		\$	104,852,989	
42				
43	Total Notes and Accounts Receivable	\$	104,852,989	

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RECEIVABLES FROM ASSOCIATED COMPANIES (Accounts 145,146)

1. Report particulars of notes and accounts receivable from associated companies at end of year.

2. Provide separate headings and totals for Account 145, Notes Receivable from Associated Companies, and 146, Accounts Receivable from Associated Companies, in addition to a total for the combined accounts.

3. For notes receivable list each note separately and state purpose for which received. Show also in column (a) date of note and date of maturity.

4. If any note was received in satisfaction of an open account, state the period covered by such open account.

5. Include in column (d) interest recorded as income during the year, including interest on accounts and notes held any time during the year.

6. Give particulars of any notes pledged or discounted, also of any collateral held as guarantee of payment of any note or account.

Line No.	Name of Company (a)	Amount End of Year (b)	Interest for Year	
			Rate (c)	Amount (d)
	Accounts Receivable (Account 146)			
1	NiSource	\$ 73,835		\$ 0
2	Columbia Gas of Pennsylvania	3,647		0
3	Columbia Gas of Kentucky	59		0
4	Columbia Gas of Virginia	31,261		0
5	Nisource Corporate Services	23,170		0
6				
7				
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42				
43	TOTALS	\$ 131,972		\$ 0
44				

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MATERIALS AND SUPPLIES (Accounts 151-159,163) Summary Per Balance Sheet			
Line No.	Account (a)	Amount End of Year	
		Electric (b)	Gas (c)
1	Fuel (Account 151) (See Schedule, Page 25)		\$ 18,619,749
2			
3			
4			
5			
6			
7			
8			
9			
10			
11			
12	Total Per Balance Sheet		\$ 18,619,749

PRODUCTION FUEL AND OIL STOCKS - Included in Account 151 (Except Nuclear Materials)						
1. Report below the information called for concerning production fuel and oil stocks. 2. Show quantities in tons of 2,000 lbs., gal., or Mcf., whichever unit of quantity is applicable. 3. Each kind of coal or oil should be shown separately. 4. Show gas and electric fuels separately by specific use.						
Line No.	Item (a)	Total Cost (b)	Kinds of Fuel and Oil			
			Liquid Propane		Liquefied Natural Gas	
			Quantity (Gallons) (c)	Cost (d)	Quantity (MMBTU) (e)	Cost (f)
1	On Hand Beginning of Year.....	15,211,577	912,582	934,283	1,596,942	9,547,510
2						
3	Received During Year.....	20,802,267	2,214,824	2,216,987	1,421,145	11,517,202
4	TOTAL.....	36,013,844	3,127,406	3,151,270	3,018,087	21,064,712
5	Used During Year.....					
6	Retail Bottled Gas Sale					
7						
8						
9						
10						
11	Sold or Transferred.....	17,394,095	1,831,177	1,665,853	1,447,975	9,936,570
12	TOTAL DISPOSED OF	17,394,095	1,831,177	1,665,853	1,447,975	9,936,570
13	BALANCE END OF YEAR.....	18,619,749	1,296,229	1,485,417	1,570,112	11,128,142
Line No.	Item (g)	Kinds of Fuel and Oil - Continued				
		Retail Propane		Natural Gas		
		Quantity (Gallons) (h)	Cost (i)	Quantity (MMBTU) (j)	Cost (k)	
14	On Hand Beginning of Year.....	0	0	1,209,360	4,729,784	
15	Received During Year.....	0	0	1,560,353	7,068,078	
16	TOTAL.....	0	0	2,769,713	11,797,862	
17	Used During Year.....					
18	Retail Propane Sales.....					
19						
20						
21						
22						
23						
24	Sold or Transferred.....	0	0	1,401,313	5,791,672	
25	TOTAL DISPOSED OF	0	0	1,401,313	5,791,672	
26	BALANCE END OF YEAR.....	0	0	1,368,400	6,006,190	

Annual report ofColumbia Gas of Massachusetts.....Year ended December 31, 2013

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

1. Report under separate subheadings for Unamortized Debt Discount and Expense and Unamortized Premium on Debt, particularly of discount and expense or premium applicable to each class and series of long-term debt.

2. Show premium amounts by enclosure in parentheses.

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

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

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

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

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

Line No.	Designation of Long-Term Debt (a)	Balance at the end of the reporting year	Principal Amount of Securities to which Discount and Expenses or Premium Minus Expense, Relates (Omit Cents) (b)	Total Discount and Expense or Net Premium (Omit Cents) (c)	Amortization Period		Balance Beginning of Year (f)	Debits During Year (g)	Credits During Year (h)	Balance End of Year (i)
					(d)	To (e)				
1	6.43% notes, due December 15, 2025	10,000,000	10,000,000	2,148,966	12/15/95	12/15/25	931,164		71,628	859,536
2	6.26% notes, due February 15, 2028	30,000,000	30,000,000	5,957,669	12/15/98	2/15/28	2,894,914		191,928	2,702,986
3	5.40% notes, due March 18, 2013	0	50,000,000	8,640	03/17/03	03/18/13	216		216	0
4	5.58% notes, due December 20, 2019	35,000,000	35,000,000	14,078	12/20/04	12/20/19	6,552		936	5,616
5	5.94% notes, due December 20, 2024	35,000,000	35,000,000	14,079	12/20/04	12/20/24	8,352		696	7,656
6	5.25% notes, due June 19, 2015	10,000,000	10,000,000	0			0		0	0
7	5.44% notes, due July 31, 2015	5,000,000	5,000,000	0			0		0	0
8	6.25% notes, due April 1, 2016	35,000,000	35,000,000	0			0		0	0
9	5.36% notes, due December 16, 2041	11,000,000	11,000,000	0			0		0	0
10	4.97% notes, due November 28, 2042	8,000,000	8,000,000	0			0		0	0
11	5.57% notes, due September 24, 2043	22,000,000	22,000,000	0			0		0	0
12	4.98% notes, due March 18, 2043	50,000,000	50,000,000	0			0		0	0
13	Acct 181 TOTALS (Credits tie to 428 account charges)						3,841,198	0	265,404	3,575,794
14	TOTALS	251,000,000	301,000,000	8,143,432						

Annual report ofColumbia Gas of Massachusetts.....Year ended December 31, 2013

EXTRAORDINARY PROPERTY LOSSES (Account 182)

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

Line No.	Description of Property Loss or Damage (a)	Total Amount of Loss (b)	Previously Written Off (c)	Written off During Year		Balance End of Year (f)
				Account Charged (d)	Amount Amount	
1			NONE			
2						
3						
4						
5						
6						
7						
8						
9						
10						
11	TOTALS					

MISCELLANEOUS DEFERRED DEBITS (Account 186)

1. Report below the particulars called for concerning miscellaneous deferred debits.
 2. For any deferred debit being amortized show period of amortization.
 3. Minor items may be grouped by classes, showing number of such items.

Line No.	Description (a)	Balance Beginning of Year (b)	Debits (c)	Credits		Balance End of Year (f)
				Account Charged (d)	Amount (d)	
12	Regulatory Asset - Working Capital	48,677	1,647,794	495	2,407,632	(711,161)
13	Regulatory Asset - DSM	(3,976,901)	29,966,058	923,495	30,367,784	(4,378,627)
14	Regulatory Asset - DSM Incentive	0	1,128,324	186	1,419,829	(291,505)
15	Regulatory Asset - LDAC Recoveries Unbilled	(2,644,674)	31,749,455	930	33,851,563	(4,746,782)
16	Regulatory Asset - Production & Storage	2,125,500	11,033,474	495	10,608,319	2,550,655
17	Regulatory Asset - Environmental - Incurred Costs	9,750,377	5,255,798	932	6,472,238	8,533,937
18	Regulatory Asset - Environmental - Expected Costs	13,304,500	1,219,197	242,253	1,452,500	13,071,197
19	Regulatory Asset - Bad Debt - Gas Portion	2,350,168	7,668,317	904	7,080,301	2,938,184
20	Regulatory Asset - Debt Redemption	603,103	0	428	79,905	523,198
21	Regulatory Asset - Metscan	3,970,330	0	930	1,361,256	2,609,074
22	Regulatory Asset - Pension Tracker	15,068,214	12,234,653	926	15,794,715	11,508,152
23	Regulatory Asset - Residential Discount	118,313	12,405,750	495	10,990,247	1,533,816
24	Regulatory Asset - BSG Cares	208,160	1,596,754	186/495	1,804,914	0
25	Regulatory Asset - FAS 109 Taxes	2,318,263	5,847,119	278	411,490	7,753,892
26	Regulatory Asset - Pension SFAS 158	69,262,163	342,896	926,261-265	17,966,439	51,638,620
27	Regulatory Asset - OPEB SFAS 158	17,321,559	0	926,261-266	17,321,559	0
28	Credit Balance Regulatory Assets Transferred	4,092,496	58,035,160	253	56,746,362	5,381,294
29	Attorney General Consulting Fees	213,446	210,265	928	253,711	170,000
30	Decoupling	17,100,510	6,095,776	495	19,413,014	3,783,272
31	Transaction Fees	484,331	1,365,726	232	1,850,057	-
32	Deferred Debit-Miscellaneous	0	1,765,278	107/154	1,204,739	560,539
33	Regulatory Asset - TIRF	343,414	828,737	495	1,000,423	171,728
34						
35	TOTALS	\$ 152,061,949	190,396,531		\$ 239,858,997	102,599,483
36						
37						

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Annual report ofColumbia Gas of Massachusetts.....Year ended December 31, 2013

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

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

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

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

Line No.	Class and Series of Stock (a)	Number of Shares Authorized (b)	Par Value per Share (c)	Amount Authorized (d)	Outstanding per Balance Sheet *		Premium at End of Year (g)
					Shares (e)	Amount (f)	
1	Common Stock	1,000	1	1,000	100	100	411,771,866
2							
3							
4							
5							
6							
7							
8							
9							
10	In connection with the Company's merger with NiSource Inc., 100 shares of Common Stock,						
11	\$1.00 Par Value were Issued, as approved in DTE #98-31, dated November 5, 1998.						
12							
13							
14							
15							
16							
17							
18							
19							
20							
21							
22							
23							
24							
25							
26							
27							
28							
29							
30							
31	TOTALS	1,000	1	1,000	100	100	411,771,866

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

OTHER PAID-IN CAPITAL (Accounts 208-211)

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

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

3. Reduction in Par Value of Capital Stock (Account 209) - State amount and give brief explanation of the capital changes which gave rise to

amounts reported under the caption including identification with the class and series of stock to which related.

4. Gain on Cancellation of Reacquired Capital Stock (Account 210) - Report balance at beginning of year, credits, debits, and balance at end of year with a succinct designation of the nature of each credit and debit identified as to class and series of stock to which related.

5. Miscellaneous Paid-In Capital (Account 211) - Classify amounts included in this account at end year according to captions which, together with brief explanations, disclose the general nature of transactions which gave rise to the reported amounts.

