

FILING FEE OF \$5.00 REQUIRED

GAS COMPANIES

The Commonwealth of Massachusetts

RETURN

OF THE

BERKSHIRE GAS

COMPANY

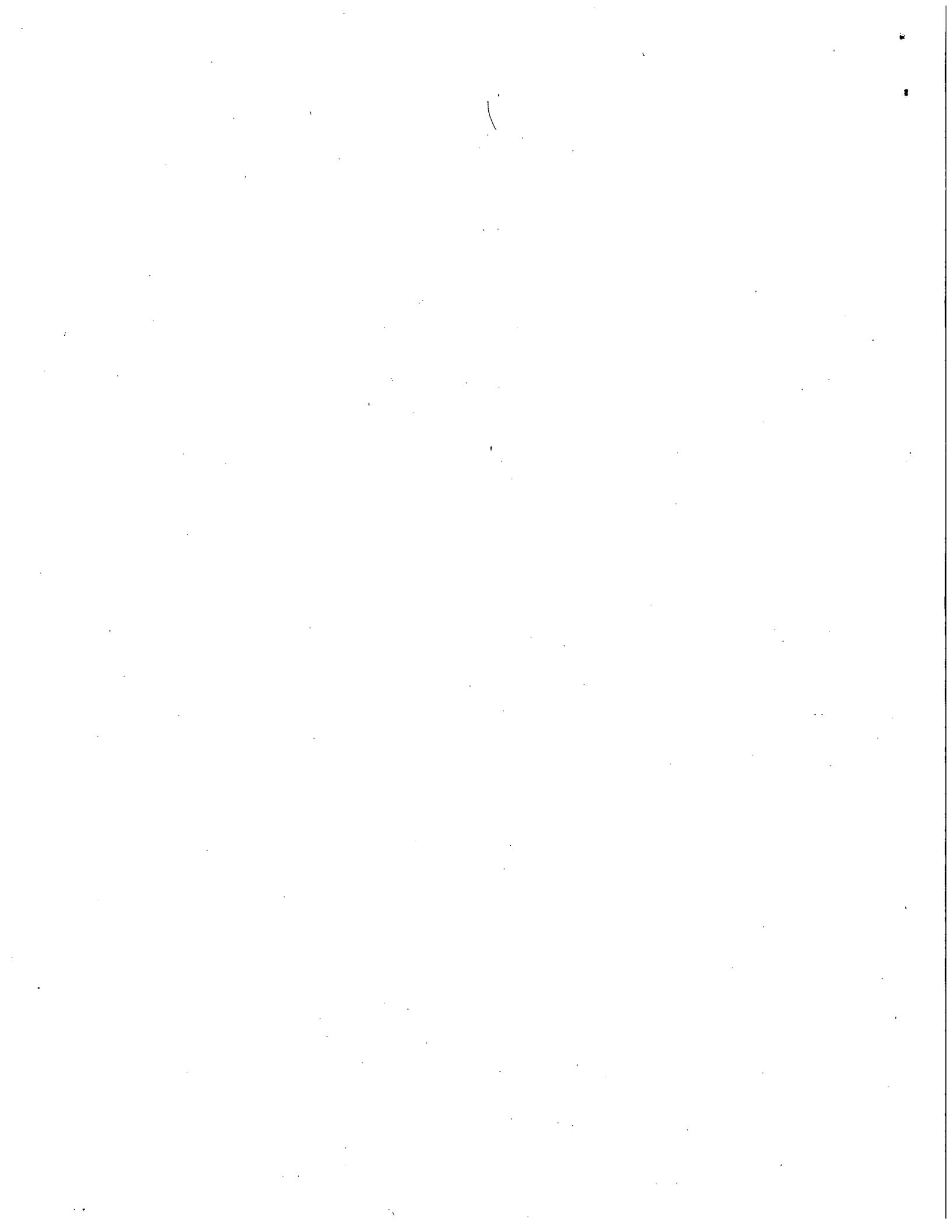
TO THE

DEPARTMENT OF PUBLIC UTILITIES

OF MASSACHUSETTS

For the Year Ended December 31,

2009





*The Commonwealth of Massachusetts
Department of Public Utilities*

One South Station, Boston, MA 02110

To the Presidents and Directors of the Gas Companies in the Commonwealth:

These blanks for the Returns are sent in triplicate, two copies are to be typed, signed and an original and a duplicate copy returned to this Department on or before March 31st following the close of the reporting calendar year. One copy is to be retained in the files of the respondent.

Manufacturing and other companies engaged in the manufacture of gas or electricity for sale, in connection with their other business, will state the book value of their gas plant and answer all other questions fully.

When the word "none" truly and completely states the fact, it should be given to any particular inquiry. Where dates are called for, the month and day should be stated as well as the year. Customary abbreviations may be used in stating dates.

If any schedule does not apply to the respondent, such fact should be shown on the schedule by the words "not applicable," or the schedule may be omitted and the notation made in the table of contents on pages 2 and 3.

If respondent so desires, cents may be omitted in the balance sheet, income statement, and supporting schedules. All supporting schedules on an even-dollar basis, however, shall agree with even-dollar amounts in the main schedules. Average and extracted figures, where cents are important must show cents for reasons which are apparent.

Special attention is called to the legislation in regard to the Returns printed as section 84 of the General Laws, on the inside of the back cover.

A FIVE DOLLAR FILING FEE SHOULD ACCOMPANY THE ORIGINAL COPY

The Commonwealth of Massachusetts

RETURN
OF THE
BERKSHIRE GAS
COMPANY
TO THE
DEPARTMENT OF PUBLIC UTILITIES
OF MASSACHUSETTS
For the Year Ended December 31,
2009

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

Karen L. Zink

Official title: President, Treasurer,
and Chief Operating Officer

Office address: 115 Cheshire Road
Pittsfield MA 01201-1803

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Designate in column (c) by the terms "none" or "not applicable," as appropriate, in instances where no information or amounts have been reported in certain schedules. Pages may be omitted where the responses are "none" or "not applicable" to the schedules on such pages.

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GENERAL INFORMATION

PRINCIPAL AND SALARIED OFFICERS

Titles	Names	Addresses	Annual Salaries
Chairman and CEO *Includes only salary issued by	*Robert M. Alessio Berkshire Gas Company.	ALL AT: 115 Cheshire Road Pittsfield, MA 01201	\$28,124
President, Treasurer and COO	Karen L. Zink		170,000
Assistant Clerk of the Corporation	Cheryl M. Clark		87,831
NOTE: Salary information excludes any applicable bonuses and stock options paid during the period.			

Names	Addresses	Fees Paid During Year
Robert M. Alessio Karen L. Zink	All at: 115 Cheshire Road Pittsfield, MA 01201	\$0
Paul K. Connolly, Jr.	Iberdrola USA 260 Franklin St. Boston, MA 02110	\$0
Jose Miguel Alcolea Cantos Pedro Azagra Blazquez Robert D. Kump F. Michael McClain Amparo Moraleda Martinez Juan Carlos Rebollo Liceaga	All at: Iberdrola USA 52 Farm View Dr. New Gloucester, ME 04260	\$0
		\$0

* 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

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Sales for Resale - Gas	48	
Sale of Residual - Gas	48	
Purchased Gas	48	
Taxes Charged During Year	49	
Other Utility Operating Income	50	
Income from Merchandising, Jobbing and Contract Work	51	
Record of Sendout for the Year in MCF	72	
Gas Generating Plant	74	
Boilers	75	
Scrubbers, Condensers and Exhausters	75	
Purifiers	76	
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GENERAL INFORMATION

PRINCIPAL AND SALARIED OFFICERS

Titles	Names	Addresses	Annual Salaries
CEO *Includes only salary issued by Berkshire Gas Company. President, Treasurer and COO Assistant Clerk of the Corporation NOTE: Salary information excludes any applicable bonuses and stock options paid during the period.	*Robert M. Alessio Karen L. Zink Cheryl M. Clark	ALL AT: 115 Cheshire Road Pittsfield, MA 01201	

Names	Addresses	Fees Paid During Year
Robert M. Alessio Karen L. Zink	All at: 115 Cheshire Road Pittsfield, MA 01201	\$0
Paul K. Connolly, Jr.	Iberdrola USA 260 Franklin St. Boston, MA 02110	\$0
Jose Miguel Alcolea Cantos Pedro Azagra Blazquez Robert D. Kump F. Michael McClain Amparo Moraleda Martinez Juan Carlos Rebollo Liceaga	All at: Iberdrola USA 52 Farm View Dr. New Gloucester, ME 04260	\$0
		\$0

GENERAL INFORMATION--Continued

1. Corporate name of company making report,
THE BERKSHIRE GAS COMPANY
2. Date of organization,
1853
3. Date of incorporation,
1853
4. Give location (including street and number) of principal business office:-
115 Cheshire Road, Pittsfield MA 01201-1803
5. Total number of stockholders,

Preferred:	9
Common:	1
6. Number of stockholders in Massachusetts,

Preferred:	4
Common:	1
7. Amount of stock held in Massachusetts, No. of shares,

Preferred:	155	\$15,500
Common:	100	\$250
8. Capital stock issued prior to June 5, 1894, No. of shares, Preferred: 625 \$62,500 (A)
9. Capital stock issued with approval of Board of Gas and Electric Light Commissioners or Department of Public Utilities since June 5, 1894,

Total,	shares, par value, \$	No. of shares,	
		outstanding December 31	
Preferred:	4.8% 1,182 \$100		118,200
Common:	100 \$2.50		250
10. If any stock has been issued during the last fiscal period, give date and terms upon which such issue was offered to the stockholders, and if the whole or any part of the issue was sold realized therefrom.

(A) \$100 Par Value

(B) \$2.50 Par Value

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.

Energy East Corporation

\$ 994,125

GENERAL INFORMATION

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.

SEE PAGE 77

GENERAL INFORMATION - Continued

		Names of the cities or town in which the company supplies GAS, with the number of customers' meters in each place.	
City or Town	Number of Customers' Meters, Dec. 31,	City or Town	Number of Customers' Meters, Dec. 31,
		Adams	2,278
		Amherst	2,149
		Cheshire	481
		Clarksburg	116
		Dalton	1,513
		Deerfield	591
		Great Barrington	898
		Greenfield	3,614
		Hadley	722
		Hatfield	707
		Lanesboro	201
		Lee	1,620
		Lenox	1,617
		Lenoxdale	154
		North Adams	3,673
		Northampton	4
		Pittsfield	12,842
		Stockbridge	433
		Sunderland	7
		Turners Falls	995
		Whately	69
		Williamstown	1,566
TOTAL		TOTAL	36,250

COMPARATIVE BALANCE SHEET Assets and Other Debits				
Line No.	Title of Account (a)	Balance Beginning of Year (b)	Balance End of Year (c)	Increase or (Decrease) (d)
1	UTILITY PLANT	\$	\$	\$
2	Utility Plant (101-107) P. 13.....	216,065,450	218,530,920	2,465,470
3	OTHER PROPERTY AND INVESTMENTS			
4	Nonutility Property (121) P. 19.....	5,128,783	4,983,150	(145,633)
5	Investment in Associated Companies (123) P. 20.....	-	-	-
6	Other Investments (124) P. 20.....	-	-	-
7	Special Funds (125, 126, 127, 128) P. 21.....	6,356,296	6,439,847	83,551
8	Total Other Property and Investments.....	11,485,079	11,422,997	(62,082)
9	CURRENT AND ACCRUED ASSETS			
10	Cash (131).....	1,769,352	365,762	(1,403,590)
11	Special Deposits (132, 133, 134) P. 21.....	-	-	-
12	Working Funds (135).....	3,800	3,800	-
13	Temporary Cash Investments (136) P. 20.....	-	-	-
14	Notes and Accounts Receivable (141,142,143) P. 22.....	9,828,197	8,755,781	(1,072,416)
15	Receivables from Assoc.Companies (145, 146) P. 23.....	98,815	1,609,987	1,511,172
16	Materials and Supplies (151-159, 163) P. 24.....	10,975,584	6,661,512	(4,314,072)
17	Prepayments (165).....	308,625	1,730,152	1,421,527
18	Interest and Dividends Receivable (171).....	-	-	-
19	Rents Receivable (172).....	-	-	-
20	Accrued Utility Revenues (173-175).....	858,278	4,431,174	3,572,896
21	Misc. Current and Accrued Assets (174).....	1,252,427	1,348,581	96,154
22	Total Current and Accrued Assets.....	25,095,078	24,906,749	(188,329)
23	DEFERRED DEBITS			
24	Unamortized Debt Discount and Expense (181) P. 26.....	1,187,165	1,099,409	(87,756)
25	Extraordinary Property Losses (182) P. 27.....	-	-	-
26	Preliminary Survey and Investigation Charges (183).....	25,218	29,955	4,737
27	Clearing Accounts (184).....	-	-	-
28	Temporary Facilities (185).....	-	-	-
29	Miscellaneous Deferred Debits (186) P. 27.....	32,533,478	30,284,830	(2,248,648)
30	Total Deferred Debits.....	33,745,861	31,414,194	(2,331,667)
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).....	-	-	-
37	Reacquired Bonds (197).....	-	-	-
38	Total Reacquired Securities.....	-	-	-
39	Total Assets and Other Debits.....	286,391,468	286,274,860	(116,609)

