

**Stephen H. Bryant**  
President

March 31, 2016

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

Re: Bay State Gas Company d/b/a Columbia Gas of Massachusetts -  
Annual Report for Year Ending 12-31-15


Dear Secretary Marini:

Pursuant to G.L. c. 164, § 83 and the Memorandum issued by you on August 18, 2011, and further clarified on February 14, 2014, please find enclosed the Annual Return of Bay State Gas Company d/b/a Columbia Gas of Massachusetts for the year ending December 31, 2015. The Annual Return includes the signed Statement of Operating Revenues required by the Memorandum.

Also enclosed is a check for the filing fee.

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

Sincerely,



Stephen H. Bryant

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

**GAS COMPANIES**

The Commonwealth of Massachusetts

**RETURN**

**OF THE**

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

**TO THE**

**DEPARTMENT OF PUBLIC UTILITIES**

**OF MASSACHUSETTS**

**FOR THE YEAR ENDED DECEMBER 31,**

**2015**

# DEPARTMENT OF PUBLIC UTILITIES

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

## CONDENSED FINANCIAL RETURN

FOR YEAR ENDED DECEMBER 31, 2015

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
<b>OPERATING INCOME</b>		
Operating Revenues.....	496,347,472	(84,808,105)
Operating Expenses.....		
Operation Expense.....	369,528,496	(96,456,123)
Maintenance Expense.....	19,126,680	2,826,124
Depreciation Expense.....	37,111,104	2,041,909
Amortization of Utility Plant.....	14,794,684	35,665
Amortization of Property Losses.....	0	0
Amortization of Investment Tax Credit.....	0	0
Taxes other than Income Taxes.....	23,130,583	4,680,571
Income Taxes.....	(5,765,315)	1,295,649
Provisions for Deferred Federal Income Taxes.....	164,659,596	8,640,068
Federal Income Taxes Deferred In Prior Years.....	(152,375,149)	(10,870,611)
Total Operating Expenses.....	470,210,679	(87,806,748)
Net Operating Revenues.....	26,136,793	2,998,643
Income from Utility Plant Leased to Others.....	0	0
Other Utility Operating Income.....	0	0
Total Utility Operating Income.....	26,136,793	2,998,643
<b>OTHER INCOME</b>		
Income (Loss) from Mdse. Jobbing & Contract Work - After Taxes	0	0
Income from Nonutility Operations - After Taxes	3,826	1,960
Nonoperating Rental Income - After Taxes	0	0
Interest and Dividend Income - After Taxes	469,781	(174,575)
Miscellaneous Nonoperating Income + Earnings of Subsidiaries - After Taxes	5,292,454	95,586
Total Other Income.....	5,766,061	(77,029)
Total Income.....	31,902,854	2,921,614
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>		
Miscellaneous Amortization.....	0	0
Other Income Deductions - After Taxes	427,746	197,885
Total Income Deductions.....	427,746	197,885
Income Before Interest Charges.....	31,475,108	2,723,729
<b>INTEREST CHARGES</b>		
Interest on Long-Term Debt.....	2,521,000	0
Amortization of Debt Discount and Expense.....	329,616	0
Amortization of Premium on Debt-Credit.....	0	0
Interest on Debt to Associated Companies.....	13,092,799	694,947
Other Interest Expense.....	2,586,585	1,879,915
Interest Charged to Construction-Credit.....	(132,089)	(73,110)
Total Interest Charges.....	18,397,911	2,501,752
Net Income.....	13,077,197	221,977

<b>BALANCE SHEET</b>			
Title of Account	Balance End of Year	Title of Account	Balance End of Year
<b>UTILITY PLANT</b>		<b>PROPRIETARY CAPITAL</b>	
Utility Plant.....	\$ 1,837,866,898	<b>CAPITAL STOCK</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>		Common Stock Issued.....	\$ 100
Nonutility Property.....	226,850	Preferred Stock Issued.....	0
Investment in Associated Companies.....	0	Capital Stock Subscribed.....	0
Other Investments.....	25,000	Premium on Capital Stock.....	411,771,866
Special Funds.....	0	Total.....	411,771,966
Total Other Property and Investments	251,850	<b>SURPLUS</b>	
<b>CURRENT AND ACCRUED ASSETS</b>		Other Paid-In Capital.....	41,597,121
Cash.....	1,240,785	OCI Deficit.....	0
Special Deposits.....	0	Earned Surplus	39,954,902
Working Funds.....	3,200	Total.....	81,552,023
Temporary Cash Investments.....	114,658	Total Proprietary Capital.....	493,323,989
Notes and Accounts Receivable.....	78,881,048	<b>LONG-TERM DEBT</b>	
Receivables from Associated Co.....	33,560,055	Bonds.....	0
Materials and Supplies.....	17,514,045	Capital-Lease Obligations.....	23,340,098
Prepayments.....	2,333,510	Other Long-Term Debt.....	259,400,000
Interest and Dividends Receivable.....	0	Total Long-Term Debt	282,740,098
Rents Receivable.....	0	<b>CURRENT AND ACCRUED LIABILITIES</b>	
Accrued Utility Revenues.....	28,112,149	Notes Payable.....	0
Miscellaneous Current and Accrued Assets	51,541	Accounts Payable.....	32,255,169
Def. Fuel Costs.....	0	Payables to Associated Companies.....	41,915,120
Total Current and Accrued Assets.....	161,810,991	Customer Deposits.....	4,288,605
<b>DEFERRED DEBITS</b>		Taxes Accrued.....	4,241,525
Unamortized Debt Discount Expense	3,045,418	Interest Accrued.....	827,022
Extraordinary Property Losses.....	0	Dividends Declared.....	0
Preliminary Survey and Investigation Charges.....	745,684	Fuel Purchase Commitments.....	0
Clearing Accounts.....	0	Capital Leases.....	711,052
Temporary Facilities.....	0	Tax Collections Payable.....	277,770
Miscellaneous Deferred Debits.....	108,750,149	Misc. Current and Accrued Liabilities.....	119,885,687
Total Deferred Debits.....	112,541,251	Total Current and Accrued Liabilities.....	204,401,950
<b>CAPITAL STOCK DISCOUNT AND EXPENSE</b>		<b>DEFERRED CREDITS</b>	
Discount on Capital Stock.....	0	Unamortized Premium on Debt.....	0
Capital Stock Expense.....	0	Customer Advances for Construction.....	7,896
Total Capital Stock Discount and Exp.	0	Other Deferred Credits.....	34,966,660
<b>REACQUIRED SECURITIES</b>		Total Deferred Credits.....	34,974,556
Reacquired Capital Stock.....	0	<b>RESERVES</b>	
Reacquired Bonds.....	0	Reserves for Depreciation.....	500,784,903
Total Reacquired Securities.....	0	Reserves for Amortization.....	204,247,118
Total Assets and Other Debits.....	\$ 2,112,470,990	Reserves for Uncollectible Accounts.....	3,919,195
		Operating Reserves.....	38,168,616
		Reserve for Depreciation and Amort- ization of Nonutility Property.....	192,134
		Reserves for Deferred Federal Income Taxes.....	343,898,572
		Total Reserves.....	1,091,210,538
		<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>	
		Contributions in Aid of Construction.....	5,819,859
		Total Liabilities and Other Credits.....	\$ 2,112,470,990

<b>STATEMENT OF EARNED SURPLUS</b>		
	Amount for Year	Increase or (Decrease) from Preceding Year
Unappropriated Earned Surplus (at beginning of period)	\$ 26,877,705	\$ 12,855,220
Balance Transferred from Income.....	13,077,197	221,977
Miscellaneous Credits to Surplus.....	0	0
Miscellaneous Credits to Surplus.....	0	0
Miscellaneous Credits to Surplus.....	0	0
Miscellaneous Credits to Surplus.....	0	0
Miscellaneous Credits to Surplus.....	0	0
Miscellaneous Credits to Surplus.....	0	0
Net Additions to Earned Surplus.....	13,077,197	221,977
Dividends Declared-Preferred Stock.....	0	0
Appropriations of Surplus for Common Stock Rights.....	0	0
Dividends Declared-Common Stock.....	0	0
Unappropriated Earned Surplus (at end of period).....	\$ 39,954,902	\$ 13,077,197

<b>ELECTRIC OPERATING REVENUES</b>		
Account	Operating Revenues	
	Amount for Year	Increase or (Decrease) from Preceding Year
<b>SALES OF ELECTRICITY</b>		
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.....		
<b>OTHER OPERATING REVENUES</b>		
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.....		

<b>SUMMARY OF ELECTRIC OPERATION AND MAINTENANCE EXPENSES</b>			
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
<b>SALES OF GAS</b>		
Residential Sales.....	\$ 349,140,752	\$ (46,561,178)
Commercial and Industrial Sales.....		
Commercial & Industrial.....	116,819,460	(16,495,140)
Interruptible.....	0	0
Other Sales to Public Authorities.....	0	0
Interdepartmental Sales.....	0	0
Unbilled Gas Sales.....	(23,739,800)	(34,005,800)
Total Sales to Ultimate Consumers.....	442,220,412	(97,062,118)
Sales for Resale.....	761,801	(1,914,167)
Total Sales of Gas.....	442,982,213	(98,976,285)
<b>OTHER OPERATING REVENUES</b>		
Residential Transportation.....	344,484	10,099
Forfeited Discounts-Late Payment Charges.....	492,567	(64,384)
Miscellaneous Service Revenues.....	0	0
Revenues from Transportation of Gas to Others.....	45,287,085	(5,377,301)
Sales of Products Extracted from Natural Gas.....	0	0
Revenues from Natural Gas Processed by Others.....	0	0
Rent from Gas Property.....	243,889	(246,532)
Interdepartmental Rents.....	0	0
Other Gas Revenues.....	6,997,234	19,846,298
Total Other Operating Revenues.....	53,365,259	14,168,180
Total Gas Operating Revenues.....	\$ 496,347,472	\$ (84,808,105)

SUMMARY OF GAS OPERATIONS AND MAINTENANCE EXPENSES			
Functional Classification	Operation	Maintenance	Total
Steam Production.....			
Manufactured Gas Production.....	\$ 14,297,257	\$ 397,466	\$ 14,694,723
Other Gas Supply Expenses.....	205,958,160	0	205,958,160
Total Production Expenses.....	220,255,417	397,466	220,652,883
Local Storage Expenses.....	0	0	0
Transmission and Distribution Expense.....	28,348,559	14,303,613	42,652,172
Customer Accounts Expense.....	54,158,439	0	54,158,439
Sales Expense.....	45,210	0	45,210
Administrative and General Expenses.....	66,720,871	4,425,601	71,146,472
Total Gas Operation and Maintenance Expenses.....	\$ 369,528,496	\$ 19,126,680	\$ 388,655,176

March 24, 2016, 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.

*Cynthia Moore*  
Controller

Commonwealth of Massachusetts  
Department of Public Utilities

One South Street  
Boston, MA 02110

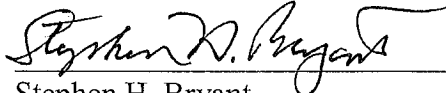
STATEMENT OF OPERATING REVENUES

YEAR 2015

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 <u>Annual Return</u>
Massachusetts Operating Revenues (Intrastate)	\$ <u>495,939,626</u>	<u>C1, C4, 10, 43</u>
Other Revenues (outside Massachusetts)	\$ <u>407,846</u>	<u>C4, 43, 48</u>
Total Revenues	\$ <u>496,347,472</u>	<u>C1, C4, 10, 43</u>

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

Signature   
Name Stephen H. Bryant  
Title President & Director

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

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

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

**Columbia Gas of Massachusetts**  
**Return on Equity**  
**For the Twelve Months Ended December 31, 2015**

Ln. No.	Item (1)	Detail (2)	Total (3)
1	<b>Net Utility Income Available for Common Shareholders</b>		
2	Total Utility Operating Income - Annual Return - Pg. 10, Ln 18		\$ 26,136,793
3	Plus:		
4	Amortization of Acquisition Premium	\$ 10,989,478	
5	Service Quality Penalties	-	
6	Total	\$ 10,989,478	
7	Income Taxes on amortization	\$ 4,417,770	
8	Net Additions to Utility Operating Income (Ln. 6 - Ln. 7)		\$ 6,571,708
9	Less:		
10	Total Interest Charges - Annual Return - Pg. 10, Ln. 39	\$ 18,397,911	
11	Dividends Declared - Preferred Stock	-	
12	Total	\$ 18,397,911	
13	Utility Ratio (See Ln. 35 below)	99.98%	
14	Utility Interest Charges (Ln. 12 * Ln. 13)	\$ 18,394,231	
15	Income taxes on difference (Ln. 12 - Ln. 14) * 0.4020	\$ 1,479	
16	Net Utility Interest Charges (Ln. 14 + Ln. 15)		\$ 18,395,710
17	<b>Net Utility Income (Ln.2 + Ln.8 - Ln. 16)</b>		<u>\$ 14,312,791</u>
18	<b>Total Utility Common Equity</b>		
19	Total Proprietary Capital - Annual Return - Pg. 9, Ln. 13		
20	Balance Beginning of Year - Column (b)		\$ 480,228,719
21	Balance End of Year - Column (c)		<u>\$ 493,323,989</u>
22	Average (Ln. 20 + Ln 21)/2		\$ 486,776,354
23	Less:	<b>Beginning Year</b>	<b>Ending Year</b>
24	Average Preferred stock - Annual Return - Pg. 9, Ln. 4		-
25	Average Unamortized Acquisition Premium net of deferred income taxes		\$ 154,982,777
26	Average Investments in Subsidiary Companies-Annual Return-Pg8, Ln.5	\$ -	\$ -
27	Total Average Common Equity (Ln. 22 - Lns. 24, 25 and 26)		<u>\$ 331,793,577</u>
28	Utility Ratio (See Ln. 35 below)		99.98%
29	<b>Total Average Utility Common Equity (Ln. 27 * Ln. 28)</b>		<u>\$ 331,727,218</u>
30	<b>Return on Equity (Ln. 17/Ln. 29)</b>		<u>4.31%</u>
31	<b>Utility Ratio:</b>	<b>Total</b>	<b>Less Acquisition Premium &amp; Invest. In Subs.</b>
32	Utility Plant - Annual Return - Pg. 8, Ln. 2	\$ 1,837,866,898	\$ (442,163,257)
33	Total Other Property & Investment - Annual Return - Pg 8, Ln. 8	\$ 251,850	\$ -
34	Total	<u>\$ 1,838,118,748</u>	<u>\$ 1,395,955,491</u>
35	<b>Utility Ratio (Ln. 32/ Ln. 34)</b>		<u>99.98%</u>



