



The Commonwealth of Massachusetts

DEPARTMENT OF TELECOMMUNICATIONS AND ENERGY

OFFICE OF UTILITY ACCOUNTING

1 South Station

Boston MA 02202

REVENUE STATEMENT

Company Name: Blackstone Gas Company

D/B/A

Address: P.O. Box 162 Blackstone, MA 01504

Massachusetts Gross Revenue (Intrastate)	\$ 2,480,889
Other Revenues (Outside Massachusetts)	\$ 2,480,889
Total Revenues as per Annual Return	\$

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

Thomas P. Hurley
CPA for Blackstone Gas Company
Title

Instructions to the Department: If invoices or correspondence are to be addressed to a particular individual or department, please insert name and address below.

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



The Commonwealth of Massachusetts

RETURN

OF THE

Blackstone Gas Company

COMPANY

TO THE

DEPARTMENT OF PUBLIC UTILITIES

OF MASSACHUSETTS

For the Year Ended December 31, 2013

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

James A. Wojcik

Official title .. **President**

Office address.

P.O. Box 162

Blackstone, MA 01504

TABLE OF CONTENTS

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.

Title of Schedule (a)	Schedule Page Number (b)	Remarks (c)
General Information	4- 7	
Comparative Balance Sheet	8- 9	
Statement of Income for the Year	10-11	
Statement of Earned Surplus	12	
Summary of Utility Plant and Reserves for Depreciation and Amortization	13	
Utility Plant—Electric	14-16	
Utility Plant—Gas	17-18	
Nonutility Property	19	
Investments	20	
Special Funds	21	
Special Deposits	21	
Notes Receivable	22	
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	
Miscellaneous Deferred Debits	27	
Discount on Capital Stock	28	
Capital Stock Expense	28	
Capital Stock and Premium	29	
Other Paid-In Capital	30	
Long-Term Debt	31	
Notes Payable	32	
Payables to Associated Companies	32	
Miscellaneous Current and Accrued Liabilities	33	
Other Deferred Credits	33	
Reserve for Depreciation of Utility Plant in Service	34	
Method of Determination of Depreciation Charges	34	
Dividends Declared During Year	34	
Operating Reserves	35	
Reserves for Deferred Federal Income Taxes	36	
Contributions in Aid of Construction	36	
Electric Operating Revenues	37	
Sales of Electricity to Ultimate Consumers	38	
Electric Operation and Maintenance Expenses	39-42	

TABLE OF CONTENTS (Continued)

Title of Schedule (a)	Schedule Page Number (b)	Remarks (c)
Summary of Electric Operation and Maintenance Expenses	42	
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	
Sale of Residuals — Gas	48	
Purchased Gas	48	
Taxes Charged During Year	49	
Other Utility Operating Income	50	
Income from Merchandising, Jobbing and Contract Work	51	
Sales for Resale — Electric	52-53	
Purchased Power	54-55	
Interchange Power	56	
Electric Energy Account	57	
Monthly Peaks and Output	57	
Generating Station Statistics—Large Stations	58-59	
Steam Generating Stations	60-61	
Hydroelectric Generating Stations	62-63	
Combustion Engine and Other Generating Stations	64-65	
Generating Station Statistics—Small Stations	66	
Transmission Line Statistics	67	
Substations	68	
Overhead Distribution Lines Operated	69	
Electric Distribution Services, Meters and Line Transformers	69	
Conduit, Underground Cable and Submarine Cable	70	
Street Lamps Connected to System	71	
Record of Sendout for the Year in MCF	72-73	
Gas Generating Plant	74	
Boilers	75	
Scrubbers, Condensers and Exhausters	75	
Purifiers	76	
Holders	76	
Transmission and Distribution Mains	77	
Gas Distribution Services, House Governors and Meters	78	
Rate Schedule Information	79	
Signature Page	81	

GENERAL INFORMATION			
PRINCIPAL AND SALARIED OFFICERS*			
Titles	Names	Addresses	Annual Salaries
President	James A. Wojcik	222 Mendon Avenue Blackstone, MA	106,294
Secretary & Treasurer	Grace Wojcik	222 Mendon Avenue Blackstone, MA	44,106

DIRECTORS*		
Names	Addresses	Fees Paid During Year
James A. Wojcik	222 Mendon Avenue Blackstone, MA	0
James Paige	87B Milk Street Blackstone, MA	0
Stephen Jolicoeur	22 Whipple Avenue Blackstone, MA	0

*By General Laws, Chapter 104, 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, **Blackstone Gas Company**
2. Date of organization, **September 27, 1950**
3. Date of incorporation, **September 27, 1950**
4. (Give location (including street and number) of principal business office:— **61 Main Street
Blackstone, MA**
5. Total number of stockholders, **1**
6. Number of stockholders in Massachusetts, **1**
7. Amount of stock held in Massachusetts, No. of shares, **418** \$ **10,450**
8. Capital stock issued prior to June 5, 1894, No. of shares, \$
9. Capital stock issued with approval of Board
of Gas and Electric Light Commissioners
or Department of Public Utilities since
June 5, 1894, No. of shares, **N/A** \$
- Total, shares, par value, \$, outstanding December 31 \$
- of the fiscal year, \$

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

N/A

11. Management Fees and Expenses during the Year.

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

Andrew J. Newman (Legal & Rate Filing)	81,917
Allen, Duquette & Assoc. (Accounting)	27,427
LaCapra Associates (Rate Filing)	51,850

GENERAL INFORMATION — Continued

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

In electric property:

In gas property:

4,517 Feet in plastic gas main

62 Meters installed

136 Meters replaced

51 New Services

GENERAL INFORMATION Continued			
Names of the cities or towns in which the company supplies ELECTRICITY, with the number of customers' meters in each place.		Names of the cities or towns in which the company supplies GAS, with the number of customers' meters in each place.	
City or Town	Number of Customers' Meters, Dec. 31,	City or Town	Number of Customers' Meters, Dec. 31.
		(Blackstone, Bellingham)	1,710
		Total	
TOTAL		TOTAL	1,710