Annual report of

THE BERKSHIRE GAS COMPANY

Year ended December 31, 2009

COMPARATIVE BALANCE SHEET Liabilities and Other Credits

Line No.	Title of Account (a)	Balance Beginning of Year (b)	Balance End of Year (c)	Increase or (Decrease) (d)
1	PROPRIETARY CAPITAL	\$	\$	\$
2	CAPITAL STOCK			
3	Common Stock Issued (210) P. 29.....	250	250	-
4	Preferred Stock Issued (204) P. 29.....	121,800	118,200	(3,600)
5	Capital Stock Subscribed (202, 205).....	-	-	-
6	Premium on Capital Stock (207) P. 29.....	-	-	-
7	Total.....	122,050	118,450	(3,600)
8	SURPLUS			
9	Other Paid-In Capital (208-211) P. 30.....	98,198,897	98,198,897	-
10	Earned Surplus (215, 216) P. 12.....	11,828,373	12,006,495	178,122
11	Surplus Invested in Plant (217).....	-	-	-
12	Total.....	110,027,270	110,205,392	178,122
13	Total Proprietary Capital.....	110,149,320	110,323,842	174,522
14	LONG-TERM DEBT			
15	Bonds (221) p. 31.....	43,000,000	40,000,000	(3,000,000)
16	Advances from Associated Companies (223) P. 31....	-	-	-
17	Other Long-Term Debt (224) P. 31.....	-	-	-
18	Total Long-Term Debt.....	43,000,000	40,000,000	(3,000,000)
19	CURRENT AND ACCRUED LIABILITIES			
20	Notes Payable (231) P. 32.....	9,000,000	5,700,000	(3,300,000)
21	Accounts Payable (232).....	6,076,396	4,723,600	(1,352,796)
22	Payables to Associated Companies (223, 234) P. 32.	268,019	485,710	217,691
23	Customer Deposits (235).....	469,420	478,423	9,003
24	Taxes Accrued (236).....	282,383	211,752	(70,631)
25	Interest Accrued (237).....	941,145	901,966	(39,179)
26	Dividends Declared (238).....	1,462	1,418	(44)
27	Matured Long-Term Debt (239).....	-	-	-
28	Matured Interest (240).....	-	-	-
29	Tax Collections Payable (241).....	-	-	-
30	Misc. Current and Accrued Liabilities (242) P. 33.	1,779,490	4,105,765	2,326,275
31	Total Current and Accrued Liabilities.....	18,818,315	16,608,634	(2,209,681)
32	DEFERRED CREDITS			
33	Unamortized Premium on Debt (251) P. 26.....	-	-	-
34	Customer Advances for Construction (252).....	178,948	21,333	(157,615)
35	Other Deferred Credits (253) P. 33.....	7,050,059	7,697,695	647,636
36	Total Deferred Credits.....	7,229,007	7,719,028	490,021
37	RESERVES			
38	Reserves for Depreciation (254-256) P. 13.....	65,409,849	69,331,762	3,921,913
39	Reserves for Amortization (257-259) P. 13.....	2,198,332	2,198,332	-
40	Reserve for Uncollectible Accounts (260).....	1,530,167	1,150,001	(380,166)
41	Operating Reserves (261-265) P. 35.....	17,962,603	14,219,285	(3,743,318)
42	Reserve for Depreciation and Amortization of Nonutility Property (266).....	3,803,632	3,625,686	(177,946)
43	Reserves for Deferred Federal Income Taxes (267, 268) P. 36.....	13,642,451	18,144,253	4,501,802
44	Total Reserves.....	104,547,034	108,669,319	4,122,285
45	CONTRIBUTIONS IN AID OF CONSTRUCTION			
46	Contributions in Aid of Construction (271) P. 36..	2,647,792	2,954,037	306,245
47	Total Liabilities and Other Credits.....	286,391,468	286,274,860	(116,608)

STATEMENT OF INCOME FOR THE YEAR		Total	
Line No.	Account (a)	Current Year (b)	Increase or (Decrease) from Preceding Year (c)
1	OPERATING INCOME	\$ 64,043,479	\$ (18,050,240)
2	Operating Revenues (400) P. 37, 43.....		
3	Operating Expenses:		
4	Operation Expense (401) P. 42, 47.....	43,149,260	(18,674,211)
5	Maintenance Expense (402) P. 42, 47.....	990,346	170,758
6	Depreciation Expense (403) P. 34.....	5,724,187	174,884
7	Amortization of Utility Plant (404 and 405).....	(48,134)	5,567
8	Amortization of Property Losses (407.1).....	-	-
9	Amortization of Conversion Expenses (407.2).....	-	-
10	Taxes Other Than Income Taxes (408) P. 49.....	2,789,628	57,717
11	Income Taxes (409) P. 49.....	(1,636,387)	(2,944,305)
12	Provision for Deferred Fed.Inc.Taxes (410) P.36.....	4,372,853	3,060,165
13			
14	Total Operating Expenses.....	55,341,753	(18,149,427)
15	Net Operating Revenues.....	8,701,726	99,187
16	Income from Utility Plant Leased to Others (412).....	-	-
17	Other Utility Operating Income (414) P. 50.....	-	-
18	Total Utility Operating Income.....	8,701,726	99,187
19	OTHER INCOME		
20	Income from Mdse. Job. & Contract Work (415) P. 51.....	-	-
21	Income from Nonutility Operations (417).....	392,372	(25,486)
22	Nonoperating Rental Income (418).....	213,753	(145,670)
23	Interest and Dividend Income (419).....	(93,486)	(13,000)
24	Miscellaneous Nonoperating Income (421).....	512,639	(184,156)
25	Total Other Income.....	9,214,365	(84,969)
26	Total Income.....		
27	MISCELLANEOUS INCOME DEDUCTIONS		
28	Miscellaneous Amortization (425).....	43,573	3,965
29	Other Income Deductions (426).....	43,573	3,965
30	Total Income Deductions.....	9,170,792	(88,934)
31	Income Before Interest Charges.....		
32	INTEREST CHARGES		
33	Interest on Long-Term Debt (427) P. 31.....	3,359,438	(146,471)
34	Amortization of Debt Disc. & Expense (428) P. 26.....	87,756	-
35	Amortization of Prem. on Debt - Credit (429) P. 26.....	-	-
36	Int. on Debt to Associated Companies(430)P. 31, 32.....	95,391	28,757
37	Other Interest Expense (431).....	(2,107)	10,201
38	Interest Charged to Construction - Credit (432).....	3,540,478	(107,513)
39	Total Interest Charges.....	5,630,314	18,579
40	Net Income.....		
41	EARNED SURPLUS		
42	Unappropriated Eamed Surplus (at beginning of period (216)	12,056,049	(895,400)
43	Balance Transferred from Income (433).....	5,630,314	18,579
44	Reset Retained Earnings to zero per GAAP.....	-	-
45	Miscellaneous Debits to Surplus (435).....	-	-
46	Appropriations of Surplus (436).....	5,630,314	18,579
47	Net Additions to Earned Surplus.....	5,796	(1,339)
48	Dividends Declared - Preferred Stock (437).....	5,613,000	(887,000)
49	Dividends Declared - Common Stock (438).....		
50	Unappropriated Earned Surplus (at end of period)(216).....	12,067,567	11,518

STATEMENT OF EARNED SURPLUS (Accounts 215-216)

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

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

Lin No	Item (a)	Contra Primary Account Affected (b)	Amount (c)
1	UNAPPROPRIATED EARNED SURPLUS (Account 216)		
2	Balance -- Beginning of year		\$12,056,049
3	Changes: (identify by prescribed earned surplus accounts)		
4			
5	Credits:		
6	Balance transferred from Income Account 433	400-432	5,630,314
7			
8			
9			
10	Debits:		
11	Dividends declared--		
12	Preferred 4.8% (\$4.80/share) -- A/C 437	238	5,796
13	Common Stock Dividends -- A/C 438	234	5,613,000
14			
15			
16			
17			
18			
19			
20			
21			
22			
23			
24			
25			
26			
27	Balance -- end of year		12,067,567
28	APPROPRIATED EARNED SURPLUS (Account 215)		
29	State balance and purpose of each appropriated earned surplus amount at end of year		
30	and give accounting entries for any applications of appropriated earned surplus		
31	during the year.		
32			
33			
34	Accumulated Comprehensive Income (Account 215)		(61,072)
35			
36			
37			
38			
39			
40			
41			
42			
43			
44	Balance -- end of year		(61,072)

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).....	\$218,340,896		\$218,340,896			
4	106 Completed Construction not classified.....	0		0			
5	Total P. 16, 18.....	218,340,896		218,340,896			
6	104 Leased to Others.....	0		0			
7	105 Held for Future Use.....	0		0			
8	107 Construction Work in Progress...	190,024		190,024			
9	Total Utility Plant.....	218,530,920		218,530,920			
10	DETAIL OF RESERVES FOR DEPRECIATION AND AMORTIZATION						
11	In Service:						
12	254 Depreciation P. 34.....	69,331,762		69,331,762			
13	257 Amortization.....	2,198,332		2,198,332			
14	Total in Service.....	71,530,094		71,530,094			
15	Leased to Others:						
16	255 Depreciation P. 34.....	0		0			
17	258 Amortization.....	0		0			
18	Total Leased to Others.....	0		0			
19	Held for Future Use:						
20	256 Depreciation P. 34.....	0		0			
21	259 Amortization.....	0		0			
22	Total Held for Future Use.....	0		0			
23	Total Reserves for Depreciation and Amortization.....	\$71,530,094		\$71,530,094			

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.....	\$0	\$0				\$0
3	303 Miscellaneous Intangible Plant.....	62,858,085					62,858,085
4	Total Intangible Plant.....	62,858,085	0	0	0	0	62,858,085
5	2. PRODUCTION PLANT						
6	Manufactured Gas Production Plant.....						
7	304 Land and Land Rights.....	1,754,414					1,754,414
8	305 Structures and Improvements.....	4,511,415					4,511,415
9	306 Boiler Plant Equipment.....	0					0
10	307 Other Power Equipment.....	0					0
11	310 Water Gas Generating Equipment.....	0					0
12	311 Liquefied Petroleum Gas Equipment.....	1,515,469					1,515,469
13	312 Oil Gas Generation Equipment.....	0					0
14	313 Generating Equipment-Other Process.....	0					0
15	315 Catalytic Cracking Equipment.....	0					0
16	316 Other Reforming Equipment.....	0					0
17	317 Purification Equipment.....	0					0
18	318 Residual Refining Equipment.....	0					0
19	319 Gas Mixing Equipment.....	1,297,464	4,524		(9,000)		1,292,988
20	320 Other Equipment.....	304,874					304,874
21	Total Manufactured Gas.....	9,383,636	4,524	0	(9,000)	0	9,379,160
22	3. STORAGE PLANT						
23	360 Land and Land Rights.....	0					0
24	361 Structures and Improvements.....	0					0
25	362 Gas Holders.....	0					0
26	363 Other Equipment.....	0					0
27	Total Storage Plant.....	\$0	\$0	\$0	\$0	\$0	\$0

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 Land and Land Rights.....	\$110,357					\$110,357
3	365 Rights-of-Way.....	110,439					110,439
4	366 Structures and Improvements.....	276,646					276,646
5	367 Mains.....	69,607,937	1,209,716	120,565	13,836		70,710,924
6	368 Compressor Station Equipment.....	0					0
7	369 Measuring and Regulating Station Equipment.....						
8	380 Services.....	4,417,124	106,681	32,520			4,491,285
9	381 Meters.....	37,469,701	1,324,408	203,873	6,603		38,596,839
10	382 Meter Installations.....	8,979,886	375,347	589,278			8,765,955
11	383 House Regulators.....	9,186,372	522,310	275,833			9,432,849
12	386 Other Property on Cust's Premises.....	1,214,025	48,289	19,207			1,243,107
13	387 Other Equipment.....	0					0
14	Total Transmission and Distribution Plant.....	53,941					53,941
15	5. GENERAL PLANT						
16	389 Land and Land Rights.....	131,426,428	3,586,751	1,241,276	20,439	0	133,792,342
17	390 Structures and Improvements.....	152,540					152,540
18	391 Office Furniture and Equipment.....	5,086,740	446,479	279,831	18,580		5,271,968
19	392 Transportation Equipment.....	2,860,058	160,819	5,492			3,015,385
20	393 Stores Equipment.....	2,229,067	118,229	81,264			2,266,032
21	394 Tools, Shop and Garage Equipment.....	13,604					13,604
22	395 Laboratory Equipment.....	1,247,079	18,705				1,265,784
23	396 Power Operated Equipment.....	16,101					16,101
24	397 Communication Equipment.....	0					0
25	398 Miscellaneous Equipment.....	204,215	10,663		1,312		214,878
26	399 Other Tangible Property.....	78,681	15,024				95,017
27	Total General Plant.....	0					0
28	Total Gas Plant in Service.....	11,888,085	769,919	366,587	19,892	0	12,311,309
29	104 Utility Plant Leased to Others.....	215,556,234	4,361,194	1,607,863	40,331	0	218,340,896
30	105 Property Held for Future Use.....						
31	107 Construction Work in Progress.....	509,216	4,042,002			(4,361,194)	190,024
32	Total Utility Plant-Gas.....	\$216,065,450	\$8,403,196	\$1,607,863	\$40,331	(\$4,361,194)	\$218,539,920

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 distributions 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 year, a tentative distribution of such retirements, on an estimated basis with appropriate contra entry to the Depreciation Reserve Account, shall be included in column (d). Include also in column (d) reversals of tentative distributions of prior year of unclassified retirements. Attach an insert page showing the account distributions of these tentative classifications in columns (c) and (d) including the reversals of the prior years tentative account distributions of these amounts. Careful observance of the above instructions and the texts of Accounts 101 and 106 will avoid serious omissions of the reported amount of respondent's plant actually in service at end of year.