Line No.	Item (a)	Amount (b)
1		
2	Tax Allocation	7,290,351
3	Stock Compensation	(31,877)
4		
5		
6		
7		
8		
9		
10		
11		
12		
13		
14		
15		
16		
17		
18		
19		
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36		
37		
38		
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40		
41		
42		
43	TOTAL	7,258,474

Annual report ofColumbia Gas of Massachusetts.....Year ended December 31, 2013

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

Line No.	Class and Series of Obligation (a)	Date of Issue (b)	Date of Maturity (c)	Amount Authorized (d)	Amount Actually Outstanding at End of Year (e)	Interest Provisions		Interest Accrued During Year, Charged to Income (h)	Interest Paid During Year (i)
						Rate per Cent (f)	Dates Due (g)		
1	6.43% notes, due December 15, 2025 (A)	12/15/95	12/15/25	10,000,000	10,000,000	6.43%	6/12-12/15	643,000	643,000
2	6.26% notes, due February 15, 2028 (A)	2/15/98	2/15/28	30,000,000	30,000,000	6.26%	2/1-8/1	1,878,000	1,878,000
3	5.58% notes, due December 20, 2019	12/21/04	12/20/19	35,000,000	35,000,000	5.58%	6/1-12/1	1,953,000	1,953,000
4	5.94% notes, due December 20, 2024	12/21/04	12/20/24	35,000,000	35,000,000	5.94%	6/1-12/1	2,079,000	2,079,000
5	5.25% notes, due June 19, 2015	6/21/05	6/19/15	10,000,000	10,000,000	5.25%	6/1-12/1	525,000	525,000
6	5.44% notes, due July 31, 2015	8/1/05	7/31/15	5,000,000	5,000,000	5.44%	2/1-8/1	272,000	272,000
7	6.25% notes, due April 1, 2016	4/3/06	4/1/16	35,000,000	35,000,000	6.25%	6/1 -12/1	2,187,500	2,187,500
8	5.36% notes, due December 16, 2041	12/16/11	12/16/41	11,000,000	11,000,000	5.36%	6/1 -12/1	589,600	589,600
9	4.97% notes, due November 28, 2042	11/28/12	11/28/42	8,000,000	8,000,000	4.97%	6/1-12/1	397,600	400,868
10	5.57% notes, due September 24, 2043*	11/24/2013	9/24/2043	22,000,000	22,000,000	5.57%	6/1-12/1	332,369	228,294
11	4.98% notes, due March 18, 2043*	3/18/2013	3/18/2043	50,000,000	50,000,000	4.98%	6/1-12/1	1,971,534	1,760,055
12									
13									
14									
15									
16	(A) Unaffiliated debt								
17	* New Long-Term Debt								
18									
19									
20									
21	TOTALS			\$ 251,000,000	\$ 251,000,000			\$ 12,828,603	\$ 12,516,317

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

Purpose	Issue Date	Department Authorization Date	D.P.U. #
Using the proceeds to retire outstanding long-term debt; to refinance short-term and long-term debt; and for the payments of capital expenditures for additions to property, plant, and equipment.			
	11/24/13	10/24/11	D.P.U. 11-41
	3/18/13	10/24/11	D.P.U. 11-41

NOTES PAYABLE (Account 231)

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

Line No.	Payee (a)	Date of Note (b)	Date of Maturity (c)	Int. Rate (d)	Balance End of Year (e)				
1	Notes Payable:								
2									
3									
4									
5									
6									
7									
8									
13									
14									
15									
16									
17									
18									
19									
20									
21									
TOTAL							NONE		

PAYABLES TO ASSOCIATED COMPANIES (Accounts 233, 234)

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

Line No.	Name of Company (a)	Amount End of Year (b)	Interest for Year	
			Rate (c)	Amount (d)
22	Notes Payable (Account 233)			
23	5.40% notes, due March 18, 2013	\$ -	5.40%	562,191
24				
25	Accounts Payable (Account 234)			
26	Nisource Corporate Services	7,755,823		NONE
27	NiSource, Inc.	91,477		NONE
28	Nisource Money Pool and Interest	66,592,101	see table	298,698
29	NiSource Gas Distribution Group	25,697		NONE
30	Columbia Gas of Ohio	61,037		NONE
31				
32	Interest Rates for Nisource Money Pool			
33	January	1.19%		
34	February	1.17%		
35	March	1.07%		
36	April	0.96%		
37	May	0.56%		
38	June	0.67%		
39	July	0.70%		
40	August	0.69%		
41	September	0.68%		
42	October	0.68%		
43	November	0.68%		
44	December	0.71%		
45				
46	TOTALS	\$ 74,526,135		\$ 860,889

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MISCELLANEOUS CURRENT AND ACCRUED LIABILITIES (Account 242)						
1. Report the amount and description of other current and accrued liabilities at end of year. 2. Minor items may be grouped under appropriate title.						
Line No.	Item (a)	Amount (b)				
1	Accrued Vacation	\$ 3,816,597				
2	Current ERC Liabilities	1,079,397				
3	Accrued Payroll	1,099,841				
4	Accrued Incentives	3,747,422				
5	Payroll Liability	161,138				
6	Thrift Restoration	13,775				
7	Accrued medical, dental and pharmacy expenses	237,352				
8	Accounts Receivable - Budget Plan Credit Balances	16,852,399				
9	Accrued Professional Services	161,219				
10	Supplier Refunds	2,065,036				
11	Insurance Reserve	27,497,661				
12	Accrued 191 Credit Balance Transfer	278,075				
13	Accrued Sales Tax Audit	1,660,527				
		TOTAL \$ 58,670,439				
OTHER DEFERRED CREDITS (Account 253)						
1. Report below the particulars called for concerning other deferred credits. 2. For any deferred credits being amortized show the period of amortization. 3. Minor items may be grouped by classes. Show number of items.						
Line No.	Description of Other Deferred Credit (a)	Balance Beginning of Year (b)	Debits		Credits (e)	Balance End of Year (f)
			Account Credited (c)	Amount (d)		
1	Unamortized Investment Tax Credit	\$ 223,905	407	\$ 223,905	0	\$ 0
2	FASB 109 Regulatory Liability	144,521	267/268	144,511	0	10
3	Credit Balance Regulatory Asset Transfer	4,092,495	186	56,746,362	58,035,161	5,381,294
4	ST Regulatory Liability - Asset Sales	204,098	495	0	0	204,098
5	LT Regulatory Liability - Asset Sales	391,190	495	204,099	0	187,091
6	LT ERC Liabilities	12,342,100	186	1,894,000	1,543,700	11,991,800
7	Banked Vacation	556,000	107/920	61,995	91,000	585,005
8	Deferred LNG Tank Lease Revenue	40,000	493	189,250	149,250	0
9	Deferred Guardian Care Revenue	2,649,256	488	3,130,635	481,379	0
10	Deferred Rent - Westborough	233,763	923/931	439,229	467,526	262,060
11	Gain on Sale EP&S - Current	0	186/930	154,801	5,626,944	5,472,143
12	Gain on Sale EP&S - NonCurrent	0	101/131/930	36,708,028	44,222,881	7,514,853
27	SFAS 158 OPEB	0	186/228	1,010,642	3,266,270	2,255,628
28						
29	TOTALS	\$ 20,877,328		\$ 100,907,457	\$ 113,884,111	\$ 33,853,982

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

METHOD OF DETERMINATION OF DEPRECIATION CHARGES

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

DIVIDENDS DECLARED DURING THE YEAR (Accounts 437,438)

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

Line No.	Name of Security on Which Dividend was Declared (a)	Rate Per Cent		Amount of Capital Stock On Which Dividend Was Declared (d)	Amount of Dividend (e)	Date	
		Regular (b)	Extra (c)			Declared	Payable
24	See Page 34A						
25							
26							
27							
28							
29							
30							
31							
32							
33	TOTALS						
34							
35	Dividend rates on Common Stock and Premium %.						
36	Dividend rates on Common Stock, Premium, and Surplus %.						

Annual report ofColumbia Gas of Massachusetts..... Year ended December 31, 2013

DIVIDENDS DECLARED DURING THE YEAR (Accounts 437,438)

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

Line No.	Name of Security (a)	Rate Per Share (b)	No. of Shares (c)	Par Value (d)	Amount of Dividend (e)	Date Declared (f)	Record Date (g)	Date Payable (h)
1	Common Stock							
2								
3								
4	Recorded in Account 438	\$10,000	100	100	1,000,000	3/18/2013	3/18/2013	3/28/2013
5	Recorded in Account 438	\$40,000	100	100	4,000,000	6/26/2013	6/26/2013	6/27/2013
6								
7	Recorded in Account 438	\$40,000	100	100	4,000,000	9/17/2013	9/17/2013	9/27/2013
8								
9	Total Dividends							
10								
11								
12					\$ 9,000,000			
13								
14								

Annual report of.....Columbia Gas of Massachusetts.....Year ended December 31, 2013

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

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

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

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

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

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

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

Line No.	Item (a)	Contra Account Debited or Credited (b)	Amount (c)
1	Reserve for Pensions-Union and Non-Union		
2	Balance Beginning of Year		43,676,730
3			
4	Pension/OCI Regulatory Asset	186	(9,569,951)
5	Expense - later deferred into regulatory asset per tracker mechanism	926	(92,534)
6	Expense	926	101,236
7	Pension contribution	131	(11,072,574)
8	SERP payments	131	(286,775)
9			
10			
11	Balance End of Year - Reserve for Pensions		22,756,132
12			
13	Reserve for Other Post employment Benefits - Non-Union		
14	Beginning Balance		20,491,963
15			
16			
17	Expense - later deferred into regulatory asset per tracker mechanism	926	(859,154)
18	Cash	131	(2,413,760)
19	OPEB Regulatory Asset	186	(17,927,908)
20			
21			
22	Balance End of Year - OPEB		(708,859)
23			
24	Reserve for Board of Directors Retirement Plan		
25	Beginning Balance		43,949
26			
27	Cash Distribution	131	(864)
28			
29	Balance End of Year - BOD Retirement Plan		43,085
30			
31	Reserve for Window Warranties		
32	Beginning Balance		44,710
33			
34			
35			
36	Balance End of Year - Window Warranties		44,710
37			
38	Reserve for Worker Compensation, General Liab., Auto Liab.		
39	Beginning Balance		287,517
40			
41	Expense Accruals	926	216,486
42	Payments Made	131	(281,094)
43			
44	Balance End of Year - Worker Compensation, General Liab., Auto Liab.		222,909
45			
46	Reserve for MassPower		
47	Beginning Balance		5,700,000
48	Expense Accruals	489	3,222,217
49	Distribution Rate Credit	480/481/489	(1,971,158)
50			
51	Balance End of Year - MassPower Reserve		6,951,059
52			
53	Total Operating Reserves:		\$ 29,309,036

Annual report of.....Columbia Gas of Massachusetts.....Year ended December 31, 2013

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

1. Report the information called for below concerning the respondent's accounting for deferred federal income taxes.
2. In the space provided furnish significant explanations, including the following:
- (a) Accelerated Amortization - State for each certification number a brief description of property, total and amortizable cost of such property, date amortization for tax purposes commenced, "normal" depreciation rate used in computing deferred tax amounts.

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

Line No.	Account Subdivisions (a)	Balance Beginning of Year (b)	Changes During Year			Balance End of Year (f)
			Amounts Debited Account 410 (1) (c)	Amounts Credited Account 411 (2) (d)	Other (e)	
1	Accelerated Amortization	\$	\$	\$		\$
2	(Account 267)					
3	Electric.....					
4	Gas.....					
5	Other (Specify).....					
6	Totals.....					
7	Gas SFAS 109 Reserve - State	(23,947)	0	0	23,947	-
8	Gas SFAS 109 Reserve - Federal	(120,575)	0	0	120,575	-
		(144,522)	0	0	144,522	-
9	Gas Plant Acquisition Adjustment - State & Federal	112,435,409	4,607,338	(6,230,345)	0	110,812,402
	Liberalized Depreciation (Account 268)					
10	Electric.....					
11	Gas - State.....	25,196,459	25,960,906	(19,444,463)	0	31,712,902
12	Gas - Federal.....	156,180,150	49,923,099	(33,458,902)	-	172,644,347
	Other (Specify) - Non Utility - State	0	0	0	0	0
	Non Utility - Federal	0	0	0	0	0
13	Totals.....	181,376,609	75,884,005	(52,903,365)	-	204,357,249
14	Gas - Other Reserves - State..... All other	(216,503)	982,015	(4,613,332)	4,279,026	431,206
15	Gas - Other Reserves - Federal..... All other	13,828,326	62,614,482	(66,305,454)	(7,634,799)	2,502,555
16	Totals.....	13,611,823	63,596,497	(70,918,786)	(3,355,773)	2,933,761
	Total (Accounts 267, 268)					
17	Electric.....					
18	Gas.....					
19	Other Adjustments.....					
20		194,988,432	139,480,502	(123,822,151)	(3,355,773)	207,291,010
21	Totals.....	307,279,319	144,087,840	(130,052,496)	(3,211,251)	318,103,412

