

Allen, Duquette & Associates, Inc.

CERTIFIED PUBLIC ACCOUNTANTS

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Thomas P. Hurley, C.P.A.
November 15, 2012

Members of the
American Institute of
Certified Public Accountants

Mr. Mark D. Marini, Secretary
Department of Public Utilities
One South Station
Boston, MA 02110

Dear Secretary Marini:

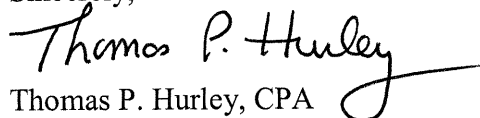
Enclosed is the *revised* 2011 Annual Return for Blackstone Gas Company with adjustments that were discovered as a result of additional analysis. Corrections were made on pages 9, 10, 12, 13, 33, 34, 36, and 50. We are also including the *revised* Return on Equity Computation Schedule for 2011.

The revisions that were required are as follows:

- 1) Reclassification of receipts that were originally recorded as other operating income. They have been reclassified to 'Contributions in Aid of Construction'. The 2011 amount was \$27,375; the previous years' amount was \$135,015.
- 2) Reclassification of receipts that were originally recorded as other operating income. They have been reclassified to 'Deferred Credit'. The 2011 amount was \$9,366; the previous years' amount was \$8,788.
- 3) Depreciation was reduced for Plant Additions of Service Installations that should not have had depreciation recorded. The 2011 amount was \$9,001; the previous years' amount was \$16,001

If you have any questions or need any additional information, please call me at my office.

Sincerely,



Thomas P. Hurley, CPA
Accountant for Blackstone Gas Company

cc: Mr. Kevin M. Brannelly, Director of Rates and Revenues
Mr. James Wojcik, Blackstone Gas Company
Mr. Andrew J. Newman, Esq.
Ms. Melissa Whitten, LaCapra Associates

BLACKSTONE GAS COMPANY
RETURN ON EQUITY COMPUTATION (Revised - 11/15/12)
DECEMBER 31, 2011

Net Utility Income Available for Common Shareholders

Page 10, Line 18	Total Utility Operating Income	49,075
Less: Line 39	Total Interest Charges	(41,039)
Less: Line 48	Dividends - Preferred Stock	0
		<hr/>
	Net Utility Income Available for Common Shareholders	<u>8,036</u>

Total Utility Common Equity

Page 9, Line 13	Total Proprietary Capital	(average)	1,228,796
Less: Line 4	Preferred Stock Issued		0
			<hr/>
	Total Utility Common Equity		<u>1,228,796</u>

Based on above calculations, the percentage is 0.654%



The Commonwealth of Massachusetts

DEPARTMENT OF TELECOMMUNICATIONS AND ENERGY

OFFICE OF UTILITY ACCOUNTING

1 South Station

Boston MA 02202

REVENUE STATEMENT

Company Name: Blackstone Gas Company

D/B/A P.O. Box 162

Address: Blackstone, MA 01504

Massachusetts Gross Revenue (Intrastate) \$ 2,189,878

Other Revenues (Outside Massachusetts) \$

Total Revenues as per Annual Return \$ 2,189,878

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

Thomas P. Hurley
Thomas P. Hurley
CPA for Blackstone Gas
Title

Instructions to the Department:

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

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



The Commonwealth of Massachusetts

RETURN

OF THE

Blackstone Gas

COMPANY

TO THE

DEPARTMENT OF PUBLIC UTILITIES

OF MASSACHUSETTS

" AS AMENDED "

For the Year Ended December 31, 2011

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

James A. Wojcik

Official title ... President.

: Office address.

P.O. Box 162

Blackstone, MA 01504

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GENERAL INFORMATION

PRINCIPAL AND SALARIED OFFICERS*

Titles	Names	Addresses	Annual Salaries
President	James A. Wojcik	222 Mendon Street Blackstone, MA	99,556
Secretary & Treasurer	Grace Wojcik	222 Mendon Street Blackstone, MA	44,486

DIRECTORS*

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

GENERAL INFORMATION — Continued

1. Corporate name of company making this report. **Blackstone Gas Company**
2. Date of organization. **September 27, 1950**
3. Date of incorporation. **September 27, 1950**
4. Give location (including street and number) of principal business office:— **61 Main Street
Blackstone, MA**
5. Total number of stockholders. **1**
6. Number of stockholders in Massachusetts. **1**
7. Amount of stock held in Massachusetts. No. of shares, **418** \$ **10,450**
8. Capital stock issued prior to June 5, 1894. No. of shares, \$
9. Capital stock issued with approval of Board
of Gas and Electric Light Commissioners
or Department of Public Utilities since
June 5, 1894. No. of shares. **N/A** \$
Total, shares, par value, \$, outstanding December 31 \$
of the fiscal year. \$
10. If any stock has been issued during the last fiscal period, give the date and terms upon which such issue was offered to the stockholders, and if the whole or any part of the issue was sold at auction, the date or dates of such sale or sales, the number of shares sold and the amounts realized therefrom.
D. P. U. #

N/A

11. Management Fees and Expenses during the Year.

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

Andrew J. Newman (Legal & Rate Filing)	55,910
Allen, Duquette & Assoc. (Accounting)	25,287
LaCapra Associates (Rate Filing)	20,829

GENERAL INFORMATION — Continued

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

In electric property:

In gas property:

11,568	Feet in plastic gas mains
45	Meters installed
191	Meters replaced
34	New services