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	\$ 4,289,048	\$ 4,465,664	\$ 176,616
2	Utility Plant (101 107) P. 13.....			
3	OTHER PROPERTY AND INVESTMENTS			
4	Nonutility Property (121) P. 19.....			
5	Investment in Associated Companies (123) P. 20.....			
6	Other Investments (124) P. 20.....			
7	Special Funds (125, 126, 127, 128) P. 21.....			
8	Total Other Property and Investments.....			
9	CURRENT AND ACCRUED ASSETS			
10	Cash (131).....	40,473	8,571	(31,902)
11	Special Deposits (132, 133, 134) P. 21.....			
12	Working Funds (135).....			
13	Temporary Cash Investments (136) P. 20.....			
14	Notes and Accounts Receivable (141, 142, 143) P. 22	254,517	518,871	264,054
15	Receivables from Assoc. Companies (145, 146) P. 23			
16	Materials and Supplies (151-159, 163) P. 24.....			
17	Prepayments (165).....	12,971	6,183	(6,788)
18	Interest and Dividends Receivable (171).....			
19	Rents Receivable (172).....			
20	Accrued Utility Revenues (173).....			
21	Misc. Current and Accrued Assets (174).....	46,386	189,903	143,517
22	Total Current and Accrued Assets.....	354,347	723,228	368,881
23	DEFERRED DEBITS			
24	Unamortized Debt Discount and Expense (181) P. 26			
25	Extraordinary Property Losses (182) P. 27.....			
26	Preliminary Survey and Investigation Charges (183)			
27	Clearing Accounts (184).....			
28	Temporary Facilities (185).....			
29	Miscellaneous Deferred Debits (186) P. 27.....			
30	Total Deferred Debits.....			
31	CAPITAL STOCK DISCOUNT AND EXPENSE			
32	Discount on Capital Stock (191) P. 28.....			
33	Capital Stock Expense (192) P. 28.....			
34	Total Capital Stock Discount and Expense.....			
35	REACQUIRED SECURITIES			
36	Reacquired Capital Stock (196).....	165,000	165,000	0
37	Reacquired Bonds (197).....			
38	Total Reacquired Securities.....	165,000	165,000	0
39	Total Assets and Other Debits.....	4,808,395	5,353,892	545,497

NOTES:

<u>21. Miscellaneous Current and Accrued Assets:</u>		
CGA Deferral	25,248	188,632
Overpayment of Corporate Income Taxes	17,824	1,271
RCS/EES Deferral	3,314	0

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	10,450	10,450	0
4	Preferred Stock Issued (204) P. 29			
5	Capital Stock Subscribed (202, 205)	6,805	6,805	0
6	Premium on Capital Stock (207) P. 29	17,255	17,255	0
7	Total			
8	SURPLUS			
9	Other Paid-In Capital (208-211) P. 30	1,264,925	1,436,352	171,427
10	Earned Surplus (215, 216) P. 12			
11	Surplus Invested in Plant (217)			
12	Total	1,264,925	1,436,352	171,427
13	Total Proprietary Capital	1,282,180	1,453,607	171,427
14	LONG-TERM DEBT			
15	Bonds (221) P. 31			
16	Advances from Associated Companies (223) P. 31	777,503	734,173	(43,330)
17	Other Long-Term Debt (224) P. 31			
18	Total Long-Term Debt	777,503	734,173	(43,330)
19	CURRENT AND ACCRUED LIABILITIES			
20	Notes Payable (231) P. 32			
21	Accounts Payable (232)	475,675	610,876	135,201
22	Payables to Associated Companies (233, 234) P. 32	215,278	184,438	(30,840)
23	Customer Deposits (235)	16,700	16,200	(500)
24	Taxes Accrued (236)			
25	Interest Accrued (237)			
26	Dividends Declared (238)			
27	Matured Long-Term Debt (239)			
28	Matured Interest (240)	3,120	2,788	(332)
29	Tax Collections Payable (241)	10,000	91,000	81,000
30	Misc. Current and Accrued Liabilities (242) P. 33	720,773	905,302	184,529
31	Total Current and Accrued Liabilities			
32	DEFERRED CREDITS			
33	Unamortized Premium on Debt (251) P. 26			
34	Customer Advances for Construction (252)	27,145	48,392	21,247
35	Other Deferred Credits (253) P. 33	27,145	48,392	21,247
36	Total Deferred Credits			
37	RESERVES			
38	Reserves for Depreciation (254-256) P. 13	1,772,954	1,923,378	150,424
39	Reserves for Amortization (257-259) P. 13			
40	Reserve for Uncollectible Accounts (260)			
41	Operating Reserves (261-265) P. 35			
42	Reserve for Depreciation and Amortization of Nonutility Property (266)			
43	Reserves for Deferred Federal Income Taxes (267, 268) P. 36	1,772,954	1,923,378	150,424
44	Total Reserves			
45	CONTRIBUTIONS IN AID OF CONSTRUCTION	227,840	289,040	61,200
46	Contributions in Aid of Construction (271) P. 36			
47	Total Liabilities and Other Credits	4,808,395	5,353,892	545,497

STATEMENT OF INCOME FOR THE YEAR			
Line No.	Account (a)	Total	
		Current Year (b)	Increase or (Decrease) from Preceding Year (c)
1	OPERATING INCOME	\$ 2,480,889	\$ 663,521
2	Operating Revenues (400) P. 37, 43		
3	Operating Expenses:		
4	Operation Expense (401) P. 42, 47	1,736,631	343,195
5	Maintenance Expense (402) P. 42, 47	308,243	12,037
6	Depreciation Expense (403) P. 34	150,424	3,223
7	Amortization of Utility Plant (404 and 405)		
8	Amortization of Property Losses (407.1)		
9	Amortization of Conversion Expenses (407.2)		
10	Taxes Other Than Income Taxes (408) P. 49	72,606	19,025
11	Income Taxes (409) P. 49	5,089	5,089
12	Provision for Deferred Fed. Inc. Taxes (410) P. 36		
13	Fed. Inc. Taxes Def. in Prior Yrs. — Cr. (411) P. 36	0	221,163
14	Total Operating Expenses	2,272,993	603,732
15	Net Operating Revenues	207,896	59,789
16	Income from Utility Plant Leased to Others (412)	412	(713)
17	Other Utility Operating Income (414) P. 50		
18	Total Utility Operating Income	412	(713)
19	OTHER INCOME		
20	Income from Misc. Job. & Contract Work (415) P. 51		
21	Income from Nonutility Operations (417)		
22	Nonoperating Rental Income (418)		
23	Interest and Dividend Income (419)	0	(102)
24	Miscellaneous Nonoperating Income (421)	0	(102)
25	Total Other Income		
26	Total Income	208,308	58,974
27	MISCELLANEOUS INCOME DEDUCTIONS		
28	Miscellaneous Amortization (425)		
29	Other Income Deductions (426)		
30	Total Income Deductions		
31	Income Before Interest Charges	208,308	58,974
32	INTEREST CHARGES		
33	Interest on Long-Term Debt (427) P. 31		
34	Amortization of Debt Disc. & Expense (428) P. 36		
35	Amortization of Prem. on Debt — Credit (429) P. 26		
36	Int. on Debt to Associated Companies (430) P. 31, 32		
37	Other Interest Expense (431)	36,881	492
38	Interest Charged to Construction — Credit (432)	36,881	492
39	Total Interest Charges	73,762	984
40	Net Income	171,427	58,482
41	EARNED SURPLUS		
42	Unappropriated Earned Surplus (at beginning of period) (216)	1,264,925	112,945
43	Balance Transferred from Income (433)	171,427	58,482
44	Miscellaneous Credits to Surplus (434)		
45	Miscellaneous Debits to Surplus (435)		
46	Appropriations of Surplus (436)	171,427	58,482
47	Net Additions to Earned Surplus		
48	Dividends Declared — Preferred Stock (437)		
49	Dividends Declared — Common Stock (438)		
50	Unappropriated Earned Surplus (at end of period) (218)	1,436,352	171,427

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 433-436 inclusive) and the contra primary account affected shown. Minor items may be grouped by classes; however, the number of items in each group should be shown.

