

**BLACKSTONE GAS COMPANY  
RETURN ON EQUITY COMPUTATION  
DECEMBER 31, 2014**

**Net Utility Income/(Loss) Available for Common Shareholders**

Page 10, Line 25	Total Operating Income	316,294
Less: Line 39	Total Interest Charges	(32,400)
Less: Line 48	Dividends - Preferred Stock	0
	Federal & State Income Tax Computations **	(97,783)
	<b>Net Utility Income Available for Common Shareholders</b>	<b><u>186,111</u></b>

**Total Utility Common Equity**

Page 9, Line 13	Total Proprietary Capital	(average) 1,534,543
Less: Line 4	Preferred Stock Issued	0
	<b>Total Utility Common Equity</b>	<b><u>1,534,543</u></b>

Based on above calculations, the percentage is **12.128%**

\*\* = As Blackstone Gas Company profit is taxed to its shareholder as a result of being a Subchapter S Corporation, it was determined by the Department & Legal Counsel to include this income tax adjustment for this schedule. This amount represents the income taxes of the Company had it existed as a 'C' Corporation. This is a more accurate measurement of the net income since income taxes must be recognized.



The Commonwealth of Massachusetts

DEPARTMENT OF TELECOMMUNICATIONS AND ENERGY

OFFICE OF UTILITY ACCOUNTING

1 South Station

Boston MA 02202

REVENUE STATEMENT

Company Name: Blackstone Gas Company

D/B/A

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

Massachusetts Gross Revenue (Intrastate)	\$ 3,945,882
Other Revenues (Outside Massachusetts)	\$
Total Revenues as per Annual Return	\$ 3,945,882

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

Thomas P. Hurley  
CPA for Blackstone Gas Company  
Title

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

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



The Commonwealth of Massachusetts

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RETURN

OF THE

Blackstone Gas Company

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COMPANY

TO THE

DEPARTMENT OF PUBLIC UTILITIES

OF MASSACHUSETTS

**For the Year Ended December 31, 2014**

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

Official title ... **President** .....

Office address.

James A. Wojcik

P.O. Box 162  
Blackstone, MA 01504

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GENERAL INFORMATION			
PRINCIPAL AND SALARIED OFFICERS*			
Titles	Names	Addresses	Annual Salaries
President	James A. Wojcik	222 Mendon Avenue Blackstone, MA	96,802
Secretary & Treasurer	Grace Wojcik	222 Mendon Avenue Blackstone, MA	45,047
DIRECTORS*			
Names	Addresses	Fees Paid During Year	
James A. Wojcik	222 Mendon Avenue Blackstone, MA	0	
James Paige	87B Milk Street Blackstone, MA	0	
Stephen Jolicoeur	22 Whipple Avenue Blackstone, MA	0	
*By General Laws, Chapter 104, Section 83, the Return must contain a "list of the names of all their salaried officers and the amount of the salary paid to each," and by Section 77, the department is required to include in its annual report "the names and addresses of the principal officers and of the directors."			

Blackstone Gas Company

Annual report of.....

Year ended December 31, 19.....

2014

GENERAL INFORMATION -- Continued

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

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

D. P. U. #

N/A

11. Management Fees and Expenses during the Year.

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

Andrew J. Newman (Legal & Rate Filing)	116,424
Allen, Duquette & Assoc. (Accounting)	43,869
LaCapra Associates (Rate Filing)	74,396

*GENERAL INFORMATION — Continued*

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

In electric property:

In gas property:

6,742 Feet in plastic gas mains

52 Meters installed

269 Meters replaced

42 New Services





COMPARATIVE BALANCE SHEET Assets and Other Debits				
Line No.	Title of Account (a)	Balance Beginning of Year (b)	Balance End of Year (c)	Increase or (Decrease) (d)
1	UTILITY PLANT	\$ 4,465,664	\$ 4,867,744	\$ 402,080
2	Utility Plant (101-107) P. 13.....			
3	OTHER PROPERTY AND INVESTMENTS			
4	Nonutility Property (121) P. 19.....			
5	Investment in Associated Companies (123) P. 20.....			
6	Other Investments (124) P. 20.....			
7	Special Funds (125, 126, 127, 128) P. 21.....			
8	Total Other Property and Investments.....			
9	CURRENT AND ACCRUED ASSETS			
10	Cash (131).....	8,571	83,925	75,354
11	Special Deposits (132, 133, 134) P. 21.....			
12	Working Funds (135).....			
13	Temporary Cash Investments (136) P. 20.....			
14	Notes and Accounts Receivable (141, 142, 143) P. 22	518,571	588,283	69,712
15	Receivables from Assoc. Companies (145, 146) P. 23			
16	Materials and Supplies (151-159, 163) P. 24.....	6,183	12,166	5,983
17	Prepayments (165).....			
18	Interest and Dividends Receivable (171).....			
19	Rents Receivable (172).....			
20	Accrued Utility Revenues (173).....			
21	Misc. Current and Accrued Assets (174).....	189,903	0	(189,903)
22	Total Current and Accrued Assets.....	723,228	684,374	(38,854)
23	DEFERRED DEBITS			
24	Unamortized Debt Discount and Expense (181) P. 26			
25	Extraordinary Property Losses (182) P. 27.....			
26	Preliminary Survey and Investigation Charges (183)			
27	Clearing Accounts (184).....			
28	Temporary Facilities (185).....			
29	Miscellaneous Deferred Debits (186) P. 27.....			
30	Total Deferred Debits.....			
31	CAPITAL STOCK DISCOUNT AND EXPENSE			
32	Discount on Capital Stock (191) P. 28.....			
33	Capital Stock Expense (192) P. 28.....			
34	Total Capital Stock Discount and Expense.....			
35	REACQUIRED SECURITIES			
36	Reacquired Capital Stock (196).....	165,000	165,000	0
37	Reacquired Bonds (197).....			
38	Total Reacquired Securities.....	165,000	165,000	0
39	Total Assets and Other Debits.....	5,353,892	5,717,118	363,226