Annual report of .....Columbia Gas of Massachusetts.....Year ended December 31, 2015

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Special Deposits	21	N/A
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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
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Annual report of .....Columbia Gas of Massachusetts.....Year ended December 31, 2015

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Summary of Electric Operation and Maintenance Expenses	42	N/A
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Other Utility Operating Income	50	N/A
Income from Merchandising, Jobbing and Contract Work	51	N/A
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Purifiers	76	N/A
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<b>GENERAL INFORMATION</b>			
<b>PRINCIPAL AND SALARIED OFFICERS *</b>			
Titles	Names	Addresses	Annual Salaries
President	Stephen H. Bryant	4 Technology Drive, Westborough, MA	\$ 216,783
Vice President & General Manager	Frank Davis, Jr.	4 Technology Drive, Westborough, MA	183,917
Assistant Treasurer	Brett R. Radulovich	290 W. Nationwide Blvd., Columbus OH	11,652
Controller	Linda L. Moore	290 W. Nationwide Blvd., Columbus OH	26,499
<b>DIRECTORS *</b>			
Names	Addresses	Fees Paid During Year (E)	
Stephen H. Bryant	4 Technology Drive, Westborough, MA	No fees paid	
Frank Davis, Jr.	4 Technology Drive, Westborough, MA	No fees paid	
<p>(E) Included, where applicable, annual retainer paid to Directors who are not salaried officers of Company or subsidiary. Directors' meeting attendance fees, annual committee fees and committee meeting attendance fees.</p> <p>* By General Laws, Chapter 164 , Section 83, the Return must contain a "list of the names of all their salaried officers and the amount of the salary paid to each," and by Section 77, the department is required to include in its annual report "the names and addresses of the principal officers and of the directors."</p>			

**GENERAL INFORMATION - Continued**

1. Corporate name of company making this report:

**Bay State Gas Company**

2. Date of organization:

**See Note 1**

3. Date of incorporation:

**November 10, 1998 as Acquisition Gas Company, Inc.**

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

**4 Technology Drive, Suite 250, Westborough, Massachusetts 01581**

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

6. Number of stockholders in Massachusetts: None

7. Amount of stock held in Massachusetts:	No. of shares,	0 Common	\$0
	No. of shares,	0 \$50 Pfd.	\$0
	No. of shares,	0 \$100 Pfd.	\$0
8. Capital stock issued prior to June 5, 1894:	No. of shares,	N/A	
9. Capital stock issued with approval of Board of Gas and Electric Light Commissioners or Department of Public Utilities since June 5, 1894	No. of shares,	100 Common	\$100
	No. of shares,	0 \$100 Pfd.	\$0
	No. of shares,	0 \$50 Pfd.	\$0
Total 100 Common Shares, par value, \$1.00, outstanding at December 31, 2015			\$100
0 Pfd., par value, \$100			\$0
0 Pfd., par value, \$ 50			\$0

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

DTE #98-31

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

11. Management Fees and Expenses during the Year.

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

	Gross Dollars Billed to Columbia Gas of Massachusetts	Portion of Billed Charged to Balance Sheet or Non-Utility Expense
<b>Year 2015</b>		
Management Fee - NiSource Corporate Services Co.	53,340,171	8,558,331

**GENERAL INFORMATION - Continued**

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

**ADDITIONS - MAJOR**

Gas Mains  
Gas Services

**RETIREMENTS - MAJOR**

Gas Services  
Gas Mains  
Springfield Operations Center

**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.

Annual report of .....Columbia Gas of Massachusetts.....Year ended December 31, 2015

<b>GENERAL INFORMATION - Continued</b>			
Names of the cities or towns in which the company supplies GAS, with the number of customers' meters in each place.		Names of the cities or towns in which the company supplies GAS, with the number of customers' meters in each place.	
City or Town	Number of Customers' Meters, December 31, 2015	City or Town	Number of Customers' Meters, December 31, 2015
Abington	222	Medfield	2,802
Agawam	7,835	Medway	2,496
Andover	8,104	Mendon	38
Attleboro	8,445	Methuen	13,885
Avon	1,075	Middleboro	56
Bellingham	2,068	Millis	1,217
Berkley	85	Monson	199
Bridgewater	4,026	Norfolk	453
Brockton	21,100	North Andover	6,380
Canton	6,512	Northampton	8,892
Chicopee	13,850	Norton	4,061
Dighton	708	Norwell	1,826
Dover	82	Palmer	229
Duxbury	3,409	Pembroke	4,021
East Bridgewater	2,431	Plympton	153
East Longmeadow	4,784	Randolph	7,419
Easthampton	3,791	Raynham	1,921
Easton	4,431	Rehoboth	128
Foxboro	4,541	Scituate	5,342
Franklin	7,929	Seekonk	2,846
Granby	270	Sharon	4,675
Halifax	803	South Hadley	4,103
Hampden	835	Southwick	725
Hanover	3,137	Springfield	39,582
Hanson	2,226	Stoughton	7,721
Haverhill	13	Swansea	18
Holbrook	2,133	Taunton	13,822
Lakeville	548	Walpole	5,808
Lawrence	20,593	West Bridgewater	1,618
Longmeadow	5,053	West Springfield	8,786
Ludlow	4,701	Wilbraham	3,016
Mansfield	5,427	Wrentham	1,641
Marshfield	7,814		
	158,981		155,879
		* TOTAL	314,860

\* Total represents active meters at December 31, 2015

<b>COMPARATIVE BALANCE SHEET Assets and Other Debits</b>				
Line No.	Title of Account (a)	Balance Beginning of Year (b)	Balance End of Year (c)	Increase or (Decrease) (d)
1	<b>UTILITY PLANT</b>			
2	Utility Plant (101-107) P.13 .....	1,726,830,348	1,837,866,898	111,036,550
3	<b>OTHER PROPERTY AND INVESTMENTS</b>			
4	Nonutility Property (121) P.19.....	226,850	226,850	0
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.....	251,850	251,850	0
9	<b>CURRENT AND ACCRUED ASSETS</b>			
10	Cash (131).....	3,438,440	1,240,785	(2,197,655)
11	Special Deposits (132,133,134) P.21.....	0	0	0
12	Working Funds (135).....	5,700	3,200	(2,500)
13	Temporary Cash Investments (136) P.20.....	0	114,658	114,658
14	Notes and Accounts Receivable (141,142,143) P.22.....	123,730,371	78,881,048	(44,849,323)
15	Receivables from Assoc. Companies (145,146) P.23.....	2,671,993	33,560,055	30,888,062
16	Materials and Supplies (151-159,163) P.24.....	22,395,772	17,514,045	(4,881,727)
17	Prepayments (165).....	3,045,879	2,333,510	(712,369)
18	Interest and Dividends Receivable (171).....	0	0	0
19	Rents Receivable (172).....	0	0	0
20	Accrued Utility Revenues (173).....	52,432,298	28,112,149	(24,320,149)
21	Miscellaneous Current and Accrued Assets (174)	0	51,541	51,541
22	Def. Fuel Costs (175).....	0	0	0
23	Total Current and Accrued Assets.....	207,720,453	161,810,991	(45,909,462)
24	<b>DEFERRED DEBITS</b>			
25	Unamortized Debt Discount and Expense (181) P.26.....	3,310,606	3,045,418	(265,188)
26	Extraordinary Property Losses (182) P.27.....	0	0	0
27	Preliminary Survey and Investigation Charges (183).....	407,343	745,684	338,341
28	Clearing Accounts (184).....	1,894	0	(1,894)
29	Temporary Facilities (185).....	0	0	0
30	Miscellaneous Deferred Debits (186)...P.27.....	107,805,609	108,750,149	944,540
31	Total Deferred Debits.....	111,525,452	112,541,251	1,015,799
32	<b>CAPITAL STOCK DISCOUNT AND EXPENSE</b>			
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	<b>REACQUIRED SECURITIES</b>			
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.....	2,046,328,103	2,112,470,990	66,142,887

<b>COMPARATIVE BALANCE SHEET Liabilities and Other Credits</b>				
Line No.	Title of Account (a)	Balance Beginning of Year (b)	Balance End of Year (c)	Increase or (Decrease) (d)
1	<b>PROPRIETARY CAPITAL</b>			
2	<b>CAPITAL STOCK</b>			
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	<b>SURPLUS</b>			
9	Other Paid-In Capital (208-211) P. 30.....	41,579,048	41,597,121	18,073
10	OCI Deficit .....	0	0	0
11	Earned Surplus (215,216) P. 12.....	26,877,705	39,954,902	13,077,197
12	Total.....	68,456,753	81,552,023	13,095,270
13	Total Proprietary Capital.....	480,228,719	493,323,989	13,095,270
14	<b>LONG TERM DEBT</b>			
15	Bonds (221) P.31.....	0	0	0
16	Capital Lease Obligations .....	4,756,556	23,340,098	18,583,542
17	Other Long-Term Debt (224) P.31.....	264,400,000	259,400,000	(5,000,000)
18	Total Long-Term Debt.....	269,156,556	282,740,098	13,583,542
19	<b>CURRENT AND ACCRUED LIABILITIES</b>			
20	Notes Payable (231) P.32.....	0	0	0
21	Accounts Payable (232).....	61,055,288	32,255,169	(28,800,119)
22	Payables to Associated Companies (233,234) P.32.....	74,480,680	41,915,120	(32,565,560)
23	Customer Deposits (235).....	3,978,212	4,288,605	310,393
24	Taxes Accrued (236).....	4,895,468	4,241,525	(653,943)
25	Interest Accrued (237).....	821,072	827,022	5,950
26	Dividends Declared (238).....	0	0	0
27	Fuel Purchase Commitments.....	0	0	0
28	Capital Leases (240).....	125,575	711,052	585,477
29	Tax Collections Payable (241).....	640,645	277,770	(362,875)
30	Misc. Current and Accrued Liabilities (242) P.33.....	59,022,681	119,885,687	60,863,006
31	Total Current and Accrued Liabilities.....	205,019,621	204,401,950	(617,671)
32	<b>DEFERRED CREDITS</b>			
33	Unamortized Premium on Debt (251) P.26.....	0	0	0
34	Customer Advances for Construction (252) .....	8,896	7,896	(1,000)
35	Other Deferred Credits (253) P.33.....	47,540,663	34,966,660	(12,574,003)
36	Total Deferred Credits.....	47,549,559	34,974,556	(12,575,003)
37	<b>RESERVES</b>			
38	Reserves for Depreciation (254-256) P.13.....	483,965,990	500,784,903	16,818,913
39	Reserves for Amortization (257-259) P.13.....	190,654,574	204,247,118	13,592,544
40	Reserve for Uncollectible Accounts (260).....	5,632,356	3,919,195	(1,713,161)
41	Operating Reserves (261-265) P.35.....	26,623,751	38,168,616	11,544,865
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.....	332,345,061	343,898,572	11,553,511
44	Total Reserves.....	1,039,413,866	1,091,210,538	51,796,672
45	<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
46	Contributions in Aid of Construction (271) P. 36.....	4,959,782	5,819,859	860,077
47	Total Liabilities and Other Credits.....	2,046,328,103	2,112,470,990	66,142,887