3. For each reservation or appropriation of earned

surplus state the purpose, amount, and in the case of reservations, the reserve account credited. Explain in a footnote the basis for determining the amount reserved or appropriated and if such reservation or appropriation is to be recurrent, state the number and annual amounts to be reserved or appropriated as well as the totals eventually to be accumulated.

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

5. List credits first; then debits.

Line No.	Item (a)	Contra Primary Account Affected (b)	Amount (c)
1	UNAPPROPRIATED EARNED SURPLUS (Account 216)		\$1,264,925
2	Balance -- Beginning of year		
3	Changes: (identify by prescribed earned surplus accounts)		
4			
5			
6	Net Income for year		171,427
7			
8			
9			
10			
11			
12			
13			
14			
15			
16			
17			
18			
19			
20			
21			
22			
23			
24			
25			
26			
27	Balance -- end of year		1,436,352
28	APPROPRIATED EARNED SURPLUS (Account 215)		\$
29	State balance and purpose of each appropriated earned surplus amount at end of year and give		
30	accounting entries for any applications of appropriated earned surplus during the year.		
31			
32			
33			
34	N/A		
35			
36			
37			
38			
39			
40			
41			
42			
43			

Line No.	Item (a)	Total (b)	Electric (c)	Gas (d)	(e)	(f)	Common (g)
1	UTILITY PLANT:						
2	In Service:	\$ 4,465,664	\$	\$ 4,465,664	\$	\$	\$
3	101 Plant in Service (Classified)						
4	106 Completed Construction						
5	not Classified	4,465,664		4,465,664			
6	Total P. 16, 18.						
7	104 Leased to Others						
8	105 Held for Future Use						
9	107 Construction Work in Progress						
10	Total Utility Plant	4,465,664		4,465,664			
11	DETAIL OF RESERVES FOR DEPRECIATION AND AMORTIZATION						
12	In Service:	1,923,378		1,923,378			
13	254 Depreciation P. 34						
14	257 Amortization	1,923,378		1,923,378			
15	Total, in Service						
16	Leased to Others:						
17	255 Depreciation						
18	258 Amortization						
19	Total, Leased to Others						
20	Held for Future Use:						
21	256 Depreciation						
22	259 Amortization						
23	Total, Held for Future Use	1,923,378		1,923,378			
24	Total Reserves for Depreciation and Amortization						

UTILITY PLANT — GAS							
Line No.	Account (e)	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	\$	\$	\$	\$	\$	\$
3	303 Miscellaneous Intangible Plant						
4	Total Intangible Plant						
5	2. PRODUCTION PLANT						
6	Manufactured Gas Production Plant						
7	304 Land and Land Rights						
8	305 Structures and Improvements						
9	306 Boiler Plant Equipment						
10	307 Other Power Equipment						
11	310 Water Gas Generating Equipment						
12	311 Liquefied Petroleum Gas Equipment						
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	318 Residual Refining Equipment						
19	319 Gas Mixing Equipment						
20	320 Other Equipment						
21	Total Manufactured Gas Production Plant						
22	3. STORAGE PLANT						
23	360 Land and Land Rights						
24	361 Structures and Improvements						
25	362 Gas Holders						
26	363 Other Equipment						
27	Total Storage Plant						

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 (e) 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).

N/A

UTILITY PLANT GAS (Continued)		Balance Beginning of Year (b)	Additions (c)	Retirements (d)	Adjustments (e)	Transfers (f)	Balance End of Year (g)
Line No.	Account (a)	\$	\$	\$	\$	\$	\$
1	4. TRANSMISSION AND DISTRIBUTION PLANT						
2	365.1 Land and Land Rights	18,607					18,607
3	365.2 Rights-of-Way						
4	366 Structures and Improvements		108,400				2,914,517
5	367 Mains						
6	368 Compressor Station Equipment	62,414	26,268				88,682
7	369 Measuring and Regulating Station Equipment	314,473	13,299				327,772
8	380 Services	349,880	28,649				378,529
9	381 Meters	85,148					85,148
10	382 Meter Installations						
11	383 House Regulators						
12	386 Other Property on Cust's Prem.						
13	387 Other Equipment						
14	Total Transmission and Distribution Plant	3,636,639	176,616				3,813,255
15	5. GENERAL PLANT						
16	389 Land and Land Rights	7,900					7,900
17	390 Structures and Improvements	15,668					15,668
18	391 Office Furniture and Equipment	59,404					59,404
19	392 Transportation Equipment	310,803					310,803
20	393 Stores Equipment	258,634					258,634
21	394 Tools, Shop and Garage Eqpt.						
22	395 Laboratory Equipment						
23	396 Power Operated Equipment						
24	397 Communication Equipment						
25	398 Miscellaneous Equipment						
26	399 Other Tangible Property						
27	Total General Plant	652,409					652,409
28	Total Gas Plant in Service						
29	104 Utility Plant Leased to Others						
30	105 Property Held for Future Use		176,616				4,465,664
31	107 Construction Work in Progress	4,289,048					
32	Total Utility Plant Gas						

These figures have been audited by the independent accountants and are subject to the usual variations in the amount of depreciation and other adjustments which may be necessary to conform with the requirements of the Interstate Commerce Commission. The figures are based on the books of accounts and will vary slightly from the actual figures shown in the reports of the independent accountants.