## NOTES: 21. Miscellaneous Current and Accrued Assets:

CGA Deferral	188,632	0
Overpayment of Income Taxes	1,271	0

COMPARATIVE BALANCE SHEET Liabilities and Other Credits				
Line No.	Title of Account (a)	Balance Beginning of Year (b)	Balance End of Year (c)	Increase or (Decrease) (d)
1	<b>PROPRIETARY CAPITAL</b>	\$	\$	\$
2	<b>CAPITAL STOCK</b>			
3	Common Stock Issued (201) P. 29..	10,450	10,450	0
4	Preferred Stock Issued (204) P. 29..			
5	Capital Stock Subscribed (202, 205).....	6,805	6,805	0
6	Premium on Capital Stock (207) P. 29.....	17,255	17,255	0
7	Total.....			
8	<b>SURPLUS</b>			
9	Other Paid-In Capital (208-211) P. 30.....	1,436,352	1,598,224	161,872
10	Earned Surplus (215, 216) P. 12.....			
11	Surplus Invested in Plant (217).....			
12	Total.....	1,436,352	1,598,224	161,872
13	Total Proprietary Capital.....	1,453,607	1,615,479	161,872
14	<b>LONG-TERM DEBT</b>			
15	Bonds (221) P. 31.....			
16	Advances from Associated Companies (223) P. 31.....	734,173	794,557	60,384
17	Other Long-Term Debt (224) P. 31.....			
18	Total Long-Term Debt.....	734,173	794,557	60,384
19	<b>CURRENT AND ACCRUED LIABILITIES</b>			
20	Notes Payable (231) P. 32.....			
21	Accounts Payable (232).....	610,876	526,971	(83,905)
22	Payables to Associated Companies (233, 234) P. 32.....	184,438	150,350	(34,088)
23	Customer Deposits (235).....	16,200	22,500	6,300
24	Taxes Accrued (236).....	0	456	456
25	Interest Accrued (237).....			
26	Dividends Declared (238).....			
27	Matured Long-Term Debt (239).....			
28	Matured Interest (240).....	2,788	3,890	1,102
29	Tax Collections Payable (241).....	91,000	40,000	(51,000)
30	Misc. Current and Accrued Liabilities (242) P. 33.....	905,302	744,167	(161,135)
31	Total Current and Accrued Liabilities.....			
32	<b>DEFERRED CREDITS</b>			
33	Unamortized Premium on Debt (251) P. 26.....			
34	Customer Advances for Construction (252).....	48,392	150,256	101,864
35	Other Deferred Credits (253) P. 33.....	48,392	150,256	101,864
36	Total Deferred Credits.....			
37	<b>RESERVES</b>			
38	Reserves for Depreciation (254-256) P. 13.....	1,923,378	2,081,689	158,311
39	Reserves for Amortization (257-259) P. 13.....			
40	Reserve for Uncollectible Accounts (260).....			
41	Operating Reserves (261-265) P. 35.....			
42	Reserve for Depreciation and Amortization of Nonutility Property (300).....			
43	Reserves for Deferred Federal Income Taxes (267, 268) P. 36.....	1,923,378	2,081,689	158,311
44	Total Reserves.....			
45	<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>	289,040	330,970	41,930
46	Contributions in Aid of Construction (271) P. 36.....			
47	Total Liabilities and Other Credits.....	5,353,892	5,717,118	363,226

STATEMENT OF INCOME FOR THE YEAR			
Line No.	Account (a)	Total	
		Current Year (b)	Increase or (Decrease) from Preceding Year (c)
1	<b>OPERATING INCOME</b>	\$ 3,945,882	\$ 1,464,993
2	Operating Revenues (400) P. 37, 43.....		
3	Operating Expenses:		
4	Operation Expense (401) P. 42, 47.....	3,098,459	1,361,828
5	Maintenance Expense (402) P. 42, 47.....	309,971	1,728
6	Depreciation Expense (403) P. 34.....	158,311	7,887
7	Amortization of Utility Plant (404 and 405).....		
8	Amortization of Property Losses (407.1).....		
9	Amortization of Conversion Expenses (407.2).....		
10	Taxes Other Than Income Taxes (408) P. 49.....	64,754	(7,852)
11	Income Taxes (409) P. 49.....	456	(4,633)
12	Provision for Deferred Fed. Inc. Taxes (410) P. 36.....		
13	Fed. Inc. Taxes Def. in Prior Yrs. -- Cr. (411) P. 36.....		
14	Total Operating Expenses.....	3,631,951	1,358,958
15	Net Operating Revenues.....	313,931	106,035
16	Income from Utility Plant Leased to Others (412).....	2,363	1,951
17	Other Utility Operating Income (414) P. 50.....		
18	Total Utility Operating Income.....	316,294	107,986
19	<b>OTHER INCOME</b>		
20	Income from Mds. Job. & Contract Work (416) P. 51.....		
21	Income from Nonutility Operations (417).....		
22	Nonoperating Rental Income (418).....		
23	Interest and Dividend Income (419).....		
24	Miscellaneous Nonoperating Income (421).....		
25	Total Other Income.....		
26	Total Income.....	316,294	107,986
27	<b>MISCELLANEOUS INCOME DEDUCTIONS</b>		
28	Miscellaneous Amortization (425).....		
29	Other Income Deductions (426).....		
30	Total Income Deductions.....		
31	Income Before Interest Charges.....	316,294	107,986
32	<b>INTEREST CHARGES</b>		
33	Interest on Long-Term Debt (427) P. 31.....		
34	Amortization of Debt Disc. & Expense (428) P. 26.....		
35	Amortization of Prem. on Debt -- Credit (429) P. 26.....		
36	Int. on Debt to Associated Companies (430) P. 31, 32.....		
37	Other Interest Expense (431).....	32,400	(4,481)
38	Interest Charged to Construction -- Credit (432).....	32,400	(4,481)
39	Total Interest Charges.....	64,800	(8,962)
40	Net Income.....	283,894	112,467
41	<b>EARNED SURPLUS</b>		
42	Unappropriated Earned Surplus (at beginning of period) (216).....	1,436,352	171,427
43	Balance Transferred from Income (433).....	283,894	112,467
44	Miscellaneous Credits to Surplus (434).....	(122,022)	(122,022)
45	Miscellaneous Debits to Surplus (435).....		
46	Appropriations of Surplus (436).....		
47	Not Additions to Earned Surplus.....	161,872	(9,555)
48	Dividends Declared -- Preferred Stock (437).....		
49	Dividends Declared -- Common Stock (438).....		
50	Unappropriated Earned Surplus (at end of period) (218).....	1,598,224	161,872