<b>STATEMENT OF INCOME FOR THE YEAR</b>			
Line No.	Account (a)	Current Year (b)	Increase or (Decrease) from Preceding Year (c)
1	<b>OPERATING INCOME</b>		
2	Operating Revenues (400) P.37,43.....	\$ 496,347,472	\$ (84,808,105)
3	Operating Expenses:		
4	Operation Expense (401) P.42,47.....	369,528,496	(96,456,123)
5	Maintenance Expense (402) P.42,47.....	19,126,680	2,826,124
6	Depreciation Expense (403) P.34.....	37,111,104	2,041,909
7	Amortization of Utility Plant (404 and 405).....	14,794,684	35,665
8	Asset Impairment.....	0	0
9	Amortization of Investment Tax Credit (407.2).....	0	0
10	Taxes Other Than Income Taxes (408) P.49.....	23,130,583	4,680,571
11	Income Taxes (409) P.49.....	(5,765,315)	1,295,649
12	Provision for Deferred Fed. Inc. Taxes (410) P.36.....	164,659,596	8,640,068
13	Fed. Inc. Taxes Def. in Prior Yrs.-Cr. (411) P. 36.....	(152,375,149)	(10,870,611)
14	Total Operating Expenses.....	470,210,679	(87,806,748)
15	Net Operating Revenues.....	26,136,793	2,998,643
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.....	26,136,793	2,998,643
19	<b>OTHER INCOME</b>		
20	Income (Loss) from Mdse. Job & Contract Work (415) P. 51-After Taxes.....	0	0
21	Income from Nonutility Operations (417)-After Taxes.....	3,826	1,960
22	Nonoperating Rental Income (418).....	0	0
23	Interest and Dividend Income (419)-After Taxes.....	469,781	(174,575)
24	Misc Nonoperating Income (421)-After Taxes and Earnings of Subsidiaries.....	5,292,454	95,586
25	Total Other Income.....	5,766,061	(77,029)
26	Total Income.....	31,902,854	2,921,614
27	<b>MISCELLANEOUS INCOME DEDUCTIONS</b>		
28	Miscellaneous Amortization (425).....	0	0
29	Other Income Deductions (426) After Taxes.....	427,746	197,885
30	Total Income Deductions.....	427,746	197,885
31	Income Before Interest Charges.....	31,475,108	2,723,729
32	<b>INTEREST CHARGES</b>		
33	Interest on Long-Term Debt (427) P.31.....	2,521,000	0
34	Amortization of Debt Disc. & Expense (428) P.26.....	329,616	0
35	Amortization of Prem. on Debt-Credit (429) P.26.....	0	0
36	Int. on Debt to Associated Companies (430) P.31,32.....	13,092,799	694,947
37	Other Interest Expense (431).....	2,586,585	1,879,915
38	Interest Charged (Credited) to Construction-Credit (432).....	(132,089)	(73,110)
39	Total Interest Charges.....	18,397,911	2,501,752
40	Net Income.....	\$ 13,077,197	\$ 221,977
41	<b>EARNED SURPLUS</b>		
42	Unappropriated Earned Surplus (at beginning of period) (216)	\$ 26,877,705	\$ 12,855,220
43	Balance Transferred from Income (433).....	13,077,197	221,977
44	Miscellaneous Debits to Surplus (434).....	0	0
45	Miscellaneous Credits to Surplus(434).....	0	0
46	Miscellaneous Credits to Surplus (434).....	0	0
47	Miscellaneous Debits to Surplus (435).....Rounding	0	0
48	Net Additions of Earned Surplus.....	13,077,197	221,977
49	Appropriations of Surplus for Common Stock Rights(436).....	0	0
50	Dividends Declared-Common Stock (438).....	0	0
51	Unappropriated Earned Surplus (at end of period) (216).....	\$ 39,954,902	\$ 13,077,197



**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)	\$ 1,720,146,497		\$ 1,720,146,497			
4	106 Completed Construction not Classified.....						
5	Total P. 18.....	1,720,146,497		1,720,146,497			
6	101.1 Leased from Others.....	24,310,000		24,310,000			
7	105 Held for Future Use.....						
8	106 Completed Construction Not Classified...	81,362,225		81,362,225			
8	107 Construction Work in Progress..	12,048,176		12,048,176			
9	Total Utility Plant.....	\$ 1,837,866,898		\$ 1,837,866,898			
10	DETAIL OF RESERVES FOR DEPRECIATION AND AMORTIZATION						
11	In Service:						
12	254 Depreciation P. 34.....	\$ 500,784,903		\$ 500,784,903			
13	257 Amortization.....	204,247,118		204,247,118			
14	Total, in Service.....	\$ 705,032,021		\$ 705,032,021			
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.....	\$ 705,032,021		\$ 705,032,021			

**UTILITY PLANT-GAS**

1. Report below the cost of utility plant in service according to prescribed accounts.  
2. Do not include as adjustments, corrections of additions and retirements for the current or

the preceding year. Such items should be included in column (c) or (d) as appropriate.  
3. Credit adjustments of plant accounts should be enclosed in parentheses to indicate the negative

effect of such amounts.  
4. Reclassifications or transfers within utility plant accounts should be shown in column (f).

Line No.	Account (a)	Balance Beginning of Year (b)	Additions (c)	Retirements (d)	Adjustments (e)	Transfers (f)	Balance End of Year (g)
1	1. INTANGIBLE PLANT	\$	\$	\$	\$	\$	\$
2	301 Organization.....	4,432,919					4,432,919
3	303 Miscellaneous Intangible Plant..	466,483,180	1,376,820	1,202,141			466,657,859
4	Total Intangible Plant.....	470,916,099	1,376,820	1,202,141			471,090,778
5	2. PRODUCTION PLANT						
6	Manufactured Gas Production Plant...						
7	304 Land and Land Rights	412,592					412,592
8	305 Structures and Improvements.....	3,268,017	39,214	19,463			3,287,768
9	306 Boiler Plant Equipment.....						
10	307 Other Power Equipment.....						
11	310 Water Gas Generating Equipment.						
12	311 Liquefied Petroleum Gas..... Equipment.....	4,736,610		45,004			4,691,606
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.....	25,839,954	1,436,202	42,884			27,233,272
19	319 Gas Mixing Equipment.....						
20	320 Other Equipment.....						
21	Total Manufactured Gas						
22	Production Plant.....	34,257,173	1,475,416	107,351			35,625,238
23	3. STORAGE PLANT						
24	360 Land and Land Rights.....						
25	361 Structures and Improvements.....						
26	362 Gas Holders.....						
27	363 Other Equipment.....						
28	Total Storage Plant.....						

UTILITY PLANT - GAS (Continued)							
Line No.	Account (a)	Balance Beginning of Year (b)	Additions (c)	Retirements (d)	Adjustments (e)	Transfers (f)	Balance End of Year (g)
1	4. TRANSMISSION AND DISTRIBUTION PLANT						
2	365.1 Land and Land Rights.....						
3	365.2 Rights of Way.....						
4	366 Structures and Improvements.....						
5	367 Mains.....						
6	368 Compressor Station Equipment...						
7	369 Measuring and Regulating Station Equipment.....						
9	374 Land & Land Rights, right of Way	328,014					328,014
10	375 Structures & Improvements.....	13,223,517	552,074	4,773,794		85,696	9,087,493
11	376 Mains.....	547,720,343	33,574,428	2,998,070			578,296,701
12	377 Compressor Station Equipment.....						
13	378 Regulator Station.....	23,853,455	121,583	145,685			23,829,353
14	379 Other Equipment.....						
15	380 Services.....	403,674,537	33,748,271	3,231,128			434,191,680
16	381 Meters.....	32,923,093	1,626,682	3,212,834			31,336,941
17	382 Meter Installations.....	82,162,142	2,706,770	1,266,968			83,601,944
18	383 House Regulators.....	11,286,602	8,028	61,545			11,233,085
19	386 Other Property on Cust's Prem.....	0					0
20	387 Other Equipment.....						
21	Total Transmission and Distribution Plant.....	1,115,171,703	72,337,836	15,690,024		85,696	1,171,905,211
22							
23	5. GENERAL PLANT						
24	389 Land and Land Rights.....	258,017		158,178		(85,696)	14,143
25	390 Structures and Improvements.....						
26	391 Office Furniture and Equipment.....	3,975,623	539,680	3,695		1,447,580	5,959,188
27	392 Transportation Equipment.....	36,454					36,454
28	393 Stores Equipment.....	78,477					78,477
29	394 Tools, Shop, and Garage Eqpt....	5,624,912	1,808,261	786			7,432,387
30	395 Laboratory Equipment.....	318,993					318,993
31	396 Power Operated Equipment.....	26,895					26,895
32	397 Communication Equipment.....	23,252,187	112,568	186,146		(1,447,580)	21,731,029
33	398 Miscellaneous Equipment.....	77,543	30,302				107,845
34	399 Other Tangible Property.....						
35	Total General Plant.....	33,649,101	2,490,811	348,805		(85,696)	35,705,411
36	Total Gas Plant in Service.....	1,653,994,076	77,680,883	17,348,321			1,714,326,638
37	101.1 Utility Plant Leased From Others.....	5,000,000	19,310,000				24,310,000
37A	101 Contributions in Aid of Construction (offset in Account 271)	4,959,782	860,077				5,819,859
38	105 Held for Future Use						
39	106 Completed Construction Not Classified...	55,290,168	26,072,057				81,362,225
40	107 Construction Work in Progress.....	7,586,322	4,461,854				12,048,176
41	Total Utility Plant - Gas.....	S 1,726,830,348	S 128,384,871	S 17,348,321			S 1,837,866,898

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)

<b>NONUTILITY PROPERTY (ACCOUNT 121)</b>					
Give particulars of all investments of the respondent in physical property not devoted to utility operation.					
Line No.	Description and Location (a)	Book Value at End of Year (b)	Revenue for the Year (c)	Expense for the Year (d)	Net Income after Tax for the Year (e)
1					
2					
3	<u>Non-Utility Property</u>				
4					
6	Land - Belmont Street, Brockton	\$ 29,197			
7	Land - Meadow Lane, Brockton	5,519			
8		34,716	0	0	0
9					
10					
11	<u>Other Non-Utility - 398</u>	192,134			
12					
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50					
51					
52					
53	TOTALS	\$ 226,850	\$ 0	\$ 0	\$ 0

Annual report of.....Columbia Gas of Massachusetts.....Year ended December 31, 2015

**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	Temporary Cash Investments (Account 136):	
10	Temporary Cash Investments Money Pool	<u>\$ 114,658</u>
11		
12		
13		

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

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

Line No.	Name of Fund and Trustee If Any (a)	Balance End of Year (b)
1		
2		
3		
4		
5		
6		
7		
8		
9		
10		
11		
12		
13		
14		
15		
16		
17		
18		
19	TOTAL	NONE

**SPECIAL DEPOSITS (Accounts 132, 133, 134)**

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

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



**NOTES RECEIVABLE (Account 141)**

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

Line No.	Name of Maker and Purpose for Which Received (a)	Date of Issue (b)	Date of Maturity (c)	Amount End of Year (e)
1	NONE			
2				
3				
4				
5				
6				
7				
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9				
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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	\$ 43,711,528
26	Other Gas Utility	17,679,767
27		
28		
29		
30	Other Accounts Receivable (Account 143):	
31		
32		
33	Reimbursable Capital Projects	2,726,840
34	Reimbursable Receivables	14,762,913
35		
36		
37		
38		
39		
40		
41		
42		\$ 78,881,048
43	Total Notes and Accounts Receivable	\$ 78,881,048

**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	\$ 34,127		\$ 0
2	Columbia Gas of Pennsylvania	9,961		0
3	Columbia Gas of Kentucky	1,744		0
4	Columbia Gas of Virginia	3,417		0
5	Nisource Corporate Services	3,015,491		0
6	Columbia Gas of Ohio	26,323		0
7	Columbia Gas of Maryland	162		0
8	Northern Indiana Public Service Company	27,309		
9	NiSource Money Pool and Interest	30,441,521	See Table	225,575
10				
11	Interest Rates for Nisource Money Pool			
12				
13				
14				
15	April	0.68%		
16	May	0.63%		
17	June	0.20%		
18	July	0.21%		
19	August	0.21%		
20	September	0.22%		
21	October	0.23%		
22	November	0.46%		
23	December	0.72%		
24				
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38				
39				
40				
41				
42				
43	TOTALS	\$ 33,560,055		\$ 225,575
44				

<b>MATERIALS AND SUPPLIES (Accounts 151-159,163)</b> Summary Per Balance Sheet			
Line No.	Account (a)	Amount End of Year	
		Electric (b)	Gas (c)
1	Fuel (Account 151) (See Schedule, Page 25)		\$ 17,514,045
2			
3			
4			
5			
6			
7			
8			
9			
10			
11			
12	Total Per Balance Sheet		\$ 17,514,045

<b>PRODUCTION FUEL AND OIL STOCKS - Included in Account 151</b> (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.....	22,312,054	1,544,608	2,024,353	1,803,836	14,274,115
2						
3	Received During Year.....	15,847,902	828,605	729,384	1,311,312	7,912,482
4	TOTAL.....	38,159,956	2,373,213	2,753,737	3,115,148	22,186,597
5	Used During Year.....					
6	Retail Bottled Gas Sale					
7						
8						
9						
10						
11	Sold or Transferred.....	20,645,911	924,494	1,152,680	1,367,627	10,470,744
12	TOTAL DISPOSED OF .....	20,645,911	924,494	1,152,680	1,367,627	10,470,744
13	BALANCE END OF YEAR.....	17,514,045	1,448,719	1,601,057	1,747,521	11,715,853
Kinds of Fuel and Oil - Continued						
Line No.	Item (g)		Retail Propane		Natural Gas	
			Quantity (Gallons) (h)	Cost (i)	Quantity (MMBTU) (j)	Cost (k)
14	On Hand Beginning of Year.....		0	0	1,337,185	6,013,586
15	Received During Year.....		0	0	2,113,913	7,206,036
16	TOTAL.....		0	0	3,451,098	13,219,622
17	Used During Year.....					
18	Retail Propane Sales.....					
19						
20						
21						
22						
23						
24	Sold or Transferred.....		0	0	2,089,425	9,022,487
25	TOTAL DISPOSED OF .....		0	0	2,089,425	9,022,487
26	BALANCE END OF YEAR.....		0	0	1,361,673	4,197,135

**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	787,908		71,628	716,280
2	6.26% notes, due February 15, 2028	30,000,000	30,000,000	5,957,669	12/15/98	2/15/28	2,511,058		191,928	2,319,130
3	5.58% notes, due December 20, 2019	35,000,000	35,000,000	14,078	12/20/04	12/20/19	4,680		936	3,744
4	5.94% notes, due December 20, 2024	35,000,000	35,000,000	14,079	12/20/04	12/20/24	6,960		696	6,264
5	5.25% notes, due June 19, 2015	10,000,000	10,000,000	0			0		0	0
6	5.44% notes, due July 31, 2015	5,000,000	5,000,000	0			0		0	0
7	6.25% notes, due April 1, 2016	35,000,000	35,000,000	0			0		0	0
8	5.36% notes, due December 16, 2041	11,000,000	11,000,000	0			0		0	0
9	4.97% notes, due November 28, 2042	8,000,000	8,000,000	0			0		0	0
10	5.57% notes, due September 24, 2043	22,000,000	22,000,000	0			0		0	0
11	4.98% notes, due March 18, 2043	50,000,000	50,000,000	0			0		0	0
12	4.62% notes, due November 20, 2044	28,400,000	28,400,000	0			0		0	0
13	4.99% notes, due June 26, 2045	15,000,000	15,000,000	0			0		0	0
14	4.70% notes, due December 30, 2045	15,000,000	15,000,000	0			0		0	0
15	Acct 181 TOTALS (Credits tie to 428 account charges)						3,310,606	0	265,188	3,045,418
16	TOTALS	309,400,000	309,400,000	8,134,792						