NONUTILITY PROPERTY (ACCOUNT 121)					
Give particulars of all investments of the respondent in physical property not devoted to utility operation.					
Line No.	Description and Location (a)	Book Value at End of Year (b)	Revenue for the Year (c)	Expense for the Year (d)	Net Revenue for Year (e)
1					
2					
3	None				
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					
17					
18					
19					
20					
21					
22					
23					
24					
25					
26					
27					
28					
29					
30					
31					
32					
33					
34					
35					
36					
37					
38					
39					
40					
41					
42					
43					
44					
45					
46					
47					
48					
49					
50					
51					
52					
53					
TOTALS					

INVESTMENTS (ACCOUNTS 123, 124, 136)

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

Line No.	Description of Security Held by Respondent (a)	Amount (b)
1	None	
2		
3		
4		
5		
6		
7		
8		
9		
10		
11		
12		
13		
14		
15		
16		
17		
18		
19		
20		
21		
22		
23		
24		
25		
26		
27		
28		
29		
30		
31		
32		
33		
34		
35		
36		
37		
38		
39		
40		
41		
42		
43		
44		
45		
46		
47		
48		
49		
50		
51		
52		
53		

SPECIAL FUNDS (Accounts 125, 126, 127, 128) (Sinking Funds, Depreciation Fund, Amortization Fund-Federal, Other Special Funds)		
Report below the balance at end of year of each special fund maintained during year. Identify each fund as to account in which included. Indicate nature of any fund included in Account 128, Other Special Funds.		
Line No.	Name of Fund and Trustee If Any (a)	Balance End of Year (b)
1		
2		
3		
4	None	
5		
6		
7		
8		
9		
10		
11		
12		
13		
14		
15		
16		
17		
18		
19	TOTAL	

SPECIAL DEPOSITS (Accounts 132, 133, 134)

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

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

NOTES RECEIVABLE (Account 141)					
1. Give the particulars called for below concerning notes receivable at end of year.			3. Minor items may be grouped by classes, showing number of such items.		
2. Give particulars of any note pledged or discounted.			4. Designate any note the maker of which is a director, officer or other employee		
Line No.	Name of Maker and Purpose for Which Received (a)	Date of Issue (b)	Date of Maturity (c)	Interest Rate (d)	Amount End of Year (e)
1	None				
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					
17					
18					
19					
20					
21					
22					
				TOTAL	

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	Electric (Includes \$..... Unbilled Revenue).....	518,571
25	Gas (Includes \$..... Unbilled Revenue).....	
26	Other Electric and Gas Utilities.....	
27	Other Accounts Receivable (Account 143):	
28	Officers and employees.....	
29	Due on subscriptions to capital stock (state class and series of stock).....	
30		
31	Miscellaneous (group and describe by classes):	
32		
33		
34		
35		
36		
37		
38		
39		
40		
41		
42		
		TOTAL 518,571

RECEIVABLES FROM ASSOCIATED COMPANIES (Accounts 145, 146)

1. Report particulars of notes and accounts receivable from associated companies at end of year.
 2. Provide separate headings and totals for Accounts 145, Notes Receivable from Associated Companies, and 146, Accounts Receivable from Associated Companies, in addition to a total for the combined accounts.
 3. For notes receivable list each note separately and state purpose for which received. Show also in column (a) date of note and date of maturity.

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

Line No.	Name of Company (a)	Amount End of Year (b)	Interest for Year	
			Rate (c)	Amount (d)
1		\$		\$
2				
3				
4				
5				
6				
7				
8	None			
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				
21				
22				
23				
24				
25				
26				
27				
28				
29				
30				
31				
32				
33				
34				
35				
36				
37				
38				
39				
40				
41				
42				
43				
44				
45				
		TOTALS		

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).....		
2	Fuel Stock Expenses (Account 152).....		
3	Residuals (Account 153).....		
4	Plant Materials and Operating Supplies (Account 154).....		
5	Merchandise (Account 155).....		
6	Other Materials and Supplies (Account 156).....		
7	Nuclear Fuel Assemblies and Components — In Reactor (Account 157) ..		None
8	Nuclear Fuel Assemblies and Components — Stock Account (Account 158)		
9	Nuclear Byproduct Materials (Account 159).....		
10	Stores Expense (Account 163).....		
11	Total Per Balance Sheet \$.....		

PRODUCTION FUEL AND OIL STOCKS (Included in Account 151) (Except Nuclear Materials)						
Line No.	Item (e)	Total Cost (d)	Kinds of Fuel and Oil			Cost (f)
			Quantity (c)	Cost (d)	Quantity (e)	
1	On Hand Beginning of Year.....	\$				\$
2	Received During Year.....					
3	TOTAL.....					
4	Used During Year (Note A).....					
5						
6						
7						
8						
9						
10						
11	Sold or Transferred.....					
12	TOTAL DISPOSED OF.....					
13	BALANCE END OF YEAR.....					
Kinds of Fuel and Oil — Continued						
Line No.	Item (e)	Total Cost (d)	Kinds of Fuel and Oil			Cost (f)
			Quantity (b)	Cost (d)	Quantity (l)	
14	On Hand Beginning of Year.....					\$
15	Received During Year.....					
16	TOTAL.....					
17	Used During Year (Note A).....					
18						
19						
20						
21						
22						
23						
24	Sold or Transferred.....					
25	TOTAL DISPOSED OF.....					
26	BALANCE END OF YEAR.....					

Note A: For public purpose for which used, e.g., Boiler Oil, Make Oil, Generator Fuel, etc.

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

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

Line No.	Designation of Long-Term Debt (a)	Principal Amount of Securities to Which Discount and Expense or Premium Minus Expense, Relates (b)	Total Discount and Expense or Net Premium (Omit Cents) (c)	Amortization Period		Balance Beginning of Year (f)	Debits During Year (g)	Credits During Year (h)	Balance End of Year (i)
				From (d)	To (e)				
1									
2									
3									
4									
5									
6									
7									
8									
9									
10									
11									
12									
13									
14									
15									
16									
17									
18									
19									
20									
21									
22									
23									
24									
25									
TOTALS									

EXTRAORDINARY PROPERTY LOSSES (Account 182)						
1. Report below particulars concerning the accounting for extraordinary property losses.						
2. In column (a) describe the property abandoned or extraordinary loss suffered, date of abandonment or loss, date of Department authorization of use of Account 182, and period over which amortization is being made.						
Line No.	Description of Property Loss or Damage (a)	Total Amount of Loss (b)	Previously Written Off (c)	Written Off During Year		Balance End of Year (f)
				Account Charged (d)	Amount (e)	
1	None					
2						
3						
4						
5						
6						
7						
8						
9						
10	TOTALS					

MISCELLANEOUS DEFERRED DEBITS (Account 186)							
1. Report below the particulars called for concerning miscellaneous deferred debits.							
2. For any deferred debit being amortized show period of amortization.							
3. Minor items may be grouped by classes, showing number of such items.							
Line No.	Description (a)	Balance Beginning of Year (b)	Debits (c)	Credits		Balance End of Year (f)	
				Account Charged (d)	Amount (e)		
11	None						
12							
13							
14							
15							
16							
17							
18							
19							
20							
21							
22							
23							
24							
25							
26							
27							
28							
29							
30							
31							
32							
33							
34							
35							
36							
37							
38							
39							
40							
41		TOTALS					
42							

Blackstone Gas Company

Year ended December 31, 19...2013

DISCOUNT ON CAPITAL STOCK (Account 191)

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

Line No.	Class and Series of Stock (a)	Balance End of Year (b)
1	None	
2		
3		
4		
5		
6		
7		
8		
9		
10		
11		
12		
13		
14		
15		
16		
17		
18		
19		
20		
21		
TOTAL		

CAPITAL STOCK EXPENSE (Account 192)

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

Line No.	Class and Series of Stock (a)	Balance End of Year (b)
22	None	
23		
24		
25		
26		
27		
28		
29		
30		
31		
32		
33		
34		
35		
36		
37		
38		
39		
40		
41		
42		
43		
TOTAL		

Blackstone Gas Company

Annual report of Year ended December 31, 19²⁵ 2013

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	418	25	10,450	418	10,450	6,805
2							
3							
4							
5							
6							
7							
8							
9							
10							
11							
12							
13							
14							
15							
16							
17							
18							
19							
20							
21							
22							
23							
24							
25							
26							
27							
28							
29							
30							
31							

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.