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)	A/C No.	Book Value at End of Year (b)	Revenue for the Year (c)	Expense for the Year (d)	Net Revenue for Year (e)
1	Rental Division:					
2	Other Property on Customer Premises	386	\$4,983,150	\$1,276,088	\$883,716	\$392,372
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13	Totals		\$4,983,150	\$1,276,088	\$883,716	\$392,372

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.	A/C #	Description of Security Held by Respondent (a)	Amount (b)
1	A/C #	Description	
2			
3		NONE	
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			
15			
16			
17			
18			

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 the 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	SERP Assets - Rabbi Trust (Legacy Portfolio Management)	\$1,594,357
2		
3	SERP Assets - Rabbi Trust (Wachovia)	\$4,845,489
4		
5		
6		
7		
8		
9		
10		
11		
12		
13		
14		
15		
16		
17		
18		
19	Total	\$6,439,847

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	NONE	
28		
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.
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)	Interest Rate (d)	Amount End of Year (e)
1					
2					
3	NONE				
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					
17					
18					
19					
20				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 \$5000.

Line No.	Description (a)	Amount End of Year (b)
21	Customers (Account 142):	
22	Electric (Includes \$ N/A Unbilled Revenue)	
23	Gas	\$7,230,043
24		
25	Other Electric and Gas Utilities	
26		
27	Other Accounts Receivable (Account 143):	
28	Officers and employees	(2,262)
29		
30		
31	Miscellaneous (group and describe by classes):	
32	Unbilled revenues (Account 173)	1,496,184
33	Miscellaneous services	31,816
34		
35		
36		
37	Total	\$8,755,781

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	Southern Connecticut Gas	802,735	N/A	N/A
2				
3	Connecticut Natural Gas	803,095	N/A	N/A
4				
5	Maine Natural Gas	3,500	N/A	N/A
6				
7	Berkshire Energy Resources	657	N/A	N/A
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
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40				
41				
42				
43				
44				
45	TOTALS	1,609,987		

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).....		\$6,231,314
2	Fuel Stock Expenses (Account 152).....		0
3	Residuals (Account 153).....		0
4	Plant Materials and Operating Supplies (Account 154).....		395,261
5	Merchandise (Account 155).....		34,937
6	Other Materials and Supplies (Account 156).....		-
7	Nuclear Fuel Assemblies and Components - In Reactor (Account 157)...		-
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		\$6,661,512

PRODUCTION FUEL AND OIL STOCKS (INCLUDED IN ACCOUNT 151)
(Except Nuclear Materials)

1. Report below the information called for concerning production fuel and oil stocks.
2. Show quantities in tons of 2,000 lbs., gal., or Mcf., whichever unit of quantity is applicable.
3. Each kind of coal or oil should be shown separately.
4. Show gas and electric fuels separately by specific use.

Line No.	Item (a)	Total Cost (b)	Kinds of Fuel and Oil			
			LIQUEFIED PETROLEUM 151.2 Quantity (c)	Cost (d)	NATURAL GAS STORED 151.4 Quantity (e) Cost (f)	
1	On Hand Beginning of Year.....	\$ 10,575,458	417,136	\$ 402,103	962,807	\$ 9,752,579
2	Received During Year.....	2,511,008	220,653	210,297	533,584	1,943,339
3	TOTAL.....	13,086,466	637,789	612,400	1,496,391	11,695,918
4	Used During Year (Note A).....					
5	728 SUPPLEMENTAL					
6	From storage for distribution to customers	(6,624,183)	(239,618)	(230,969)	(633,067)	(5,880,013)
7						
8						
9						
10						
11	Sold or Transferred.....					
12	TOTAL DISPOSED OF.....	(6,855,152)	(239,618)	(230,969)	(633,067)	(5,880,013)
13	BALANCE END OF YEAR.....	6,231,314	398,171	381,431	863,324	5,815,906
Kinds of Fuel and Oil- Continued						
Line No.	Item (g)	Kinds of Fuel and Oil- Continued				
		Liquefied Natural Gas Quantity (h)	Cost (i)	Quantity (j) Cost (k)		
14	On Hand Beginning of Year.....	44,432	420,777		\$	
15	Received During Year.....	49,586	357,370			
16	TOTAL.....	94,018	778,148			
17	Used During Year (Note A).....	(88,660)	(744,171)			
18	From storage for distribution to customers					
19						
20						
21						
22						
23						
24	Sold or Transferred.....					
25	TOTAL DISPOSED OF.....	(88,660)	(744,171)			
26	BALANCE END OF YEAR.....	5,358	33,977			

Note A - Indicate specific purpose for which used, e.g. Boiler Oil, Make Oil, Generator Fuel, etc.
Note: Natural Gas Stored units reported in current reporting measure of Dth, prior year reported on Mcf.

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

1. Report under separate subheadings for Unamortized Debt Discount and Expense and Unamortized Premium on Debt, particulars of discount and expense or premium applicable to each class and series of long-term debt.
2. Show premium amounts by enclosure in parentheses.
3. In column (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 and Expense, or credited to Account 429, Amortization of Premium on Debt - Credit.

Line No.	Designation of Long-term Debt (a)	Principal Amount of Securities to Which Discount and Expense or Premium Minus Expense, Relates (Omit Cents) (b)	Total Discount and Expense or Net Premium (Omit Cents) (c)	Amortization Period		Balance Beginning of Year (f)	Debits During Year (g)	Credits During Year (h)	Balance End of Year (i)
				From (d)	To (e)				
1	<u>FIRST MORTGAGE BONDS:</u>								
2									
3	P, 10.06%	10,000,000	186,708	3/01/89	3/01/16	57,116		5,544	51,572
4									
5	<u>SENIOR NOTE, 9.60%</u>	8,000,000	137,466	8/30/90	8/30/20	55,710		4,752	50,958
6									
7	<u>SENIOR NOTE, 7.80%</u>	16,000,000	2,118,064	11/15/96	11/15/21	1,091,100		84,408	1,006,692
8									
9	<u>Med Term Note \$12 million - 4.76%</u>	12,000,000	(50,667)	4/30/04	5/1/11	(16,761)	6,948	0	(9,813)
10									
11									
12	Totals	\$ 46,000,000	\$2,391,571			\$1,187,165	\$6,948	\$94,704	\$1,099,409

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 Account 182, and period over which amortization is being made.

Line No.	Description of Property Loss of 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)	Account No.	Beginning Balance (b)	Debit (c)	Credits		Balance End of Year (f)
					Account Charged (d)	Amount (e)	
11	See Page 27A.						
12							
13							
14							
15							
16							
17							
18							
19							
20							
21							
22							
23							
24							

Miscellaneous Deferred Debits (Account 186)							
Line No	Description (a)	Account No.	Beginning Balance (b)	Debit (c)	Credit		Balance End of Year (f)
					Account Charged (d)	Amount (e)	
11	Greenfield Environmental Study	186.64	996,953	262,390	131,175	(171,351)	1,087,992
12	Pittsfield Environmental Study	186.81	1,126,294	4,217,663	131,175	(817,813)	4,526,144
13	Coal Tar Insurance Recovery	186.94	112,096	40,618	131,175	(37,521)	115,193
14	Recoverable Bad Debts	186.97	889,500		260	(310,558)	578,942
16	Environmental	186.99	9,865,000	603,959	265	(3,938,959)	6,530,000
17	Deferred Farm Discount	186.020	22,579		480,481	(7,344)	15,235
18	Depreciation Study	186.021	8,736		928	(2,820)	5,916
19	Deming Environmental Study	186.060	1,033,557	19,931	175	(199,810)	853,678
20	Cost of Service study 2000	186.022	57,360		928	(18,612)	38,748
21	Cost of Capital - Consultants	186.023	10,045		928	(3,240)	6,805
22	Rate Study - Consultants 2001	186.024	72,974		928	(23,676)	49,298
23	Rate Study - Legal 2001	186.025	173,174		928	(56,184)	116,990
24	Rate Study - Filing & Hearing Fees	186.026	13,662		928	(4,440)	9,222
25	Recoverable Healthcare	186.031	362,385		236	(362,385)	0
29	Pre-Paid Pension Reg Asset FAS 158	186.002	17,789,163	420,845	165,926	(1,859,341)	16,350,667
	Total		\$32,533,478	\$5,565,406		(\$7,814,054)	\$30,284,830

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 at state-
- ment giving particulars of the change. State the reason for any charge-off during the year and specify the amount charged.

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

CAPITAL STOCK EXPENSE (Account 192)

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

Line No.	Class and Series of Stock (a)	Balance End of Year (b)
22		
23		
24		
25		
26		
27		
28		
29		
30		
31		
32		
33		
34		
35		
36		
37		
38		
39		
40		
41		
42		
43		
TOTAL		\$0

CAPITAL STOCK AND PREMIUM (Accounts 210, 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	Preferred Stock						
2		15,000	\$100	\$1,500,000	1,182	\$118,200	-
4	Total A/C 201	15,000		\$1,500,000	1,182	\$118,200	-
5							
6	Common Stock	4,600,000	\$2.50	\$11,500,000	100	\$250	\$0
7	Total A/C 204	4,600,000		\$11,500,000	100	\$250	\$0
8							
9							
10							
11							
12							
13							
14							
15							
16							
17							
18							
19							
20							
21							
22							
23							
24							
25							
26							
27							
28							
29							
30							
31	Totals						

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

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

Line No.	Item (a)	Amount (b)
1	Account 211 - Miscellaneous Paid-In Capital	
2	Balance 12/31/2008	\$ 98,198,897
3		
4	Transactions:	
5		
6		
7		
8		
9		
10	Total	\$ 98,198,897
11		
12		
13		
14		
15		
16		
17		
18		
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23		
24		
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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.	(a) Class and Series of Obligation	(b) Date of Issue	(c) Date of Maturity	(d) Amount Authorized	(e) Amount Actually Outstanding at End of Year	(f) Interest Provisions Rate Per Cent	(g) Dates Due	(h) Interest Accrued During Year, Charged to Income (427)	(i) Interest Paid During Year (237)
1	FIRST MORTGAGE BONDS - A/C 221:								
2	SERIES: P, 10.06%	02/01/89	02/01/19	10,000,000	10,000,000	10.06	1/31 & 7/31	1,006,009	1,006,000
3									
8	SENIOR NOTE, 9.60%	07/01/90	09/01/20	8,000,000	8,000,000	9.60	3/1 & 9/1	768,000	768,000
9									
10	MEDIUM TERM NOTE, 4.76%	04/30/04	05/01/11	12,000,000	6,000,000	4.76	5/1 & 11/1	337,429	361,644
11									
12	SENIOR NOTE, 7.80%	11/15/96	11/15/21	16,000,000	16,000,000	7.80	quarterly	1,248,000	1,248,000
	TOTALS			\$46,000,000	\$40,000,000			\$3,359,438	\$3,383,644

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

NOTES PAYABLE (Account 231)

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

Line No.	Payee (a)	Date of Note (b)	Date of Maturity (c)	Int. Rate (d)	Balance End of Year (e)
1					
2	Wachovia Bank	12/30/2009	1/29/2010	0.51000%	\$2,000,000
3	Wachovia Bank	12/14/2009	1/14/2010	0.51000%	\$3,000,000
4	TD Banknorth	12/30/2009	1/13/2010	3.00000%	\$700,000
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					
17					
18					
19					
20					
21			Total		\$ 5,700,000

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					
23	Energy East Management Corporation	452,888	Intercompany	Accounts Payable	N/A
24	Utility Shared Services	13,514	Intercompany	Accounts Payable	N/A
25	Southern CT Gas	9,147	Intercompany	Accounts Payable	N/A
26	CT Natural Gas	4,268	Intercompany	Accounts Payable	N/A
27	Central Maine Power	4,143	Intercompany	Accounts Payable	N/A
28	NYSEG	1,750	Intercompany	Accounts Payable	N/A
29					
30					
31					
32					
33					
34					
35	Totals	\$ 485,710			

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	Audit and Special Services	\$55,302
2	Incentive Plan	478,508
3	Vacation Payroll	174,000
4	Legal	32,000
5	Customer Credit Balances/Consumer Rebates	3,196,524
6	Stock Options	169,431
7		
8		
9		
10		
11		
12		
13		
14		
15		
16		
17		
18	Total	\$4,105,765

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	Unamortized	\$512,180	406	\$48,134		\$464,046
21	Investment Tax Credit					
22						
23						
24	Deferred Pension Plan	\$4,188,311	926	\$783,036		\$3,405,275
25						
26	Deferred Revenues	\$574,167	253	\$32,500		\$541,667
27						
28	Motor Fuel Contracts	\$122,263	184	\$106,878		\$15,385
29						
30	Non-Current Pension	\$1,653,138	186	\$747,816	\$9,000	\$914,322
31						
32	Long Term Contract-SERP	0	146,263		\$2,357,000	\$2,357,000
33						
34						
35						
36						
37						
38						
39						
40	Totals	\$7,050,059		\$1,718,364	\$2,366,000	\$7,697,695