STATEMENT OF EARNED SURPLUS (Accounts 215-216)

1. Report in this schedule an accounting for changes in appropriated and unappropriated earned surplus for the year.  
 2. Each credit and debit during the year should be identified as to the surplus account in which included (Accounts 433-435 inclusive) and the contra primary account affected shown. Minor items may be grouped by classes; however, the number of items in each group should be shown.  
 3. For each reservation or appropriation of earned

surplus state the purpose, amount, and in the case of reservations, the reserve account credited. Explain in a footnote the basis for determining the amount reserved or appropriated and if such reservation or appropriation is to be recurrent, state the number and annual amounts to be reserved or appropriated as well as the totals eventually to be accumulated.  
 4. Dividends should be shown for each class and series of capital stock. Show amounts of dividends per share.  
 5. List credits first; then debits.

Line No.	Item (a)	Contra Primary Account Affected (b)	Amount (c)
1	UNAPPROPRIATED EARNED SURPLUS (Account 216)		\$1,436,352
2	Balance -- Beginning of year		
3	Changes; (identify by prescribed earned surplus accounts)		
4			
5			
6	Net Income for year		283,894
7			
8			
9	Shareholder Distributions		(122,022)
10			
11			
12			
13			
14			
15			
16			
17			
18			
19			
20			
21			
22			
23			
24			
25			
26			
27	Balance -- end of year		1,598,224
28	APPROPRIATED EARNED SURPLUS (Account 215)		\$
29	State balance and purpose of each appropriated earned surplus amount at end of year and give		
30	accounting entries for any applications of appropriated earned surplus during the year.		
31			
32			
33			
34	N/A		
35			
36			
37			
38			
39			
40			
41			
42			
43			

Line No.	Item (a)	Total (b)	Electric (c)	Gas (d)	(e)	(f)	Common (g)
1	UTILITY PLANT:						
2	In Service:						
3	101 Plant in Service (Classified)	\$ 4,867,744		\$ 4,867,744			
4	106 Completed Construction net Classified						
5	Total P. 16, 18	\$ 4,867,744		\$ 4,867,744			
6	104 Leased to Others						
7	105 Held for Future Use						
8	107 Construction Work in Progress						
9	Total Utility Plant	\$ 4,867,744		\$ 4,867,744			
10	DETAIL OF RESERVES FOR DEPRECIATION AND AMORTIZATION						
11	In Service:						
12	254 Depreciation P. 34	2,081,689		2,081,689			
13	257 Amortization						
14	Total, in Service	\$ 2,081,689		\$ 2,081,689			
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	\$ 2,081,689		\$ 2,081,689			
23	Total Reserves for Depreciation and Amortization						

UTILITY PLANT — GAS							
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	391 Organization						
3	393 Miscellaneous Intangible Plant						
4	Total Intangible Plant						
5	2. PRODUCTION PLANT						
6	Manufactured Gas Production Plant						
7	304 Land and Land Rights						
8	305 Structures and Improvements						
9	306 Boiler Plant Equipment						
10	307 Other Power Equipment						
11	310 Water Gas Generating Equipment						
12	311 Liquefied Petroleum Gas Equipment	N/A					
13	312 Oil Gas Generating Equipment						
14	313 Generating Equipment — Other Processes						
15	315 Catalytic Cracking Equipment						
16	316 Other Reforming Equipment						
17	317 Purification Equipment						
18	318 Residual Refining Equipment						
19	319 Gas Mixing Equipment						
20	320 Other Equipment						
21	Total Manufactured Gas Production Plant						
22	3. STORAGE PLANT						
23	360 Land and Land Rights						
24	361 Structures and Improvements						
25	362 Gas Holders						
26	363 Other Equipment						
27	Total Storage Plant						

1. Report below the cost of utility plant in service according to prescribed accounts.  
 2. Do not include as adjustments, corrections of additions and retirements for the current or the preceding year. Such items should be included in column (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).





NONUTILITY PROPERTY (ACCOUNT 121)					
Give particulars of all investments of the respondent in physical property not devoted to utility operation.					
Line No.	Description and Location (a)	Book Value at End of Year (b)	Revenue for the Year (c)	Expense for the Year (d)	Net Revenue for Year (e)
1	None				
2					
3					
4					
5					
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50					
51					
52					
53	TOTALS				

INVESTMENTS (ACCOUNTS 123, 124, 136)

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

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

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

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

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

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

ACCOUNTS RECEIVABLE (Accounts 142, 143)		
1. Give the particulars called for below concerning accounts receivable at end of year.		2. Designate any account included in Account 143 in excess of \$5,000.
Line No.	Description (a)	Amount End of Year (b)
23	Customers (Account 142):	588,283
24	Electric (Includes \$..... Unbilled Revenue).....	
25	Gas (Includes \$..... Unbilled Revenue).....	
26	Other Electric and Gas Utilities.....	
27	Other Accounts Receivable (Account 143):	
28	Officers and employees.....	
29	Due on subscriptions to capital stock (state class and series of stock).....	
30		
31	Miscellaneous (group and describe by classes):	
32		
33		
34		
35		
36		
37		
38		
39		
40		
41		
42		
		TOTAL 588,283

**RECEIVABLES FROM ASSOCIATED COMPANIES (Accounts 145, 146)**

1. Report particulars of notes and accounts receivable from associated companies at end of year.
2. Provide separate headings and totals for Accounts 145, Notes Receivable from Associated Companies, and 146, Accounts Receivable from Associated Companies, in addition to a total for the combined accounts.
3. For notes receivable list each note separately and state purpose for which received. Show also in column (a) date of note and date of maturity.
4. If any note was received in satisfaction of an open account, state the period covered by such open account.
5. Include in column (d) interest recorded as income during the year, including interest on accounts and notes held any time during the year.
6. Give particulars of any notes pledged or discounted, also of any collateral held as guarantee of payment of any note or account.