*Total amount and a trading without restriction for amount held by respondent

OTHER PAID-IN CAPITAL (Accounts 208-211)

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

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

3. *Reduction in Par Value of Capital Stock (Account 209)* — State amount and give brief explanation of the capital

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

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

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

Line No.	Item (a)	Amount (b)
1	None	\$
2		
3		
4		
5		
6		
7		
8		
9		
10		
11		
12		
13		
14		
15		
16		
17		
18		
19		
20		
21		
22		
23		
24		
25		
26		
27		
28		
29		
30		
31		
32		
33		
34		
35		
36		
37		
38		
39		
40		
41		
42		
43		TOTAL

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	Note Payable - Dean Bank	10/10	10/25	600,000	509,173	5.0			
2									
3									
4	Line of Credit - Dean Bank	6/99		150,000	150,000	4.5			
5									
6									
7	Line of Credit - Dean Bank	8/11		75,000	75,000	4.5			
8									
9									
10									
11									
12									
13									
14									
15									
16									
17									
18									
19									
20									
21									
22									
23									
24									
25									
26									
27					734,173				
TOTALS									

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.

Annual report of,

NOTES PAYABLE (Account 231)					
Report the particulars indicated concerning notes payable at end of year.					
Line No.	Payee (a)	Date of Note (b)	Date of Maturity (c)	Int. Rate (d)	Balance End of Year (e)
1	None				\$
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					
17					
18					
19					
20		TOTAL			
21					

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	Blackstone Sales	\$		\$
23				
24		184,438	0	0
25				
26				
27				
28				
29				
30				
31				
32				
33				
34				
35				
36				
37				
38				
39				
40				
41				
42				
43				
44				
45	TOTALS		184,438	0
46				

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	Due to Officer	91,000
2		
3		
4		
5		
6		
7		
8		
9		
10		
11		
12		
13		
14		
15		
16		
18		
19		

OTHER DEFERRED CREDITS (Account 253)						
1. Report below the particulars called for concerning other deferred credits. 2. For any deferred credits being amortized show the period of amortization. 3. Minor items may be grouped by classes. Show number of items.						
Line No.	Description of Other Deferred Credit (a)	Balance Beginning of Year (b)	Debits		Credits (e)	Balance End of Year (f)
			Account Credited (c)	Amount (d)		
20	TGP Refund	27,145				27,145
21						
22	RCS/EES Deferral	0			21,247	21,247
23						
24						
25						
26						
27						
28						
29						
30						
31						
32						
33						
34						
35						
36						
37						
38						
39	TOTALS	27,145			21,247	48,392
40						

Annual report of.....Year ended December 31, 19....

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

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

Line No.	(a)	Electric (b)	Gas (c)	Total (d)
1	Balance at beginning of year		1,772,954	1,772,954
2	Credits to Depreciation Reserve during year ..			
3	Account 408 Depreciation		150,424	150,424
4	Other Accounts (Specify)			
5				
6				
7	TOTAL CREDITS DURING YEAR..		150,424	150,424
8	Net Charges for Plant Retired:			
9	Book Cost of Plant Retired			
10	Cost of Removal			
11	Salvage (Credit)			
12				
13	NET CHARGES DURING YEAR...			
14	Balance December 31		1,923,378	1,923,378

METHOD OF DETERMINATION OF DEPRECIATION CHARGES

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

Line	Account	Book Rate	Book Deprec.	Tax Deprec.
16	Structure	Various	572	647
17	Trans. Equip.	20%	13,283	3,787
18	Tools	14.29%	9,969	2,239
19	Furn. & Fixtures	Various	0	0
20	Mains & Other Plant	Various	126,600	141,691
21				
22			150,424	148,364
23				

DIVIDENDS DECLARED DURING THE YEAR (Accounts 437, 438)

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

Line No.	Name of Security on Which Dividend was Declared (a)	Rate Per Cent		Amount of Capital Stock on Which Dividend was Declared (d)	Amount of Dividend (e)	Date	
		Reg'l'r (b)	Extra (c)			Declared (f)	Payable (g)
24	None						
25							
26							
27							
28							
29							
30							
31							
32							
33							
34							
35		TOTALS					
36							
37	Dividend rates on Common Stock and Premium			%			
38	Dividend rates on Common Stock, Premium and Surplus			%			

Blackstone Gas Company

Annual report of Year ended December 31, 19³⁵ 2013

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

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

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

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

ent 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	None		
2			
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			
15			
16			
17			
18			
19			
20			
21			
22			
23			
24			
25			
26			
27			
28			
29			
30			
31			
32			
33			
34			
35			
36			
37			
38			
39			
40			
41			
42			
43			
44			

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 (e)
			Amounts Debited Account 410 (1) (c)	Amounts Credited Account 411 (2) (d)	
1	Accelerated Amortization	\$	\$	\$	\$
2	(Account 267)				
3	Electric				
4	Gas				
5	Other (Specify)				
6	Totals				
7					
8	Liberalized Depreciation				
9	(Account 268)	N/A			
10	Electric				
11	Gas				
12	Other (Specify)				
13	Totals				
14					
15	Total (Accounts 267, 268)				
16	Electric				
17	Gas				
18	Other (Specify)				
19	Totals				

20
21 (1) Account 410, Provision for Deferred Federal Income Taxes
22 (2) Account 411, Federal Income Taxes Deferred in Prior Years — Credit.