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

Analysis of Charges:			
22	Provision for Deferred Income Taxes	15,658,351	207,291,010
23	Provision for Plant Acquisition Adjustment	(1,623,007)	110,812,402
24	Regulatory Asset related to State Rate Change	5,869,352	
25	ADIT related to DISCOPS	(8,791,391)	
26	SFAS 109 DIT Regulatory Liabilities-Act 253 (See Page 33)	144,511	-
27	SFAS 109 DIT Regulatory Assets-Act 186 (See Page 27)	(433,723)	
28		10,824,093	318,103,412
29	(1) Account 410, Provision for Deferred Federal Income Taxes		
30	(2) Account 411, Federal Income Taxes Deferred in Prior Years- Credit		

CONTRIBUTIONS IN AID OF CONSTRUCTION (Account 271)

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

Line No.	Class of Utility Service (a)	Balance Beginning of Year (b)	Debits		Credits (e)	Balance End of Year (f)
			Account Credited (c)	Amount (d)		
32						
33	Contributions in Aid of Construction (offset in Account 101)	3,814,833			508,808	4,323,641
34						
35						
36						
37						
38						
39						
40						
41	TOTALS	3,814,833			508,808.00	4,323,641.00

GAS OPERATING REVENUES (Account 400)							
<p>1. Report below the amount of operating revenue for the year for each prescribed account and the amount of increase or decrease over the preceding year.</p> <p>2. If increases and decreases are not derived from previously reported figures explain any inconsistencies.</p> <p>3. Number of customers should be reported on the basis of number of meters, plus number of flat rate accounts, except that where separate meter readings</p>		<p>are added for billing purposes, one customer shall be counted for each group of meters so added. The average number of customers means the average of the 12 figures at the close of each month. If the customer count in the residential service classification includes customers counted more than once because of special services, such as water heating etc., indicate in a footnote the number of such duplicate customers included in the</p>			<p>classification.</p> <p>4. Unmetered sales should be included below. The details of such sales should be given in a footnote.</p> <p>5. Classification of Commercial and Industrial Sales, Account 481, according to Small (or Commercial) and Large (or Industrial) may be according to the basis of classification regularly used by the respondent.</p>		
Line No.	Account (a)	Operating Revenues		MMBTU Sold (1000 BTU)		Average Number of Customers per Month	
		Amount for Year (b)	Increase or (Decrease) from Preceding Year (c)	Amount for Year (d)	Increase or (Decrease) from Preceding Year (e)	Number for Year (f)	Increase or (Decrease) from Preceding Year (g)
1	SALES OF GAS						
2	480 Residential Sales **	\$ 311,647,644	\$ 56,962,685	24,536,753	3,482,785	272,932	4,126
3	481 Commercial and Industrial Sales:						
4	Commercial & Industrial **	97,295,661	19,521,970	8,962,067	1,494,922	24,654	320
5	Interruptible see instr.5.....	0	0	0	0	0	0
6	482 Other Sales to Public Authorities.....						
7	484 Interdepartmental Sales.....						
8							
9	485 Miscellaneous Gas Sales... Unbilled.....	6,388,400	5,031,800	411,469	14,248		
10							
11	Total Sales to Ultimate Consumers....	415,331,705	81,516,455	33,910,289	4,991,955	297,586	4,446
12	483 Sales for Resale.....	3,981,351	3,280,675	859,431	457,163		0
13							
14	Total Sales of Gas	419,313,056	84,797,130	34,769,720	5,449,118	297,586	4,446
15							
16							
17							
18	OTHER OPERATING REVENUES						
19	480 Residential Transportation**	314,712	81,447	51,169	8,351	352	(8)
20	487 Forfeited Discounts.....	422,806	101,499				
21	488 Miscellaneous Service Revenues.....	1,361,113	(11,540,692)				
22	489 Revenues from Trans.of Gas of Others**	46,851,735	6,196,039	23,388,652	(1,487,601)	4,860	(32)
23	490 Sales of Products Extracted from Natural Gas....						
24	491 Rev. from Natural Gas Processed by Others.....						
25	493 Rent from Gas Property	716,569	158,606				
26	494 Interdepartmental Rents.....						
27	495 Other Gas Revenues.....	(10,459,717)	(27,610,564)				
28							
29	Total Other Operating Revenues.....	39,207,218	(32,613,665)				
30							
31	Total Gas Operating Revenues.....	\$ 458,520,274	\$ 52,183,465	58,209,541	3,969,868	302,798	4,406
			Purchased Price Adjustment Clauses	Fuel Clauses			
32	** Includes billed revenues from application of		\$154,086,528	25,544,517			
33	Total MMBTU to which Applied.....		33,498,820	48,777,031			

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SALES OF GAS TO ULTIMATE CONSUMERS

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

Line No.	Account No.	Schedule (a)	MMBTU (1000 BTU) (b)	Revenue (c)	Average Revenue per MMBTU (\$0.0000) (d)	Number of Customers (Per Bills Rendered)	
						July 31 (e)	December 31 (f)
1	480	Residential	24,536,753	\$ 311,647,644	\$ 12.7013	270,609	276,613
2	481	Commercial & Industrial	8,962,067	97,295,661	10.8564	24,172	25,349
3							
4							
5		Unbilled	411,469	6,388,400	15.5258	N/A	N/A
6							
7		TOTAL FIRM	33,910,289	415,331,705	12.2480	294,781	301,962
8							
9							
10							
11							
12							
13							
14							
15							
16							
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43							
44							
45							
46							
47							
48							
49	TOTAL SALES TO ULTIMATE CONSUMERS (Page 43 line 11)		33,910,289	\$ 415,331,705	\$ 12.2480	294,781	301,962

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GAS OPERATION AND MAINTENANCE EXPENSES			
1. Enter in the space provided the operation and maintenance expenses for the year. 2. If the increases and decreases are not derived from previously reported figures explain in footnote.			
Line No.	Account (a)	Amount for Year (b)	Increase or (Decrease) from Preceding Year (c)
1	PRODUCTION EXPENSES		
2	MANUFACTURED GAS PRODUCTION EXPENSES		
3	STEAM PRODUCTION		
4	Operation:		
5	700 Operation Supervision and Engineering.....		
6	701 Operation labor.....		
7	702 Boiler Fuel.....		
8	703 Miscellaneous steam expenses.....		
9	704 Steam transferred-Cr.....		
10	Total operation.....		
11	Maintenance:		
12	705 Maintenance supervision and engineering.....		
13	706 Maintenance of structures and improvements.....		
14	707 Maintenance of boiler plant equipment.....		
15	708 Maintenance of other steam production plant.....		
16	Total Maintenance.....		
17	Total steam production.....		
18	MANUFACTURED GAS PRODUCTION		
19	Operation:		
20	710 Operation supervision and engineering.....	\$ 543,863	\$ (62,404)
21	Production labor and expenses:		
22	711 Steam expenses.....		
23	712 Other power expenses.....	9,515,606	1,668,050
24	715 Water gas generating expenses.....		
25	716 Oil gas generating expenses.....		
26	717 Liquefied petroleum gas expenses.....	-	(2,232)
27	718 Other process production expenses.....	400,275	333,998
28	Gas fuels:		
29	721 Water gas generator fuel.....		
30	722 Fuel for oil gas.....		
31	723 Fuel for liquefied petroleum gas process.....	52,314	6,482
32	724 Other gas fuels.....	674,985	(145,619)
33	Gas raw materials:		
34	726 Oil for water gas.....		
35	727 Oil for oil gas.....		
36	728 Liquefied petroleum gas.....	1,665,853	344,592
37	729 Raw materials for other gas processes.....See Note.....		
38	730 Residuals expenses.....		
39	731 Residuals produced-Cr.....		
40	732 Purification expenses.....		
41	733 Gas mixing expenses.....		
42	734 Duplicate charges-Cr.....		
43	735 Miscellaneous production expenses.....	1,208,777	45,098
44	736 Rents.....	-	-
45	Total operation.....	14,061,673	2,187,965
46	Maintenance:		
47	740 Maintenance supervision and engineering.....	143,420	101,645
48	741 Maintenance of structures and improvements.....	91,501	64,132
49	742 Maintenance of production equipment.....	362,857	(31,684)
50	Total maintenance.....	597,778	134,093
51	Total manufactured gas production.....	\$ 14,659,451	\$ 2,322,058

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GAS OPERATION AND MAINTENANCE EXPENSES-Continued			
Line No.	Account (a)	Amount for Year (b)	Increase or (Decrease) from Preceding Year (c)
1	OTHER GAS SUPPLY EXPENSES		
2	Operation:		
3	804 Natural gas city gate purchases.....	\$ 190,710,562	\$ 36,982,190
4	805 Other gas purchases.....	(4,127,170)	(1,862,530)
5	806 Deferred Cost of Gas.....	11,043,244	6,511,717
6	807 Purchased gas expenses.....		
7	808 Natural Gas Storage Charges.....	4,583,262	(2,454,948)
8	Cost of Off-System Sales.....		
9	812 Gas used for other utility operations-Cr.....	(489,935)	23,721
10	813 Other gas supply expenses.....	1,152,259	113,565
11	Total other gas supply expenses.....	202,872,222	39,313,715
12	Total Production Expenses	217,531,673	41,635,773
13	LOCAL STORAGE EXPENSES		
14	Operation:		
15	840 Operation supervision and engineering.....		
16	841 Operation labor and expenses.....		
17	842 Rents.....		
18	Total Operation.....		
19	Maintenance:		
20	843 Maintenance supervision and engineering.....		
21	844 Maintenance of structures and improvements.....		
22	845 Maintenance of Gas Holders.....		
23	846 Maintenance of other equipment.....		
24	Total Maintenance.....		
25	Total storage expenses.....		
26	TRANSMISSION AND DISTRIBUTION EXPENSES		
27	Operation:		
28	850 Operation supervision and engineering.....	3,891,122	474,100
29	851 System control and load dispatching.....	8,183	
30	852 Communication system expenses.....	115,826	(25,379)
31	853 Compressor station labor and expenses.....		
32	855 Fuel and power for compressor stations.....		
33	857 Measuring and regulating station expenses.....	589,205	210,721
34	858 Transmission and Compression of gas by others.....		
35	874 Mains and services expenses.....	7,353,320	2,602,100
36	878 Meter and house regulator expenses.....	6,544,263	(1,515,515)
37	879 Customer Installations expenses.....	4,864,159	(1,083,122)
38	880 Other expenses.....	1,858,783	951,578
39	881 Rents.....	46,684	(12,465)
40	Total operation.....	25,271,545	1,602,018
41	Maintenance:		
42	885 Maintenance supervision and engineering.....	-	-
43	886 Maintenance of structures and improvements.....	251,361	134,126
44	887 Maintenance of mains.....	6,018,354	1,186,954
45	888 Maintenance of compressor station equipment.....		
46	889 Maintenance of measuring and regulating station equipment.....	262,012	(179,034)
47	892 Maintenance of services.....	2,839,070	247,399
48	893 Maintenance of meters and house regulators.....	498,126	(92,310)
49	894 Maintenance of other equipment...(Note 1).....	160,451	(79,153)
50	Total Maintenance.....	10,029,374	1,217,982
51	Total Transmission and Distribution expenses.....	\$ 35,300,919	\$ 2,820,000