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		\$65,409,849	\$65,409,849
2	Credits to Depreciation Reserve during year:			
3	Account 403 Depreciation		5,724,187	5,724,187
4	Other Accounts (Specify)			
5	Amortization of Aid to Construction to Acct 403		167,412	167,412
6				
7	TOTAL CREDITS DURING YEAR		\$5,891,599	\$5,891,599
8	Net Charges for Plant Retired:			
9	Book Cost of Plant Retired		1,568,465	1,568,465
10	Cost of Removal		412,776	412,776
11	Salvage (Credit)		(11,555)	(11,555)
12				
13	NET CHARGES DURING YEAR		\$1,969,686	\$1,969,686
14	Balance December 31, 2009		\$89,331,762	\$89,331,762

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 For book purposes, varying straight line rates which are allowed to generate a composite rate of 3.47% are
 16 applied to the average depreciable plant accounts during the year ended December 31, 2009.
 17
 18 For tax purposes the declining balance method is used. Depreciation taken for federal income tax purposes for the tax
 19 year ended December 31, 2009 has not yet been filed. However the estimated depreciation expense,
 20 is anticipated to be \$7,452,272 due to bonus depreciation.
 21
 22
 23

DIVIDENDS DECLARED DURING THE YEAR (Accounts 437,438)

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

Line No.	Name of Security on Which Dividend was Declared (a)	Rate Per Cent		Amount of Capital Stock on Which Dividend was Declared (d)	Amount of Dividend (e)	Date		
		Reg'l'r (b)	Extra (c)			Declared (f)	Payable (g)	
24	Preferred 4.8%	1.20		1,218	\$ 1,462	3/13/2009	4/15/2009	
25	Preferred 4.8%	1.20		1,218	\$ 1,462	6/3/2009	7/15/2009	
26	Preferred 4.8%	1.20		1,182	\$ 1,418	9/4/2009	10/15/2009	
27	Preferred 4.8%	1.20		1,182	\$ 1,418	12/5/2009	1/15/2010	
28								
29	Common Stock							
30	Parent Corp.							
31	Berkshire Energy							
32	Resources			100	\$ 3,000,000	4/11/2009	5/12/2009	
33				100	\$ 2,613,000	11/5/2009	11/12/2009	
34								
35								
36	Totals				\$ 5,618,760			
37	Dividend rates on Common Stock and Premium %.							
38	Dividend rates on Common Stock, Premium and Surplus %.							

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 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		Amount (c)
		Debit	Credit	
1	INJURIES & DAMAGES - A/C 262			
2	Beginning Balance			\$37,353
3	Provision	925		123,000
4	Payment of Claims net of insurance received			(7,144)
5	Ending Balance			153,209
6	RESERVE FOR RETIREMENT BENEFIT - A/C 263			
7	Beginning Balance			5,670,528
8	Provision	926.2, 930.3, 431.3		423,655
9	Payments			(167,987)
10	Adjustment			(1,589,138)
11	Ending Balance			4,337,058
12	OTHER LONG-TERM LIABILITY - A/C 265.1			
13	Beginning Balance			205,725
14	Adjustment	409,236		(23,703)
15	Ending Balance			182,022
16	DEFERRED STATE FRANCHISE TAX - DEPRECIATION - A/C 265.2			
17	Beginning Balance			1,792,371
18	Provision	408.8		243,856
19	Ending Balance			2,036,227
20	DEFERRED STATE FRANCHISE TAX - EXTRAORDINARY ITEMS - A/C 265.4			
21	Beginning Balance			371,449
22	Provision	408.9		587,143
23	Adjustment			0
24	Ending Balance			958,592
25	ENVIRONMENTAL CLEAN-UP COSTS - A/C 265.5			
26	Beginning Balance			9,865,000
27	Payments			(3,938,959)
28	Adjustment	186.99		603,959
29	Ending Balance			6,530,000
30	OBSOLETE INVENTORY			
31	Beginning Balance			20,177
32	Adjustment			2,000
33	Ending Balance			22,177
34				
35				
36				
37				
38				
39				
40				
41				
42				
43	Total reserves			\$14,219,285

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 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 215 (1) (d)	
1	Accelerated Amortization	\$	\$	\$	\$
2	(Account 267)				
3	Electric.....				
4	Gas.....				
5	Other (Specify).....				
6	Totals.....				
7					
8	Liberalized Depreciation				
9	(Account 268)				
10	Electric.....				
11	Gas.....	13,642,451	4,372,853		18,015,304
	Other(Specify)=Comprehensive				
12	Income Adjustments			128,949	128,949
13	Totals.....	13,642,451	4,372,853	128,949	18,144,253
14					
15	Total (Accounts 267, 268)				
16	Electric.....				
17	Gas.....	13,642,451	4,372,853		18,015,304
	Other(Specify)=Comprehensive				
18	Income Adjustments			128,949	128,949
19	Totals.....	\$13,642,451	\$4,372,853	\$128,949	\$18,144,253
20	*The Company reconciles federal income tax at the end of the fiscal year - 12/31				
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	Residential		143.1		305,968	
24						
25	Commercial				167,689	
26						
27	Amortization of Aid to Construction		403	167,412		
28						
29						
30						
31						
32						
33						
34	Totals	\$2,647,792		\$167,412	\$473,657	\$2,954,037

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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	Operating Revenues		DTH 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)	Amount for Year (f)	Increase or (Decrease) from Preceding Year (g)		
SALES OF GAS									
1	2480 Residential Sales.....	\$35,903,713	(\$8,493,797)	2,636,416	81,283	31,089	(96)		
3	481 Commercial and Industrial Sales:								
4	Small (or Commercial) see instr. 5.....	18,253,062	(10,860,897)	1,629,665	(298,103)	4,204	(16)		
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.....	54,156,775	(19,354,694)	4,266,081	(217,820)	35,293	(112)		
10	483 Sales for Resale.....	0	(427)						
11	Total Sales of Gas*.....	54,156,775	(19,355,121)	4,266,081	(217,820)	35,293	(112)		
OTHER OPERATING REVENUES									
12	487 Forfeited Discounts.....	45,064	(28,940)						
13	488 Miscellaneous Service Revenues.....	16,601	(3,325)						
14	489 Revenues from Trans. of Gas of Others.....	9,684,456	1,345,059						
15	490 Sales of Products Extracted from Natural Gas..								
16	491 Rev. from Natural Gas Processed by Others.....								
17	493 Rent from Gas Property.....								
18	494 Interdepartmental Rents.....	140,583	(7,913)						
19	495 Other Gas Revenues.....	9,886,704	1,304,881						
20	Total Other Operating Revenues.....	\$64,043,479	(18,050,240)						
21	Total Gas Operating Revenues.....								
22	Total Gas Operating Revenues.....								
			(LDAC)						
			Purchase Price Adjustment Clauses						
		\$	3,198,402	\$					
			Fuel Clauses						
			28,446,791						
			80,965,485						
			4,159,236						

*Includes revenues from application of Total DTH to which Applied.....

SALES OF GAS TO ULTIMATE CONSUMERS

Report by account the DTH sold, the amount derived and the total 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)	DTH (1000 BTU) (b)	Revenue (c)	Average Revenue per DTH (\$0.0000) (d)	Number of Customers (Per Bills Rendered)	
						July 31 (e)	December 31 (f)
1		<u>FIRM</u>					
2	480.1	Residential: Non-Heating	93,238	\$2,031,293	\$21.79	5,108	5,003
3	480.2	Heating	2,543,178	33,846,008	13.31	25,419	26,086
4	480	Unbilled Revenues - Residential		26,412			
5		Commercial & Industrial: <u>Ann. Use Load Factor</u>					
6							
7	481.41	Low Low	572,693	7,465,789	13.04	2,891	2,996
8	481.42	Low Medium	355,151	3,984,810	11.22	212	218
9	481.43	Low High	79,599	802,797	10.09	11	10
10	481.51	High Low	202,999	2,168,872	10.68	841	832
11	481.52	High Medium	241,784	2,071,566	8.57	138	139
12	481.53	High High	70,594	530,243	7.51	6	9
13	481	Unbilled Revenues - Commercial		92,865			
14							
15		<u>NON-FIRM</u>					
16	481.4	Interruptible	106,845	1,136,120	10.63	4	2
17							
18							
19							
20							
21							
22							
23							
24							
25							
26							
27							
28							
29							
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31							
32							
33							
34							
35							
36							
37							
38							
39							
40							
41							
42							
43							
44							
45							
46							
47							
48							
49		TOTAL SALES TO ULTIMATE CONSUMERS (Page 43 line 9)	4,266,081	\$54,156,775	\$12.69	34,630	35,295

GAS OPERATION AND MAINTENANCE EXPENSES

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

Line No.	Account (a)	Amount for Year (b)	Increase or (Decrease) from Preceding Year (c)
1	PRODUCTION EXPENSES		
2	MANUFACTURED GAS PRODUCTION EXPENSES		
3	STEAM PRODUCTION		
4	Operation:		
5	700 Operation supervision and engineering.....		
6	701 Operation labor.....		
7	702 Boiler fuel.....		
8	703 Miscellaneous steam expenses.....		
9	704 Steam transferred --Cr.....		
10	Total operation.....		
11	Maintenance:		
12	705 Maintenance supervision and engineering.....		
13	706 Maintenance of structures and improvements.....		
14	707 Maintenance of boiler plant equipment.....		
15	708 Maintenance of other steam production plant.....		
16	Total maintenance.....		
17	Total steam production.....		
18	MANUFACTURED GAS PRODUCTION		
19	Operation:		
20	710 Operation supervision and engineering.....	\$53,172	\$2,374
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.....	14,440	(1,877)
32	724 Other gas fuels.....	744,171	477,797
33	Gas raw materials:		
34	726 Oil for water gas.....		
35	727 Oil for oil gas.....		
36	728 Liquefied petroleum gas.....	(77,090)	(88,909)
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.....	12,229	2,443
42	734 Duplicate charges -- Cr.....		
43	735 Miscellaneous production expenses.....	181,193	(10,329)
44	736 Rents.....	5,763	(1,183)
45	Total operation.....	\$933,878	\$380,316
46	Maintenance:		
47	740 Maintenance supervision and engineering.....		
48	741 Maintenance of structures and improvements.....	2,432	1,169
49	742 Maintenance of production equipment.....	91,040	18,804
50	Total maintenance.....	\$93,472	\$19,973
51	Total manufactured gas production.....	\$1,027,350	\$400,289

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.....	21,968,858	(14,444,757)
4	805 Other gas purchases.....	7,254,673	23,206
5	808.1 Purchased Gas - LNG.....	1,184,810	(1,408,263)
6	808.2 Deferred Gas Costs - (CR).....	(2,642,635)	(4,475,836)
7	814 Environmental.....	644,692	344,229
8	815 C&LM.....	1,358,220	30,550
9	812 Gas used for other utility operations - Cr.....	(110,344)	35,730
10	813 Other gas supply expenses.....	338,136	14,640
11	Total other gas supply expenses.....	29,996,410	(19,880,501)
12	Total production expenses.....	31,023,760	(19,480,212)
13	LOCAL STORAGE EXPENSES		
14	Operation:		
15	840 Operation supervision and engineering.....		
16	841 Operation labor and expenses.....		
17	842 Rents.....		
18	Total operation.....		
19	Maintenance:		
20	843 Maintenance supervision and engineering.....		
21	844 Maintenance of structures and improvements.....		
22	845 Maintenance of gas holders.....		
23	846 Maintenance of other equipment.....		
24	Total maintenance.....		
25	Total storage expenses.....		
26	TRANSMISSION AND DISTRIBUTION EXPENSES		
27	Operation:		
28	850 Operation supervision and engineering.....	91,652	651
29	851 System control and load dispatching.....	248,141	(1,335)
30	852 Communication system expenses.....	37,199	(4,022)
31	853 Compressor station labor and expense.....	2,814	(339)
32	855 Fuel and power for compressor stations.....	4,736	719
33	857 Measuring and regulating station expenses.....	288,953	3,191
34	858 Transmission and compression of gas by others.....		
35	874 Mains and services expenses.....	1,110,688	52,935
36	878 Meter and house regulator expenses.....	904,696	2,812
37	879 Customer installations expenses.....	1,156,976	114,935
38	880 Other expenses.....	281,246	48,431
39	881 Rents.....	128,940	(16,709)
40	Total operation.....	4,256,042	201,269
41	Maintenance:		
42	885 Maintenance supervision and engineering.....	104,254	(1,461)
43	886 Maintenance of structures and improvements.....		
44	887 Maintenance of mains.....	460,276	106,713
45	888 Maintenance of compressor station equipment.....	-	(2,298)
46	889 Maintenance of measuring and regulating station equipment.....	375	258
47	892 Maintenance of services.....	193,728	32,931
48	893 Maintenance of meters and house regulators.....	138,241	14,640
49	894 Maintenance of other equipment.....		
50	Total maintenance.....	896,874	150,783
51	Total transmission and distribution expenses.....	5,152,916	\$352,052