**EXTRAORDINARY PROPERTY LOSSES (Account 182)**

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

Line No.	Description of Property Loss or Damage (a)	Total Amount of Loss (b)	Previously Written Off (c)	Written off During Year		Balance End of Year (f)
				Account Charged (d)	Amount (e)	
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 (e)	
12	Regulatory Asset - Working Capital	307,299	1,530,366	495	1,929,660	(91,995)
13	Regulatory Asset - DSM	(7,517,160)	41,077,880	923	40,894,811	(7,334,091)
14	Regulatory Asset - DSM Incentive	(429,877)	1,277,220	186	1,295,146	(447,803)
15	Regulatory Asset - LDAC Recoveries Unbilled	(6,037,820)	40,420,509	930	36,776,212	(2,393,523)
16	Regulatory Asset - Production & Storage	253,977	11,092,938	495	9,958,535	1,388,380
17	Regulatory Asset - Environmental - Incurred Costs	7,697,845	3,657,315	932,186	4,265,019	7,090,141
18	Regulatory Asset - Environmental - Expected Costs	14,166,497	356,400	242,253	2,523,900	11,998,997
19	Regulatory Asset - Bad Debt - Gas Portion	5,990,730	12,628,678	904,186	12,439,554	6,179,854
20	Regulatory Asset - Debt Redemption	458,771	-	428	64,428	394,343
21	Regulatory Asset - Metscan	1,247,818	-	930	1,247,818	0
22	Regulatory Asset - Pension Tracker	2,524,042	8,001,131	926	11,727,224	(1,202,051)
23	Regulatory Asset - Residential Discount	4,536,078	14,470,536	495	17,000,686	2,005,928
24	Regulatory Asset - FAS 109 Taxes	7,480,551	-	267,268	730,945	6,749,606
25	Regulatory Asset - Pension SFAS 158	56,303,643	9,317,450	926,261-265	7,721,283	57,899,810
26	Regulatory Asset - OPEB SFAS 158	6,210,315	6,905,293	926,261-265	1,487,793	11,627,815
27	Credit Balance Regulatory Assets Transferred	21,958,957	25,997,629	253	32,489,065	15,467,521
28	Attorney General Consulting Fees	(34,819)	303,196	928	25,422	242,955
29	Regulatory Asset - Decoupling	(11,503,356)	31,550,903	495	24,454,016	(4,406,469)
30	Regulatory Asset - TIRF	457,327	4,944,213	495	5,185,275	216,265
31	Regulatory Asset - Deferred Depreciation Capital Lease	132,132	122,433	165	13,415	241,150
32	Regulatory Asset - NiFit/WMS Implementation	3,602,659	0	923	1,137,682	2,464,977
33	Regulatory Asset - GSEP	-	1,870,616	495	1,212,277	658,339
34						
35	TOTALS	\$ 107,805,609	\$ 215,524,706		\$ 214,580,166	\$ 108,750,149
36						
37						
38						

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

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

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

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

Line No.	Class and Series of Stock (a)	Number of Shares Authorized (b)	Par Value per Share (c)	Amount Authorized (d)	Outstanding per Balance Sheet *		Premium at End of Year (g)
					Shares (e)	Amount (f)	
1	Common Stock	1,000	1	1,000	100	100	411,771,866
2							
3							
4							
5							
6							
7							
9							
10	In connection with the Company's merger with NISource Inc., 100 shares of Common Stock,						
11	\$1.00 Par Value were Issued, as approved in DTE #98-31, dated November 5, 1998.						
12							
13							
14							
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 Recquired 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	\$ 7,628,998
3	Stock Compensation	(31,877)
4	Additional Paid-In Capital	34,000,000
5		
6		
7		
8		
9		
10		
11		
12		
13		
14		
15		
16		
17		
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39		
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41		
42		
43	TOTAL	\$ 41,597,121

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**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	5.36% 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
6	4.97% notes, due November 28, 2042	11/28/12	11/28/42	8,000,000	8,000,000	4.97%	6/1-12/1	397,600	397,600
7	5.57% notes, due September 24, 2043	9/24/13	9/24/43	22,000,000	22,000,000	5.57%	6/1-12/1	1,225,400	1,225,400
8	4.98% notes, due March 18, 2043	3/18/13	3/18/43	50,000,000	50,000,000	4.98%	6/1-12/1	2,490,000	2,490,000
9	4.62% notes, due November 20, 2044	11/20/14	11/20/44	28,400,000	28,400,000	4.62%	6/1-12/1	1,312,080	1,312,080
10	4.99% notes, due June 26, 2045*	6/26/15	6/26/45	15,000,000	15,000,000	4.99%	6/1-12/1	387,579	324,008
11	4.70% notes, due December 30, 2045*	12/30/15	12/30/45	15,000,000	15,000,000	4.70%	6/1-12/1	3,864	0
12									
13									
14									
15									
16	(A) Unaffiliated debt								
17	* New Long-Term Debt								
18									
19									
20									
21	TOTALS			\$ 259,400,000	\$ 259,400,000			\$ 12,959,123	\$ 12,891,688

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

Purpose	Issue Date	Department Authorization Date	D.P.U. #
Using the proceeds to refinance long-term debt; fund the Company's ongoing capital expenditure program and pay down short-term debt that currently supports long-term utility plant assets.	12/30/2015	12/28/15	D.P.U. 15-139
	6/30/2015	10/30/13	D.P.U. 13-129

**NOTES PAYABLE (Account 231)**

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

Line No.	Payee (a)	Date of Note (b)	Date of Maturity (c)	Int. Rate (d)	Balance End of Year (e)
1	Notes Payable:				
2					
3					
4					
5					
6					
7					
8					
13					
14					
15					
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	NiSource Finance Corporation 6.25% notes, due April 1, 2016	\$ 35,000,000	6.25%	\$ 2,187,500
24	NiSource Finance Corporation 5.25% notes, due June 19, 2015	0	5.25%	243,082
25	NiSource Finance Corporation 5.44% notes, due July 31, 2015	0	5.44%	157,238
26				
27	Accounts Payable (Account 234)			
28	NiSource	47,659		NONE
29	Columbia Gas of Pennsylvania	38		NONE
30	Columbia Gas of Kentucky	599		NONE
31	Columbia Gas of Virginia	21		NONE
32	Nisource Corporate Services	5,722,279		NONE
33	Columbia Gas of Ohio	37,586		NONE
34	Columbia Gas of Maryland	436		NONE
35	NiSource Money Pool and Interest	0	see table	66,856
36	NiSource Finance Corporation	1,106,502		
37				
38	Interest Rates for Nisource Money Pool			
39	January	1.09%		
40	February	1.03%		
41	March	0.75%		
42				
43				
44				
45				
46				
	TOTALS	\$ 41,915,120		\$ 2,654,676

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<b>MISCELLANEOUS CURRENT AND ACCRUED LIABILITIES (Account 242)</b>							
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						\$ 4,395,853
2	Current ERC Liabilities						1,878,197
3	Accrued Payroll						509,473
4	Accrued Incentives						3,684,271
5	Payroll Liability						130,674
6	Accrued Medical, Dental and Pharmacy Expenses						341,687
7	Accounts Receivable - Budget Plan Credit Balances						24,162,642
8	Accrued Professional Services						204,360
9	Supplier Refunds						26,962,503
10	Insurance Reserve						12,341,224
11	Accrued 191 Credit Balance Transfer						44,513,339
12	Accrued Sales Tax Audit						761,464
TOTAL						\$ 119,885,687	
<b>OTHER DEFERRED CREDITS (Account 253)</b>							
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							
2	FASB 109 Regulatory Liability	\$ 10	411	\$ 10	0	\$ 0	
3	Credit Balance Regulatory Asset Transfer	21,958,957	186	32,489,065	25,997,629	15,467,521	
4	ST Regulatory Liability - Asset Sales	187,090	495	187,090	0	0	
5	LT Regulatory Liability - Asset Sales	0			689,183	689,183	
6	LT ERC Liabilities	13,293,300	186	4,036,500	864,000	10,120,800	
7	Banked Vacation	711,166	107/920	128,118	146,013	729,061	
8	Deferred Rent	288,205	923/931	465,924	471,792	294,073	
9	Gain on Sale EP&S - Current	3,600,623	254	900,155	0	2,700,468	
10	Gain on Sale EP&S - NonCurrent	7,501,312	930	3,450,598	900,155	4,950,869	
11	Thrift Restoration	0	926		14,685	14,685	
12							
27							
28							
29	TOTALS	\$ 47,540,663		\$ 41,657,460	\$ 29,083,457	\$ 34,966,660	

<b>RESERVE FOR DEPRECIATION OF UTILITY PLANT IN SERVICE (Account 254)</b>				
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.....		\$ 483,965,990	\$ 483,965,990
2	Credits to Depreciation Reserve during year:			
3	Account 403 Depreciation.....		37,111,104	37,111,104
3A	Allocated Vehicle Depreciation		2,523	2,523
3B	Capital Leases		250,000	250,000
4	Sub-Total		37,363,627	37,363,627
5				
6				
7	TOTAL CREDITS DURING YEAR.....		37,363,627	37,363,627
8	Net Charges for Plant Retired:			
9	Book Cost of Plant Retired.....		16,146,181	16,146,181
10	Cost of Removal.....		4,240,356	4,240,356
11	Salvage (Credit).....		0	0
12	Other (Sale of Springfield Operation Center Cost)		158,177	158,177
13	NET CHARGES DURING YEAR.....		20,544,714	20,544,714
14	Balance December 31, 2015.....		\$ 500,784,903	\$ 500,784,903

<b>METHOD OF DETERMINATION OF DEPRECIATION CHARGES</b>				
Give in detail the rule and rates, by which the respondent determined the amount charged to operating expenses and other accounts, and credited to Depreciation Reserve. Report also the depreciation taken for the year for federal income tax purposes.				
Line No.		Avg Plant Balance	Average Rate	Depreciation
15				
16				
17	Production.....	\$ 34,528,614	0.0179	\$ 618,305
18	Distribution.....	1,209,140,844	0.0277	33,552,822
19	General.....	35,706,368	0.0823	2,939,977
20				
21	Total.....	\$ 1,279,375,826	0.0290	\$ 37,111,104
22				
23				

<b>DIVIDENDS DECLARED DURING THE YEAR (Accounts 437,438)</b>							
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							
25							
26							
27	None						
28							
29							
30							
31							
32							
33	TOTALS						
34	Dividend rates on Common Stock and Premium %.						
35	Dividend rates on Common Stock, Premium, and Surplus %.						
36							

**DIVIDENDS DECLARED DURING THE YEAR (Accounts 437,438)**

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

Line No.	Name of Security (a)	Rate Per Share (b)	No. of Shares (c)	Par Value (d)	Amount of Dividend (e)	Date Declared (f)	Record Date (g)	Date Payable (h)	
1	None								
2									
3									
4									
5									
6									
7									
8									
9									
10									
11									
12		Total Dividends				\$ 0			
13									
14									

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**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	<b>Reserve for Pensions-Union and Non-Union</b>		
2	Balance Beginning of Year		\$ 19,836,373
3			
4	Pension/OCI Regulatory Asset	186	8,460,989
5	Expense - later deferred into regulatory asset per tracker mechanism	926	(1,917,951)
6	Expense	926	111,967
7	SERP payments	131	(277,503)
8			
9			
10	Balance End of Year - Reserve for Pensions		<u>26,213,875</u>
11			
12	<b>Reserve for Other Post employment Benefits - Non-Union</b>		
13	Beginning Balance		6,545,759
14			
15			
16	Expense - later deferred into regulatory asset per tracker mechanism	926	(866,264)
17	Cash	131	(75,860)
18	OPEB Regulatory Asset/Liability	186/253	6,172,242
19			
20			
21	Balance End of Year - OPEB		<u>11,775,877</u>
22			
23	<b>Reserve for Board of Directors Retirement Plan</b>		
24	Beginning Balance		43,085
25			
26			
27	Balance End of Year - BOD Retirement Plan		<u>43,085</u>
28			
29	<b>Reserve for Window Warranties</b>		
30	Beginning Balance		44,710
31			
32	Adjust Reserve down	925	(36,710)
33			
34	Balance End of Year - Window Warranties		<u>8,000</u>
35			
36	<b>Reserve for Worker Compensation, General Liab., Auto Liab.</b>		
37	Beginning Balance		153,824
38			
39	Expense Accruals	926	219,619
40	Payments Made	131	(245,664)
41			
42	Balance End of Year - Worker Compensation, General Liab., Auto Liab.		<u>127,779</u>
43			
44	<b>Total Operating Reserves:</b>		<u>\$ 38,168,616</u>

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

1. Report the information called for below concerning the respondent's accounting for deferred federal income taxes.
2. In the space provided furnish significant explanations, including the following:  
 (a) Accelerated Amortization - State for each certification number a brief description of property, total and amortizable cost of such property, date amortization for tax purposes commenced, "normal" depreciation rate used in computing deferred tax amounts.
- (b) Liberalized Depreciation - State the general method or methods of liberalized depreciation being used (sum of years digits, declining balance, etc.), estimated useful lives and classes of plant to which each method is being applied. Furnish a table showing for each year, 1954 to date of this report, the annual amounts of tax deferral, the total debits thereto which have been accounted for as credits to Account 411, Federal Income Taxes Deferred in Prior Years - Credit or comparable account of the previous system of accounts.