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GAS OPERATION AND MAINTENANCE EXPENSES-Continued				
Line No.	Account (a)	Amount for Year (b)	Increase or (Decrease) from Preceding Year (c)	
1	CUSTOMER ACCOUNTS EXPENSES			
2	Operation:			
3	901 Supervision.....	\$ -	\$	(13,017)
4	902 Meter reading expenses.....	1,128,641		129,267
5	903 Customer records and collection expenses.....	9,450,709		617,470
6	904 Uncollectible accounts.....	7,192,159		299,846
7	905 Miscellaneous customer accounts expenses.....	28,531,232		13,701,713
8	Total customer account expenses.....	46,302,741		14,735,279
9	SALES EXPENSES			
10	Operation:			
11	911 Supervision.....	-		-
12	912 Demonstrating and selling expenses.....	2,592		27,078
13	913 Advertising expenses.....	82,461		(255,677)
14	916 Miscellaneous sales expenses.....	384		(5,397)
15	Total sales expenses.....	85,437		(233,996)
16	ADMINISTRATIVE AND GENERAL EXPENSES			
17	Operation:			
18	920 Administrative and general salaries.....	5,891,673		547,552
19	921 Office supplies and expenses.....	4,363,691		464,832
20	922 Administrative expenses transferred-Cr.....	-		-
21	923 Outside services employed.....	38,344,016		2,451,153
22	924 Property Insurance.....	215,135		15,463
23	925 Injuries and damages.....	4,277,013		664,553
24	926 Employees pensions and benefits.....	16,267,466		3,223,866
25	928 Regulatory commission expenses.....	1,971,762		(1,781,081)
26	929 Duplicate charges-Cr.....	-		-
27	930 Miscellaneous general expenses.....	76,423		(2,115,536)
28	931 Rents.....	244,944		(1,370,066)
29	Total operation.....	71,652,123		2,100,736
30	Maintenance:			
31	932 Maintenance of general plant.....	3,054,415		336,437
32	Total administrative and general expenses.....	74,706,538		2,437,173
33	Total gas operation and maintenance expenses	\$ 373,927,308	\$	61,394,229
SUMMARY OF GAS OPERATION AND MAINTENANCE EXPENSES				
Line No.	Functional Classification (a)	Operation (b)	Maintenance (c)	Total (d)
34	Steam production.....			
35	Manufactured gas production.....	\$ 14,061,673	\$ 597,778	\$ 14,659,451
36	Other gas supply expenses.....	202,872,222		202,872,222
37	Total production expenses.....	216,933,895	597,778	217,531,673
38	Local storage expenses.....			
39	Transmission and distribution expenses.....	25,271,545	10,029,374	35,300,919
40	Customer accounts expenses.....	46,302,741		46,302,741
41	Sales expenses.....	85,437		85,437
42	Administrative and general expenses.....	71,652,123	3,054,415	74,706,538
43	Total gas operation and maintenance expenses.....	\$ 360,245,741	\$ 13,681,567	\$ 373,927,308
44	Ratio of operating expenses to operating revenues (carry out decimal two places, e.g.: 0.00%) Compute by dividing Revenues (Acct. 400) into the sum of Operation and Maintenance Expenses (p. 47, line 43(d), Depreciation (Acct. 403) and Amortization (Acct. 407).....			88.64%
45	Total salaries and wages of gas department for year, including amounts charged to operating expenses, construction and other accounts.			51,179,289
46	Total number of employees of gas department at end of year, including administrative, operating, maintenance, construction and other employees (including part time employees).....			574

Note: Certain amounts included on line 21 in 2012 are included on line 7 in 2013; the increase (decrease) from preceding year (Column C) reflects this change.
 Certain amounts included on line 20 in 2012 are included on line 24 in 2013; the increase (decrease) from preceding year (Column C) reflects this change.

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

SALES FOR RESALE (Account 483)

Line No.	Names of Companies to Which Gas is Sold (a)	Where Delivered and Where and How Measured (b)	MMBTU (1000 BTU) (c)	Rate per M.C.F. (\$0.0000) (d)	Amount (e)
1 2 3 4 5 6 7 8 9 10 11 12 13 14	Spot Off System Sales	Delivered to customers, various points of delivery	859,431	\$4.6325	3,981,351
15	TOTALS		859,431	\$4.6325	3,981,351
16 17	Portion of above total sold to companies located outside of Massachusetts:		395,179		1,861,833

SALE OF RESIDUALS (Accounts 730, 731)

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

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

PURCHASED GAS (Accounts 804-806)

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

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PURCHASED GAS (804 - 806)					
Line No.	Names of Companies from Which Gas is Purchased (a)	Where Received and Where and How Measured (b)	MMBtu (1000 BTU) (c)	Rate Per MMBtu (0.0000) (d)	Amount (e)
1	Suppliers on the Tenn. Gas Pipeline	Various locations by station orifice meter	36,593,668	3.5195	128,792,319
2	Suppliers on the Algonquin Gas Pipeline				
3	Suppliers on the Portland Natural Gas Transmission				
4	Suppliers on the Maritimes and Northeast Pipeline				
5	Suppliers on the Vector Pipeline				
6	Suppliers on the Texas Eastern Gas Transmission				
7	Suppliers on the Iroquois Gas Transmission System				
8	Suppliers on the National Fuel Gas Supply Pipeline				
9	Suppliers on the TransCanada Pipeline				
10	Suppliers on the Union Gas Pipeline				
11	Suppliers on the Granite State Gas Transmission				
12	Suppliers on the Transcontinental Gas Pipeline				
13	(Includes various Spot Supplies)				
14					
15		Subtotal	36,593,668	3.5195	128,792,319
16					
17					
18	Demand charges paid to suppliers				61,918,243
19	and pipelines				
20					
21					
22					
23					
24					
25					
26					
27					
28					
29					
30					
31					
32					
33					
34					
35					
36					
37					
38	Total		36,593,668	\$ 5.2116	\$ 190,710,562
39					
40	Deferred Cost of Gas				11,043,244
41	Other Gas Purchases				(4,127,170)
42					
43					
44					
45	Subtotal - Natural gas purchases - Account 804 - 806				197,626,636
46					
47	Total			\$	<u>197,626,636</u>

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TAXES CHARGED DURING YEAR

1. This schedule is intended to give the account distribution of total taxes charged to operations and other final accounts during the year.

2. Do not include gasoline and other sales taxes which have been charged to accounts to which the material on which the tax was levied was charged. If the actual or estimated amounts of such taxes are known, they should be shown as a footnote and designated whether estimated or actual amounts.

3. The aggregate of each kind of tax should be listed under the appropriate heading of "Federal", "State",

and "Local" in such manner that the total tax for each State and for all subdivisions can readily be ascertained.

4. The accounts to which the taxes charged were distributed should be shown in columns (c) to (j). Show both the utility department and number of account charged. For taxes charged to utility plant show the number of the appropriate balance sheet plant account or subaccount.

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

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

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

Line No.	Kind of Tax (a)	Total Taxes Charged During Year (omit cents) (b)	Distribution of Taxes Charged (omit cents) (Show utility department where applicable and account charged)							
			Electric Acct. 408, 409 (c)	Gas Acct. 408, 409 (d)	Capital, etc 107,186,254 (e)	Mdse 415 (f)	Other 417,419,421 (g)	Gas Proc by Others 777 (h)	Purch Gas Exp 807 (i)	Rents 931 (j)
1	<u>STATE</u>									
2	MA Franchise (A)	70,250		(333,081)		(1,276)	404,607			
3	Income (OTHER)	166,724		166,724						
4	Unemployment (B)	268,633		217,413	51,220	0				
6	Sales and Use	319,752		319,752						
7	<u>LOCAL</u>									
8	Property	15,907,336		15,905,912		0		0	1,424	0
9	Motor Vehicle Excise	1,396		1,396						
10										
11	<u>FEDERAL</u>									
12	FICA & Medicare (B)	2,961,009		2,396,435	564,574	0				
13	Unemployment (B)	3,927		3,178	749	0				
14	Excise	0		0						
15			Account 408	18,677,729						
16										
17	<u>FEDERAL</u>									
18	Income (A)	(6,228,445)	Account 409	(8,259,063)		(6,423)	2,037,041			
19										
20										
21										
22										
23										
24										
25										
26										
27										
28	TOTALS	13,470,582		10,418,666	616,543	(7,699)	2,441,648	0	1,424	0

(A) Apportioned on Earnings Basis

(B) Apportioned on Payroll Basis

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INCOME FROM MERCHANDISING, JOBBING, AND CONTRACT WORK (Account 415) Report by utility departments the revenues, costs, expenses, and net income from merchandising, jobbing and contract work during year.					
Line No.	Item (a)	Electric Department (b)	Gas Department (c)	Other Utility Department (d)	Total (e)
1	Revenues:				
2	Merchandise sales, less discounts,				
3	allowance and returns.....		\$ 0		\$ 0
4	Contract work.....				
5	Commissions.....				
6	Other-list according to major classes.....				
7	Install.		945		945
8					
9					
10	Total Revenues.....	0	945	0	945
11					
12	Costs and Expenses:				
13	Cost of Sales (list according to major				
14	classes of cost).....				
15	Cost of Merchandise Sold.....		18,039		18,039
16	Install. expenses		104		104
17	Servicing installed appliance (net).....		0		0
18	Storeroom expenses.....		167		167
19	Fleet expenses.....		2,205		2,205
20					
21					
22					
23					
24					
25					
26	Miscellaneous.....				
27	Customer Account Expenses.....				
28	Administrative and general expenses.....		0		0
29	Clerical salaries and wages.....		0		0
30	Employee Benefits & Payroll Tax.....		0		0
31	Income Tax.....		(7,699)		(7,699)
32	Uncollectible Accounts.....		56		56
33	E/S Property Tax Non-Utility		0		0
34					
35					
36					
37					
38					
39					
40					
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43					
44					
45					
46					
47					
48					
49					
50	TOTAL COSTS AND EXPENSES	0	12,872	0	12,872
51	Net Profit (or Loss)	0	\$ (11,927)	0	\$ (11,927)

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Annual report of.....Columbia Gas of Massachusetts.....Year ended December 31, 2013

RECORD OF SENDOUT FOR THE YEAR IN MCF BASED ON 1000 BTU PER CUBIC FOOT							
Line No.	Item	Total	January	February	March	April	May
1	Gas Made						
2	Liquid Natural Gas	501,292	733,219	163,231	48,816	(106,188)	(69,059)
3	Propane Air Gas	128,924	74,487	26,700	11,532		
4	Propane Meter Gas	0	0	0	0	0	0
6	TOTAL.....	630,216	807,706	189,931	60,348	(106,188)	(69,059)
7	Off System Sales	(832,236)	(240,436)	(100,550)	(29,906)	0	(18,658)
8	Storage Activity	(128,073)	308,249	157,103	80,893	(164,899)	(156,304)
	TOTAL.....	(960,309)	67,813	56,553	50,987	(164,899)	(174,962)
9	Net Gas Purchase	35,453,799	5,429,033	5,319,914	4,632,935	2,740,183	1,400,678
10	End User Transportation	22,031,501	2,311,917	1,873,502	2,048,302	1,879,345	1,584,841
11	TOTAL.....	57,485,300	7,740,950	7,193,416	6,681,237	4,619,528	2,985,519
12	TOTAL MADE AND PURCHASED	57,155,207	8,616,469	7,439,900	6,792,572	4,348,441	2,741,498
14	Difference Throughput vs. Purchased Gas.....	(64,628)	(24,482)	14,571	19,847	14,233	(17,003)
15	TOTAL SENDOUT.....	57,090,579	8,591,987	7,454,471	6,812,419	4,362,674	2,724,495
16	Residential Gas	24,060,993	4,071,378	3,928,112	3,435,226	1,916,156	731,500
17	C&I Gas	8,790,746	1,443,121	1,461,186	1,244,679	581,552	402,479
18	Interruptible Gas	0	0	0	0	0	0
19	Transportation	22,704,843	2,573,600	2,126,380	2,201,094	1,890,202	1,519,772
20	Gas Used by Company.....	289,514	30,289	36,504	22,576	34,863	19,182
21	Gas Accounted for.....	55,846,096	8,118,388	7,552,182	6,903,575	4,422,773	2,672,933
22	Gas Unaccounted for.....	1,244,483	473,599	(97,711)	(91,156)	(60,099)	51,562
23	% Unaccounted for (0.00%).....	2.18%	5.51%	-1.31%	-1.34%	-1.38%	1.89%
NOTE: On a monthly basis, the MCF volumes provided above represent Company recorded MMBTU quantities converted to MCF using the applicable Mcf/MMBtu BTU conversion factors as provided by upstream pipelines							
24	Sendout in 24 hours in MMBTU						
25							
26							
27							
28	<u>Brockton</u>						
29	Maximum-MMBtu.....	217,491	217,491	185,229	146,560	115,570	46,764
30	Maximum Date.....	1/23	1/23	2/17	3/14	4/2	5/4
31	Minimum-MMBtu.....	16,019	57,864	99,683	61,022	28,550	21,690
32	Minimum Date.....	7/4	1/30	2/28	3/31	4/19	5/31
33	<u>Springfield</u>						
34	Maximum-MMBtu.....	118,699	118,699	101,557	80,882	66,052	29,990
35	Maximum Date.....	1/23	1/23	2/17	3/14	4/2	5/14
36	Minimum-MMBtu.....	10,691	42,932	56,464	38,987	20,900	13,310
37	Minimum Date.....	7/20	1/30	2/15	3/31	4/19	5/31
38	<u>Lawrence</u>						
39	Maximum-MMBtu.....	72,652	72,652	62,219	49,445	41,568	17,667
40	Maximum Date.....	1/23	1/23	2/17	3/14	4/2	5/14
41	Minimum-MMBtu.....	5,715	23,505	33,894	21,954	11,495	9,003
42	Minimum Date.....	7/4	1/30	2/28	3/31	4/19	5/31