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.....	110,365	7,576
4	902 Meter reading expenses.....	162,350	(6,887)
5	903 Customer records and collection expenses.....	1,660,473	49,161
6	904 Uncollectible accounts.....	288,224	(120,363)
7	905 Miscellaneous customer accounts expenses.....	-	-
8	Total customer accounts expenses.....	2,221,412	(70,513)
9	SALES EXPENSES		
10	Operation:		
11	911 Supervision.....	84,357	(2,253)
12	912 Demonstrating and selling expenses.....	357,000	(1,290)
13	913 Advertising expenses.....	29,488	(6,917)
14	916 Miscellaneous sales expenses.....	240,753	(101,752)
15	Total sales expenses.....	711,598	(112,212)
16	ADMINISTRATIVE AND GENERAL EXPENSES		
17	Operation:		
18	920 Administrative and general salaries.....	1,365,548	(314,188)
19	921 Office supplies and expenses.....	254,006	(29,780)
20	922 Administrative expenses transferred - Cr.....	-	-
21	923 Outside services employed.....	479,748	238,698
22	924 Property insurance.....	8,757	(1,216)
23	925 Injuries and damages.....	450,891	191,386
24	926 Employees pensions and benefits.....	890,561	668,455
25	928 Regulatory commission expenses.....	301,247	(87,730)
26	929 Duplicate charges - Cr.....	-	-
27	930 Miscellaneous general expenses.....	1,186,115	160,914
28	931 Rents.....	93,049	(19,109)
29	Total operation:	5,029,920	807,430
30	Maintenance:		
31	932 Maintenance of general plant.....	-	-
32	Total administrative and general expenses.....	5,029,920	807,430
33	Total gas operation and maintenance expenses.....	44,139,606	(18,503,455)

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.....	\$933,878	93,472	1,027,350
36	Other gas supply expenses.....	29,996,410	-	29,996,410
37	Total production expenses.....	30,930,288	93,472	31,023,760
38	Local storage expenses.....	-	-	-
39	Transmission and distribution expenses.....	4,256,042	896,874	5,152,916
40	Customer accounts expenses.....	2,221,412	-	2,221,412
41	Sales expenses.....	711,598	-	711,598
42	Administrative and general expenses.....	5,029,920	-	5,029,920
43	Total gas operation and maintenance expenses.....	43,149,260	990,346	44,139,606
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 44 (d), Depreciation (Acct 403) and Amortization (Acct 407).....			<u>77.86%</u>
45	Total salaries and wages of gas department for year, including amounts charged to operating expenses, construction and other accounts.....			<u>\$8,160,323</u>
46	Total number of employees of gas department at end of year, including administrative, operating, maintenance, construction and other employees (including part time employees)			<u>127</u>

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)	DTH (1000 BTU) (c)	Rate per DTH (\$0.0000) (d)	Amount (e)
1					
2					
3		NONE			
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15	TOTALS				

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							
17							
18							
19							
20							
21							
22							
23	Totals						

PURCHASED GAS (Accounts 804-806)

Line No.	Names of Companies from Which Gas is Purchased	Where Received and Where and How Measured (b)	DTH (1000 BTU) (c)	Rate per M.C.F. (\$0.0000) (d)	Amount (e)	
24	Tennessee OBA	City Gate	(2,488)	\$6.4889	(\$16,144)	
25	Canadian	City Gate	238,882	\$4.4628	1,066,094	
26	LNG (Account 808)	City Gate	143,966	\$8.3004	1,194,979	
27	Third Party	City Gate	3,304,061	\$4.9350	16,305,466	
28	Pipeline Demand Charges & Allocated Storage Costs				11,181,589	
29						
30						
31						
32						
33						
34						
35						
36	Note: Does not include transportation and off-system sales					
37						
38	Totals			3,684,421	\$8.0696	\$29,731,984

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 of actual amounts.

3. The aggregate of each kind of tax should be shown under the appropriate heading of "Federal," "State" or "Local" in such manner that the total tax for each kind of tax and for all subdivisions can readily be ascertained.
 4. The accounts to which the taxes charged should be shown in columns (c) to (h) to deferred income taxes, or taxes collected through payroll deductions or otherwise pending transmittal of such taxes to the taxing authority.
 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.

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)	Gas Utility A/C 107, 254 (e)	Other Income			Miscellaneous (A)				
						A/C 419 (f)	A/C 416 (g)	A/C 418 (h)	184 (i)	163 (j)	815 (k)	916 (l)	
1	FEDERAL												
2	Income Tax A/C 409	(\$1,360,350)	N/A	(\$1,636,387)		64,759		211,278					
3	SOCIAL SECURITY	570,663		490,383	23,743	-	2,920	7,606	28,765	5,428	7,511	4,306	
4	UNEMPLOYMENT	7,250		6,201	310	-	38	99	376	71	98	56	
5													
6	STATE												
7	Franchise Tax	597,965		543,137		12,863		41,965					
8	Unemployment	83,172		71,104	3,569	-	439	1,143	4,324	816	1,129	647	
9													
10	LOCAL												
11	Real Estate	171,808		171,808									
12	Personal Property	1,506,996		1,506,996									
13													
14													
15													
16													
17													
18													
19													
20													
21	(A) Allocated on the basis of actual payroll and applicable payroll tax rates.												
22													
23													
24													
25													
26													
27													
28	TOTALS	\$1,577,504		\$1,153,241	\$27,623	\$77,622	\$3,397	\$262,092	\$33,465	\$6,315	\$8,739	\$5,009	

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	NONE				
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					
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33					
34					
35					
36					
37					
38					
39					
40					
41					
42					
43					
44					
45					
46					
47					
48					
49					
50					
51	TOTALS				

INCOME FROM MERCHANDISING, JOBBING, AND CONTRACT WORK (Account 415)

Report by utility departments the revenues, costs, expenses, and net income from merchandising, jobbing, and contract work during year.

Line No.	Item (a)	Electric Department (b)	Gas Department (c)	Other Utility Department (d)	Total (e)
1	Revenues:	\$ N/A	\$	\$ N/A	\$
2	Merchandise sales, less discounts,				
3	allowances and returns.....				-
4	Contract work.....				
5	Commissions.....				
6	Other (list according to major classes)				
7	Jobbing				-
8	Central Heating Contracts				-
9	Finance & Installation				-
10	Total Revenues.....				-
11					
12					
13	Costs and Expenses:				
14	Cost of sales (list according to major				
15	classes of cost).....				
16					
17	Jobbing				-
18	Central Heating Contracts				-
19	Cost of Merchandise Sales				-
20	Other				-
21	Total Cost of Sales.....				-
22					
23					
24					
25					
26	Sales expenses.....				-
27	Customer account expenses.....				-
28	Administrative and general expenses.....				-
29	Service & Installation				-
30	General				-
31					
32	Total Expenses.....				-
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)		\$ -		\$ -

Line No.		Item	Total	January	February	March	April	May	June	July	August	September	October	November	December	Line No.
1		Gas Made														1
2		Propane Gas	2,823	0	0	2,592	0	0	0	0	0	0	0	0	231	2
3		LNG Air Gas	36,430	20,075	6,593	0	0	0	0	0	0	0	349	28	9,385	3
4																4
5																5
6		TOTAL	39,253	20,075	6,593	2,592	0	0	0	0	0	0	349	28	9,616	6
7		Gas Purchased														7
8		Natural	8,110,914	1,293,876	1,010,478	909,243	642,323	425,437	324,130	332,871	337,558	370,170	600,234	727,585	1,137,007	8
9		Other	143,966	17,000	48,000	39,000	0	0	0	0	0	0	37,966	0	2,000	9
10		TOTAL	8,254,880	1,310,876	1,058,478	948,243	642,323	425,437	324,130	332,871	337,558	370,170	638,200	727,585	1,139,007	10
11		TOTAL MADE AND PURCHASED	8,294,133	1,330,953	1,065,071	950,835	642,323	425,437	324,130	332,871	337,558	370,170	638,549	727,613	1,148,623	11
12		Net Change in Holder Gas*														12
13																13
14		Gas														14
15		TOTAL SENDOUT	8,294,133	1,330,953	1,065,071	950,835	642,323	425,437	324,130	332,871	337,558	370,170	638,549	727,613	1,148,623	15
16		Gas Sold	8,222,485	1,283,545	1,202,209	985,059	793,999	472,684	350,784	340,366	333,807	348,685	540,728	688,857	871,762	16
17		Gas Used by Company	15,387	3,191	2,570	2,105	1,462	599	433	332	283	383	784	1,064	2,181	17
18		Gas Accounted for	8,237,872	1,286,736	1,204,779	997,164	795,461	473,283	351,217	340,698	334,090	348,068	541,512	689,921	873,943	18
19		Gas Unaccounted for	56,261	44,217	(139,708)	(46,329)	(153,138)	(47,846)	(27,087)	(7,827)	3,468	21,102	97,037	37,692	274,680	19
20		% Unaccounted for (0.00%)	0.68%	3.32%	-13.12%	-4.87%	-23.84%	-11.25%	-8.36%	-2.35%	1.03%	5.70%	15.20%	5.18%	23.91%	20
21		Sendout in 24 hours in MCF														21
22		Maximum - DTH		48,939	48,166	47,768	33,083	21,053	13,153	12,553	13,393	17,221	31,315	30,638	49,389	22
23		Maximum - Date		01/16/09	02/05/09	03/02/09	04/07/09	05/19/09	06/16/09	07/09/09	08/31/09	09/30/09	10/15/09	11/30/09	12/17/09	23
24		Minimum - DTH		34,125	27,464	15,669	10,505	8,351	6,432	8,592	8,412	9,701	13,419	17,650	6,432	24
25		Minimum - Date		01/23/09	02/11/09	03/28/09	04/25/09	05/23/09	06/27/09	07/18/09	08/09/09	09/05/09	10/03/09	11/15/09	12/03/09	25
26																26
27																27
28																28
29		B.T.U. content of Gas Delivered to Customers 1.022 Per Cubic Foot.														29
30																30
31		*Add Decreases in Holder Gas, Deduct Increases.														31

GAS GENERATING PLANT			
Line No.	General Description - Location, Size, Type, etc.	No. of Sets	24 Hour Cap.(MCF)
1	<u>LIQUEFIED PETROLEUM GAS EQUIP. - PITTSFIELD</u>		
2	PROPANE AIR PLANT (INSTALLED 1955 - 1968 - 1973)	1	5,400
3			
4	80# - 100# DISCHARGE PRESSURE		
5	1100 - 1400 BTU CONTROL COMPLETE WITH		
6	6 - 30,000 GALLON STORAGE TANKS AND 3 - 60,000		
7	GALLON STORAGE TANKS		
8			
9			
10	<u>LIQUEFIED PETROLEUM GAS EQUIP. - NORTH ADAMS</u>		
11	PROPANE AIR PLANT (INSTALLED 1971- 1981)	1	4,800
12			
13	80# - 100# DISCHARGE PRESSURE		
14	1100 - 1400 BTU CONTROL COMPLETE WITH		
15	6 - 30,000 GALLON STORAGE TANKS		
16			
17			
18	<u>LIQUEFIED NATURAL GAS EQUIP. - WHATELY</u>		
19	LNG PLANT (INSTALLED 2000)	1	3,000
20			
21	200# DISCHARGE PRESSURE		
22	1000 - 1150 BTU CONTROL WITH 2 - 70,000 GALLON STORAGE TANKS		
23			
24			
25			
26			
27			
28			
29			
30			
31			
32			
33			
34			
35			
36			
37			
38			
39			
40			
41			
42			
43			
44			
45			
46			
47			
48			
49			
50			
51			
52			
53			
54			
55			
56		Total	13,200

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	Condensers					
33						
34						
35						
36						
37	Exhausters					
38						
39						
40						
41						
42						
43						
44						
45						
46						
47						
48						

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

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

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

Annual report of

THE BERKSHIRE GAS COMPANY

Year ended December 31, 2009

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	Cast Iron					
2	3"	11,033				11,033
3	3 1/2"	67				67
4	4"	312,744			3,763	308,981
5	6"	98,453			321	98,132
6	8"	54,571			28	54,543
7	9"	0				0
8	10"	6,728				6,728
9	12"	15,415				15,415
10	14"	0				0
11	16"	3,528				3,528
12	Total	502,539	0		4,112	498,427
13	Bare Steel					
14	3/4"	931				931
15	1"	693				693
16	1 1/4"	4,844				4,844
17	1 1/2"	2,462				2,462
18	2"	63,685			1,628	62,057
19	2 1/2"	228				228
20	3"	9,436				9,436
21	3 1/2"	5,950			1,050	4,900
22	4"	51,403			614	50,789
23	6"	28,993			14	28,979
24	8"	1,731				1,731
25	10"	384				384
26	12"	321				321
27	16"	1,155				1,155
28	Total	172,216	0		3,306	168,910
29	Coated Steel					
30	3/4"	3,759	363			4,122
31	1"	22,373			104	22,269
32	1 1/4"	59				59
33	1 1/2"	28,870				28,870
34	2"	830,153	255		470	829,938
35	3"	25				25
36	3 1/2"	0				0
37	4"	544,139	55		1,205	542,989
38	6"	505,742	54		388	505,408
39	8"	69,835	28			69,863
40	10"	20,323			115	20,208
41	12"	26,577				26,577
42	16"	1,762				1,762
43	Total	2,053,617	755		2,282	2,052,090
44	Plastic					
45	5/8"	3,792				3,792
46	1"	4,730				4,730
47	1 1/4"	24,092				24,092
48	2"	768,246	6,682		7	774,921
49	4"	292,019	3,557		220	295,356
50	6"	71,418	1,055			72,473
51	8"	3,528	284			3,812
52	10"	0				0
53	Total	1,167,825	11,578	0	227	1,179,176
54	TOTALS	3,896,197	12,333	0	9,927	3,898,603