Line No.	Name of Company (a)	Amount End of Year (b)	Interest for Year	
			Rate (c)	Amount (d)
1		\$		\$
2				
3				
4				
5				
6				
7				
8				
9	None			
10				
11				
12				
13				
14				
15				
16				
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43				
44				
45				

TOTALS

MATERIALS AND SUPPLIES (Accounts 151-159, 163)  
Summary Per Balance Sheet

Line No.	Account (a)	Amount End of Year	
		Electric (b)	Gas (c)
1	Fuel (Account 151) (See Schedule, Page 25).....		
2	Fuel Stock Expenses (Account 152).....		
3	Residuals (Account 153).....		
4	Plant Materials and Operating Supplies (Account 154).....		
5	Merchandise (Account 155).....		
6	Other Materials and Supplies (Account 156).....		
7	Nuclear Fuel Assemblies and Components — In Reactor (Account 157).....		None
8	Nuclear Fuel Assemblies and Components — Stock Account (Account 158).....		
9	Nuclear Byproduct Materials (Account 159).....		
10	Stores Expense (Account 163).....		
11	Total Per Balance Sheet \$.....		

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

Note A: In the latter part of the year, certain boiler oil, motor oil, generator fuel, etc.





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

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

**DISCOUNT ON CAPITAL STOCK (Account 191)**

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

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

**CAPITAL STOCK EXPENSE (Account 192)**

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

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

# Blackstone Gas Company

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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 (\$)
					Shares (e)	Amount (f)	
1	Common	418	25	10,450	418	10,450	6,805
2							
3							
4							
5							
6							
7							
8							
9							
10							
11							
12							
13							
14							
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16							
17							
18							
19							
20							
21							
22							
23							
24							
25							
26							
27							
28							
29							
30		TOTALS	418	25	10,450	418	10,450
31							

**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.

\*Total amount out standing without reduction for amount held by respondent

Blackstone Gas Company

Year ended December 31, 19..2014

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OTHER PAID-IN CAPITAL (Accounts 208-211)

1. Report below balance at end of year and the information specified in the instructions below for the respective other paid-in capital accounts. Provide a conspicuous sub-heading for each account and show a total for the account, as well as total of all accounts for reconciliation with balance sheet. Additional columns may be added for any account if deemed necessary. Explain the changes in any account during the year and give the accounting entries affecting such change.  
 2. Donations Received from Stockholders (Account 208) -- State amount and give brief explanation of the origin and purpose of each donation.  
 3. Reduction in Par Value of Capital Stock (Account 209) -- State amount and give brief explanation of the capital

changes which gave rise to amounts reported under this caption including identification with the class and series of stock to which related.  
 4. Gain on Cancellation of Reacquired Capital Stock (Account 210) -- Report balance at beginning of year, credits, debits, and balance at end of year with a succinct designation of the nature of each credit and debit identified as to class and series of stock to which related.  
 5. Miscellaneous Paid-In Capital (Account 211) -- Classify amounts included in this account at end of year according to captions which, together with brief explanations, disclose the general nature of transactions which gave rise to the reported amounts.

Line No.	Item (a)	Amount (b)
1		\$
2		
3		
4	None	
5		
6		
7		
8		
9		
10		
11		
12		
13		
14		
15		
16		
17		
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32		
33		
34		
35		
36		
37		
38		
39		
40		
41		
42	TOTAL	
43		



Blackstone Gas Company

Year ended December 31, 19...2014

**NOTES PAYABLE (Account 231)**

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

Line No.	Payee (a)	Date of Note (b)	Date of Maturity (c)	Int. Rate (d)	Balance End of Year (e)	
1	None				\$	
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						
18						
19						
20		<b>TOTAL</b>				
21						

**PAYABLES TO ASSOCIATED COMPANIES (Accounts 233, 234)**

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

Line No.	Name of Company (a)	Amount End of Year (b)	Interest for Year	
			Rate (c)	Amount (d)
22	Blackstone Sales	\$		\$
23				
24		150,350	0	0
25				
26				
27				
28				
29				
30				
31				
32				
33				
34				
35				
36				
37				
38				
39				
40				
41				
42				
43				
44	<b>TOTALS</b>			
45	150,350			0
46				

Annual report of Blackstone Gas Company ..... Year ended December 31, 19... 2014

MISCELLANEOUS CURRENT AND ACCRUED LIABILITIES (Account 242)		
1. Report the amount and description of other current and accrued liabilities at end of year.		
2. Minor items may be grouped under appropriate title.		
Line No.	Item (a)	Amount (b)
1		
2		
3		
4	Due to Officer	40,000
5		
6		
7		
8		
9		
10		
11		
12		
13		
14		
15		
16		
17		
18		
19	TOTAL	40,000