Annual report of.....Columbia Gas of Massachusetts.....Year ended December 31, 2013

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

Line No.	Item	June	July	August	September	October	November	December
1	Gas Made							
2	Liquid Natural Gas	(167,723)	(182,591)	(181,865)	7,885	35,684	51,441	168,442
3	Propane Air Gas	0	0	0	0	0	1,192	15,013
4	Propane Meter Gas	0	0	0	0	0	0	0
6	TOTAL.....	(167,723)	(182,591)	(181,865)	7,885	35,684	52,633	183,455
7	Off System Sales	(25,701)	(185,397)	0	(4,936)	(31,937)	(67,421)	(127,294)
8	Storage Activity	(118,053)	(33,566)	(162,223)	(134,336)	(428)	10,128	85,363
	TOTAL.....	(143,754)	(218,963)	(162,223)	(139,272)	(32,365)	(57,293)	(41,931)
9	Net Gas Purchase	1,161,753	1,130,062	1,121,329	985,103	1,659,071	3,939,514	5,934,224
10	End User Transportation	1,244,257	2,016,994	1,645,129	1,726,278	1,889,514	1,847,022	1,964,400
11	TOTAL.....	2,406,010	3,147,056	2,766,458	2,711,381	3,548,585	5,786,536	7,898,624
12	TOTAL MADE AND PURCHASED	2,094,533	2,745,502	2,422,370	2,579,994	3,551,904	5,781,876	8,040,148
14	Difference Throughput vs. Purchased Gas.....	(37,416)	(24,173)	(689)	(4,737)	4,560	(644)	(8,695)
15	TOTAL SENDOUT.....	2,057,117	2,721,329	2,421,681	2,575,257	3,556,464	5,781,232	8,031,453
16	Residential Gas	514,506	433,170	525,189	804,255	1,031,906	2,554,974	4,114,621
17	C&I Gas	162,316	212,816	193,564	311,963	366,542	793,765	1,616,763
18	Interruptible Gas	0	0	0	0	0	0	0
19	Transportation	1,209,290	2,019,003	1,678,404	1,726,097	1,769,538	1,757,342	2,234,121
20	Gas Used by Company.....	24,913	17,524	21,604	21,913	18,980	18,337	22,829
21	Gas Accounted for.....	1,911,025	2,682,513	2,418,761	2,864,228	3,186,966	5,124,418	7,988,334
22	Gas Unaccounted for.....	146,092	38,816	2,920	(288,971)	369,498	656,814	43,119
23	% Unaccounted for (0.00%).....	7.10%	1.43%	0.12%	-11.22%	10.39%	11.36%	0.54%

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

24	Sendout in 24 hours							
25	in MMBTU							
26								
27								
28	<u>Brockton</u>							
29	Maximum-MMBtu.....	29,373	22,761	22,962	33,840	83,881	167,075	178,402
30	Maximum Date.....	6/13	7/25	8/6	9/17	10/25	11/24	12/16
31	Minimum-MMBtu.....	18,205	16,019	17,821	17,314	21,322	32,197	55,604
32	Minimum Date.....	6/29	7/4	8/31	9/1	10/5	11/1	12/21
33	<u>Springfield</u>							
34	Maximum-MMBtu.....	19,013	13,543	14,341	21,302	48,638	91,143	107,269
35	Maximum Date.....	6/13	7/11	8/15	9/23	10/29	11/24	12/17
36	Minimum-MMBtu.....	12,233	10,691	11,710	11,212	16,945	23,702	29,207
37	Minimum Date.....	6/29	7/20	8/31	9/1	10/17	11/1	12/22
38	<u>Lawrence</u>							
39	Maximum-MMBtu.....	11,189	9,239	8,802	12,206	31,104	56,168	59,847
40	Maximum Date.....	6/7	7/2	8/13	9/23	10/29	11/24	12/13
41	Minimum-MMBtu.....	7,531	5,715	6,417	5,754	8,682	12,560	25,931
42	Minimum Date.....	6/29	7/4	8/10	9/1	10/5	11/1	12/21

Annual report of.....Columbia Gas of Massachusetts.....Year ended December 31, 2013

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

Annual report of.....Columbia Gas of Massachusetts.....Year ended December 31, 2013

TRANSMISSION AND DISTRIBUTION MAINS

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

Line No.	Diameter	Total Length in Feet at Beginning of Year	Added During Year	Taken Up During Year	Abandoned but Not Removed During Year	Total Length in Feet at End of Year
1	<u>CAST IRON</u>					
2	3"	270,171			5,221	264,950
3	4"	1,142,360			49,312	1,093,048
4	6"	1,330,746			26,014	1,304,732
5	8"	175,087			36	175,051
6	10"	71,134			130	71,004
7	12"	122,048			8	122,040
8	14"	6,099				6,099
9	16"	61,909				61,909
10	20"	6,375				6,375
11	24"	5,723				5,723
12						
13	Sub Total	3,191,652			80,721	3,110,931
14	<u>STEEL</u>					
15	Under 4"	5,545,723	284		64,457	5,481,550
16	4"	2,698,130	44		35,127	2,663,047
17	6"	3,180,517	83		26,013	3,154,587
18	8"	1,321,488	495		9,077	1,312,906
19	10"	172,937				172,937
20	12"	639,513	148		162	639,499
21	16"	169,020	32			169,052
22	20"	7,238				7,238
23	24"	3,950				3,950
24	Sub Total	13,738,516	1,086		134,836	13,604,766
25	<u>PLASTIC</u>					
26	Under 4"	5,137,952	83,760		4,831	5,216,881
27	4"	2,355,110	47,637		6,428	2,396,319
28	6"	1,229,356	22,947		5,579	1,246,724
29	8" or Over	481,602	10,382		6	491,978
30	Sub Total	9,204,020	164,726		16,844	9,351,902
31	TOTALS	26,134,188	165,812		232,401	26,067,599
Normal Operating Pressure - Mains and Lines						LP 6" HP 40"
Normal Operating Pressure - Services						LP 6" HP 25"

Annual report of.....Columbia Gas of Massachusetts.....Year ended December 31, 2013

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.....	263,043	0	321,174
2	Additions during year:			
3	Purchased.....	8,222		
4	Installed.....			11,207
5	Meter adjustments.....			
6	Total Additions.....	8,222	0	11,207
7	Reductions during year:			
8	Retirements.....	4,403		9,906
9	Service adjustments.....		0	
10	Total Reductions.....	4,403	0	9,906
11	Number at End of Year.....	266,862	0	322,475
12	In Stock.....			7,370
13	On Customers' Premises - Inactive.....			6,718
14	On Customers' Premises - Active.....			308,345
15	In Company Use.....			42
16	Number at End of Year.....			322,475
17	Number of Meters Tested by State Inspectors During Year.....			28,548
House Governors are included as a component of the Gas Service.				

RESIDENTIAL NON-HEATING
RESIDENTIAL RATE R-1

AVAILABILITY

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

CHARACTER OF SERVICE

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

RATE - BI-MONTHLY

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

Customer Charge Per Two Month Period		\$ 21.88
Off-Peak	First 20 therms	@ \$ 0.4394 per therm
	Excess 20 therms	@ \$0.4909 per therm
Peak	First 20 therms	@ \$ 0.4394 per therm
	Excess 20 therms	@ \$0.4909 per therm

RATE – MONTHLY

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

Customer Charge Per One Month Period		\$ 10.94
Off-Peak	First 10 therms	@ \$ 0.4394 per therm
	Excess 10 therms	@ \$0.4909 per therm
Peak	First 10 therms	@ \$ 0.4394 per therm
	Excess 10 therms	@ \$0.4909 per therm

RESIDENTIAL NON-HEATING
RESIDENTIAL RATE R-1

MINIMUM CHARGE

The minimum charge per month shall be the sum of the applicable bi-monthly or monthly Customer Charge and the Residential Energy Conservation Service ("RCS") Charge.

REVENUE DECOUPLING ADJUSTMENT CLAUSE

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

COST OF GAS ADJUSTMENT AND LOCAL DISTRIBUTION ADJUSTMENT CLAUSE

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

DEFINITIONS

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

PAYMENT

Bills are net and payable upon presentation.

SPECIAL PROVISION

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

RESIDENTIAL NON-HEATING
RESIDENTIAL RATE R-1

TERMS AND CONDITIONS

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

FARM DISCOUNT

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

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

AVAILABILITY

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

CHARACTER OF SERVICE

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

RATE - BI- MONTHLY

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

Customer Charge Per Two Month Period \$ 21.88

Off-Peak	-	First 20 therms	@ \$ 0.4394 per therm
		Excess 20 therms	@ \$ 0.4909 per therm
Peak	-	First 20 therms	@ \$ 0.4394 per therm
		Excess 20 therms	@ \$ 0.4909 per therm

RATE – MONTHLY

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

Customer Charge Per One Month Period \$ 10.94

Off-Peak	-	First 10 therms	@ \$ 0.4394 per therm
		Excess 10 therms	@ \$ 0. 4909per therm
Peak	-	First 10 therms	@ \$ 0.4394 per therm
		Excess 10 therms	@ \$ 0. 4909per therm

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

MINIMUM CHARGE

The minimum charge per month shall be the sum of the applicable bi-monthly or monthly Customer Charge and the Residential Energy Conservation Service ("RCS") Charge, less the application of the Low Income Discount Adjustment provided under this rate schedule.

REVENUE DECOUPLING ADJUSTMENT CLAUSE

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

COST OF GAS ADJUSTMENT AND LOCAL DISTRIBUTION ADJUSTMENT CLAUSE

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

LOW INCOME DISCOUNT ADJUSTMENT

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

DEFINITIONS

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

PAYMENT

Bills are net and payable upon presentation.

SPECIAL PROVISIONS

Where more than one but less than four individual apartments or dwellings is served through one

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

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

TERMS AND CONDITIONS

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

FARM DISCOUNT

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

RESIDENTIAL HEATING
RESIDENTIAL RATE R-3

AVAILABILITY

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

CHARACTER OF SERVICE

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

RATE - MONTHLY

Customer Charge Per Month		\$ 10.94
Off-Peak	First 15 therms	@ \$ 0.3341 per therm
	Excess 15 therms	@ \$ 0.3798 per therm
Peak	First 85 therms	@ \$ 0.3341 per therm
	Excess 85 therms	@ \$ 0.3798 per therm

MINIMUM CHARGE

The minimum charge per month shall be the sum of the monthly Customer Charge and the Residential Energy Conservation Service ("RCS") Charge.

REVENUE DECOUPLING ADJUSTMENT CLAUSE

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

COST OF GAS ADJUSTMENT AND LOCAL DISTRIBUTION ADJUSTMENT CLAUSE

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

RESIDENTIAL HEATING
RESIDENTIAL RATE R-3

DEFINITIONS

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

PAYMENT

Bills are net and payable upon presentation.

SPECIAL PROVISION

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

TERMS AND CONDITIONS

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

FARM DISCOUNT

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

LOW INCOME RESIDENTIAL HEATING
RESIDENTIAL RATE R-4

AVAILABILITY

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

CHARACTER OF SERVICE

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

RATE - MONTHLY

Customer Charge Per Month		\$ 10.94
Off-Peak	First 15 therms	@ \$ 0.3341 per therm
	Excess 15 therms	@ \$ 0.3798 per therm
Peak	First 85 therms	@ \$ 0.3341 per therm
	Excess 85 therms	@ \$ 0.3798 per therm

MINIMUM CHARGE

The minimum charge per month shall be the sum of the monthly Customer Charge and the Residential Energy Conservation Service ("RCS") Charge, less the application of the Low Income Discount Adjustment provided under this rate schedule.