Line No.	Account Subdivisions (a)	Balance Beginning of Year (b)	Changes During Year			Balance End of Year (f)
			Amounts Debited Account 410 (1) (c)	Amounts Credited Account 411 (2) (d)	Other (e)	
1	Accelerated Amortization	\$	\$	\$		\$
2	(Account 267)					
3	Electric.....					
4	Gas.....					
5	Other (Specify).....					
6	Totals.....					
7	Gas SFAS 109 Reserve - State	-	-	-	-	-
8	Gas SFAS 109 Reserve - Federal	-	-	-	-	-
9	Gas Plant Acquisition Adjustment - State & Federal	106,394,631	307,705	(4,725,476)	-	101,976,860
	Liberalized Depreciation (Account 268)					
10	Electric.....					
11	Gas - State.....	37,585,793	10,268,412	(5,809,426)	(12,569,313)	29,475,466
12	Gas - Federal.....	195,695,398	40,308,045	(17,916,285)		218,087,158
	Other (Specify) - Non Utility - State	0	-	-	-	-
	Non Utility - Federal	0	-	-	-	-
13	Totals.....	233,281,191	50,576,457	(23,725,711)	(12,569,313)	247,562,624
14	Gas - Other Reserves - State.....	(1,644,625)	18,668,403	(21,279,395)	12,138,593	7,882,976
15	Gas - Other Reserves - Federal.....	(5,686,136)	95,107,031	(102,644,567)	(300,216)	(13,523,888)
16	Totals.....	(7,330,761)	113,775,434	(123,923,962)	11,838,377	(5,640,912)
	Total (Accounts 267, 268)					
17	Electric.....					
18	Gas.....					
19	Other Adjustments.....					
20	Totals.....	225,950,430	164,351,891	(147,649,673)	(730,936)	241,921,712
21	Totals.....	332,345,061	164,659,596	(152,375,149)	(730,936)	343,898,572

Analysis of Charges:

Provision for Deferred Income Taxes	16,702,218	241,921,712
Provision for Plant Acquisition Adjustment	(4,417,771)	101,976,860
Regulatory Asset related to State Rate Change-Act 186 (See Page 27)	(297,198)	-
SFAS 109 DIT Regulatory Liabilities-Act 253	-	-
SFAS 109 DIT Regulatory Assets-Act 186 (See Page 27)	(433,738)	-
	<u>11,553,511</u>	<u>343,898,572</u>

- (1) Account 410, Provision for Deferred Federal Income Taxes  
 (2) Account 411, Federal Income Taxes Deferred in Prior Years - Credit

CONTRIBUTIONS IN AID OF CONSTRUCTION (Account 271)

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

Line No.	Class of Utility Service (a)	Balance Beginning of Year (b)	Debits		Credits (e)	Balance End of Year (f)
			Account Credited (c)	Amount (d)		
31						
32	Contributions in Aid of Construction (offset in Account 101)	4,959,782			860,077	5,819,859
33						
34						
35						
36						
37						
38						
39						
40	TOTALS	4,959,782			860,077	5,819,859



**GAS OPERATING REVENUES (Account 400)**

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

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

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

Line No.	Account (a)	Operating Revenues		MMBTU Sold (1000 BTU)		Average Number of Customers per Month	
		Amount for Year (b)	Increase or (Decrease) from Preceding Year (c)	Amount for Year (d)	Increase or (Decrease) from Preceding Year (e)	Number for Year (f)	Increase or (Decrease) from Preceding Year (g)
1	<b>SALES OF GAS</b>						
2	480 Residential Sales **.....	\$ 349,140,752	\$ (46,561,178)	26,634,542	77,909	279,726	3,136
3	481 Commercial and Industrial Sales:						
4	Commercial & Industrial ** .....	116,819,460	(16,495,140)	10,705,577	461,515	25,191	102
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.....	(23,739,800)	(34,005,800)	(794,756)	(663,452)		
10							
11	Total Sales to Ultimate Consumers....	442,220,412	(97,062,118)	36,545,363	(124,028)	304,917	3,238
12	483 Sales for Resale.....	761,801	(1,914,167)	247,326	(224,843)		0
13							
14	Total Sales of Gas .....	442,982,213	(98,976,285)	36,792,689	(348,871)	304,917	3,238
15							
16							
17							
18	<b>OTHER OPERATING REVENUES</b>						
19	480 Residential Transportation**.....	344,484	10,099	55,187	2,202	352	11
20	487 Forfeited Discounts.....	492,567	(64,384)				
21	488 Miscellaneous Service Revenues.....		0				
22	489 Revenues from Trans.of Gas of Others** .....	45,287,085	(5,377,301)	25,549,787	1,111,371	4,726	55
23	490 Sales of Products Extracted from Natural Gas....						
24	491 Rev. from Natural Gas Processed by Others.....						
25	493 Rent from Gas Property .....	243,889	(246,532)				
26	494 Interdepartmental Rents.....						
27	495 Other Gas Revenues.....	6,997,234	19,846,298				
28							
29	Total Other Operating Revenues.....	53,365,259	14,168,180				
30							
31	Total Gas Operating Revenues.....	\$ 496,347,472	\$ (84,808,105)	62,397,663	764,702	309,995	3,304
32	** Includes billed revenues from application of .....			Purchased Price Adjustment Clauses	Fuel Clauses		
				\$248,834,150	68,508,272		
33	Total MMBTU to which Applied.....			37,340,119	52,601,412		

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**SALES OF GAS TO ULTIMATE CONSUMERS**

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

Line No.	Account No.	Schedule (a)	MMBTU (1000 BTU) (b)	Revenue (c)	Average Revenue per MMBTU (\$0.0000) (d)	Number of Customers (Per Bills Rendered)	
						July 31 (e)	December 31 (f)
1	480	Residential	26,634,542	\$ 349,140,752	\$ 13.1086	277,561	282,675
2	481	Commercial & Industrial	10,705,577	116,819,460	10.9120	24,633	25,529
3							
4							
5		Unbilled	(794,756)	(23,739,800)	29.8706	N/A	N/A
6							
7		TOTAL FIRM	36,545,363	442,220,412	12.1006	302,194	308,204
8							
9							
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48							
49	TOTAL SALES TO ULTIMATE CONSUMERS (Page 43 line 11)		36,545,363	\$ 442,220,412	\$ 12.1006	302,194	308,204

<b>GAS OPERATION AND MAINTENANCE EXPENSES</b>			
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.....	\$ 134,647	\$ (20,287)
21	Production labor and expenses:		
22	711 Steam expenses.....		
23	712 Other power expenses.....	10,217,625	(823,205)
24	715 Water gas generating expenses.....		
25	716 Oil gas generating expenses.....		
26	717 Liquefied petroleum gas expenses.....	-	-
27	718 Other process production expenses.....	1,098,731	115,440
28	Gas fuels:		
29	721 Water gas generator fuel.....		
30	722 Fuel for oil gas.....		
31	723 Fuel for liquefied petroleum gas process.....	-	(74,771)
32	724 Other gas fuels.....	513,105	(262,015)
33	Gas raw materials:		
34	726 Oil for water gas.....		
35	727 Oil for oil gas.....		
36	728 Liquefied petroleum gas.....	936,358	(1,190,769)
37	729 Raw materials for other gas processes.....		
38	730 Residuals expenses.....		
39	731 Residuals produced-Cr.....		
40	732 Purification expenses.....		
41	733 Gas mixing expenses.....		
42	734 Duplicate charges-Cr.....		
43	735 Miscellaneous production expenses.....	1,396,791	67,523
44	736 Rents.....	-	-
45	Total operation.....	14,297,257	(2,188,084)
46	Maintenance:		
47	740 Maintenance supervision and engineering.....	66,755	(61,354)
48	741 Maintenance of structures and improvements.....	15,763	(33,076)
49	742 Maintenance of production equipment.....	314,948	162,938
50	Total maintenance.....	397,466	68,508
51	Total manufactured gas production.....	\$ 14,694,723	\$ (2,119,576)

<b>GAS OPERATION AND MAINTENANCE EXPENSES-Continued</b>			
Line No.	Account (a)	Amount for Year (b)	Increase or (Decrease) from Preceding Year (c)
1	<b>OTHER GAS SUPPLY EXPENSES</b>		
2	Operation:		
3	804 Natural gas city gate purchases.....	\$ 172,094,009	\$ (118,205,064)
4	805 Other gas purchases.....	(5,273,488)	5,067,086
5	806 Deferred Cost of Gas.....	31,439,519	17,748,892
6	807 Purchased gas expenses.....		
7	808 Natural Gas Storage Charges.....	7,376,140	1,834,737
8	Cost of Off-System Sales.....		
9	812 Gas used for other utility operations-Cr.....	(569,277)	155,414
10	813 Other gas supply expenses.....	891,257	75,487
11	Total other gas supply expenses.....	205,958,160	(93,323,448)
12	Total Production Expenses	220,652,883	(95,443,024)
13	<b>LOCAL STORAGE EXPENSES</b>		
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	<b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>		
27	Operation:		
28	850 Operation supervision and engineering.....	2,810,490	414,062
29	851 System control and load dispatching.....	101,001	(1,055)
30	852 Communication system expenses.....	161,191	26,838
31	853 Compressor station labor and expenses.....		
32	855 Fuel and power for compressor stations.....		
33	857 Measuring and regulating station expenses.....	743,149	(80,999)
34	858 Transmission and Compression of gas by others.....		
35	874 Mains and services expenses.....	10,916,278	1,436,204
36	878 Meter and house regulator expenses.....	5,871,315	(47,352)
37	879 Customer Installations expenses.....	5,585,758	(931,521)
38	880 Other expenses.....	2,072,332	945,055
39	881 Rents.....	87,045	6,561
40	Total operation.....	28,348,559	1,767,793
41	Maintenance:		
42	885 Maintenance supervision and engineering.....	17,370	13,326
43	886 Maintenance of structures and improvements.....	46,963	(174,546)
44	887 Maintenance of mains.....	9,841,313	1,416,543
45	888 Maintenance of compressor station equipment.....		
46	889 Maintenance of measuring and regulating station equipment.....	308,717	64,014
47	892 Maintenance of services.....	2,951,002	770,313
48	893 Maintenance of meters and house regulators.....	506,319	51,959
49	894 Maintenance of other equipment.....	631,929	19,169
50	Total Maintenance.....	14,303,613	2,160,778
51	Total Transmission and Distribution expenses.....	\$ 42,652,172	\$ 3,928,571

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.....	789,577	(364,921)	
5	903 Customer records and collection expenses.....	10,267,006	416,066	
6	904 Uncollectible accounts.....	8,646,417	672,864	
7	905 Miscellaneous customer accounts expenses.....	34,455,439	(606,172)	
8	Total customer account expenses.....	54,158,439	117,837	
9	SALES EXPENSES			
10	Operation:			
11	911 Supervision.....	-	-	
12	912 Demonstrating and selling expenses.....	40,817	39,813	
13	913 Advertising expenses.....	4,393	(19,302)	
14	916 Miscellaneous sales expenses.....	-	-	
15	Total sales expenses.....	45,210	20,511	
16	ADMINISTRATIVE AND GENERAL EXPENSES			
17	Operation:			
18	920 Administrative and general salaries.....	13,688,804	8,022,967	
19	921 Office supplies and expenses.....	5,425,462	631,305	
20	922 Administrative expenses transferred-Cr.....	-	-	
21	923 Outside services employed.....	27,637,742	(8,645,872)	
22	924 Property Insurance.....	112,603	(65,956)	
23	925 Injuries and damages.....	4,320,217	172,872	
24	926 Employees pensions and benefits.....	17,674,267	1,858,538	
25	928 Regulatory commission expenses.....	1,098,195	(138,611)	
26	929 Duplicate charges-Cr.....	-	-	
27	930 Miscellaneous general expenses.....	(5,191,086)	(6,322,006)	
28	931 Rents.....	1,954,667	1,636,031	
29	Total operation.....	66,720,871	(2,850,732)	
30	Maintenance:			
31	932 Maintenance of general plant.....	4,425,601	596,838	
32	Total administrative and general expenses.....	71,146,472	(2,253,894)	
33	Total gas operation and maintenance expenses	\$ 388,655,176	\$ (93,629,999)	
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.....	\$ 14,297,257	\$ 397,466	\$ 14,694,723
36	Other gas supply expenses.....	205,958,160		205,958,160
37	Total production expenses.....	220,255,417	397,466	220,652,883
38	Local storage expenses.....			
39	Transmission and distribution expenses.....	28,348,559	14,303,613	42,652,172
40	Customer accounts expenses.....	54,158,439		54,158,439
41	Sales expenses.....	45,210		45,210
42	Administrative and general expenses.....	66,720,871	4,425,601	71,146,472
43	Total gas operation and maintenance expenses.....	\$ 369,528,496	\$ 19,126,680	\$ 388,655,176
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).....			85.78%
45	Total salaries and wages of gas department for year, including amounts charged to operating expenses, construction and other accounts.			59,321,603
46	Total number of employees of gas department at end of year, including administrative, operating, maintenance, construction and other employees (including part time employees).....			663

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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.							
<b>SALES FOR RESALE (Account 483)</b>							
Line No.	Names of Companies to Which Gas is Sold (a)	Where Delivered and Where and How Measured (b)	MMBTU (1000 BTU) (c)	Rate per M.C.F. (\$0.0000) (d)	Amount (e)		
1	Spot Off System Sales	Delivered to customers, various points of delivery	247,326	\$3.0801	761,801		
2							
3							
4							
5							
6							
7							
8							
9							
10							
11							
12							
13							
14							
15	TOTALS		247,326	\$3.0801	761,801		
16	Portion of above total sold to companies located outside of Massachusetts:		114,098	\$3.5745	407,846		
17							
<b>SALE OF RESIDUALS (Accounts 730, 731)</b>							
State the revenues and expenses of the respondent resulting from the sale of residuals.							
Line No.	Kind (a)	Revenue (b)	Inventory Cost (c)	Labor Handling Selling, Etc. (d)	(e)	Total Cost (f)	Net Revenue (g)
18	None						
19							
20							
21							
22							
23							
24	TOTALS						
25							
<b>PURCHASED GAS (Accounts 804-806)</b>							
Line No.	Names of Companies to Which Gas is Purchased (a)	Where Received and Where and How Measured (b)	M.C.F. (1000 BTU) (c)	Rate per M.C.F. (\$0.0000) (d)	Amount (e)		
26	See Page 48A						
27							
28							
29							
30							
31							
32							
33							
34							
35							
36							
37							
38							
39	TOTALS						
40							