CONTRIBUTIONS IN AID OF CONSTRUCTION (Account 271)

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

Line No.	Class of Utility Service (a)	Balance Beginning of Year (b)	Debits		Credits (e)	Balance End of Year (f)
			Account Credited (c)	Amount (d)		
23	Customer-					
24	Current Year	227,840			61,200	289,040
25						
26						
27						
28						
29						
30						
31						
32						
33	TOTALS	227,840			61,200	289,040
34						

SALES OF GAS TO ULTIMATE CONSUMERS							
Report by account the M.C.F. sold, the amount derived and the number of customers under each filed schedule or contract. Contract sales and unbilled sales may be reported separately in total.							
Line No.	Account No.	Schedule (a)	M.C.F. (1000 BTU) (b)	Revenue (c)	Average Revenue per M.C.F. (\$0.0000) (d)	Number of Customers (Per Bills Rendered)	
						July 31 (e)	December 31 (f)
1		Residential					
2		Non-Heating	3,087	60,471	19.59	158	151
3							
4		Residential					
5		Heating	109,816	1,618,628	14.74	1,315	1,396
6							
7		Commercial	61,038	801,790	13.14	158	163
8							
9							
10							
11							
12							
13							
14							
15							
16							
17							
18							
19							
20							
21							
22							
23							
24							
25							
26							
27							
28							
29							
30							
31							
32							
33							
34							
35							
36							
37							
38							
39							
40							
41							
42							
43							
44							
45							
46							
47							
48							
49		TOTAL SALES TO ULTIMATE CONSUMERS (Page 43 line 9)	173,941	2,480,889	14.26	1,631	1,710

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.....	None	
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.....		
21	Production labor and expenses:		
22	711 Steam expenses.....		
23	712 Other power expenses.....		
24	715 Water gas generating expenses.....		
25	716 Oil gas generating expenses.....		
26	717 Liquefied petroleum gas expenses.....		
27	718 Other process production expenses.....		
28	Gas fuels:		
29	721 Water gas generator fuel.....		
30	722 Fuel for oil gas.....		
31	723 Fuel for liquefied petroleum gas process.....		
32	724 Other gas fuels.....		
33	Gas raw materials:		
34	726 Oil for water gas.....		
35	727 Oil for oil gas.....		
36	728 Liquefied petroleum gas.....		
37	729 Raw materials for other gas processes.....		
38	730 Residuals expenses.....		
39	731 Residuals produced — Cr.....		
40	732 Purification expenses.....		
41	733 Gas mixing expenses.....		
42	734 Duplicate charges — Cr.....		
43	735 Miscellaneous production expenses.....		
44	736 Rents.....		
45	Total operation.....		
46	Maintenance:		
47	740 Maintenance supervision and engineering.....		
48	741 Maintenance of structures and improvements.....		
49	742 Maintenance of production equipment.....		
50	Total maintenance.....		
51	Total manufactured gas production.....		

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.....	1,133,884	350,518
4	805 Other gas purchases.....	4,230	1,593
5	806 Exchange gas.....		
6	807 Purchased gas expenses.....		
7	810 Gas used for compressor station fuel — Cr.....		
8	811 Gas used for products extraction — Cr.....		
9	812 Gas used for other utility operations — Cr.....		
10	813 Other gas supply expenses.....		
11	Total other gas supply expenses.....	1,138,114	352,111
12	Total production expenses.....	1,138,114	352,111
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.....	104,773	14,264
29	851 System control and load dispatching.....		
30	852 Communication system expenses.....	9,170	555
31	853 Compressor station labor and expenses.....		
32	855 Fuel and power for compressor stations.....		
33	857 Measuring and regulating station expenses.....		
34	858 Transmission and compression of gas by others.....		
35	874 Mains and services expenses.....		
36	878 Meter and house regulator expenses.....		
37	879 Customer installations expenses.....		
38	880 Other expenses.....		
39	881 Rents.....		
40	Total operation.....	113,943	14,819
41	Maintenance:		
42	885 Maintenance supervision and engineering.....	242,885	8,112
43	886 Maintenance of structures and improvements.....		
44	887 Maintenance of mains.....		
45	888 Maintenance of compressor station equipment.....		
46	889 Maintenance of measuring and regulating station equipment.....		
47	892 Maintenance of services.....		
48	893 Maintenance of meters and house regulators.....		
49	894 Maintenance of other equipment, & Vehicles.....	65,358	3,925
50	Total maintenance.....	308,243	12,037
51	Total transmission and distribution expenses.....	422,186	26,856

BLACKSTONE GAS COMPANY

12/31/13

Page 46 - #804 Natural Gas City Gate Purchases:

Amerada Hess	1,301,498
Less: Deferred Gas Costs Adjustment	(163,384)
Less: Company Usage	<u>(4,230)</u>
Total	<u>1,133,884</u>

GAS OPERATION AND MAINTENANCE EXPENSES — Continued			
Line No.	Account (a)	Amount for Year (b)	Increase or (Decrease) from Preceding Year (c)
1	CUSTOMER ACCOUNTS EXPENSES	\$	\$
2	Operation:		
3	901 Supervision.....		
4	902 Meter reading expenses.....	30,020	1,003
5	903 Customer records and collection expenses.....		
6	904 Uncollectible accounts.....	8,617	(6,797)
7	905 Miscellaneous customer accounts expenses.....		
8	Total customer accounts expenses.....	38,637	(5,794)
9	SALES EXPENSES		
10	Operation:		
11	911 Supervision.....		
12	912 Demonstrating and selling expenses.....		
13	913 Advertising expenses.....	4,329	1,504
14	916 Miscellaneous sales expenses.....		
15	Total sales expenses.....	4,329	1,504
16	ADMINISTRATIVE AND GENERAL EXPENSES		
17	Operation:		
18	920 Administrative and general salaries.....	122,512	11,879
19	921 Office supplies and expenses.....	48,015	(26,486)
20	922 Administrative expenses transferred — Cr.....		
21	923 Outside services employed.....	122,304	14,119
22	924 Property insurance.....	55,732	(15,450)
23	925 Injuries and damages.....		
24	926 Employees pensions and benefits.....	57,045	(3,507)
25	928 Regulatory commission expenses.....		
26	929 Duplicate charges — Cr.....		
27	930 Miscellaneous general expenses.....		
28	931 Rents.....	36,000	0
29	Total operation.....	441,608	(19,445)
30	Maintenance:		
31	932 Maintenance of general plant.....		
32	Total administrative and general expenses.....	441,608	(19,445)
33	Total gas operation and maintenance expenses.....	2,044,874	355,232

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.....			
36	Other gas supply expenses.....	1,138,114		1,138,114
37	Total production expenses.....			
38	Local storage expenses.....			
39	Transmission and distribution expenses.....	113,943	308,243	422,186
40	Customer accounts expenses.....	38,637		38,637
41	Sales expenses.....	4,329		4,329
42	Administrative and general expenses.....	441,608		441,608
43	Total gas operation and maintenance expenses.....	1,736,631	308,243	2,044,874
44	Ratio of operating expenses to operating revenues (carry out decimal two places, e.g.: 0.00%) <small>Computed by dividing Revenues (Acct. 400) into the sum of Operation and Maintenance Expenses (P. 47, line 44), Depreciation (Acct. 403) and Amortization (Acct. 407).</small>			91.62%
45	Total salaries and wages of gas department for year, including amounts charged to operating expenses, construction and other accounts.....		\$	507,019
46	Total number of employees of gas department at end of year, including administrative, operating, maintenance, construction and other employees (including part time employees)			10

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

SALES FOR RESALE (Account 483)