REVENUE DECOUPLING ADJUSTMENT CLAUSE

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

LOW INCOME RESIDENTIAL HEATING
RESIDENTIAL RATE R-4

COST OF GAS ADJUSTMENT AND LOCAL DISTRIBUTION ADJUSTMENT CLAUSE

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

LOW INCOME DISCOUNT ADJUSTMENT

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

DEFINITIONS

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

PAYMENT

Bills are net and payable upon presentation.

SPECIAL PROVISIONS

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

TERMS AND CONDITIONS

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

FARM DISCOUNT

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

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

AVAILABILITY

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

CHARACTER OF SERVICE

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

RATE - MONTHLY

Customer Charge Per Month		\$ 17.51
Off-Peak	First 25 therms	@ \$0.3166 per therm
	Excess 25 therms	@ \$0.3673 per therm
Peak	First 25 therms	@ \$0.3166 per therm
	Excess 25 therms	@ \$0.3673 per therm

CHARACTERISTICS OF CUSTOMER

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

MINIMUM CHARGE

The minimum charge per month shall be the sum of the monthly Customer Charge and the Residential Energy Conservation Service ("RCS") Charge.

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

REVENUE DECOUPLING ADJUSTMENT CLAUSE

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

COST OF GAS ADJUSTMENT AND LOCAL DISTRIBUTION ADJUSTMENT CLAUSE

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

DEFINITIONS

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

PAYMENT

Bills are net and payable upon presentation.

TERM OF CONTRACT

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

TERMS AND CONDITIONS

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

FARM DISCOUNT

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

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

AVAILABILITY

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

CHARACTER OF SERVICE

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

RATE - MONTHLY

Customer Charge Per Month		\$ 71.11
Off-Peak	First 150 therms	@ \$0.1865 per therm
	Excess 150 therms	@ \$0.2175 per therm
Peak	First 950 therms	@ \$0.1865 per therm
	Excess 950 therms	@ \$0.2175per therm

CHARACTERISTICS OF CUSTOMER

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

MINIMUM CHARGE

The minimum charge per month shall be the sum of the monthly Customer Charge and the Residential Energy Conservation Service ("RCS") Charge.

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

REVENUE DECOUPLING ADJUSTMENT CLAUSE

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

COST OF GAS ADJUSTMENT AND LOCAL DISTRIBUTION ADJUSTMENT CLAUSE

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

DEFINITIONS

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

PAYMENT

Bills are net and payable upon presentation.

TERM OF CONTRACT

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

TERMS AND CONDITIONS

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

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

DUAL FUEL EQUIPMENT

The rates and charges applicable under this tariff for service rendered to locations with dual fuel equipment are subject to the Special Provision for Use of Dual Fuel Equipment, M.D.P.U. No. 136, which applies to any Customer with installed dual fuel equipment capable of burning gas and another fuel.

FARM DISCOUNT

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

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

AVAILABILITY

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

CHARACTER OF SERVICE

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

RATE - MONTHLY

Customer Charge Per Month		\$ 233.02
Off-Peak	First 1,200 therms	@ \$0.0768 per therm
	Excess 1,200 therms	@ \$0.1064 per therm
Peak	First 6,600 therms	@ \$0.1713 per therm
	Excess 6,600 therms	@ \$0.1932 per therm

CHARACTERISTICS OF CUSTOMER

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

MINIMUM CHARGE

The minimum charge per month shall be the sum of the monthly Customer Charge and the Residential Energy Conservation Service ("RCS") Charge.

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

REVENUE DECOUPLING ADJUSTMENT CLAUSE

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

COST OF GAS ADJUSTMENT AND LOCAL DISTRIBUTION ADJUSTMENT CLAUSE

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

DEFINITIONS

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

PAYMENT

Bills are net and payable upon presentation.

TERM OF CONTRACT

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

TERMS AND CONDITIONS

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

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

DUAL FUEL EQUIPMENT

The rates and charges applicable under this tariff for service rendered to locations with dual fuel equipment are subject to the Special Provision for Use of Dual Fuel Equipment, M.D.P.U. No. 136, which applies to any Customer with installed dual fuel equipment capable of burning gas and another fuel.

FARM DISCOUNT

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

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

AVAILABILITY

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

CHARACTER OF SERVICE

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

RATE - MONTHLY

Customer Charge Per Month:		\$ 854.36
Demand Rates:	Off-Peak	- @ \$ 0.7388 per therm of maximum daily gas usage
	Peak	- @ \$ 1.6534 per therm of maximum daily gas usage
Volumetric Rates:	Off-Peak	- @ \$0.0371 per therm
	Peak	- @ \$0.0774 per therm

CALCULATION OF DEMAND CHARGES

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

CHARACTERISTICS OF CUSTOMER

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

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

MINIMUM CHARGE

The minimum charge per month shall be the sum of the monthly Customer Charge and the Residential Energy Conservation Service ("RCS") Charge.

REVENUE DECOUPLING ADJUSTMENT CLAUSE

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

COST OF GAS ADJUSTMENT AND LOCAL DISTRIBUTION ADJUSTMENT CLAUSE

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

DEFINITIONS

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

PAYMENT

Bills are net and payable upon presentation.

TERM OF CONTRACT

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

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

TERMS AND CONDITIONS

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

SPECIAL PROVISIONS

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

DUAL FUEL EQUIPMENT

The rates and charges applicable under this tariff for service rendered to locations with dual fuel equipment are subject to the Special Provision for Use of Dual Fuel Equipment, M.D.P.U. No. 136, which applies to any Customer with installed dual fuel equipment capable of burning gas and another fuel.

FARM DISCOUNT

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

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

AVAILABILITY

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

CHARACTER OF SERVICE

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

RATE - MONTHLY

Customer Charge Per Month		\$ 17.51
Off-Peak	First 25 therms	@ \$0.2865 per therm
	Excess 25 therms	@ \$0.3574 per therm
Peak	First 25 therms	@ \$0.2865 per therm
	Excess 25 therms	@ \$0.3574 per therm

CHARACTERISTICS OF CUSTOMER

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

MINIMUM CHARGE

The minimum charge per month shall be the sum of the monthly Customer Charge and the Residential Energy Conservation Service ("RCS") Charge.

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

REVENUE DECOUPLING ADJUSTMENT CLAUSE

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

COST OF GAS ADJUSTMENT AND LOCAL DISTRIBUTION ADJUSTMENT CLAUSE

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

DEFINITIONS

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

PAYMENT

Bills are net and payable upon presentation.

TERM OF CONTRACT

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

TERMS AND CONDITIONS

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

FARM DISCOUNT

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

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

AVAILABILITY

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

CHARACTER OF SERVICE

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

RATE - MONTHLY

Customer Charge Per Month		\$71.11
Off-Peak	First 450 therms	@ \$0.0982 per therm
	Excess 450 therms	@ \$0.1089 per therm
Peak	First 650 therms	@ \$0.1766 per therm
	Excess 650 therms	@ \$0.1954 per therm

CHARACTERISTICS OF CUSTOMER

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

MINIMUM CHARGE

The minimum charge per month shall be the sum of the monthly Customer Charge and the Residential Energy Conservation Service ("RCS") Charge.

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

REVENUE DECOUPLING ADJUSTMENT CLAUSE

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

COST OF GAS ADJUSTMENT AND LOCAL DISTRIBUTION ADJUSTMENT CLAUSE

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

DEFINITIONS

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

PAYMENT

Bills are net and payable upon presentation.

TERM OF CONTRACT

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

TERMS AND CONDITIONS

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

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

DUAL FUEL EQUIPMENT

The rates and charges applicable under this tariff for service rendered to locations with dual fuel equipment are subject to the Special Provision for Use of Dual Fuel Equipment, M.D.P.U.. No. 136, which applies to any Customer with installed dual fuel equipment capable of burning gas and another fuel.

FARM DISCOUNT

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

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

AVAILABILITY

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

CHARACTER OF SERVICE

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

RATE - MONTHLY

Customer Charge Per Month		\$ 233.02
Off-Peak	First 3,200 therms	@ \$0.0760 per therm
	Excess 3,200 therms	@ \$0.0871 per therm
Peak	First 5,600 therms	@ \$0.1597 per therm
	Excess 5,600 therms	@ \$0.1851 per therm

CHARACTERISTICS OF CUSTOMER

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

MINIMUM CHARGE

The minimum charge per month shall be the sum of the monthly Customer Charge and the Residential Energy Conservation Service ("RCS") Charge.

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

REVENUE DECOUPLING ADJUSTMENT CLAUSE

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

COST OF GAS ADJUSTMENT AND LOCAL DISTRIBUTION ADJUSTMENT CLAUSE

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

DEFINITIONS

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

PAYMENT

Bills are net and payable upon presentation.

TERM OF CONTRACT

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

TERMS AND CONDITIONS

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

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

DUAL FUEL EQUIPMENT

The rates and charges applicable under this tariff for service rendered to locations with dual fuel equipment are subject to the Special Provision for Use of Dual Fuel Equipment, M.D.P.U. No. 136, which applies to any Customer with installed dual fuel equipment capable of burning gas and another fuel.

FARM DISCOUNT

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

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

AVAILABILITY

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

CHARACTER OF SERVICE

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

RATE - MONTHLY

Customer Charge Per Month:			\$ 854.36
Demand Rates:	Off-Peak	-	@ \$ 0.7388 per therm of maximum daily gas usage
	Peak	-	@ \$ 1.6534 per therm of maximum daily gas usage
Volumetric Rates:	Off-Peak	-	@ \$ 0.0371 per therm
	Peak	-	@ \$ 0.0774 per therm

CALCULATION OF DEMAND CHARGES

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

CHARACTERISTICS OF CUSTOMER

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

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

MINIMUM CHARGE

The minimum charge per month shall be the sum of the monthly Customer Charge and the Residential Energy Conservation Service ("RCS") Charge.

REVENUE DECOUPLING ADJUSTMENT CLAUSE

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

COST OF GAS ADJUSTMENT AND LOCAL DISTRIBUTION ADJUSTMENT CLAUSE

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

DEFINITIONS

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

PAYMENT

Bills are net and payable upon presentation.

TERM OF CONTRACT

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

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

TERMS AND CONDITIONS

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

SPECIAL PROVISIONS

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

DUAL FUEL EQUIPMENT

The rates and charges applicable under this tariff for service rendered to locations with dual fuel equipment are subject to the Special Provision for Use of Dual Fuel Equipment, M.D.P.U. No. 136, which applies to any Customer with installed dual fuel equipment capable of burning gas and another fuel.

FARM DISCOUNT

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

OUTDOOR GAS LIGHTING SERVICE
RATE L

AVAILABILITY

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

CHARACTER OF SERVICE

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

RATE - MONTHLY

\$ 2.81 per month per light.

COST OF GAS ADJUSTMENT AND LOCAL DISTRIBUTION ADJUSTMENT CLAUSE

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

TERM OF CONTRACT

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

OUTDOOR GAS LIGHTING SERVICE
RATE L

PAYMENT

Bills are net and payable upon presentation.

SPECIAL PROVISIONS

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

RULES AND REGULATIONS

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

FARM DISCOUNT

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

NON-HEATING FIRM TRANSPORTATION SERVICE
RESIDENTIAL RATE T-R1

AVAILABILITY

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

CHARACTER OF SERVICE

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

RATE - BI-MONTHLY

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

Customer Charge Per Two Month Period		\$ 21.88
Off-Peak	First 20 therms	@ \$0.4394 per therm
	Excess 20 therms	@ \$0.4909 per therm
Peak	First 20 therms	@ \$0.4394 per therm
	Excess 20 therms	@ \$0.4909 per therm

RATE – MONTHLY

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

Customer Charge Per One Month Period		\$ 10.94
Off-Peak	First 10 therms	@ \$0.4394 per therm
	Excess 10 therms	@ \$0.4909 per therm
Peak	First 10 therms	@ \$0.4394 per therm
	Excess 10 therms	@ \$0.4909 per therm

NON-HEATING FIRM TRANSPORTATION SERVICE
RESIDENTIAL RATE T-R1

MINIMUM CHARGE

The minimum charge per month shall be the sum of the applicable bi-monthly or monthly Customer Charge and the Residential Energy Conservation Service ("RCS") Charge.