OTHER DEFERRED CREDITS (Account 253)						
1. Report below the particulars called for concerning other deferred credits.						
2. For any deferred credits being amortized show the period of amortization.						
3. Minor items may be grouped by classes. Show number of items.						
Line No.	Description of Other Deferred Credit (a)	Balance Beginning of Year (b)	Debits		Credits (e)	Balance End of Year (f)
			Account Credited (c)	Amount (d)		
20						
21	TGP Refund	27,145				27,145
22						
23						
24	RCS/EES Deferral	21,247			11,892	33,139
25						
26						
27	CGA Deferral	0			89,972	89,972
28						
29						
30						
31						
32						
33						
34						
35						
36						
37						
38						
39	TOTALS	48,392			101,864	150,256
40						

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

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

Line No.	(a)	Electric (b)	Gas (c)	Total (d)
1	Balance at beginning of year .....		1,923,378	1,923,378
2	Credits to Depreciation Reserve during year ..			
3	Account 403 Depreciation .....		158,311	158,311
4	Other Accounts (Specify) .....			
5				
6			158,311	158,311
7	<b>TOTAL CREDITS DURING YEAR..</b>			
8	Net Charges for Plant Retired:			
9	Book Cost of Plant Retired .....			
10	Cost of Removal .....			
11	Salvage (Credit) .....			
12				
13	<b>NET CHARGES DURING YEAR...</b>			
14	Balance December 31 .....		2,081,689	2,081,689

**METHOD OF DETERMINATION OF DEPRECIATION CHARGES**

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

15	Account	Book Rate	Book Deprec.	Tax Deprec.
16	Structure	Various	838	870
17	Trans. Equip.	20%	7,819	53,713
18	Tools	14.29%	3,931	1,599
19	Furn. & Fixtures	Various	0	0
20	Mains & Other Plant	Various	145,723	101,851
21				
22			158,311	158,033
23				

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

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

Line No.	Name of Security on Which Dividend was Declared (a)	Rate Per Cent		Amount of Capital Stock on Which Dividend was Declared (d)	Amount of Dividend (e)	Date	
		Reg'lar (b)	Extra (c)			Declared (f)	Payable (g)
24	None						
25							
26							
27							
28							
29							
30							
31							
32							
33							
34							
35	<b>TOTALS</b>						

37 Dividend rates on Common Stock and Premium %  
 38 Dividend rates on Common Stock, Premium and Surplus %



# Blackstone Gas Company

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35  
2014

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

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

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

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

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

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

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

Line No.	Item (a)	Contra Account Debited or Credited (b)	Amount (c)
1	None		
2			
3			
4			
5			
6			
7			
8			
9			
10			
11			
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44			

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

1. Report the information called for below concerning the respondent's accounting for deferred federal income taxes.

2. In the space provided furnish significant explanations, including the following:

(a) Accelerated Amortization — State for each certification number a brief description of property, total and amortizable cost of such property, date amortization for tax purposes commenced, "normal" depreciation rate used in computing deferred tax amounts.

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

Line No.	Account Subdivisions (a)	Balance Beginning of Year (b)	Changes During Year		Balance End of Year (e)
			Amounts Debited Account 410 (1) (c)	Amounts Credited Account 411 (2) (d)	
1	Accelerated Amortization	\$	\$	\$	\$
2	(Account 267)				
3	Electric.....				
4	Gas.....				
5	Other (Specify).....				
6	Totals.....				
7					
8	Liberalized Depreciation	N/A			
9	(Account 268)				
10	Electric.....				
11	Gas.....				
12	Other (Specify).....				
13	Totals.....				
14					
15	Total (Accounts 267, 268)				
16	Electric.....				
17	Gas.....				
18	Other (Specify).....				
19	Totals.....				
20					
21	(1) Account 410, Provision for Deferred Federal Income Taxes				
22	(2) Account 411, Federal Income Taxes Deferred in Prior Years — Credit.				

**(CONTRIBUTIONS IN AID OF CONSTRUCTION (Account 271))**

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

Line No.	Class of Utility Service (a)	Balance Beginning of Year (b)	Debits		Credits (e)	Balance End of Year (f)
			Account Credited (c)	Amount (d)		
23	Customer-					
24	Current Year	289,040			41,930	330,970
25						
26						
27						
28						
29						
30						
31						
32						
33	TOTALS	289,040			41,930	330,970
34						

**GAS OPERATING REVENUES (Account 400)**

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 431, according to Small (or Commercial) and Large (or Industrial) may be according to the basis of classification regularly used by the respondent.

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

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

Line No.	Account (a)	Operating Revenues		MCF Sold (1000 BTU) Amount for Year (d)	Increase or (Decrease) from Preceding Year (e)	Average Number of Customers Per Month	
		Amount for Year (b)	Increase or (Decrease) from Preceding Year (c)			Number for Year (f)	Increase or (Decrease) from Preceding Year (g)
1	SALES OF GAS	\$					
2	490 Residential Sales	2,632,399	953,300	120,975	8,072	1,540	45
3	481 Commercial and Industrial Sales:						
4	Small (or Commercial) - see Instr. 5	1,313,483	511,693	65,163	4,125	166	8
5	Large (or Industrial) - see Instr. 5						
6	482 Other Sales to Public Authorities						
7	484 Interdepartmental Sales						
8	485 Miscellaneous Gas Sales						
9	Total Sales to Ultimate Consumers	3,945,882	1,464,993	186,138	12,197	1,706	53
10	483 Sales for Resale						
11	Total Sales of Gas*	3,945,882	1,464,993	186,138	12,197	1,706	53
12	OTHER OPERATING REVENUES						
13	487 Forfeited Discounts						
14	488 Miscellaneous Service Revenues						
15	489 Revenues from Trans. of Gas of Others						
16	490 Sales of Products Extracted from Natural Gas						
17	491 Rec. from Natural Gas Processed by Others						
18	493 Rent from Gas Property						
19	494 Interdepartmental Rents						
20	495 Other Gas Revenues						
21	Total Other Operating Revenues						
22	Total Gas Operating Revenues	3,945,882	1,464,993	186,138	12,197	1,706	53

CGA Factor  
 Purchased Price Adjustment Clauses  
 2,450,486  
 186,138

Total MCF Sales for Year (186,138) x Avg CGA Factor for Year (13.165)