<b>PURCHASED GAS (804 - 806)</b>					
Line No.	Names of Companies from Which Gas is Purchased (a)	Where Received and Where and How Measured (b)	MMBtu (1000 BTU) (c)	Rate Per MMBtu (0.0000) (d)	Amount (e)
1	Suppliers on the Tenn. Gas Pipeline	Various locations by station orifice meter	38,374,884	2.8831	110,636,837
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		<b>Subtotal</b>	38,374,884	2.8831	110,636,837
15					
16					
17					
18	Demand charges paid to suppliers and pipelines				61,457,172
19					
20					
21					
22					
23					
24					
25					
26					
27					
28					
29					
30					
31					
32					
33					
34					
35					
36					
37					
38	Total		38,374,884	\$ 4.4845	\$ 172,094,009
39					
40	Deferred Cost of Gas				31,439,519
41	Other Gas Purchases				(5,273,488)
42					
43					
44					
45	Subtotal - Natural gas purchases - Account 804 - 806				198,260,040
46					
47	Total			\$	198,260,040

**TAXES CHARGED DURING YEAR**

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

and "Local" in such manner that the total tax for each State and for all subdivisions can readily be ascertained.  
 4. The accounts to which the taxes charged were distributed should be shown in columns (c) to (j). Show both the utility department and number of account charged. For taxes charged to utility plant show the number of the appropriate balance sheet plant account or subaccount.  
 5. For any tax which it was necessary to apportion to more than one utility

department or account, state in a footnote the basis of apportioning such a tax.  
 6. Do not include in this schedule entries with respect to deferred income taxes, or taxes collected through payroll deductions or otherwise pending transmittal of such taxes to the taxing authority.

Line No.	Kind of Tax (a)	Total Taxes Charged During Year (omit cents) (b)	Distribution of Taxes Charged (omit cents) (Show utility department where applicable and account charged)							
			Electric Acct. 408, 409 (c)	Gas Acct. 408, 409 (d)	Capital,etc 107,186,254 (e)	Mdse 415 (f)	Other 417,419,421,426 (g)	Gas Proc by Others 777 (h)	Purch Gas Exp 807 (i)	Rents 931 (j)
1	<u>STATE</u>									
2	MA Franchise (A)	830,863		116,707				714,156		
3	Income (OTHER)	11,509		11,509						
4	Unemployment (B)	169,476		169,476						
6	Sales and Use	170,580		170,580						
7	<u>LOCAL</u>									
8	Property	19,909,509		19,873,550					1,134	34,825
9	Motor Vehicle Excise	(79)		(79)						
10										
11	<u>FEDERAL</u>									
12	FICA & Medicare (B)	2,868,162		2,868,162						
13	Unemployment (B)	22,560		22,560						
14	Incentive	(101,882)		(101,882)						
15			Account 408	23,130,583						
16										
17	<u>FEDERAL</u>									
18	Income (A)	(2,890,838)	Account 409	(5,765,315)			2,874,477			
19										
20										
21										
22										
23										
24										
25										
26										
27										
28	TOTALS	20,989,860		17,365,268	0	0	3,588,633	0	1,134	34,825

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



<b>INCOME FROM MERCHANDISING, JOBBING, AND CONTRACT WORK (Account 415)</b>					
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.....		\$		\$
4	Contract work.....				
5	Commissions.....				
6	Other-list according to major classes.....				
7	Install. ....				
8					
9					
10	Total Revenues.....		-	-	-
11					
12					
13	Costs and Expenses:				
14	Cost of Sales (list according to major				
15	classes of cost).....				
16	Cost of Merchandise Sold.....				
17	Install. expenses .....				
18	Servicing installed appliance (net)....				
19	Storeroom expenses.....				
20	Fleet expenses.....				
21					
22					
23					
24					
25					
26	Miscellaneous.....				
27	Customer Account Expenses.....				
28	Administrative and general expenses....				
29	Clerical salaries and wages.....				
30	Employee Benefits & Payroll Tax.....				
31	Income Tax.....				
32	Uncollectible Accounts.....				
33	E/S Property Tax Non-Utility				
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)		\$ -	-	\$ -

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RECORD OF SENDOUT FOR THE YEAR IN MCF BASED ON 1000 BTU PER CUBIC FOOT							
Line No.	Item	Total	January	February	March	April	May
1	<b>Gas Made</b>						
2	Liquid Natural Gas	300,289	339,151	463,201	43,259	44,028	(82,024)
3	Propane Air Gas	57,387	6,994	40,124	2,343	0	0
4	Gas						
5	Propane Meter Gas	0	0	0	0	0	0
6	TOTAL.....	357,676	346,145	503,325	45,602	44,028	(82,024)
7	Off System Sales	(240,187)	0	(50,398)	275	(4,860)	0
8	Storage Activity	(27,352)	383,854	330,959	121,984	(114,982)	(224,840)
	TOTAL.....	(267,539)	383,854	280,561	122,259	(119,842)	(224,840)
9	Net Gas Purchase	37,242,060	7,282,994	7,114,596	5,824,543	2,877,188	1,505,863
10	End User Transportation	24,417,105	1,955,745	2,160,488	1,921,129	1,703,019	1,911,953
11	TOTAL.....	61,659,165	9,238,739	9,275,084	7,745,672	4,580,207	3,417,816
12	TOTAL MADE AND PURCHASED	61,749,302	9,968,738	10,058,970	7,913,533	4,504,393	3,110,952
14	Difference Throughput vs. Purchased Gas.....	(40,228)	(24,724)	55,871	(14,383)	(7,235)	(25,632)
15	TOTAL SENDOUT.....	61,709,074	9,944,014	10,114,841	7,899,150	4,497,158	3,085,320
16	Residential Gas	25,298,592	5,035,387	5,366,798	4,118,604	2,033,615	568,375
17	C&I Gas	10,161,839	2,014,755	2,229,340	1,708,237	836,690	229,953
18	Interruptible Gas	0					
19	Transportation	24,875,362	2,293,029	2,490,642	2,025,667	1,708,197	1,900,643
20	Gas Used by Company.....	309,160	28,722	28,675	28,979	28,326	23,118
21	Gas Accounted for.....	60,644,953	9,371,893	10,115,455	7,881,487	4,606,828	2,722,089
22	Gas Unaccounted for.....	1,064,121	572,121	(614)	17,663	(109,670)	363,231
23	% Unaccounted for (0.00%).....	1.72%	5.75%	-0.01%	0.22%	-2.44%	11.77%
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							
25							
26	Sendout in 24 hours						
27	in MMBTU .....						
28	<u>Brockton</u>						
29	Maximum-MMBTu.....	232,187	225,563	232,187	177,526	116,349	58,476
30	Maximum Date.....	2/15	1/7	2/15	3/5	4/9	5/1
31	Minimum-MMBTu.....	17,557	98,821	137,952	77,180	42,916	20,315
32	Minimum Date.....	9/6	1/4	2/22	3/26	4/21	5/30
33	<u>Springfield</u>						
34	Maximum-MMBTu.....	129,460	125,302	129,460	101,016	64,764	25,172
35	Maximum Date.....	2/15	1/7	2/15	3/5	4/8	5/1
36	Minimum-MMBTu.....	8,047	68,073	79,721	51,129	20,040	12,834
37	Minimum Date.....	8/24	1/4	2/22	3/11	4/18	5/30
38	<u>Lawrence</u>						
39	Maximum-MMBTu.....	73,938	73,446	73,938	60,537	40,551	19,847
40	Maximum Date.....	2/15	1/7	2/15	3/5	4/8	5/1
41	Minimum-MMBTu.....	5,912	37,620	45,919	27,750	14,458	7,868
42	Minimum Date.....	9/6	1/4	2/22	3/26	4/13	5/30

**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	<b>Gas Made</b>							
2	Liquid Natural Gas	(112,883)	(180,304)	(181,824)	(176,597)	13,085	39,855	91,342
3	Propane Air Gas	0	0	0	0	390	2,449	5,087
4	Propane Meter Gas	0	0	0	0	0	0	0
6	<b>TOTAL.....</b>	<b>(112,883)</b>	<b>(180,304)</b>	<b>(181,824)</b>	<b>(176,597)</b>	<b>13,475</b>	<b>42,304</b>	<b>96,429</b>
7	Off System Sales	0	0	0	(5,318)	(6,814)	(173,072)	0
8	Storage Activity	(173,666)	(123,405)	(186,290)	(69,567)	33,322	(31,386)	26,665
	<b>TOTAL.....</b>	<b>(173,666)</b>	<b>(123,405)</b>	<b>(186,290)</b>	<b>(74,885)</b>	<b>26,508</b>	<b>(204,458)</b>	<b>26,665</b>
9	Net Gas Purchase	1,212,958	1,026,894	1,058,857	958,502	1,715,431	3,090,268	3,573,966
10	End User Transportation	1,836,308	2,048,397	2,484,702	1,954,198	2,437,007	1,815,594	2,188,565
11	<b>TOTAL.....</b>	<b>3,049,266</b>	<b>3,075,291</b>	<b>3,543,559</b>	<b>2,912,700</b>	<b>4,152,438</b>	<b>4,905,862</b>	<b>5,762,531</b>
12	<b>TOTAL MADE AND PURCHASED</b>							
13		2,762,717	2,771,582	3,175,445	2,661,218	4,192,421	4,743,708	5,885,625
14	Difference Throughput vs. Purchased Gas.....	(981)	(2,804)	(1,715)	(10,764)	11,162	(688)	(18,335)
15	<b>TOTAL SENDOUT.....</b>	<b>2,761,736</b>	<b>2,768,778</b>	<b>3,173,730</b>	<b>2,650,454</b>	<b>4,203,583</b>	<b>4,743,020</b>	<b>5,867,290</b>
16	Residential Gas	556,536	511,455	505,125	619,462	1,312,128	2,030,149	2,640,958
17	C&I Gas	249,288	255,411	216,707	242,202	445,432	778,164	955,660
18	Interruptible Gas							
19	Transportation	1,832,906	2,013,427	2,463,795	1,884,216	2,265,035	1,760,689	2,237,116
20	Gas Used by Company.....	23,215	28,791	25,682	26,777	23,871	21,777	21,227
21	Gas Accounted for.....	2,661,945	2,809,084	3,211,309	2,772,657	4,046,466	4,590,779	5,854,961
22	Gas Unaccounted for.....	99,791	(40,306)	(37,579)	(122,203)	157,117	152,241	12,329
23	% Unaccounted for (0.00%).....	3.61%	-1.46%	-1.18%	-4.61%	3.74%	3.21%	0.21%

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								
25								
26	Sendout in 24 hours							
27	in MMBTU .....							
28	<b>Brockton</b>							
29	Maximum-MMBtu.....	56,208	22,787	22,281	28,053	91,133	126,678	132,123
30	Maximum Date.....	6/1	7/16	8/27	9/26	10/18	11/24	12/29
31	Minimum-MMBtu.....	19,813	17,838	17,769	17,557	26,988	27,640	34,607
32	Minimum Date.....	6/27	7/4	8/1	9/6	10/13	11/6	12/24
33	<b>Springfield</b>							
34	Maximum-MMBtu.....	24,327	14,527	14,619	18,369	55,790	75,188	78,260
35	Maximum Date.....	6/2	7/1	8/13	9/26	10/18	11/30	12/29
36	Minimum-MMBtu.....	12,754	11,641	8,047	11,141	21,207	20,499	31,076
37	Minimum Date.....	6/13	7/25	8/24	9/6	10/1	11/6	12/24
38	<b>Lawrence</b>							
39	Maximum-MMBtu.....	17,295	8,845	8,391	10,035	30,816	42,231	49,406
40	Maximum Date.....	6/2	7/1	8/11	9/26	10/18	11/30	12/29
41	Minimum-MMBtu.....	7,735	6,276	6,126	5,912	9,589	9,694	15,211
42	Minimum Date.....	6/20	7/4	8/15	9/6	10/1	11/6	12/24

<b>GAS GENERATING PLANT</b>			
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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43			
44			
45		TOTAL	223,727

Annual report of.....Columbia Gas of Massachusetts.....Year ended December 31, 2015

### 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"	254,032			8,502	245,530
3	4"	1,026,839			27,171	999,668
4	6"	1,263,573			29,433	1,234,140
5	8"	166,870			8,238	158,632
6	10"	70,797			1	70,796
7	12"	120,585			286	120,299
8	14"	6,099				6,099
9	16"	61,909			5,201	56,708
10	20"	6,375				6,375
11	24"	5,723				5,723
12						
13	Sub Total	2,982,802			78,832	2,903,970
14	<u>STEEL</u>					
15	Under 4"	5,367,714	478		45,372	5,322,820
16	4"	2,586,752	329		7,562	2,579,519
17	6"	3,098,252	214		21,202	3,077,264
18	8"	1,303,782	92		10,853	1,293,021
19	10"	172,935	90		1,003	172,022
20	12"	642,304	3,170		323	645,151
21	16"	168,950			894	168,056
22	20"	7,238			2,031	5,207
23	24"	3,950			69	3,881
24	Sub Total	13,351,877	4,373		89,309	13,266,941
25	<u>PLASTIC</u>					
26	Under 4"	5,481,510	138,132		9,311	5,610,331
27	4"	2,457,970	28,771		11,247	2,475,494
28	6"	1,293,305	35,271		8,543	1,320,033
29	8" or Over	551,297	11,492		1,131	561,658
30	Sub Total	9,784,082	213,666		30,232	9,967,516
31	TOTALS	26,118,761	218,039		198,373	26,138,427

Normal Operating Pressure - Mains and Lines

Maximum 100 lb

LP 6" HP 40"

Normal Operating Pressure - Services

Maximum 60 lb

LP 6" HP 25"

**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.....	269,647	0	325,931
2	Additions during year:			
3	Purchased.....	6,470		4,160
4	Installed.....			
5	Meter adjustments.....			38,768
6	Total Additions.....	6,470	0	42,928
7	Reductions during year:			
8	Retirements.....	5,151		41,203
9	Service adjustments.....		0	
10	Total Reductions.....	5,151	0	41,203
11	Number at End of Year.....	270,966	0	327,656
12	In Stock.....			6,214
13	On Customers' Premises - Inactive.....			6,534
14	On Customers' Premises - Active.....			314,860
15	In Company Use.....			48
16	Number at End of Year.....			327,656
17	Number of Meters Tested by State Inspectors During Year.....			46,969

House Governors are included as a component of the Gas Service.