REVENUE DECOUPLING ADJUSTMENT CLAUSE

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

LOCAL DISTRIBUTION ADJUSTMENT CLAUSE

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

DEFINITIONS

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

PAYMENT

Bills are net and payable upon presentation.

SPECIAL PROVISION

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

TERMS AND CONDITIONS

Issued by: Stephen H. Bryant
President

Issued On: November 9, 2012
Effective: November 1, 2012

NON-HEATING FIRM TRANSPORTATION SERVICE
RESIDENTIAL RATE T-R1

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

FARM DISCOUNT

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

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

AVAILABILITY

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

CHARACTER OF SERVICE

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

RATE - BI-MONTHLY

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

Customer Charge Per Two Month Period		\$ 21.88	
Off-Peak	First 20 therms	@	\$0.4394 per therm
	Excess 20 therms	@	\$0.4909 per therm
Peak	First 20 therms	@	\$0.4394 per therm
	Excess 20 therms	@	\$0.4909 per therm

RATE – MONTHLY

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

Customer Charge Per One Month Period		\$ 10.94	
Off-Peak	First 10 therms	@	\$0.4394 per therm
	Excess 10 therms	@	\$0.4909 per therm
Peak	First 10 therms	@	\$0.4394 per therm
	Excess 10 therms	@	\$0.4909 per therm

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

MINIMUM CHARGE

The minimum charge per month shall be the sum of the applicable bi-monthly or monthly Customer Charge and the Residential Energy Conservation Service ("RCS") Charge, less the application of the Low Income Discount Adjustment provided under this rate schedule.

REVENUE DECOUPLING ADJUSTMENT CLAUSE

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

LOCAL DISTRIBUTION ADJUSTMENT CLAUSE

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

LOW INCOME DISCOUNT ADJUSTMENT

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

DEFINITIONS

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

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

PAYMENT

Bills are net and payable upon presentation.

SPECIAL PROVISIONS

Where more than one but less than four individual apartments or dwellings is served through one meter, the billings shall be calculated as though each individual dwelling or apartment were served through a separate meter by assuming the use was divided equally among them, except

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

that one customer charge will apply. The owner of the property or his designee will be responsible for the payment of the service. Where four or more individual apartments or dwellings are served through one meter, the billings shall be calculated on the appropriate Commercial and Industrial Service Rate.

TERMS AND CONDITIONS

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

FARM DISCOUNT

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

HEATING FIRM TRANSPORTATION SERVICE
RESIDENTIAL RATE T-R3

AVAILABILITY

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

CHARACTER OF SERVICE

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

RATE - MONTHLY

Customer Charge Per Month		\$ 10.94	
Off-Peak	-	First 15 therms	@ \$0.3341 per therm
		Excess 15 therms	@ \$0.3798 per therm
Peak	-	First 85 therms	@ \$0.3341 per therm
		Excess 85 therms	@ \$0.3798 per therm

MINIMUM CHARGE

The minimum charge per month shall be the sum of the monthly Customer Charge and the Residential Energy Conservation Service ("RCS") Charge.

REVENUE DECOUPLING ADJUSTMENT CLAUSE

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

LOCAL DISTRIBUTION ADJUSTMENT CLAUSE

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

HEATING FIRM TRANSPORTATION SERVICE
RESIDENTIAL RATE T-R3

DEFINITIONS

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

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

PAYMENT

Bills are net and payable upon presentation.

SPECIAL PROVISION

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

TERMS AND CONDITIONS

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

FARM DISCOUNT

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

LOW INCOME HEATING FIRM TRANSPORTATION SERVICE
RESIDENTIAL RATE T-R4

AVAILABILITY

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

CHARACTER OF SERVICE

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

RATE - MONTHLY

Customer Charge Per Month		\$ 10.94
Off-Peak	First 15 therms	@ \$0.3341 per therm
	Excess 15 therms	@ \$0.3798 per therm
Peak	First 85 therms	@ \$0.3341 per therm
	Excess 85 therms	@ \$0.3798 per therm

MINIMUM CHARGE

The minimum charge per month shall be the sum of the monthly Customer Charge and the Residential Energy Conservation Service ("RCS") Charge, less the application of the Low Income Discount Adjustment provided under this rate schedule.

REVENUE DECOUPLING ADJUSTMENT CLAUSE

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

LOW INCOME HEATING FIRM TRANSPORTATION SERVICE
RESIDENTIAL RATE T-R4

LOCAL DISTRIBUTION ADJUSTMENT CLAUSE

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

LOW INCOME DISCOUNT ADJUSTMENT

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

DEFINITIONS

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

PAYMENT

Bills are net and payable upon presentation.

SPECIAL PROVISIONS

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

TERMS AND CONDITIONS

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

FARM DISCOUNT

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

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

AVAILABILITY

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

RATE - MONTHLY

Customer Charge Per Month		\$ 17.51
Off-Peak	First 25 therms	@ \$0.3166 per therm
	Excess 25 therms	@ \$0.3673 per therm
Peak	First 25 therms	@ \$0.3166 per therm
	Excess 25 therms	@ \$0.3673 per therm

CHARACTERISTICS OF CUSTOMER

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

MINIMUM CHARGE

The minimum charge per month shall be the sum of the monthly Customer Charge and the Residential Energy Conservation Service ("RCS") Charge.

REVENUE DECOUPLING ADJUSTMENT CLAUSE

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

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

LOCAL DISTRIBUTION ADJUSTMENT CLAUSE

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

DEFINITIONS

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

PAYMENT

Bills are net and payable upon presentation.

TERM OF CONTRACT

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

TERMS AND CONDITIONS

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

FARM DISCOUNT

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

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

AVAILABILITY

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

RATE - MONTHLY

Customer Charge Per Month		\$ 71.11
Off-Peak	First 150 therms	@ \$0.1865 per therm
	Excess 150 therms	@ \$0.2175 per therm
Peak	First 950 therms	@ \$0.1865 per therm
	Excess 950 therms	@ \$0.2175 per therm

CHARACTERISTICS OF CUSTOMER

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

MINIMUM CHARGE

The minimum charge per month shall be the sum of the monthly Customer Charge and the Residential Energy Conservation Service ("RCS") Charge.

REVENUE DECOUPLING ADJUSTMENT CLAUSE

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

LOCAL DISTRIBUTION ADJUSTMENT CLAUSE

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

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

DEFINITIONS

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

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

PAYMENT

Bills are net and payable upon presentation.

TERM OF CONTRACT

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

TERMS AND CONDITIONS

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

DUAL FUEL EQUIPMENT

The rates and charges applicable under this tariff for service rendered to locations with dual fuel equipment are subject to the Special Provision for Use of Dual Fuel Equipment, M.D.P.U. No. 136, which applies to any Customer with installed dual fuel equipment capable of burning gas and another fuel.

FARM DISCOUNT

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

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

AVAILABILITY

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

RATE - MONTHLY

Customer Charge Per Month		\$ 233.02
Off-Peak	First 1,200 therms	@ \$0.0768 per therm
	Excess 1,200 therms	@ \$0.1064 per therm
Peak	First 6,600 therms	@ \$0.1713 per therm
	Excess 6,600 therms	@ \$0.1932 per therm

CHARACTERISTICS OF CUSTOMER

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

MINIMUM CHARGE

The minimum charge per month shall be the sum of the monthly Customer Charge and the Residential Energy Conservation Service ("RCS") Charge.

REVENUE DECOUPLING ADJUSTMENT CLAUSE

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

LOCAL DISTRIBUTION ADJUSTMENT CLAUSE

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

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

DEFINITIONS

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

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

PAYMENT

Bills are net and payable upon presentation.

TERM OF CONTRACT

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

TERMS AND CONDITIONS

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

DUAL FUEL EQUIPMENT

The rates and charges applicable under this tariff for service rendered to locations with dual fuel equipment are subject to the Special Provision for Use of Dual Fuel Equipment, M.D.P.U. No. 136, which applies to any Customer with installed dual fuel equipment capable of burning gas and another fuel.

FARM DISCOUNT

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

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

AVAILABILITY

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

RATE - MONTHLY

Customer Charge Per Month:		\$854.36
Demand Rates:	Off-Peak	@ \$ 0.7388 per therm of maximum daily gas usage
	Peak	@ \$ 1.6534 per therm of maximum daily gas usage
Volumetric Rates:	Off-Peak	@ \$ 0.0371 per therm
	Peak	@ \$ 0.0774 per therm

CALCULATION OF DEMAND CHARGES

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

CHARACTERISTICS OF CUSTOMER

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

MINIMUM CHARGE

The minimum charge per month shall be the sum of the monthly Customer Charge and the Residential Energy Conservation Service ("RCS") Charge.

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

REVENUE DECOUPLING ADJUSTMENT CLAUSE

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

LOCAL DISTRIBUTION ADJUSTMENT CLAUSE

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

DEFINITIONS

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

PAYMENT

Bills are net and payable upon presentation.

TERM OF CONTRACT

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

TERMS AND CONDITIONS

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

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

SPECIAL PROVISIONS

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

DUAL FUEL EQUIPMENT

The rates and charges applicable under this tariff for service rendered to locations with dual fuel equipment are subject to the Special Provision for Use of Dual Fuel Equipment, M.D.P.U. No. 136, which applies to any Customer with installed dual fuel equipment capable of burning gas and another fuel.

FARM DISCOUNT

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

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

AVAILABILITY

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

RATE - MONTHLY

Customer Charge Per Month		\$ 17.51
Off-Peak	First 25 therms	@ \$0.2865 per therm
	Excess 25 therms	@ \$0.3574 per therm
Peak	First 25 therms	@ \$0.2865 per therm
	Excess 25 therms	@ \$0.3574 per therm

CHARACTERISTICS OF CUSTOMER

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

MINIMUM CHARGE

The minimum charge per month shall be the sum of the monthly Customer Charge and the Residential Energy Conservation Service ("RCS") Charge.

REVENUE DECOUPLING ADJUSTMENT CLAUSE

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

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

LOCAL DISTRIBUTION ADJUSTMENT CLAUSE

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

DEFINITIONS

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

PAYMENT

Bills are net and payable upon presentation.

TERM OF CONTRACT

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

TERMS AND CONDITIONS

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

FARM DISCOUNT

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

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

AVAILABILITY

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

RATE - MONTHLY

Customer Charge Per Month		\$ 71.11
Off-Peak	First 450 therms	@ \$0.0982 per therm
	Excess 450 therms	@ \$0.1089 per therm
Peak	First 650 therms	@ \$0.1766 per therm
	Excess 650 therms	@ \$0.1954 per therm

CHARACTERISTICS OF CUSTOMER

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

MINIMUM CHARGE

The minimum charge per month shall be the sum of the monthly Customer Charge and the Residential Energy Conservation Service ("RCS") Charge.

REVENUE DECOUPLING ADJUSTMENT CLAUSE

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

LOCAL DISTRIBUTION ADJUSTMENT CLAUSE

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

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

DEFINITIONS

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

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

PAYMENT

Bills are net and payable upon presentation.

TERM OF CONTRACT

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

TERMS AND CONDITIONS

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

DUAL FUEL EQUIPMENT

The rates and charges applicable under this tariff for service rendered to locations with dual fuel equipment are subject to the Special Provision for Use of Dual Fuel Equipment, M.D.P.U. No. 136, which applies to any Customer with installed dual fuel equipment capable of burning gas and another fuel.