Normal Operating Pressure - Mains and Lines - Maximum 200#, Minimum LP
 Normal Operating Pressure - Services - Maximum 200#, Minimum LP

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.....	30,986	22,554	40,234
2	Additions during year:			
3	Purchased.....	*****		110
4	Installed.....	429	429	*****
5	Associated with Plant acquired.....	0	0	
6	Total Additions.....	429	429	110
7	Reductions during year.....			
8	Retirements.....	346	521	605
9	Associated with Plant sold.....	0	0	
10	Total Reductions.....	346	521	605
11	Number at End of Year.....	31,069	22,462	39,739
12	In Stock12/31/2009.....			2,674
13	On Customers' Premises--Inactive.....			815
14	In Customers' Premises--Active.....			36,236
15	In Company Use.....			14
16	Number at End of Year.....			39,739
17	Number of Meters Tested by State Inspectors During Year.....			5,965

RATE SCHEDULE INFORMATION

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

Date Effective	M.D.T.E. Number	Rate Schedule	Estimated Effect on Annual Revenues	
			Increases	Decreases
9/1/2009	432	Residential Non Heating, Rate R-1	\$18,458	
9/1/2009	433	Residential Heating, Rate R-3	159,659	
9/1/2009	434	Residential Low Income Non Heating, Rate R-2	753	
11/1/2009	435	Residential Low Income Heating, Rate R-4	10,044	
9/1/2009	437	Comm & Ind Low Ann, Low Load, Rate G-41	42,387	
9/1/2009	438	Comm & Ind Med Ann, Low Load, Rate G-42	32,021	
9/1/2009	439	Comm & Ind Large Ann, Low Load, Rate G-43	24,903	
9/1/2009	440	Comm & Ind Low Ann, High Load, Rate G-51	15,531	
9/1/2009	441	Comm & Ind Med Ann, High Load, Rate G-52	14,594	
9/1/2009	442	Comm & Ind Large Ann, High Load, Rate G-53	13,136	
9/1/2009	443	Comm & Ind Ex Large Ann, High Load, Rate T-54	10,863	
2/1/2002	318	Energy Conservation Service Charge	0	
9/1/2009	436	Gas Light Rate, Rate L	55	
2/1/2002	324	Interruptible Sales Service, Code 2,4,6,8	0	
2/1/2002	325	Interruptible Transportation Rate	0	
2/1/2002	326	Peaking Service	0	
2/1/2002	327	Farm Discount Rider	0	
2/1/2002	328	Default Service	0	
1/1/2006	377	Seasonal Cost of Gas Adjustment Clause	0	
2/1/2002	330	Local Distribution Adjustment Clause	0	
2/1/2002	323	Load Management Service	0	
11/1/2008	431	Residential Assistance Adjustment Clause	0	
		Total	\$ 342,404	

GAS LIGHT RATE

AVAILABILITY

Service in accordance with this schedule is available to all existing gas light customers for non-metered gas lighting purposes.

HEAT CONTENT

The gas supplied in accordance with this schedule shall have a heat content of not less than 967 British Thermal Units per cubic foot.

GENERAL SERVICE AND DISTRIBUTION RATE

\$7.62/light per month (based on 18/Therms per light)

SUPPLIER CHARGES

If the customer purchases its gas from a third party, supply charges will be as agreed upon between the customer and the third party supplier (and may be billed directly by the third party supplier or through the Company as a separate item in the Company's distribution service bills to the customer). If the customer does not purchase its gas from a third party, it will receive Default Service from the Company and will pay the costs set forth in the Company's Seasonal Cost of Gas Adjustment Clause (CGAC) in effect from time to time and on file with the Massachusetts Department of Public Utilities (M.D.P.U.).

OTHER CHARGES FOR DISTRIBUTION SERVICE AND MINIMUM CHARGE

The customer must also pay such charges and adjustments as are set forth in the Company's Local Distribution Adjustment Charge (LDAC) and Energy Conservation Service (ECS) filings, as in effect from time to time and on file with the M.D.P.U. The minimum charge per month shall be the sum of the Service Charge and the ECS charge.

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 rate.

RESIDENTIAL RATE - NON HEATING

AVAILABILITY

Service in accordance with this schedule is available for all residential non-heating purposes such as water heating, cooking and clothes drying in individual private dwellings, apartments or condominiums up to four (4) dwelling units with gas supplied through one meter. Excludes all institutions, hotels, apartments, condominiums and rooming houses in which the individual tenants are not billed separately.

HEAT CONTENT

The gas supplied in accordance with this schedule shall have a heat content of not less than 967 British Thermal Units per cubic foot.

GENERAL SERVICE AND DISTRIBUTION RATE

<u>November – April</u>		<u>May – October</u>	
Monthly Service Charge	\$11.41	Monthly Service Charge	\$11.41
First 15 Therms	\$0.9817/therm	First 15 Therms	\$0.9817/therm
Over 15 Therms	\$0.7612/therm	Over 15 Therms	\$0.7612/therm

SUPPLIER CHARGES

If the customer purchases its gas from a third party, supply charges will be as agreed upon between the customer and the third party supplier (and may be billed directly by the third party supplier or through the Company as a separate item in the Company's distribution service bills to the customer). If the customer does not purchase its gas from a third party, it will receive Default Service from the Company and will pay the costs set forth in the Company's Seasonal Cost of Gas Adjustment Clause (CGAC) in effect from time to time and on file with the Massachusetts Department of Public Utilities (M.D.P.U.).

OTHER CHARGES FOR DISTRIBUTION SERVICE AND MINIMUM CHARGE

The customer must also pay such charges and adjustments as are set forth in the Company's Local Distribution Adjustment Charge (LDAC) and Energy Conservation Service (ECS) filings, as in effect from time to time and on file with the M.D.P.U. The minimum charge per month shall be the sum of the Service Charge and the ECS charge.

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 rate.

FARM DISCOUNT RIDER

A customer taking service under this rate may be eligible for the Company's Farm Discount Rider, as in effect from time to time.

RESIDENTIAL LOW INCOME RATE - NON HEATING

AVAILABILITY

Service under this rate is available for all residential non-heating purposes such as water heating, cooking and clothes drying in individual private dwellings, apartments, or condominiums, up to four (4) dwelling units, with gas supplied through one meter, based upon verification of a Customer's receipt of any means-tested public benefit program or verification of eligibility for the low-income home energy assistance program or its successor program, for which eligibility does not exceed 175 percent of the federal poverty level based on a household's gross income or other criteria approved by the Department. Excludes all institutions, hotels, apartments, condominiums and rooming houses in which the individual tenants are not billed separately. It is the responsibility of the customer to annually certify, by forms provided by the Company, the continued compliance with the foregoing qualifications.

HEAT CONTENT

The gas supplied in accordance with this schedule shall have a heat content of not less than 967 British Thermal Units per cubic foot.

GENERAL SERVICE AND DISTRIBUTION RATE

<u>November – April</u>		<u>May – October</u>	
Monthly Service Charge	\$8.78	Monthly Service Charge	\$8.78
First 15 Therms	\$0.5665/therm	First 15 Therms	\$0.5665/therm
Over 15 Therms	\$0.4393/therm	Over 15 Therms	\$0.4393/therm

SUPPLIER CHARGES

If the customer purchases its gas from a third party, supply charges will be as agreed upon between the customer and the third party supplier (and may be billed directly by the third party supplier or through the Company as a separate item in the Company's distribution service bills to the customer). If the customer does not purchase its gas from a third party, it will receive Default Service from the Company and will pay the costs set forth in the Company's Seasonal Cost of Gas Adjustment Clause (CGAC) in effect from time to time and on file with the Massachusetts Department of Public Utilities (M.D.P.U.).

OTHER CHARGES FOR DISTRIBUTION SERVICE AND MINIMUM CHARGE

The customer must also pay such charges and adjustments as are set forth in the Company's Local Distribution Adjustment Charge (LDAC) and Energy Conservation Service (ECS) filings, as in effect from time to time and on file with the M.D.P.U. The minimum charge per month shall be the sum of the Service Charge and the ECS charge.

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 rate.

FARM DISCOUNT RIDER

A customer taking service under this rate may be eligible for the Company's Farm Discount Rider, as in effect from time to time.

RESIDENTIAL RATE - HEATING

AVAILABILITY

Service in accordance with this schedule is available for residential customers with gas space heating equipment for individual private dwellings, apartments, or condominiums, up to four (4) dwelling units with gas supplied through one meter. Excludes all institutions, hotels, apartments, condominiums and rooming houses in which the individual tenants are not billed separately.

HEAT CONTENT

The gas supplied in accordance with this schedule shall have a heat content of not less than 967 British Thermal Units per cubic foot.

GENERAL SERVICE AND DISTRIBUTION RATE

<u>November – April</u>		<u>May – October</u>	
Monthly Service Charge	\$11.41	Monthly Service Charge	\$11.41
First 60 Therms	\$0.6167/therm	First 60 Therms	\$0.6167/therm
Over 60 Therms	\$0.3264/therm	Over 60 Therms	\$0.3264/therm

SUPPLIER CHARGES

If the customer purchases its gas from a third party, supply charges will be as agreed upon between the customer and the third party supplier (and may be billed directly by the third party supplier or through the Company as a separate item in the Company's distribution service bills to the customer). If the customer does not purchase its gas from a third party, it will receive Default Service from the Company and will pay the costs set forth in the Company's Seasonal Cost of Gas Adjustment Clause (CGAC) in effect from time to time and on file with the Massachusetts Department of Public Utilities (M.D.P.U.).

OTHER CHARGES FOR DISTRIBUTION SERVICE AND MINIMUM CHARGE

The customer must also pay such charges and adjustments as are set forth in the Company's Local Distribution Adjustment Charge (LDAC) and Energy Conservation Service (ECS) filings, as in effect from time to time and on file with the M.D.P.U. The minimum charge per month shall be the sum of the Service Charge and the ECS charge.

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 rate.

FARM DISCOUNT RIDER

A customer taking service under this rate may be eligible for the Company's Farm Discount Rider, as in effect from time to time.

RESIDENTIAL LOW INCOME RATE - HEATING

AVAILABILITY

Service under this rate is available for residential customer with gas space heating equipment for individual private dwellings, apartments, or condominiums, up to four (4) dwelling units, with gas supplied through one meter, based upon verification of a Customer's receipt of any means-tested public benefit program or verification of eligibility for the low-income home energy assistance program or its successor program, for which eligibility does not exceed 175 percent of the federal poverty level based on a household's gross income or other criteria approved by the Department. Excludes all institutions, hotels, apartments, condominiums and rooming houses in which the individual tenants are not billed separately. It is the responsibility of the customer to annually certify, by forms provided by the Company, the continued compliance with the foregoing qualifications.

HEAT CONTENT

The gas supplied in accordance with this schedule shall have a heat content of not less than 967 British Thermal Units per cubic foot.

GENERAL SERVICE AND DISTRIBUTION RATE

<u>November – April</u>		<u>May – October</u>	
Monthly Service Charge	\$6.51	Monthly Service Charge	\$6.51
First 60 Therms	\$0.2640/therm	First 60 Therms	\$0.2640/therm
Over 60 Therms	\$0.1397/therm	Over 60 Therms	\$0.1397/therm

SUPPLIER CHARGES

If the customer purchases its gas from a third party, supply charges will be as agreed upon between the customer and the third party supplier (and may be billed directly by the third party supplier or through the Company as a separate item in the Company's distribution service bills to the customer). If the customer does not purchase its gas from a third party, it will receive Default Service from the Company and will pay the costs set forth in the Company's Seasonal Cost of Gas Adjustment Clause (CGAC) in effect from time to time and on file with the Massachusetts Department of Public Utilities (M.D.P.U.).

OTHER CHARGES FOR DISTRIBUTION SERVICE AND MINIMUM CHARGE

The customer must also pay such charges and adjustments as are set forth in the Company's Local Distribution Adjustment Charge (LDAC) and Energy Conservation Service (ECS) filings, as in effect from time to time and on file with the M.D.P.U. The minimum charge per month shall be the sum of the Service Charge and the ECS charge.

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 rate.

FARM DISCOUNT RIDER

A customer taking service under this rate may be eligible for the Company's Farm Discount Rider, as in effect from time to time.

COMMERCIAL & INDUSTRIAL SERVICE RATE
(Low Annual Use, Low Load Factor)

AVAILABILITY

Service in accordance with this schedule is available to commercial, industrial and institutional customers who must have annual usage of between 0 Therms and 10,000 Therms and summer usage less than 30 percent of annual use as determined by Company records or procedures. Gas service provided under this rate is for the customer's exclusive use and not for resale. Summer usage is considered to be the months of May through October.

HEAT CONTENT

The gas supplied in accordance with this schedule shall have a heat content of not less than 967 British Thermal Units per cubic foot.

GENERAL SERVICE AND DISTRIBUTION RATE

<u>November – April</u>		<u>May – October</u>	
Monthly Service Charge	\$12.51	Monthly Service Charge	\$12.51
First 90 Therms	\$0.6423/therm	First 90 Therms	\$0.6423/therm
Over 90 Therms	\$0.3762/therm	Over 90 Therms	\$0.3762/therm

STANDBY GENERATOR CHARGE

Standby generator service is available at \$0.50 per month per 100,000 Btu's of generating capacity. Any gas usage is billed at the above rates.