\*Includes revenues from application of Total M.C.F. to which Applied Fuel Clauses

SALES OF GAS TO ULTIMATE CONSUMERS							
Report by account the M.C.F. sold, the amount derived and the number of customers under each filed schedule or contract. Contract sales and unbilled sales may be reported separately in total.							
Line No.	Account No.	Schedule (a)	M.C.F. (1000 BTU) (b)	Revenue (c)	Average Revenue per M.C.F. (\$0.0000) (d)	Number of Customers (Per Bills Rendered)	
						July 31 (e)	December 31 (f)
1		Residential					
2		Non-Heating	3,151	80,114		154	147
3							
4		Residential					
5		Heating	117,824	2,552,285		1,360	1,430
6							
7		Commercial	65,163	1,313,483		163	167
8							
9							
10							
11							
12							
13							
14							
15							
16							
17							
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46							
47							
48							
49		TOTAL SALES TO ULTIMATE CONSUMERS (Page 43 line 9)	186,138	3,945,882		1,677	1,744

**GAS OPERATION AND MAINTENANCE EXPENSES**

1. Enter in the space provided the operation and maintenance expenses for the year.
2. If the increases and decreases are not derived from previously reported figures explain in footnote.

Line No.	Account (a)	Amount for Year (b)	Increase or (Decrease) from Preceding Year (c)
1	<b>PRODUCTION EXPENSES</b>	\$	\$
2	<b>MANUFACTURED GAS PRODUCTION EXPENSES</b>		
3	<b>STEAM PRODUCTION</b>		
4	Operation:		
5	700 Operation supervision and engineering.....	None	
6	701 Operation labor.....		
7	702 Boiler fuel.....		
8	703 Miscellaneous steam expenses.....		
9	704 Steam transferred — Cr.....		
10	Total operation.....		
11	Maintenance:		
12	705 Maintenance supervision and engineering.....		
13	706 Maintenance of structures and improvements.....		
14	707 Maintenance of boiler plant equipment.....		
15	708 Maintenance of other steam production plant.....		
16	Total maintenance.....		
17	Total steam production.....		
18	<b>MANUFACTURED GAS PRODUCTION</b>		
19	Operation:		
20	710 Operation supervision and engineering.....		
21	Production labor and expenses:		
22	711 Steam expenses.....		
23	712 Other power expenses.....		
24	715 Water gas generating expenses.....		
25	716 Oil gas generating expenses.....		
26	717 Liquefied petroleum gas expenses.....		
27	718 Other process production expenses.....		
28	Gas fuels:		
29	721 Water gas generator fuel.....		
30	722 Fuel for oil gas.....		
31	723 Fuel for liquefied petroleum gas process.....		
32	724 Other gas fuels.....		
33	Gas raw materials:		
34	726 Oil for water gas.....		
35	727 Oil for oil gas.....		
36	728 Liquefied petroleum gas.....		
37	729 Raw materials for other gas processes.....		
38	730 Residuals expenses.....		
39	731 Residuals produced — Cr.....		
40	732 Purification expenses.....		
41	733 Gas mixing expenses.....		
42	734 Duplicate charges — Cr.....		
43	735 Miscellaneous production expenses.....		
44	736 Rents.....		
45	Total operation.....		
46	Maintenance:		
47	740 Maintenance supervision and engineering.....		
48	741 Maintenance of structures and improvements.....		
49	742 Maintenance of production equipment.....		
50	Total maintenance.....		
51	Total manufactured gas production.....		

## GAS OPERATION AND MAINTENANCE EXPENSES — Continued

Line No.	Account (a)	Amount for Year (b)	Increase or (Decrease) from Preceding Year (c)
1	OTHER GAS SUPPLY EXPENSES	\$	\$
2	Operation:		
3	804 Natural gas city gate purchases.....	2,432,522	1,298,638
4	805 Other gas purchases.....	7,220	2,990
5	806 Exchange gas.....		
6	807 Purchased gas expenses.....		
7	810 Gas used for compressor station fuel — Cr.....		
8	811 Gas used for products extraction — Cr.....		
9	812 Gas used for other utility operations — Cr.....		
10	813 Other gas supply expenses.....		
11	Total other gas supply expenses.....	2,439,742	1,301,628
12	Total production expenses.....	2,439,742	1,301,628
13	LOCAL STORAGE EXPENSES		
14	Operation:		
15	840 Operation supervision and engineering.....		
16	841 Operation labor and expenses.....		
17	843 Rents.....		
18	Total operation.....		
19	Maintenance:		
20	843 Maintenance supervision and engineering.....		
21	844 Maintenance of structures and improvements.....		
22	845 Maintenance of gas holders.....		
23	846 Maintenance of other equipment.....		
24	Total maintenance.....		
25	Total storage expenses.....		
26	TRANSMISSION AND DISTRIBUTION EXPENSES		
27	Operation:		
28	850 Operation supervision and engineering.....	94,694	(10,079)
29	851 System control and load dispatching.....		
30	852 Communication system expenses.....	8,287	(883)
31	853 Compressor station labor and expenses.....		
32	855 Fuel and power for compressor stations.....		
33	857 Measuring and regulating station expenses.....		
34	858 Transmission and compression of gas by others.....		
35	874 Mains and services expenses.....		
36	878 Meter and house regulator expenses.....		
37	879 Customer installations expenses.....		
38	880 Other expenses.....		
39	881 Rents.....		
40	Total operation.....	102,981	(10,962)
41	Maintenance:		
42	885 Maintenance supervision and engineering.....	246,471	3,586
43	886 Maintenance of structures and improvements.....		
44	887 Maintenance of mains.....		
45	888 Maintenance of compressor station equipment.....		
46	889 Maintenance of measuring and regulating station equipment.....		
47	892 Maintenance of services.....		
48	893 Maintenance of meters and house regulators.....		
49	894 Maintenance of other equipment, & Vehicles.....	63,500	(1,858)
50	Total maintenance.....	309,971	1,728
51	Total transmission and distribution expenses.....	412,952	(9,234)