FARM DISCOUNT

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

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

AVAILABILITY

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

RATE - MONTHLY

Customer Charge Per Month		\$ 233.02
Off-Peak	First 3,200 therms	@ \$0.0760 per therm
	Excess 3,200 therms	@ \$0.0871 per therm
Peak	First 5,600 therms	@ \$0.1597 per therm
	Excess 5,600 therms	@ \$0.1851 per therm

CHARACTERISTICS OF CUSTOMER

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

MINIMUM CHARGE

The minimum charge per month shall be the sum of the monthly Customer Charge and the Residential Energy Conservation Service ("RCS") Charge.

REVENUE DECOUPLING ADJUSTMENT CLAUSE

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

LOCAL DISTRIBUTION ADJUSTMENT CLAUSE

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

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

DEFINITIONS

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

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

PAYMENT

Bills are net and payable upon presentation.

TERM OF CONTRACT

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

TERMS AND CONDITIONS

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

DUAL FUEL EQUIPMENT

The rates and charges applicable under this tariff for service rendered to locations with dual fuel equipment are subject to the Special Provision for Use of Dual Fuel Equipment, M.D.P.U. No. 136, which applies to any Customer with installed dual fuel equipment capable of burning gas and another fuel.

FARM DISCOUNT

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

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

AVAILABILITY

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

RATE - MONTHLY

Customer Charge Per Month:			\$ 854.36
Demand Rates:	Off-Peak	-	@ \$ 0.7388 per therm of maximum daily gas usage
	Peak	-	@ \$ 1.6534 per therm of maximum daily gas usage
Volumetric Rates:	Off-Peak	-	@ \$ 0.0371 per therm
	Peak	-	@ \$ 0.0774 per therm

CALCULATION OF DEMAND CHARGES

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

CHARACTERISTICS OF CUSTOMER

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

MINIMUM CHARGE

The minimum charge per month shall be the sum of the monthly Customer Charge and the Residential Energy Conservation Service ("RCS") Charge.

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

REVENUE DECOUPLING ADJUSTMENT CLAUSE

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

LOCAL DISTRIBUTION ADJUSTMENT CLAUSE

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

DEFINITIONS

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

PAYMENT

Bills are net and payable upon presentation.

TERM OF CONTRACT

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

TERMS AND CONDITIONS

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

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

SPECIAL PROVISIONS

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

DUAL FUEL EQUIPMENT

The rates and charges applicable under this tariff for service rendered to locations with dual fuel equipment are subject to the Special Provision for Use of Dual Fuel Equipment, M.D.P.U. No. 136, which applies to any Customer with installed dual fuel equipment capable of burning gas and another fuel.

FARM DISCOUNT

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

**SPECIAL PROVISION
FOR USE OF DUAL FUEL EQUIPMENT**

1.0 PURPOSE

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

2.0 APPLICABILITY

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

3.0 NOTIFICATION REQUIREMENT

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

4.0 TERM

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

5.0 MINIMUM ANNUAL REVENUE

Customer shall be responsible for payment to Company of a minimum annual revenue, net of any

**SPECIAL PROVISION
FOR USE OF DUAL FUEL EQUIPMENT**

gas commodity-related revenues from the Company's Cost of Gas Clause and revenues from the application of the Company's Local Distribution Adjustment Clause ("LDAC").

Company shall calculate Customer's minimum annual revenue requirement by multiplying the Company's appropriate portion of the annual unit long-run marginal cost ("LRMC") from the Company's most recent rate proceeding adjusted each year, effective September 1, for inflation, by the Customer's maximum daily requirement or quantity ("MDQ"). In accordance with D.P.U. 12-25, the appropriate portion of the unit LRMC to be applied shall be as follows:

- Constrained Capacity: Full LRMC of \$76.46 per MMBtu per MDQ
- Unconstrained Capacity: Pressure Support of \$16.87 per MMBtu per MDQ

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

Annual Inflation Adjustment to Annual Unit LRMC:

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

Determination of Customer's MDQ:

Either:

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

PEAKING SUPPLY SERVICE
RATE PSS

1.0 AVAILABILITY

Peaking Service is available to all Suppliers or Customers acting as their own Suppliers that have been assigned Peaking Capacity on behalf of Customers in an Aggregation Pool, or on behalf of daily-metered Customers not included in an Aggregation Pool, upon execution of a Supplier Service Agreement with the Company.

2.0 APPLICABILITY

This tariff applies to all Suppliers, or Customers acting as their own Supplier, receiving Peaking Service from the Company pursuant to the Company's Terms and Conditions.

3.0 CHARACTER OF SERVICE

Gas provided on a firm basis and not subject to interruption or curtailment except as permitted under the Company's Terms and Conditions and the Supplier Service Agreement. The Supplier shall nominate Peaking Service quantities on a daily basis subject to the operational restrictions and nominations requirements set forth in the Company's Terms and Conditions. The Company shall be obligated to provide a quantity not to exceed the Maximum Daily Peaking Quantity ("MDPQ"), as specified in the Supplier Service Agreement. The level of supply provided by the Company is subject to operational restrictions during the service availability period as set forth in the Company's Terms and Conditions.

4.0 PEAKING SERVICE RATES

Service hereunder is subject to a two-part monthly rate comprising a Peaking Service Demand Charge and a Peaking Service Commodity Charge. Such charges shall reflect the costs described below and shall be computed and submitted within the Company's Cost of Gas Adjustment Clause ("CGAC") filings.

PEAKING SUPPLY SERVICE
RATE PSS

5.0 RATE PER MONTH

The Peaking Service Demand Charge to the Supplier shall be the product of the currently effective monthly Peaking Service Demand Charge and the applicable MDPQ as established in the Supplier Service Agreement for that month for each Aggregation Pool.

The Peaking Service Commodity Charge to the Supplier shall be the Peaking Supply Commodity Charge multiplied by the volumes of gas nominated for each Aggregation Pool each month under this rate.

6.0 MAXIMUM DAILY PEAKING QUANTITY

The MDPQ for each of a Supplier's Aggregation Pools shall be established in the Supplier Service Agreement pursuant to Section 13.4 of the Company's Terms and Conditions.

7.0 OPERATIONAL RESTRICTIONS

The availability of Peaking Service may be restricted in accordance with the operational standards established by the Company in its Terms and Conditions.

8.0 TERMS AND CONDITIONS

Service under this rate is subject to the Company's Terms and Conditions, in effect from time to time, where not inconsistent with any specific provision herein.

FIRM DISTRIBUTION SERVICE
DISTRIBUTION RATE CREDIT

A Distribution Rate Credit applicable to all gas use under all Residential service rate classes of \$0.0304 per therm, and under all Commercial and Industrial ("C&I") rate classes of \$0.0160 per therm shall be in effect from November 1, 2013 through April 30, 2014. The respective Residential and C&I Distribution Rate Credits shall be applicable to all gas use provided under the following Firm Distribution Rate Schedules:

<u>Title</u>	<u>Rate</u>
Residential Non-Heating	R-1
Low Income Residential Non-Heating	R-2
Residential Heating	R-3
Low Income Residential Heating	R-4
Commercial and Industrial Service (Low Annual Use, High Peak Period Use)	G-40
Commercial and Industrial Service (Medium Annual Use, High Peak Period Use)	G-41
Commercial and Industrial Service (High Annual Use, High Peak Period Use)	G-42
Commercial and Industrial Service (Extra High Annual Use, High Peak Period Use)	G-43
Commercial and Industrial Service (Low Annual Use, Low Peak Period Use)	G-50
Commercial and Industrial Service (Medium Annual Use, Low Peak Period Use)	G-51
Commercial and Industrial Service (High Annual Use, Low Peak Period Use)	G-52
Commercial and Industrial Service (Extra High Annual Use, Low Peak Period Use)	G-53
Non-Heating Firm Transportation Service, Residential Rate	T-R1
Low Income Non-Heating Firm Transportation Service, Residential Rate	T-R2
Heating Firm Transportation Service, Residential Rate	T-R3
Low Income Heating Firm Transportation Service, Residential Rate	T-R4
Firm Transportation Service (Low Annual Use, High Peak Period Use)	T-40
Firm Transportation Service (Medium Annual Use, High Peak Period Use)	T-41
Firm Transportation Service (High Annual Use, High Peak Period Use)	T-42
Firm Transportation Service (Extra High Annual Use, High Peak Period Use)	T-43
Firm Transportation Service (Low Annual Use, Low Peak Period Use)	T-50
Firm Transportation Service (Medium Annual Use, Low Peak Period Use)	T-51
Firm Transportation Service (High Annual Use, Low Peak Period Use)	T-52
Firm Transportation Service (Extra High Annual Use, Low Peak Period Use)	T-53

1.0 Purpose

The purpose of this credit is to refund to all firm distribution customers \$8,922,217 associated with the value of the Company's receipt of a Buyout Payment associated with a Special Contract accrued through October 31, 2013, plus associated interest through the refund period.

Issued by: Stephen H. Bryant
President

Issued On: September 16, 2013
Effective: November 1, 2013

FIRM DISTRIBUTION SERVICE
DISTRIBUTION RATE CREDIT

2.0 Applicability

The Distribution Rate Credit shall be applied to all firm sales and firm transportation throughput of the Company subject to the jurisdiction of the Department set out in the Settlement Agreement between the Company and the Attorney General of the Commonwealth, and as was approved the Department in its Order resolving its investigation in D.P.U. 10-10. Such Distribution Rate Credit shall be applicable to all gas use from November 1, 2013 through April 30, 2014.

3.0 Reconciliation

After the 6-month refund period of November 1, 2013 through April 30, 2014, the Company shall calculate the difference between the actual refund passed-back to customers, calculated by multiplying the Residential Distribution Refund Credit of \$0.0304 per therm by all residential firm sales and transportation throughput and the C&I Distribution Refund Credit of \$0.0160 per therm by all C&I firm sales and transportation throughput, and the refund amount of \$8,922,217. This difference shall be applied to the ending balance of the 2013-2014 Peak Period Revenue Decoupling amount for credit or recovery from customers, subject to Department approval.

Annual report ofColumbia Gas of Massachusetts.....Year ended December 31, 2013

EXPENDITURES FOR CERTAIN CIVIC, POLITICAL AND RELATED ACTIVITIES

(Account 426.4)

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

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

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

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

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

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

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

Line No.	Item (a)	Amount (b)
1	Consulting Fees	\$ 157,551
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32		
33	TOTAL	\$ 157,551

Annual report ofColumbia Gas of Massachusetts.....Year ended December 31, 2013

913. ADVERTISING EXPENSES.			
Line No.	Type (a)	General Description (b)	Amount for year (c)
1			
2	Miscellaneous Advertising	Marketing brochures, advertising rebates,	\$
3		newsletters and other expenses	72,974
4			
5	Guardian Care Advertising		9,487
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49		TOTAL	\$ 82,461

Annual report ofColumbia Gas of Massachusetts.....Year ended December 31, 2013

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

	Town		Deposit
1	Brockton Division		\$ 1,905,611
2	Lawrence Division		665,349
3	Springfield Division		1,200,966
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49		TOTAL	\$ 3,771,926

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THIS RETURN IS SIGNED UNDER THE PENALTIES OF PERJURY



June Konold, Controller



Stanley J. Sagun, Senior Vice President & Chief Financial Officer



Stephen H. Bryant, President & Director



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

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

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

State of Ohio

)
) ss:
)

County of Franklin

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

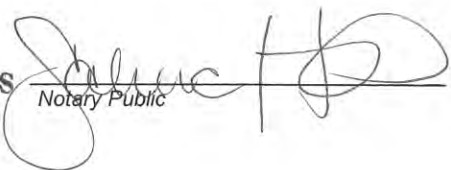
Subscribed and sworn to before me this 14 day of March, 2014.



State of Ohio

County of Franklin

SABRENA HAYNES
NOTARY PUBLIC
STATE OF OHIO
Recorded in
Champaign County
My Comm. Exp. 6/1/15



Notary Public

Before me the undersigned notary public, this day, personally appeared Stanley J. Sagun, Senior Vice President & Chief Financial Officer; and made oath to the truth of the foregoing statement by him subscribed according to his best knowledge and belief.

Subscribed and sworn to before me this 14 day of March, 2014.



SABRENA HAYNES
NOTARY PUBLIC
STATE OF OHIO
Recorded in
Champaign County
My Comm. Exp. 6/1/15


Notary Public