**RESIDENTIAL NON-HEATING**  
**RESIDENTIAL RATE R-1**

**AVAILABILITY**

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

**CHARACTER OF SERVICE**

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

**RATE - BI-MONTHLY**

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

Customer Charge Per Two Month Period			\$ 24.40
Off-Peak	All therms	@	\$ 0.6838 per therm
Peak	All therms	@	\$ 0.6838 per therm

**RATE - MONTHLY**

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

Customer Charge Per One Month Period			\$ 12.20
Off-Peak	All therms	@	\$ 0.6838 per therm
Peak	All therms	@	\$ 0.6838 per therm



**RESIDENTIAL NON-HEATING**  
**RESIDENTIAL RATE R-1**

**MINIMUM CHARGE**

The minimum charge per month shall be the applicable bi-monthly or monthly Customer Charge.

**REVENUE DECOUPLING ADJUSTMENT CLAUSE**

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

**COST OF GAS ADJUSTMENT AND LOCAL DISTRIBUTION ADJUSTMENT CLAUSE**

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

**DEFINITIONS**

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

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

**PAYMENT**

Bills are net and payable upon presentation.

**SPECIAL PROVISION**

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

**RESIDENTIAL NON-HEATING**  
**RESIDENTIAL RATE R-1**

**TERMS AND CONDITIONS**

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

**FARM DISCOUNT**

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

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

**AVAILABILITY**

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

**CHARACTER OF SERVICE**

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

**RATE - BI- MONTHLY**

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

Customer Charge Per Two Month Period				\$ 24.40
Off-Peak	-	All therms	@	\$ 0.6838 per therm
Peak	-	All therms	@	\$ 0.6838 per therm

**RATE - MONTHLY**

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

Customer Charge Per One Month Period				\$ 12.20
Off-Peak	-	All therms	@	\$ 0.6838 per therm
Peak	-	All therms	@	\$ 0.6838 per therm

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

**MINIMUM CHARGE**

The minimum charge per month shall be the applicable bi-monthly or monthly Customer Charge, less the application of the Low Income Discount Adjustment provided under this rate schedule.

**REVENUE DECOUPLING ADJUSTMENT CLAUSE**

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

**COST OF GAS ADJUSTMENT AND LOCAL DISTRIBUTION ADJUSTMENT CLAUSE**

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

**LOW INCOME DISCOUNT ADJUSTMENT**

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

**DEFINITIONS**

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

**PAYMENT**

Bills are net and payable upon presentation.

**SPECIAL PROVISIONS**

Where more than one but less than four individual apartments or dwellings is served through one meter, the billings shall be calculated as though each individual dwelling or apartment were

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

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

**TERMS AND CONDITIONS**

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

**FARM DISCOUNT**

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

**RESIDENTIAL HEATING**  
**RESIDENTIAL RATE R-3**

**AVAILABILITY**

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

**CHARACTER OF SERVICE**

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

**RATE - MONTHLY**

Customer Charge Per Month			\$ 12.20
Off-Peak	All therms	@	\$ 0.4740 per therm
Peak	All therms	@	\$ 0.4740 per therm

**MINIMUM CHARGE**

The minimum charge per month shall be the monthly Customer Charge.

**REVENUE DECOUPLING ADJUSTMENT CLAUSE**

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

**COST OF GAS ADJUSTMENT AND LOCAL DISTRIBUTION ADJUSTMENT CLAUSE**

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

**DEFINITIONS**

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

**RESIDENTIAL HEATING**  
**RESIDENTIAL RATE R-3**

**PAYMENT**

Bills are net and payable upon presentation.

**SPECIAL PROVISION**

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

**TERMS AND CONDITIONS**

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

**FARM DISCOUNT**

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

**LOW INCOME RESIDENTIAL HEATING  
RESIDENTIAL RATE R-4**

**AVAILABILITY**

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

**CHARACTER OF SERVICE**

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

**RATE - MONTHLY**

Customer Charge Per Month			\$ 12.20
Off-Peak	All therms	@	\$ 0.4740 per therm
Peak	All therms	@	\$ 0.4740 per therm

**MINIMUM CHARGE**

The minimum charge per month shall be the monthly Customer Charge, less the application of the Low Income Discount Adjustment provided under this rate schedule.

**REVENUE DECOUPLING ADJUSTMENT CLAUSE**

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



**LOW INCOME RESIDENTIAL HEATING  
RESIDENTIAL RATE R-4**

**COST OF GAS ADJUSTMENT AND LOCAL DISTRIBUTION ADJUSTMENT CLAUSE**

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

**LOW INCOME DISCOUNT ADJUSTMENT**

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

**DEFINITIONS**

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

**PAYMENT**

Bills are net and payable upon presentation.

**SPECIAL PROVISIONS**

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

**TERMS AND CONDITIONS**

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

**FARM DISCOUNT**

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

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

**AVAILABILITY**

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

**CHARACTER OF SERVICE**

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

**RATE - MONTHLY**

Customer Charge Per Month		\$ 19.80
Off-Peak	All therms	@ \$0.4688 per therm
Peak	All therms	@ \$0.4688 per therm

**CHARACTERISTICS OF CUSTOMER**

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

**MINIMUM CHARGE**

The minimum charge per month shall be the monthly Customer Charge.

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

**REVENUE DECOUPLING ADJUSTMENT CLAUSE**

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

**COST OF GAS ADJUSTMENT AND LOCAL DISTRIBUTION ADJUSTMENT CLAUSE**

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

**DEFINITIONS**

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

**PAYMENT**

Bills are net and payable upon presentation.

**TERM OF CONTRACT**

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

**TERMS AND CONDITIONS**

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

**FARM DISCOUNT**

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

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

**AVAILABILITY**

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

**CHARACTER OF SERVICE**

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

**RATE - MONTHLY**

Customer Charge Per Month			\$ 78.30
Off-Peak	All therms	@	\$0.2789 per therm
Peak	All therms	@	\$0.2789 per therm

**CHARACTERISTICS OF CUSTOMER**

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

**MINIMUM CHARGE**

The minimum charge per month shall be the monthly Customer Charge.

**REVENUE DECOUPLING ADJUSTMENT CLAUSE**

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

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

**COST OF GAS ADJUSTMENT AND LOCAL DISTRIBUTION ADJUSTMENT CLAUSE**

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

**DEFINITIONS**

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

**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. 243, which applies to any Customer with installed dual fuel equipment capable of burning gas and another fuel.

**FARM DISCOUNT**

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

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

**AVAILABILITY**

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

**CHARACTER OF SERVICE**

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

**RATE - MONTHLY**

Customer Charge Per Month			\$ 290.00
Off-Peak	All therms	@	\$0.1498 per therm
Peak	All therms	@	\$0.2432 per therm

**CHARACTERISTICS OF CUSTOMER**

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

**MINIMUM CHARGE**

The minimum charge per month shall be the monthly Customer Charge

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

**REVENUE DECOUPLING ADJUSTMENT CLAUSE**

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

**COST OF GAS ADJUSTMENT AND LOCAL DISTRIBUTION ADJUSTMENT CLAUSE**

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

**DEFINITIONS**

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

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

**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. 243, which applies to any Customer with installed dual fuel equipment capable of burning gas and another fuel.

**FARM DISCOUNT**

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

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

**AVAILABILITY**

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

**CHARACTER OF SERVICE**

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

**RATE - MONTHLY**

Customer Charge Per Month:		\$ 1,155.90
Demand Rates:	Off-Peak	- @ \$ 0.9903 per therm of maximum daily gas usage
	Peak	- @ \$ 2.3727 per therm of maximum daily gas usage
Volumetric Rates:	Off-Peak	- @ \$0.0540 per therm
	Peak	- @ \$0.1102 per therm

**CALCULATION OF DEMAND CHARGES**

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

**CHARACTERISTICS OF CUSTOMER**

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

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

**MINIMUM CHARGE**

The minimum charge per month shall be the monthly Customer Charge.

**REVENUE DECOUPLING ADJUSTMENT CLAUSE**

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

**COST OF GAS ADJUSTMENT AND LOCAL DISTRIBUTION ADJUSTMENT CLAUSE**

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

**DEFINITIONS**

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

**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. 243, which applies to any Customer with installed dual fuel equipment capable of burning gas and another fuel.

**FARM DISCOUNT**

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

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

**AVAILABILITY**

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

**CHARACTER OF SERVICE**

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

**RATE - MONTHLY**

Customer Charge Per Month			\$ 19.80
Off-Peak	All therms		@ \$0.4468 per therm
Peak	All therms		@ \$0.4468per therm

**CHARACTERISTICS OF CUSTOMER**

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

**MINIMUM CHARGE**

The minimum charge per month shall be the monthly Customer Charge.

**REVENUE DECOUPLING ADJUSTMENT CLAUSE**

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

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

**COST OF GAS ADJUSTMENT AND LOCAL DISTRIBUTION ADJUSTMENT CLAUSE**

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

**DEFINITIONS**

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

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

**PAYMENT**

Bills are net and payable upon presentation.

**TERM OF CONTRACT**

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

**TERMS AND CONDITIONS**

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

**FARM DISCOUNT**

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

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

**AVAILABILITY**

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

**CHARACTER OF SERVICE**

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

**RATE - MONTHLY**

Customer Charge Per Month			\$78.30
Off-Peak	All therms	@ \$0.1522 per therm	
Peak	All therms	@ \$0.2575 per therm	

**CHARACTERISTICS OF CUSTOMER**

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

**MINIMUM CHARGE**

The minimum charge per month shall be the monthly Customer Charge.

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

**REVENUE DECOUPLING ADJUSTMENT CLAUSE**

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

**COST OF GAS ADJUSTMENT AND LOCAL DISTRIBUTION ADJUSTMENT CLAUSE**

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

**DEFINITIONS**

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

**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. 243, which applies to any Customer with installed dual fuel equipment capable of burning gas and another fuel.

**FARM DISCOUNT**

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

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

**AVAILABILITY**

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

**CHARACTER OF SERVICE**

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

**RATE - MONTHLY**

Customer Charge Per Month			\$ 290.00
Off-Peak	All therms	@	\$0.1174 per therm
Peak	All therms	@	\$0.2331 per therm

**CHARACTERISTICS OF CUSTOMER**

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

**MINIMUM CHARGE**

The minimum charge per month shall be the monthly Customer Charge.

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

**REVENUE DECOUPLING ADJUSTMENT CLAUSE**

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

**COST OF GAS ADJUSTMENT AND LOCAL DISTRIBUTION ADJUSTMENT CLAUSE**

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

**DEFINITIONS**

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

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

**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. 243, which applies to any Customer with installed dual fuel equipment capable of burning gas and another fuel.

**FARM DISCOUNT**

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

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

**AVAILABILITY**

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

**CHARACTER OF SERVICE**

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

**RATE - MONTHLY**

Customer Charge Per Month:			\$ 1,155.90
Demand Rates:	Off-Peak	-	@ \$ 0.9903 per therm of maximum daily gas usage
	Peak	-	@ \$ 2.3727 per therm of maximum daily gas usage
Volumetric Rates:	Off-Peak	-	@ \$ 0.0540 per therm
	Peak	-	@ \$ 0.1102 per therm

**CALCULATION OF DEMAND CHARGES**

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

**CHARACTERISTICS OF CUSTOMER**

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

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

**MINIMUM CHARGE**

The minimum charge per month shall be the monthly Customer Charge.

**REVENUE DECOUPLING ADJUSTMENT CLAUSE**

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

**COST OF GAS ADJUSTMENT AND LOCAL DISTRIBUTION ADJUSTMENT CLAUSE**

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

**DEFINITIONS**

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

**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. 243, which applies to any Customer with installed dual fuel equipment capable of burning gas and another fuel.

**FARM DISCOUNT**

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

**OUTDOOR GAS LIGHTING SERVICE**  
**RATE L**

**AVAILABILITY**

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

**CHARACTER OF SERVICE**

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

**RATE - MONTHLY**

\$ 3.41 per month per light.

**COST OF GAS ADJUSTMENT AND LOCAL DISTRIBUTION ADJUSTMENT CLAUSE**

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

**TERM OF CONTRACT**

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



**OUTDOOR GAS LIGHTING SERVICE**  
**RATE L**

**PAYMENT**

Bills are net and payable upon presentation.