BLACKSTONE GAS COMPANY

12/31/14

Page 46 - #804 Natural Gas City Gate Purchases:

Amerada Hess	2,161,138
Plus: Deferred Gas Costs Adjustment	278,604
Less: Company Usage	<u>(7,220)</u>
Total	<u>2,432,522</u>

GAS OPERATION AND MAINTENANCE EXPENSES — Continued			
Line No.	Account (a)	Amount for Year (b)	Increase or (Decrease) from Preceding Year (c)
1	CUSTOMER ACCOUNTS EXPENSES	\$	\$
2	Operation:		
3	901 Supervision.....		
4	902 Meter reading expenses.....	30,463	443
5	903 Customer records and collection expenses.....		
6	904 Uncollectible accounts.....	23,245	14,628
7	905 Miscellaneous customer accounts expenses.....		
8	Total customer accounts expenses.....	53,708	15,071
9	SALES EXPENSES		
10	Operation:		
11	911 Supervision.....		
12	912 Demonstrating and selling expenses.....		
13	913 Advertising expenses.....	3,077	(1,252)
14	916 Miscellaneous sales expenses.....		
15	Total sales expenses.....	3,077	(1,252)
16	ADMINISTRATIVE AND GENERAL EXPENSES		
17	Operation:		
18	920 Administrative and general salaries.....	136,418	13,906
19	921 Office supplies and expenses.....	51,074	3,059
20	922 Administrative expenses transferred — Cr.....		
21	923 Outside services employed.....	138,813	16,509
22	924 Property insurance.....	63,438	7,706
23	925 Injuries and damages.....		
24	926 Employees pensions and benefits.....	73,208	16,163
25	928 Regulatory commission expenses.....		
26	929 Duplicate charges — Cr.....		
27	930 Miscellaneous general expenses.....		
28	931 Rents.....	36,000	0
29	Total operation.....	498,951	57,343
30	Maintenance:		
31	932 Maintenance of general plant.....		
32	Total administrative and general expenses.....	498,951	57,343
33	Total gas operation and maintenance expenses.....	3,408,430	1,363,556

SUMMARY OF GAS OPERATION AND MAINTENANCE EXPENSES				
Line No.	Functional Classification (a)	Operation (b)	Maintenance (c)	Total (d)
34	Steam production.....	\$	\$	\$
35	Manufactured gas production.....			
36	Other gas supply expenses.....	2,439,742		2,439,742
37	Total production expenses.....			
38	Local storage expenses.....			
39	Transmission and distribution expenses.....	102,981	309,971	412,952
40	Customer accounts expenses.....	53,708		53,708
41	Sales expenses.....	3,077		3,077
42	Administrative and general expenses.....	498,951		498,951
43	Total gas operation and maintenance expenses.....	3,098,459	309,971	3,408,430

44	Ratio of operating expenses to operating revenues (carry out decimal two places, e.g.: 0.00%; compute by dividing Revenue (Acct. 400) into the sum of Operation and Maintenance Expenses (P. 47, line 44(c)), Depreciation (Acct. 403) and Amortization (Acct. 407).....			92.04%
45	Total salaries and wages of gas department for year, including amounts charged to operating expenses, construction and other accounts.....		\$	518,437
46	Total number of employees of gas department at end of year, including administrative, operating, maintenance, construction and other employees (including part time employees).....			10



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

**SALES FOR RESALE (Account 483)**

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

**SALE OF RESIDUALS (Accounts 730, 731)**

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

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

**PURCHASED GAS (Accounts 804-806)**

Line No.	Names of Companies from Which Gas is Purchased (a)	Where Received and Where and How Measured (b)	M.C.F. (1000 BTU) (c)	Rate per M.C.F. (\$0.0000) (d)	Amount (e)
24	Amerada Hess	Rt. 126 Bellingham, MA	187,381	11.53	2,161,138
25					
26					
27					
28					
29					
30					
31					
32					
33					
34					
35					
36					
37					
38	187,381   11.53   2,161,138				

**TAXES CHARGED DURING YEAR**

1. This schedule is intended to give the account distribution of total taxes charged to operations and other final accounts during the year.  
 2. Do not include gasoline and other sales taxes which have been charged to accounts to which the material on which the tax was levied was charged. If the actual or estimated amounts of such taxes are known, they should be shown as a footnote and designated whether estimated or actual amounts.  
 3. The aggregate of each kind of tax should be listed under the appropriate heading of "Federal," "State," and "Local" in such manner that the total tax for each State and for all subdivisions can readily be ascertained.  
 4. The accounts to which the taxes charged were distributed should be shown in columns (c) to (h). Show both the utility department and number of account charged. For taxes charged to utility plant show the number of the appropriate balance sheet plant account or subaccount.  
 5. For any tax which it was necessary to apportion to more than one utility department or account, state in a footnote the basis of apportioning such tax.  
 6. Do not include in this schedule entries with respect to deferred income taxes, or taxes collected through payroll deductions or otherwise pending transmittal of such taxes to the taxing authority.

Line No.	Kind of Tax (e)	Total Taxes Charged During Year (omit cents) (b)	Distribution of Taxes Charged (omit cents) (Show utility department where applicable and account charged)						
			Electric (Acct. 408, 409) (c)	Gas (Acct. 408, 409) (d)	(e)	(f)	(g)	(h)	
1	Local								
2	Personal Property	24,656		24,656					
3	Taxes (Blackstone, Bellingham, Commonwealth of Mass.)								
4									
5									
6									
7									
8									
9									
10	Payroll								
11	(State Unemployment, Federal Unemployment, Social Security)	40,098		40,098					
12									
13									
14									
15									
16									
17									
18									
19									
20									
21									
22									
23									
24									
25									
26									
27									
28	TOTALS	64,754		64,754					

**OTHER UTILITY OPERATING INCOME (Account 414)**

Report below the particulars called for in each column.