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

SALE OF RESIDUALS (Accounts 730, 731)

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

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

PURCHASED GAS (Accounts 804-806)

Line No.	Names of Companies from Which Gas is Purchased (a)	Where Received and Where and How Measured (b)	M.C.F. (1000 BTU) (c)	Rate per M.C.F. (\$0.0000) (d)	Amount (e)
24	Amerada Hess	Rt. 126 Bellingham, MA	174,725	7.45	1,301,498
25					
26					
27					
28					
29					
30					
31					
32					
33					
34					
35					
36					
37					
38					

TAXES CHARGED DURING YEAR

1. This schedule is intended to give the account distribution of total taxes charged to operations and other final accounts during the year.
 2. Do not include gasoline and other sales taxes which have been charged to accounts to which the material on which the tax was levied was charged. If the actual or estimated amounts of such taxes are known, they should be shown as a footnote and designated whether estimated or actual amounts.
 3. The aggregate of each kind of tax should be listed under the appropriate heading of "Federal," "State," and "Local" in such manner that the total tax for each State and for all subdivisions can readily be ascertained.
 4. The accounts to which the taxes charged were distributed should be shown in columns (c) to (h). Show both the utility department and number of account charged. For taxes charged to utility plant show the number of the appropriate balance sheet plant account or subaccount.
 5. For any tax which it was necessary to apportion to more than one utility department or account, state in a footnote the basis of apportioning such 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)	(e)	(f)	(g)	(h)	
1	Local								
2	Personal Property	34,661		34,661					
3	Taxes (Blackstone, Bellingham, Commonwealth of Mass.)								
4									
5									
6									
7									
8									
9									
10	Payroll								
11	(State Unemployment, Federal Unemployment, Social Security)	37,945		37,945					
12									
13									
14									
15									
16									
17									
18									
19									
20									
21									
22									
23									
24									
25									
26									
27									
28	TOTALS	72,606		72,606					

OTHER UTILITY OPERATING INCOME (Account 414)					
Report below the particulars called for in each column.					
Line No.	Property (a)	Amount of Investment (b)	Amount of Revenue (c)	Amount of Operating Expenses (d)	Gain or (Loss) from Operation (e)
1					
2					
3	Miscellaneous		412		
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					
17					
18					
19					
20					
21					
22					
23					
24					
25					
26					
27					
28					
29					
30					
31					
32					
33					
34					
35					
36					
37					
38					
39					
40					
41					
42					
43					
44					
45					
46					
47					
48					
49					
50	TOTALS		412		
51					

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	allowances and returns,				
4	Contract work,				
5	Commissions,				
6	Other (list according to major classes),	None			
7					
8					
9					
10	Total Revenues,				
11					
12					
13	Costs and Expenses:				
14	Cost of sales (list according to major				
15	classes of cost),				
16					
17					
18					
19					
20					
21					
22					
23					
24					
25					
26	Sales expenses,				
27	Customer accounts expenses,				
28	Administrative and general expenses,				
29					
30					
31					
32					
33					
34					
35					
36					
37					
38					
39					
40					
41					
42					
43					
44					
45					
46					
47					
48					
49					
50	TOTAL COSTS AND EXPENSES				
51	Net Profit (or Loss)				

Annual report of.....

SALES FOR RESALE (Account 447)

1. Report sales during year to other electric utilities and to cities or other public authorities for distribution to ultimate consumers.

2. Provide subheadings and classify sales as to (1) Associated Utilities, (2) Nonassociated Utilities, (3) Municipalities, (4) R.E.A. Cooperatives, and (5) Other Public Authorities. For each sale designate statistical classification in column (b), thus: firm power, FP; dump or surplus power, DP; other, G,

and place an "x" in column (c) if sale involves export across a state line.

3. Report separately firm, dump, and other power sold to the same utility. Describe the nature of any sales classified as Other Power, column (b).

4. If delivery is made at a substation indicate ownership in column (e), thus: respondent owned or leased, RS; customer owned or leased, CS.

Line No.	Sales to (a)	Statistical Classification (b)	Export Across State Lines (c)	Point of Delivery (d)	Substation (e)	Kw or Kva of Demand (Specify Which)		
						Contract Demand (f)	Average Monthly Maximum Demand (g)	Annual Maximum Demand (h)
1	N/A							
2								
3								
4								
5								
6								
7								
8								
9								
10								
11								
12								
13								
14								
15								
16								
17								
18								
19								
20								
21								
22								
23								
24								
25								
26								
27								
28								
29								
30								
31								
32								
33								
34								
35								
36								
37								
38								
39								
40								
41								
42								

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	Gas						
3	Gas						
4	Gas						
5	Gas						
6	TOTAL.....						
7							
8	Gas Purchased						
9	Natural.....	174,725	30,274	27,247	23,690	12,387	5,898
10	Other.....						
11	TOTAL.....	174,725	30,274	27,247	23,690	12,387	5,898
12	TOTAL MADE AND PURCHASED.....	174,725	30,274	27,247	23,690	12,387	5,898
13	Net Change in Holder Gas*						
14	TOTAL SENDOUT....	174,725	30,274	27,247	23,690	12,387	5,898
15							
16							
17							
18							
19	Gas Sold.....	173,941	32,925	27,479	22,853	14,671	7,503
20	Gas Used by Company....	568	128	85	77	44	20
21	Gas Accounted for.....	174,509	33,053	27,564	22,930	14,715	7,523
22	Gas Unaccounted for....	216	(2,779)	(317)	760	(2,328)	(1,625)
23	% Unaccounted for (0.00%).....	1.24	(9.18)	(1.16)	3.21	(18.79)	(27.55)
24							
25							
26							
27	Sendout in 24 hours in MCF.....						
28	Maximum—MCF.....						
29	Maximum Date.....						
30	Minimum—MCF.....						
31	Minimum Date.....						
32							
33							
34							
35	B.T.U. Content of Gas Delivered to Customers	1040.00 per Cubic Foot.					

*Add Decreases in Holder Gas, Deduct Increases.

GAS GENERATING PLANT			
Line No.	General Description — Location, Size, Type, etc.	No. of Sets	24 Hour Cap. (MCF)
1	None		
2			
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			
15			
16			
17			
18			
19			
20			
21			
22			
23			
24			
25			
26			
27			
28			
29			
30			
31			
32			
33			
34			
35			
36			
37			
38			
39			
40			
41			
42			
43			
44			
45			
46			
47			
48			
49			
50			
51			
52			
53			
54			
55			
56			

TOTAL

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

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

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

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

TRANSMISSION AND DISTRIBUTION MAINS

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

Line No.	Diameter	Total Length In Feet at Beginning of Year	Added During Year	Taken Up During Year	Abandoned but Not Removed During Year	Total Length In Feet at End of Year
1	2"	71,234	711			71,945
2						
3						
4	3"	90,767	1,336			92,103
5						
6						
7	4"	110,167	2,470			112,637
8						
9						
10	5"	600				600
11						
12						
13	6"	14,895				14,895
14						
15						
16						
17						
18						
19						
20						
21						
22						
23						
24						
25						
26						
27						
28						
29						
30						
31						
32						
33						
34						
35						
36						
37						
38						
39						
40						
41						
42						
43						
44						
45						
40	TOTALS	287,663	4,517			292,180

Normal Operating Pressure — Mains and Lines — Maximum..... Minimum.....
 Normal Operating Pressure — Services — Maximum..... Minimum.....