SUPPLIER CHARGES

If the customer purchases its gas from a third party, supply charges will be as agreed upon between the customer and the third party supplier (and may be billed directly by the third party supplier or through the Company as a separate item in the Company's distribution service bills to the customer). If the customer does not purchase its gas from a third party, it will receive Default Service from the Company and will pay the costs set forth in the Company's Seasonal Cost of Gas Adjustment Clause (CGAC) in effect from time to time and on file with the Massachusetts Department of Public Utilities (M.D.P.U.).

OTHER CHARGES FOR DISTRIBUTION SERVICE AND MINIMUM CHARGE

The customer must also pay such charges and adjustments as are set forth in the Company's Local Distribution Adjustment Charge (LDAC) and Energy Conservation Service (ECS) filings, as in effect from time to time and on file with the M.D.P.U. The minimum charge per month shall be the sum of the Service Charge and the ECS charge.

COMMERCIAL & INDUSTRIAL SERVICE RATE
(Low Annual Use, Low Load Factor)

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 rate.

FARM DISCOUNT RIDER

A customer taking service under this rate may be eligible for the Company's Farm Discount Rider, as in effect from time to time.

COMMERCIAL & INDUSTRIAL SERVICE RATE
(Medium Annual Use, Low Load Factor)

AVAILABILITY

Service in accordance with this schedule is available to commercial, industrial and institutional customers who must have annual usage of between 10,001 Therms and 60,000 Therms and summer usage less than 30 percent of annual use as determined by Company records or procedures. Gas service provided under this rate is for the customer's exclusive use and not for resale. Summer usage is considered to be the months of May through October.

HEAT CONTENT

The gas supplied in accordance with this schedule shall have a heat content of not less than 967 British Thermal Units per cubic foot.

GENERAL SERVICE AND DISTRIBUTION RATE

<u>November – April</u>		<u>May – October</u>	
Monthly Service Charge	\$32.64	Monthly Service Charge	\$32.64
All Consumption	\$0.3887/therm	All Consumption	\$0.1471/therm

STANDBY GENERATOR CHARGE

Standby generator service is available at \$0.50 per month per 100,000 Btu's of generating capacity. Any gas usage is billed at the above rates.

SUPPLIER CHARGES

If the customer purchases its gas from a third party, supply charges will be as agreed upon between the customer and the third party supplier (and may be billed directly by the third party supplier or through the Company as a separate item in the Company's distribution service bills to the customer). If the customer does not purchase its gas from a third party, it will receive Default Service from the Company and will pay the costs set forth in the Company's Seasonal Cost of Gas Adjustment Clause (CGAC) in effect from time to time and on file with the Massachusetts Department of Public Utilities (M.D.P.U.).

COMMERCIAL & INDUSTRIAL SERVICE RATE
(Medium Annual Use, Low Load Factor)

OTHER CHARGES FOR DISTRIBUTION SERVICE AND MINIMUM CHARGE

The customer must also pay such charges and adjustments as are set forth in the Company's Local Distribution Adjustment Charge (LDAC) and Energy Conservation Service (ECS) filings, as in effect from time to time and on file with the M.D.P.U. The minimum charge per month shall be the sum of the Service Charge and the ECS charge.

TERMS AND CONDITIONS

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FARM DISCOUNT RIDER

A customer taking service under this rate may be eligible for the Company's Farm Discount Rider, as in effect from time to time.

COMMERCIAL & INDUSTRIAL SERVICE RATE
(Large Annual Use, Low Load Factor)

AVAILABILITY

Service in accordance with this schedule is available to commercial, industrial and institutional customers who must have annual usage of greater than 60,000 Therms and summer usage less than 30 percent of annual use as determined by Company records or procedures. Gas service provided under this rate is for the customer's exclusive use and not for resale. Summer usage is considered to be the months of May to October.

HEAT CONTENT

The gas supplied in accordance with this schedule shall have a heat content of not less than 967 British Thermal Units per cubic foot.

GENERAL SERVICE AND DISTRIBUTION RATE

<u>November – April</u>		<u>May – October</u>	
Monthly Service Charge	\$163.14	Monthly Service Charge	\$163.14
All Consumption	\$0.3157/therm	All Consumption	\$0.1199/therm

STANDBY GENERATOR CHARGE

Standby generator service is available at \$0.50 per month per 100,000 Btu's of generating capacity. Any gas usage is billed at the above rates.

SUPPLIER CHARGES

If the customer purchases its gas from a third party, supply charges will be as agreed upon between the customer and the third party supplier (and may be billed directly by the third party supplier or through the Company as a separate item in the Company's distribution service bills to the customer). If the customer does not purchase its gas from a third party, it will receive Default Service from the Company and will pay the costs set forth in the Company's Seasonal Cost of Gas Adjustment Clause (CGAC) in effect from time to time and on file with the Massachusetts Department of Public Utilities (M.D.P.U.).

COMMERCIAL & INDUSTRIAL SERVICE RATE
(Large Annual Use, Low Load Factor)

OTHER CHARGES FOR DISTRIBUTION SERVICE AND MINIMUM CHARGE

The customer must also pay such charges and adjustments as are set forth in the Company's Local Distribution Adjustment Charge (LDAC) and Energy Conservation Service (ECS) filings, as in effect from time to time and on file with the M.D.P.U. The minimum charge per month shall be the sum of the Service Charge and the ECS charge.

TERMS AND CONDITIONS

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FARM DISCOUNT RIDER

A customer taking service under this rate may be eligible for the Company's Farm Discount Rider, as in effect from time to time.

COMMERCIAL & INDUSTRIAL SERVICE RATE
(Low Annual Use, High Load Factor)

AVAILABILITY

Service in accordance with this schedule is available to commercial, industrial and institutional customers who must have annual usage of between 0 Therms and 10,000 Therms and summer usage greater than or equal to 30 percent of annual use as determined by Company records or procedures. Gas service provided under this rate is for the customer's exclusive use and not for resale. Summer usage is considered to be the months of May to October.

HEAT CONTENT

The gas supplied in accordance with this schedule shall have a heat content of not less than 967 British Thermal Units per cubic foot.

GENERAL SERVICE AND DISTRIBUTION RATE

<u>November – April</u>		<u>May – October</u>	
Monthly Service Charge	\$12.51	Monthly Service Charge	\$12.51
First 100 Therms	\$0.6314/therm	First 100 Therms	\$0.6314/therm
Over 100 Therms	\$0.3697/therm	Over 100 Therms	\$0.3697/therm

STANDBY GENERATOR CHARGE

Standby generator service is available at \$0.50 per month per 100,000 Btu's of generating capacity. Any gas usage is billed at the above rates.

SUPPLIER CHARGES

If the customer purchases its gas from a third party, supply charges will be as agreed upon between the customer and the third party supplier (and may be billed directly by the third party supplier or through the Company as a separate item in the Company's distribution service bills to the customer). If the customer does not purchase its gas from a third party, it will receive Default Service from the Company and will pay the costs set forth in the Company's Seasonal Cost of Gas Adjustment Clause (CGAC) in effect from time to time and on file with the Massachusetts Department of Public Utilities (M.D.P.U.).

COMMERCIAL & INDUSTRIAL SERVICE RATE
(Low Annual Use, High Load Factor)

OTHER CHARGES FOR DISTRIBUTION SERVICE AND MINIMUM CHARGE

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FARM DISCOUNT RIDER

A customer taking service under this rate may be eligible for the Company's Farm Discount Rider, as in effect from time to time.

COMMERCIAL & INDUSTRIAL SERVICE RATE
(Medium Annual Use, High Load Factor)

AVAILABILITY

Service in accordance with this schedule is available to commercial, industrial and institutional customers who must have annual usage of between 10,001 Therms and 60,000 Therms and summer usage greater than or equal to 30 percent of annual use as determined by Company records or procedures. Gas service provided under this rate is for the customer's exclusive use and not for resale. Summer usage is considered to be the months of May through October.

HEAT CONTENT

The gas supplied in accordance with this schedule shall have a heat content of not less than 967 British Thermal Units per cubic foot.

GENERAL SERVICE AND DISTRIBUTION RATE

<u>November – April</u>		<u>May – October</u>	
Monthly Service Charge	\$32.64	Monthly Service Charge	\$32.64
All Consumption	\$0.3863/therm	All Consumption	\$0.1417/therm

STANDBY GENERATOR CHARGE

Standby generator service is available at \$0.50 per month per 100,000 Btu's of generating capacity. Any gas usage is billed at the above rates.

SUPPLIER CHARGES

If the customer purchases its gas from a third party, supply charges will be as agreed upon between the customer and the third party supplier (and may be billed directly by the third party supplier or through the Company as a separate item in the Company's distribution service bills to the customer). If the customer does not purchase its gas from a third party, it will receive Default Service from the Company and will pay the costs set forth in the Company's Seasonal Cost of Gas Adjustment Clause (CGAC) in effect from time to time and on file with the Massachusetts Department of Public Utilities (M.D.P.U.).

COMMERCIAL & INDUSTRIAL SERVICE RATE
(Medium Annual Use, High Load Factor)

OTHER CHARGES FOR DISTRIBUTION SERVICE AND MINIMUM CHARGE

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COMMERCIAL & INDUSTRIAL SERVICE RATE
(Large Annual Use, High Load Factor)

AVAILABILITY

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HEAT CONTENT

The gas supplied in accordance with this schedule shall have a heat content of not less than 967 British Thermal Units per cubic foot.

GENERAL SERVICE AND DISTRIBUTION RATE

<u>November – April</u>		<u>May – October</u>	
Monthly Service Charge	\$163.14	Monthly Service Charge	\$163.14
All Consumption	\$0.2832/therm	All Consumption	\$0.0872/therm

STANDBY GENERATOR CHARGE

Standby generator service is available at \$0.50 per month per 100,000 Btu's of generating capacity. Any gas usage is billed at the above rates.

SUPPLIER CHARGES

If the customer purchases its gas from a third party, supply charges will be as agreed upon between the customer and the third party supplier (and may be billed directly by the third party supplier or through the Company as a separate item in the Company's distribution service bills to the customer). If the customer does not purchase its gas from a third party, it will receive Default Service from the Company and will pay the costs set forth in the Company's Seasonal Cost of Gas Adjustment Clause (CGAC) in effect from time to time and on file with the Massachusetts Department of Public Utilities (M.D.P.U.).

COMMERCIAL & INDUSTRIAL SERVICE RATE
(Large Annual Use, High Load Factor)

OTHER CHARGES FOR DISTRIBUTION SERVICE AND MINIMUM CHARGE

The customer must also pay such charges and adjustments as are set forth in the Company's Local Distribution Adjustment Charge (LDAC) and Energy Conservation Service (ECS) filings, as in effect from time to time and on file with the M.D.P.U. The minimum charge per month shall be the sum of the Service Charge and the ECS charge.

TERMS AND CONDITIONS

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FARM DISCOUNT RIDER

A customer taking service under this rate may be eligible for the Company's Farm Discount Rider, as in effect from time to time.

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

1. Report 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	JOHN BARTLEY	\$40,800
2		
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40	TOTAL	\$40,800

Annual report of

The Berkshire Gas Company

Year ended December 31, 2009

DEPOSITS AND COLLATERAL

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

Line No.	Town Code	Name of City or Town	Amount
1	1	Adams	\$13,540
2	2	Amherst	13,465
3	3	Cheshire	765
4	4	Dalton	4,795
5	5	Greenfield	30,680
6	6	Gt. Barrington	14,241
7	7	Hadley	19,525
8	8	Hatfield	1,700
9	11	Lanesboro	4,960
10	12	Lee	54,935
11	13	Lenox	22,430
12	15	North Adams	117,515
13	21	Pittsfield	149,856
14	22	South Deerfield	4,115
15	23	Stockbridge	2,085
16	24	Turners Falls	13,251
17	25	West Hatfield	2,645
18	26	Whately	650
19	27	Williamstown	7,270
20	28		
21	25		
22	58		
Total			\$478,423

THIS RETURN IS SIGNED UNDER THE PENALTIES OF PERJURY

Karen L Ziel

.....President.

Karen L Ziel

.....Treasurer.

Karen L Ziel

[Signature]

S. Michael Miller

[Signature]

Robert Allen

}Directors.

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

.....ss.

.....20

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.