**SPECIAL PROVISIONS**

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

**RULES AND REGULATIONS**

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

**FARM DISCOUNT**

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

**NON-HEATING FIRM TRANSPORTATION SERVICE**  
**RESIDENTIAL RATE T-R1**

**AVAILABILITY**

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

**CHARACTER OF SERVICE**

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

**RATE - BI-MONTHLY**

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

Customer Charge Per Two Month Period			\$ 24.40
Off-Peak	-	All therms	@ \$0.6838 per therm
Peak	-	All therms	@ \$0.6838 per therm

**RATE – MONTHLY**

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

Customer Charge Per One Month Period			\$ 12.20
Off-Peak	-	All therms	@ \$0.6838 per therm
Peak	-	All therms	@ \$0.6838 per therm

**NON-HEATING FIRM TRANSPORTATION SERVICE**  
**RESIDENTIAL RATE T-R1**

**MINIMUM CHARGE**

The minimum charge per month shall be the applicable bi-monthly or monthly Customer Charge.

**REVENUE DECOUPLING ADJUSTMENT CLAUSE**

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

**LOCAL DISTRIBUTION ADJUSTMENT CLAUSE**

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

**DEFINITIONS**

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

**PAYMENT**

Bills are net and payable upon presentation.

**SPECIAL PROVISION**

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

**NON-HEATING FIRM TRANSPORTATION SERVICE**  
**RESIDENTIAL RATE T-R1**

**TERMS AND CONDITIONS**

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

**FARM DISCOUNT**

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

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

**AVAILABILITY**

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

**CHARACTER OF SERVICE**

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

**RATE - BI-MONTHLY**

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

Customer Charge Per Two Month Period			\$ 24.40
Off-Peak	All therms	@	\$0.6838 per therm
Peak	All therms	@	\$0.6838 per therm

**RATE - MONTHLY**

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

Customer Charge Per One Month Period			\$ 12.20
Off-Peak	All therms	@	\$0.6838 per therm
Peak	All therms	@	\$0.6838 per therm

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

**MINIMUM CHARGE**

The minimum charge per month shall be the applicable bi-monthly or monthly Customer Charge, less the application of the Low Income Discount Adjustment provided under this rate schedule.

**REVENUE DECOUPLING ADJUSTMENT CLAUSE**

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

**LOCAL DISTRIBUTION ADJUSTMENT CLAUSE**

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

**LOW INCOME DISCOUNT ADJUSTMENT**

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

**DEFINITIONS**

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

**PAYMENT**

Bills are net and payable upon presentation.

**SPECIAL PROVISIONS**

Where more than one but less than four individual apartments or dwellings is served through one meter, the billings shall be calculated as though each individual dwelling or apartment were served through a separate meter by assuming the use was divided equally among them, except that one customer charge will apply. The owner of the property or his designee will be

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

responsible for the payment of the service. Where four or more individual apartments or dwellings are served through one meter, the billings shall be calculated on the appropriate Commercial and Industrial Service Rate.

**TERMS AND CONDITIONS**

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

**FARM DISCOUNT**

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

**HEATING FIRM TRANSPORTATION SERVICE**  
**RESIDENTIAL RATE T-R3**

**AVAILABILITY**

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

**CHARACTER OF SERVICE**

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

**RATE - MONTHLY**

Customer Charge Per Month			\$ 12.20
Off-Peak	-	All therms	@ \$0.4740 per therm
Peak	-	All therms	@ \$0.4740 per therm

**MINIMUM CHARGE**

The minimum charge per month shall be the monthly Customer Charge.

**REVENUE DECOUPLING ADJUSTMENT CLAUSE**

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

**LOCAL DISTRIBUTION ADJUSTMENT CLAUSE**

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



**HEATING FIRM TRANSPORTATION SERVICE**  
**RESIDENTIAL RATE T-R3**

**DEFINITIONS**

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

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

**PAYMENT**

Bills are net and payable upon presentation.

**SPECIAL PROVISION**

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

**TERMS AND CONDITIONS**

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

**FARM DISCOUNT**

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

**LOW INCOME HEATING FIRM TRANSPORTATION SERVICE**  
**RESIDENTIAL RATE T-R4**

**AVAILABILITY**

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

**CHARACTER OF SERVICE**

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

**RATE - MONTHLY**

Customer Charge Per Month			\$ 12.20
Off-Peak	All therms	@	\$0.4740 per therm
Peak	All therms	@	\$0.4740 per therm

**MINIMUM CHARGE**

The minimum charge per month shall be the monthly Customer Charge, less the application of the Low Income Discount Adjustment provided under this rate schedule.

**REVENUE DECOUPLING ADJUSTMENT CLAUSE**

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

**LOW INCOME HEATING FIRM TRANSPORTATION SERVICE**  
**RESIDENTIAL RATE T-R4**

**LOCAL DISTRIBUTION ADJUSTMENT CLAUSE**

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

**LOW INCOME DISCOUNT ADJUSTMENT**

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

**DEFINITIONS**

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

**PAYMENT**

Bills are net and payable upon presentation.

**SPECIAL PROVISIONS**

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

**TERMS AND CONDITIONS**

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

**FARM DISCOUNT**

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

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

**AVAILABILITY**

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

**RATE - MONTHLY**

Customer Charge Per Month			\$ 19.80
Off-Peak	All therms	@	\$0.4688 per therm
Peak	All therms	@	\$0.4688 per therm

**CHARACTERISTICS OF CUSTOMER**

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

**MINIMUM CHARGE**

The minimum charge per month shall be the monthly Customer Charge.

**REVENUE DECOUPLING ADJUSTMENT CLAUSE**

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

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

**LOCAL DISTRIBUTION ADJUSTMENT CLAUSE**

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

**DEFINITIONS**

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

**PAYMENT**

Bills are net and payable upon presentation.

**TERM OF CONTRACT**

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

**TERMS AND CONDITIONS**

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

**FARM DISCOUNT**

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

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

**AVAILABILITY**

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

**RATE - MONTHLY**

Customer Charge Per Month			\$ 78.30
Off-Peak	All therms	@	\$0.2789 per therm
Peak	All therms	@	\$0.2789 per therm

**CHARACTERISTICS OF CUSTOMER**

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

**MINIMUM CHARGE**

The minimum charge per month shall be the monthly Customer Charge.

**REVENUE DECOUPLING ADJUSTMENT CLAUSE**

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

**LOCAL DISTRIBUTION ADJUSTMENT CLAUSE**

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

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

**DEFINITIONS**

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

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

**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. 243, which applies to any Customer with installed dual fuel equipment capable of burning gas and another fuel.

**FARM DISCOUNT**

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

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

**AVAILABILITY**

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

**RATE - MONTHLY**

Customer Charge Per Month			\$ 290.00
Off-Peak	All therms	@	\$0.1498 per therm
Peak	All therms	@	\$0.2432 per therm

**CHARACTERISTICS OF CUSTOMER**

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

**MINIMUM CHARGE**

The minimum charge per month shall be the monthly Customer Charge.

**REVENUE DECOUPLING ADJUSTMENT CLAUSE**

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

**LOCAL DISTRIBUTION ADJUSTMENT CLAUSE**

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



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

**DEFINITIONS**

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

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

**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. 243, which applies to any Customer with installed dual fuel equipment capable of burning gas and another fuel.

**FARM DISCOUNT**

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

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

**AVAILABILITY**

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

**RATE - MONTHLY**

Customer Charge Per Month:		\$1,155.90
Demand Rates:	Off-Peak	@ \$ 0.9903 per therm of maximum daily gas usage
	Peak	@ \$ 2.3727 per therm of maximum daily gas usage
Volumetric Rates:	Off-Peak	@ \$ 0.0540 per therm
	Peak	@ \$ 0.1102 per therm

**CALCULATION OF DEMAND CHARGES**

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

**CHARACTERISTICS OF CUSTOMER**

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

**MINIMUM CHARGE**

The minimum charge per month shall be the monthly Customer Charge.

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

**REVENUE DECOUPLING ADJUSTMENT CLAUSE**

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

**LOCAL DISTRIBUTION ADJUSTMENT CLAUSE**

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

**DEFINITIONS**

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

**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. 243, which applies to any Customer with installed dual fuel equipment capable of burning gas and another fuel.

**FARM DISCOUNT**

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

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

**AVAILABILITY**

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

**RATE - MONTHLY**

Customer Charge Per Month			\$ 19.80
Off-Peak	All therms	@	\$0.4468 per therm
Peak	All therms	@	\$0.4468 per therm

**CHARACTERISTICS OF CUSTOMER**

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

**MINIMUM CHARGE**

The minimum charge per month shall be the monthly Customer Charge.

**REVENUE DECOUPLING ADJUSTMENT CLAUSE**

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

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

**LOCAL DISTRIBUTION ADJUSTMENT CLAUSE**

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

**DEFINITIONS**

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

**PAYMENT**

Bills are net and payable upon presentation.

**TERM OF CONTRACT**

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

**TERMS AND CONDITIONS**

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

**FARM DISCOUNT**

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

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

**AVAILABILITY**

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

**RATE - MONTHLY**

Customer Charge Per Month			\$ 78.30
Off-Peak	All therms	@	\$0.1522 per therm
Peak	All therms	@	\$0.2575 per therm

**CHARACTERISTICS OF CUSTOMER**

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

**MINIMUM CHARGE**

The minimum charge per month shall be the monthly Customer Charge.

**REVENUE DECOUPLING ADJUSTMENT CLAUSE**

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

**LOCAL DISTRIBUTION ADJUSTMENT CLAUSE**

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

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

**DEFINITIONS**

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

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

**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. 243, which applies to any Customer with installed dual fuel equipment capable of burning gas and another fuel.

**FARM DISCOUNT**

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



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

**AVAILABILITY**

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

**RATE - MONTHLY**

Customer Charge Per Month			\$ 290.00
Off-Peak	All therms	@	\$0.1174 per therm
Peak	All therms	@	\$0.2331 per therm

**CHARACTERISTICS OF CUSTOMER**

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

**MINIMUM CHARGE**

The minimum charge per month shall be the monthly Customer Charge.

**REVENUE DECOUPLING ADJUSTMENT CLAUSE**

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

**LOCAL DISTRIBUTION ADJUSTMENT CLAUSE**

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

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

**DEFINITIONS**

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

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

**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. 243, which applies to any Customer with installed dual fuel equipment capable of burning gas and another fuel.

**FARM DISCOUNT**

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

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

**AVAILABILITY**

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

**RATE - MONTHLY**

Customer Charge Per Month:			\$ 1,155.90
Demand Rates:	Off-Peak	-	@ \$ 0.9903 per therm of maximum daily gas usage
	Peak	-	@ \$ 2.3727 per therm of maximum daily gas usage
Volumetric Rates:	Off-Peak	-	@ \$ 0.0540 per therm
	Peak	-	@ \$ 0.1102 per therm

**CALCULATION OF DEMAND CHARGES**

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

**CHARACTERISTICS OF CUSTOMER**

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

**MINIMUM CHARGE**

The minimum charge per month shall be the monthly Customer Charge.

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

**REVENUE DECOUPLING ADJUSTMENT CLAUSE**

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

**LOCAL DISTRIBUTION ADJUSTMENT CLAUSE**

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

**DEFINITIONS**

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

**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. 243, which applies to any Customer with installed dual fuel equipment capable of burning gas and another fuel.

**FARM DISCOUNT**

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

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

**1.0**     **PURPOSE**

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

**2.0**     **APPLICABILITY**

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

**3.0**     **NOTIFICATION REQUIREMENT**

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

**4.0**     **TERM**

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

**5.0**     **MINIMUM ANNUAL REVENUE**

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

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

Company shall calculate Customer's minimum annual revenue requirement by multiplying the Company's appropriate portion of the annual unit long-run marginal cost ("LRMC") from the Company's most recent rate proceeding adjusted each year, effective September 1, for inflation, by the Customer's maximum daily requirement or quantity ("MDQ"). In accordance with D.P.U. 15-50, the appropriate portion of the unit LRMC to be applied shall be as follows:

- Constrained Capacity: Full LRMC of \$80.68 per MMBtu per MDQ
- Unconstrained Capacity: Pressure Support of \$17.82 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 most recently available gross domestic product price index ("GDP-PI") annual inflation adjustment each September 1.

Determination of Customer's MDQ:

Either:

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

**EXPENDITURES FOR CERTAIN CIVIC, POLITICAL AND RELATED ACTIVITIES**

(Account 426.4)

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

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

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

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

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

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

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

Line No.	Item (a)	Amount (b)
1	Consulting Fees	\$ 134,100
2	Other Civic, Political and Related Activities	3,443
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33	TOTAL	\$ 137,543



<b>913. ADVERTISING EXPENSES.</b>			
Line No.	Type (a)	General Description (b)	Amount for year (c)
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2	Miscellaneous Advertising	Marketing brochures, advertising rebates,	\$
3		newsletters and other expenses	4,393
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49		TOTAL	\$ 4,393

<b>DEPOSITS AND COLLATERAL</b>		
Statement of money and the value of any collateral held as guaranty for the payment of charges pursuant to Massachusetts General Laws, Chapter 164, Section 128.		
	Town	Deposit
1	Brockton Division	\$ 1,990,804
2	Lawrence Division	865,916
3	Springfield Division	1,431,885
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49		TOTAL \$ 4,288,605

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**THIS RETURN IS SIGNED UNDER THE PENALTIES OF PERJURY**

*Linda L. Moore*

.....Linda L. Moore, Controller

*Brett R. Radulovich*

.....Brett R. Radulovich, Assistant Treasurer

*Stephen H. Bryant*

.....Stephen H. Bryant, President & Director

*Frank Davis Jr.*

.....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 )  
County of Franklin ) ss:

Before me the undersigned notary public, this day, personally appeared Linda L. Moore, 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 24 day of March, 2016.

*Valerie Johnson*  
Notary Public

State of Ohio )  
County of Franklin ) ss:

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

Before me the undersigned notary public, this day, personally appeared Brett R. Radulovich, Assistant Treasurer; 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 18 day of March, 2016.

*Valerie Johnson*  
Notary Public

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