Annual report of.....

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.....	1,654		1,832
2	Additions during year:			
3	Purchased.....	*****		198
4	Installed.....	51		*****
5	Associated with Plant acquired.....			
6	Total Additions.....	51		198
7	Reductions during year:			
8	Retirements.....			136
9	Associated with Plant sold.....			136
10	Total Reductions.....			
11	Number at End of Year.....	1,705		1,894
12	In Stock.....			
13	On Customers' Premises--Inactive.....			
14	On Customers' Premises--Active.....			
15	In Company Use.....			
16	Number at End of Year.....			
17	Number of Meters Tested by State Inspectors During Year.....			

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 new referenda, legislation or ordinances or repeal or modification of existing referenda, legislation or ordinances); approval, modification, or revocation of franchises; or for the purpose of influencing the decisions of public officials which are accounted for as Other Income Deductions, Expenditures for Certain Civic, Political and Related Activities; Account 426.4.

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

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

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

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

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

Line No.	Item (a)	Amount (b)
1		\$
2		
3		
4	None	
5		
6		
7		
8		
9		
10		
11		
12		
13		
14		
15		
16		
17		
18		
19		
20		
21		
22		
23		
24		
25		
26		
27		
28		
29		
30		
31		
32		
33		
34		
35		
36		
37		
38		
39		
40		
41		

913. Advertising Expenses.

Line No.	Type (a)	General Description (b)	Amount for Year (c)
1			
2			
3			
4	Various Newspaper Ads	Woonsocket Call, etc.	4,329
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			
15			
16			
17			
18			
19			
20			
21			
22			
23			
24			
25			
26			
27			
28			
29			
30			
31			
32			
33			
34			
35			
36			
37			
38			
39			
40			
41			
42			
43			
44			
45			
46			
47			
48			
49			
50			
51			
52			
53			
54			
55			
56		TOTAL	4,329

INDEX

	Page No.		Page No.
Accounts payable to associated companies	32	Line transformers, services and meters	69
Receivable	22	Long-term debt	31
Receivable from associated companies	23	Issued during year	31
Advances from associated companies	31	Mains, transmission and distribution—gas	77
To associated companies	20	Management fees and expenses	5
Associated Companies—Advances from	31	Materials and supplies	24
Advances to	20	Merchandising, jobbing, and contract work	51
Interest on debt to	31	Meters, services and line transformers	69
Investment in	20	Services and house governors—gas	78
Payables to	32	Method of determination of depreciation charges	34
Service contract charges	5	Nonutility property	19
Balance Sheet, comparative	8	Notes payable—Advances from associated companies	31
Bonds	31	Current	32
Capital Stock	29	To associated companies	32
Discount	28	Notes receivable—Advances to associated companies	30
Expense	28	Current	32
Premiums	29	From associated companies	33
Capital, other paid-in	30	Officers and officers' salaries	4
Changes, important, during year	6	Operating expenses, Electric	39
Cities and towns served	7	Summary	42
Conduit, underground cable and submarine cable	70	Gas	45
Contracts—Service contract charges	5	Summary	47
Contributions in aid of construction	36	Other investments	20
Current and accrued liabilities misc.	33	Nonutility property	19
Customers' meters, number at Dec. 31	7	Overhead distribution lines operated	69
Deferred credits, other	33	Payables to associated companies	32
Debits misc.	27	Peaks, monthly and output—electric	57
Taxes on income, accumulated	36	Plant data, Electric	71
Depreciation of utility plant in service	34	Gas	72
Reserve for utility plant in service	34	Plant electric—Utility plant	14
Method of determination of charges	34	Reserve for depreciation	34
Directors	4	Gas—Utility plant	17
Discount on capital stock	28	Reserve for depreciation	34
Distribution, Overhead lines operated	69	Plant, utility and reserves (summary)	13
Services, house governors and meters—gas	78	Purchased gas	48
Transmission, mains—gas	77	Purchased power	54
Dividend appropriations	12	Rate schedule information	79
Dividends declared during year	34	Receivables from associated companies	33
Earned surplus, statement of	12	Record of sendout for the year in MCF	72
Unappropriated	12	Reserves—Deferred federal income taxes	36
Appropriated	12	Depreciation utility plant in service	34
Electric energy account	57	Utility plant (summary)	13
Distribution services, meters and line transformers	69	Amortization—federal	35
Employees, number of, electric	42	Injuries and damages	35
Gas	47	Pensions and benefits	35
Expenses, electric operating	39	Property insurance	35
Summary	42	Miscellaneous operating	35
Gas operating	45	Revenues (see also sales)—Electric operating	37
Summary	47	Gas operating	43
Extraordinary property losses	27	Other utility operating income	50
Fuel and oil stocks	25	Residuals, sale of—gas	48
Gas plant—Generating	74	Sales of electricity to ultimate consumers	38
Boilers	75	For resale	42
Scrubbers, condensers and exhausters	75	Gas to ultimate consumers	44
Purifiers	76	For resale	48
Holders	76	Securities—Associated companies, investment in	29
General information	5	Issued during year	31
Generating station statistics, Large stations	58	Other investments	29
Small stations	66	Temporary cash investments	26
Steam	60	Sendout for the year in MCF, record of	72
Hydroelectric	62	Services, meters and line transformers	69
Combustion engine & other	64	House governors and meters—gas	78
House governors, services and meters—gas	78	Service contract charges	5
Important changes during year	6	Sinking and miscellaneous special funds	21
Income, statement for the year (see also revenues)	10	Special deposits and funds	21
Deductions—Interest on long-term debt	31	Street lamps connected to system	71
Amortization of debt disc. & exp.	26	Substations	68
Amortization of prem. on debt (cr.)	26	Surplus—Other paid-in capital	39
From merchandising, jobbing and contract work	51	Unappropriated earned	12
Interchange power	56	Appropriated earned	12
Interest charges on long-term debt	31	Taxes—charged during year	45
Investment in associated companies	20	On income deferred, accumulated	36
Other	20	Temporary cash investments	29
Nonutility property	19	Transmission lines—statistics	67
Sinking and miscellaneous special funds	21	Transformers, line, meters and services	69
Temporary cash investments	20	Unamortized debt discount and expense	26
		Premium on debt	36
		Utility Plant (see plant)	