DEPARTMENT OF TELECOMMUNICATIONS & ENERGY

This statement is filed in accordance with Chapter 164, Section 83 AND 220 c.m.r. §79.00

**RETURN ON EQUITY CALCULATION
FOR THE YEAR ENDED DECEMBER 31, 2009**

FULL NAME OF COMPANY
LOCATION OF PRINCIPAL BUSINESS OFFICE

THE BERKSHIRE GAS COMPANY
115 Cheshire Road
Pittsfield, MA 01201-1803

STATEMENT OF RETURN ON EQUITY

	Item		Current Year
line			
1	NET UTILITY INCOME AVAILABLE FOR SHAREHOLDERS:		
2			
3	Total Utility Operating Income	\$	8,701,726
4	Less:		
5	Total Interest Charges - 95.03%		(3,364,604)
6	Dividends Declared - Preferred Stock (437)- 95.03%		(5,508)
7			
8	Total Net Utility Income Available for Common Shareholders	\$	5,331,614
9			
10	TOTAL UTILITY COMMON EQUITY:		
11			
12	Total Proprietary Capital-	\$	110,236,581
13			
14	Preferred Stock Issued		(120,000)
15	Unamortized Acquisition Premium-		(60,659,753)
16	Net Proprietary Capital	\$	49,456,828
17			
18	Utility allocation:		
19	Utility Plant (101-107) P. 8 line 2		<u>218,530,920</u>
20	Gross Utility Plant and Total Other Plant and Investments (P. 8, lines 2 and 8)		<u>229,953,917</u>
21			
22	Ratio of utility Plant to Total Plant (line 18 divided by line 19)		95.03%
23			
24	Total Utility Common Equity	\$	47,000,052
25			
26	Return on Equity (Line 8 divided by line 24)		11.34%

DEPARTMENT OF TELECOMMUNICATIONS & ENERGY

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

**CONDENSED FINANCIAL RETURN
FOR THE YEAR ENDED DECEMBER 31, 2009**

FULL NAME OF COMPANY

THE BERKSHIRE GAS COMPANY

LOCATION OF PRINCIPAL BUSINESS OFFICE

115 Cheshire Road

Pittsfield, MA 01201-1803

STATEMENT OF INCOME FOR THE YEAR

Item	Current Year	Increase or (Decrease) from Preceding Year
OPERATING INCOME		
Operating Revenues	\$ 64,043,479	\$ (18,050,240)
Operating Expenses:		
Operation Expense	43,149,260	(18,674,211)
Maintenance Expense	990,346	170,756
Depreciation Expense	5,724,187	174,884
Amortization of Utility Plant	(48,134)	(5,567)
Amortization of Property Losses	0	
Amortization of Conversion Expenses	0	
Taxes Other Than Income Taxes	2,789,628	57,717
Income Taxes	(1,636,387)	(2,944,305)
Provision for Deferred Fed. Inc. Taxes	4,372,853	3,060,165
Fed. Inc. Taxes Def. in Prior Yrs.-Cr.		
Total Operating Expenses	55,341,753	(18,149,427)
Net Operating Revenues	8,701,726	99,187
Income from Utility Plant Leased to Others	0	0
Other Utility Operating Income	0	0
Total Utility Operating Income	8,701,726	99,187
OTHER INCOME		
Income from Mdse. Job. & Contract Work	0	0
Income from Nonutility Operations	0	0
Nonoperating Rental Income	392,372	(25,486)
Interest and Dividend Income	213,753	(145,670)
Miscellaneous Nonoperating Income	(93,486)	(13,000)
Total Other Income	512,639	(184,156)
Total Income	9,214,365	(84,969)
MISCELLANEOUS INCOME DEDUCTIONS		
Miscellaneous Amortization	0	0
Other Income Deductions	43,573	3,965
Total Income Deductions	43,573	3,965
Income Before Interest Charges	9,170,792	(88,934)
INTEREST CHARGES		
Interest on Long-Term Debt	3,359,438	(146,471)
Amortization of Debt Disc. & Expense	87,756	0
Amortization of Prem. on Debt - Credit	0	0
Int. on Debt to Associated Companies	0	0
Other Interest Expense	95,391	28,757
Interest Charged to Construction - Credit	(2,107)	(10,201)
Total Interest Charges	3,540,478	(107,513)
Net Income	5,630,314	18,579

BALANCE SHEET

Title of Account	Balance End of Year	Title of Account	Balance End of Year
UTILITY PLANT	\$	PROPRIETARY CAPITAL	\$
Utility Plant	218,530,920	CAPITAL STOCK	
OTHER PROPERTY AND INVESTMENTS		Common Stock Issued	250
Nonutility Property	4,983,150	Preferred Stock Issued	118,200
Investment in Associated Companies	-	Capital Stock Subscribed	-
Other Investments	-	Premium on Capital Stock	-
Special Funds	6,439,847	Total	118,450
Total Other Property and Investments	11,422,997	SURPLUS	
CURRENT AND ACCRUED ASSETS		Other Paid-In Capital	98,198,897
Cash	365,762	Earned Surplus	12,006,495
Special Deposits	-	Surplus Invested in Plant	-
Working Funds	3,800	Total	110,205,392
Temporary Cash Investments	-	Total Proprietary Capital	110,323,842
Notes and Accounts Receivable	8,755,781	LONG-TERM DEBT	
Receivables from Assoc. Companies	1,609,987	Bonds	40,000,000
Materials and Supplies	6,661,512	Advances from Associated Companies	-
Prepayments	1,730,152	Other Long-Term Debt	-
Interest and Dividends Receivable	-	Total Long-Term Debt	40,000,000
Rents Receivable	-	CURRENT AND ACCRUED LIABILITIES	
Accrued Utility Revenues	4,431,174	Notes Payable	5,700,000
Misc. Current and Accrued Assets	1,348,581	Accounts Payable	4,723,600
Total Current and Accrued Assets	24,906,749	Payables to Associated Companies	485,710
DEFERRED DEBITS		Customer Deposits	478,423
Unamortized Debt Discount and Expense	1,099,409	Taxes Accrued	211,752
Extraordinary Property Losses	-	Interest Accrued	901,968
Preliminary Survey and Investigation Charges	29,955	Dividends Declared	1,418
Clearing Accounts	-	Matured Long-Term Debt	-
Temporary Facilities	-	Matured Interest	-
Miscellaneous Deferred Debits	30,284,830	Tax Collections Payable	-
Total Deferred Debits	31,414,194	Misc. Current and Accrued Liabilities	4,105,765
CAPITAL STOCK DISCOUNT AND EXPENSE		Total Current and Accrued Liabilities	16,608,634
Discount on Capital Stock	-	DEFERRED CREDITS	
Capital Stock Expense	-	Unamortized Premium on Debt	-
Total Capital Stock Discount and Expense	-	Customer Advances for Construction	21,333
REACQUIRED SECURITIES		Other Deferred Credits	7,697,695
Reacquired Capital Stock	-	Total Deferred Credits	7,719,028
Reacquired Bonds	-	RESERVES	
Total Reacquired Securities	-	Reserves for Depreciation	69,331,762
Total Assets and Other Debits	286,274,860	Reserves for Amortization	2,198,332
		Reserve for Uncollectible Accounts	1,150,001
		Operating Reserves	14,219,285
		Reserve for Depreciation and Amortization of Nonutility Property	3,625,686
		Reserves for Deferred Federal Income	-
		Taxes	18,144,253
		Total Reserves	108,669,319
		CONTRIBUTIONS IN AID OF CONSTRUCTION	
		Contributions in Aid of Construction	2,954,037
		Total Liabilities and Other Credits	286,274,860

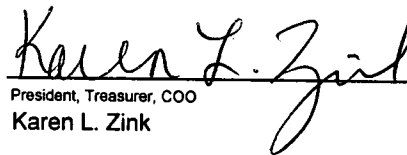
NOTES:

GAS OPERATING REVENUES		
Account	Operating Revenues	
	Amount for Year	Increase (Decrease) from Preceding Year
SALES OF GAS		
Residential Sales	\$ 35,903,713	\$ (8,493,797)
Commercial and Industrial Sales		
Small (or Commercial)	18,253,062	(10,860,897)
Large (or Industrial)		
Other Sales to Public Authorities		
Interdepartmental Sales		
Miscellaneous Electric Sales		
Total Sales to Ultimate Consumers	54,156,775	(19,354,694)
Sales for Resale	-	(427)
Total Sales of Gas	54,156,775	(19,355,121)
OTHER OPERATING REVENUES		
Forfeited Discounts	45,064	(28,940)
Miscellaneous Service Revenues	16,601	(3,325)
Revenues from Transportation of Gas of Others	9,684,456	1,345,059
Sales of Products Extracted from Natural Gas		
Revenues from Natural Gas Processed by Others		
Rent from Gas Property		
Interdepartmental Rents		
Other Gas Revenues	140,583	(7,913)
Total Other Operating Revenues	9,886,704	1,304,881
Total Gas Operating Revenues	64,043,479	(18,050,240)

SUMMARY OF GAS OPERATION AND MAINTENANCE EXPENSES

Functional Classification	Operation	Maintenance	Total
Steam Production	\$	\$	\$
Manufactured Gas Production	933,878	93,472	1,027,350
Other Gas Supply Expenses	29,996,410		29,996,410
Total Production Expenses	30,930,288	93,472	31,023,760
Local Storage Expenses			
Transmission and Distribution Expenses	4,258,042	896,874	5,152,916
Customer Accounts Expenses	2,221,412		2,221,412
Sales Expenses	711,598		711,598
Administrative and General Expenses	5,029,920		5,029,920
Total Gas Operation and Maintenance Expenses	\$43,149,260	990,346	\$44,139,606

March 26, 2010, 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.


 President, Treasurer, COO
 Karen L. Zink

STATEMENT OF EARNED SURPLUS

	Amount for Year	Increase (Decrease) from Preceding Year
Unappropriated Earned Surplus (at beginning of period)	\$12,056,049	(\$895,400)
Balance Transferred from Income	5,630,314	18,579
Miscellaneous Credit to Surplus	-	-
Miscellaneous Debits to Surplus	-	-
Appropriations of Surplus	-	-
Net Additions to Earned Surplus	5,630,314	18,579
Dividends Declared - Preferred Stock	5,796	(1,339)
Dividends Declared - Common Stock	5,613,000	(887,000)
Unappropriated Earned Surplus (at end of period)	12,067,567	11,518

ELECTRIC OPERATING REVENUES

Account	Operating Revenues	
	Amount for Year	Increase or (Decrease) from Preceding Year
SALES OF ELECTRICITY	\$	\$
Residential Sales	N/A	
Commercial and Industrial Sales		
Small (or Commercial)		
Large (or Industrial)		
Public Street and Highway Lighting		
Other Sales to Public Authorities		
Sales to Railroad and Railways		
Interdepartmental Sales		
Miscellaneous Electric Sales		
Total Sales to Ultimate Consumers		
Sales for Resale		
Total Sales of Electricity		
OTHER OPERATING REVENUES		
Forfeited Discounts		
Miscellaneous Service Revenues		
Sales of Water and Power		
Rent from Electric Property		
Interdepartmental Rents		
Other Electric Revenues		
Total Other Operating Revenues		
Total Electric Operating Revenues		

SUMMARY OF ELECTRIC OPERATION AND MAINTENANCE EXPENSES

Functional Classification	Operation	Maintenance	Total
Power Production Expenses	\$	\$	\$
Electric Generation:		N/A	
Steam Power			
Nuclear Power			
Hydraulic Power			
Other Power			
Other Power Supply Expenses			
Total Power Production Expenses			
Transmission Expenses			
Distribution Expenses			
Customer Accounts Expenses			
Sales Expenses			
Administrative and General Expenses			
Total Electric Operation and Maintenance Expenses			

DEPARTMENT OF TELECOMMUNICATIONS & ENERGY

This statement is filed in accordance with Chapter 164, Section 83 AND 220 c.m.f. & 79.00

**RETURN ON EQUITY CALCULATION
FOR THE YEAR ENDED DECEMBER 31, 2009**

FULL NAME OF COMPANY
LOCATION OF PRINCIPAL BUSINESS OFFICE

THE BERKSHIRE GAS COMPANY
115 Cheshire Road
Pittsfield, MA 01201-1803

STATEMENT OF RETURN ON EQUITY

line	Item	Current Year
1	NET UTILITY INCOME AVAILABLE FOR SHAREHOLDERS:	
2		
3	Total Utility Operating Income	\$ 8,701,726
4	Less:	
5	Total Interest Charges - 95.03%	(3,364,604)
6	Dividends Declared - Preferred Stock (437)- 95.03%	(5,508)
7		
8	Total Net Utility Income Available for Common Shareholders	\$ 5,331,614
9		
10	TOTAL UTILITY COMMON EQUITY:	
11		
12	Total Proprietary Capital-	\$ 110,236,581
13		
14	Preferred Stock Issued	(120,000)
15	Unamortized Acquisition Premium-	(60,659,753)
16	Net Proprietary Capital	\$ 49,456,828
17		
18	Utility allocation:	
19	Utility Plant (101-107) P. 8 line 2	<u>218,530,920</u>
20	Gross Utility Plant and Total Other Plant and Investments (P. 8, lines 2 and 8)	<u>229,953,917</u>
21		
22	Ratio of utility Plant to Total Plant (line 18 divided by line 19)	95.03%
23		
24	Total Utility Common Equity	\$ 47,000,052
25		
26	Return on Equity (Line 8 divided by line 24)	11.34%



The Commonwealth of Massachusetts

DEPARTMENT OF PUBLIC UTILITIES OFFICE OF UTILITY ACCOUNTING

One South Station
Boston, MA 02110

REVENUE STATEMENT

2009

Name of Company THE BERKSHIRE GAS COMPANY
D/B/A THE BERKSHIRE GAS COMPANY
Address 115 CHESHIRE ROAD
PITTSFIELD MA 01201-1803

Massachusetts Gross Revenues (Intrastate) \$ 64,043,479
Other Revenues (outside Massachusetts) _____
Total Revenues as per annual return \$ 64,043,479

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

Karen L. Zil
Title President, Treasurer
& Chief Operating Officer

Instructions to Department:

If invoice 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.