Line No.	Property (a)	Amount of Investment (b)	Amount of Revenue (c)	Amount of Operating Expenses (d)	Gain or (Loss) from Operation (e)
1					
2					
3	Miscellaneous		2,363		
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					
17					
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39					
40					
41					
42					
43					
44					
45					
46					
47					
48					
49					
50			2,363		
51	TOTALS		2,363		

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

**SALES FOR RESALE (Account 447)**

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

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

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

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

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

RECORD OF SENDOUT FOR THE YEAR IN MCF BASED ON 1000 BTU PER CUBIC FOOT							
Line No.	Item	Total	January	February	March	April	May
1	Gas Made						
2	Gas						
3	Gas						
4	Gas						
5	Gas						
6	TOTAL.....						
7							
8	Gas Purchased						
9	Natural.....	187,381	36,553	30,873	28,943	13,211	6,291
10	Other.....						
11	TOTAL.....	187,381	36,553	30,873	28,943	13,211	6,291
12	TOTAL MADE AND						
13	PURCHASED.....	187,381	36,553	30,873	28,943	13,211	6,291
14	Net Change in Holder						
15	Gas*.....	187,381	36,553	30,873	28,943	13,211	6,291
16	TOTAL SENDOUT....						
17							
18							
19	Gas Sold.....	186,138	37,531	31,210	28,516	15,307	6,396
20	Gas Used by Company....	626	137	118	98	64	14
21	Gas Accounted for.....	186,764	37,668	31,328	28,614	15,371	6,410
22	Gas Unaccounted for.....	617	(1,115)	(455)	329	(2,160)	(119)
23	% Unaccounted for (0.00%).....	0.33	(3.05)	(1.47)	1.14	(16.35)	(1.89)
24							
25							
26							
27	Sendout in 24 hours in MCF.....						
28	Maximum—MCF.....						
29	Maximum Date.....						
30	Minimum—MCF.....						
31	Minimum Date.....						
32							
33							
34							
35	B.T.U. Content of Gas Delivered to Customers	1040.00					

\*Add Decreases in Holder Gas, Deduct Increases.



Blackstone Gas Company

Annual report of ..... Year ended December 31, 19... 2014

GAS GENERATING PLANT			
Line No.	General Description — Location, Size, Type, etc.	No. of Sets	24 Hour Cap. (MCF)
1	None		
2			
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			
15			
16			
17			
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42			
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47			
48			
49			
50			
51			
52			
53			
54			
55			
56			
		TOTAL	



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

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

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

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

**TRANSMISSION AND DISTRIBUTION MAINS**

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

Line No.	Diameter	Total Length in Feet at Beginning of Year	Added During Year	Taken Up During Year	Abandoned but Not Removed During Year	Total Length in Feet at End of Year
1	2"	71,945	1,804			73,749
2						
3						
4	3"	92,103				92,103
5						
6						
7	4"	112,637	4,938			117,575
8						
9						
10	5"	600				600
11						
12						
13	6"	14,895				14,895
14						
15						
16						
17						
18						
19						
20						
21						
22						
23						
24						
25						
26						
27						
28						
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33						
34						
35						
36						
37						
38						
39						
40						
41						
42						
43						
44						
45						
40	<b>TOTALS</b>	<b>292,180</b>	<b>6,742</b>			<b>298,922</b>

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

GAS DISTRIBUTION SERVICES, HOUSE GOVERNORS AND METERS				
Report below the information called for concerning Distribution Services, House Governors and Meters				
Line No.	Item	Gas Services	House Governors	Meters
1	Number at beginning of year.....	1,705		1,894
2	Additions during year:			
3	Purchased.....	*****		321
4	Installed.....	42		*****
5	Associated with Plant acquired.....			
6	Total Additions.....	42		321
7	Reductions during year:			
8	Retirements.....			269
9	Associated with Plant sold.....			269
10	Total Reductions.....			
11	Number at End of Year.....	1,747		1,946
12	In Stock.....			
13	On Customers' Premises--Inactive.....			
14	On Customers' Premises--Active.....			
15	In Company Use.....			
16	Number at End of Year.....			
17	Number of Meters Tested by State Inspectors During Year.....			

**EXPENDITURES FOR CERTAIN CIVIC, POLITICAL AND RELATED ACTIVITIES**  
(Account 426.4)

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

2. Advertising expenditures in this Account shall be classified according to subheadings, as follows: (a) radio, television, and motion picture advertising; (b) newspaper, magazine, and pamphlet advertising; (c) letters or inserts in customers' bills; (d) inserts in reports to stockholders; (e) 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		\$
2		
3		
4	None	
5		
6		
7		
8		
9		
10		
11		
12		
13		
14		
15		
16		
17		
18		
19		
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37		
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39		
40		
41		

913. Advertising Expenses.

Line No.	Type (a)	General Description (b)	Amount for Year (c)
1			
2			
3			
4	Various Newspaper Ads	Woonsocket Call, etc.	3,077
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			
15			
16			
17			
18			
19			
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49			
50			
51			
52			
53			
54			
55			
56		TOTAL	3,077

THIS RETURN IS SIGNED UNDER THE PENALTIES OF PERJURY

*James A. Wafta* ..... President.

*Goran Weyer* ..... Treasurer.

*Stephen Salicrue* .....  
.....

*James A. Wafta* .....  
.....

*[Signature]* .....  
.....

Directors.

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

..... ss. .... 19.....

Then personally appeared.....  
.....  
.....

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

Notary Public or  
..... Justice of the Peace.

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Amortization of debt disc. & exp.	26	Substations	68
Amortization of prem. on debt (cr.)	26	Surplus—Other paid-in capital	30
From merchandising, jobbing and contract work	51	Unappropriated earned	12
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