GENERAL INFORMATION Continued

Names of the cities or towns in which the company supplies ELECTRICITY, with the number of customers' meters in each place.	Names of the cities or towns in which the company supplies GAS, with the number of customers' meters in each place.
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City or Town	Number of Customers' Meters, Dec. 31,	City or Town	Number of Customers' Meters, Dec. 31,
		(Blackstone, Bellingham)	
		Total	1,585
TOTAL		TOTAL	1,585

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	\$ 3,813,840	\$ 4,124,641	\$ 310,801
2	Utility Plant (101-107) P. 13			
3	OTHER PROPERTY AND INVESTMENTS			
4	Nonutility Property (121) P. 19			
5	Investment in Associated Companies (123) P. 20			
6	Other Investments (124) P. 20			
7	Special Funds (125, 126, 127, 128) P. 21			
8	Total Other Property and Investments			
9	CURRENT AND ACCRUED ASSETS			
10	Cash (131)	2,382	6,625	4,243
11	Special Deposits (132, 133, 134) P. 21			
12	Working Funds (135)			
13	Temporary Cash Investments (136) P. 20			
14	Notes and Accounts Receivable (141, 142, 143) P. 22	357,483	237,785	(119,698)
15	Receivables from Assoc. Companies (145, 146) P. 23			
16	Materials and Supplies (151-159, 163) P. 24			
17	Prepayments (165)	6,843	7,291	448
18	Interest and Dividends Receivable (171)			
19	Rents Receivable (172)			
20	Accrued Utility Revenues (173)			
21	Misc. Current and Accrued Assets (174)	33,482	25,236	(8,246)
22	Total Current and Accrued Assets	400,190	276,937	(123,253)
23	DEFERRED DEBITS			
24	Unamortized Debt Discount and Expense (181) P. 26			
25	Extraordinary Property Losses (182) P. 27			
26	Preliminary Survey and Investigation Charges (183)			
27	Clearing Accounts (184)			
28	Temporary Facilities (185)			
29	Miscellaneous Deferred Debits (186) P. 27			
30	Total Deferred Debits	0	0	0
31	CAPITAL STOCK DISCOUNT AND EXPENSE			
32	Discount on Capital Stock (191) P. 28			
33	Capital Stock Expense (192) P. 28			
34	Total Capital Stock Discount and Expense			
35	REACQUIRED SECURITIES			
36	Reacquired Capital Stock (196)	165,000	165,000	0
37	Reacquired Bonds (197)			
38	Total Reacquired Securities	165,000	165,000	0
39	Total Assets and Other Debits	4,379,030	4,566,578	187,548

NOTES: 21. Miscellaneous Current and Accrued Assets:

CGA Deferral	11,562	6,367
Overpayment of Corporate Income Taxes	11,920	18,869
Due from Officer	10,000	0

COMPARATIVE BALANCE SHEET Liabilities and Other Credits				
Line No.	Title of Account (a)	Balance Beginning of Year (b)	Balance End of Year (c)	Increase or (Decrease) (d)
1	PROPRIETARY CAPITAL	\$	\$	\$
2	CAPITAL STOCK			
3	Common Stock Issued (201) P. 29	10,450	10,450	0
4	Preferred Stock Issued (204) P. 29			
5	Capital Stock Subscribed (202, 205)	6,805	6,805	0
6	Premium on Capital Stock (207) P. 29			
7	Total	17,255	17,255	0
8	SURPLUS			
9	Other Paid-In Capital (208-211) P. 30			
10	Earned Surplus (215, 216) P. 12	1,271,102	1,151,980	(119,122)
11	Surplus Invested in Plant (217)			
12	Total	1,271,102	1,151,980	(119,122)
13	Total Proprietary Capital	1,288,357	1,169,235	(119,122)
14	LONG-TERM DEBT			
15	Bonds (221) P. 31			
16	Advances from Associated Companies (223) P. 31			
17	Other Long-Term Debt (224) P. 31	746,271	822,043	75,772
18	Total Long-Term Debt	746,271	822,043	75,772
19	CURRENT AND ACCRUED LIABILITIES			
20	Notes Payable (231) P. 32			
21	Accounts Payable (232)	353,694	261,895	(91,799)
22	Payables to Associated Companies (233, 234) P. 32	238,461	230,637	(7,824)
23	Customer Deposits (235)	25,600	25,950	350
24	Taxes Accrued (236)	4,460	0	(4,460)
25	Interest Accrued (237)			
26	Dividends Declared (238)			
27	Matured Long-Term Debt (239)			
28	Matured Interest (240)			
29	Tax Collections Payable (241)	5,882	4,358	(1,524)
30	Misc. Current and Accrued Liabilities (242) P. 33	0	25,000	25,000
31	Total Current and Accrued Liabilities	628,097	547,840	(80,257)
32	DEFERRED CREDITS			
33	Unamortized Premium on Debt (251) P. 26			
34	Customer Advances for Construction (252)		18,154	18,154
35	Other Deferred Credits (253) P. 33		18,154	18,154
36	Total Deferred Credits		18,154	18,154
37	RESERVES			
38	Reserves for Depreciation (254-256) P. 13	1,498,733	1,625,753	127,020
39	Reserves for Amortization (257-259) P. 13			
40	Reserve for Uncollectible Accounts (260)			
41	Operating Reserves (261-263) P. 35			
42	Reserve for Depreciation and Amortization of Nonutility Property (266)			
43	Reserves for Deferred Federal Income Taxes (267, 268) P. 36	217,572	221,163	3,591
44	Total Reserves	1,716,305	1,846,916	130,611
45	CONTRIBUTIONS IN AID OF CONSTRUCTION		162,390	162,390
46	Contributions in Aid of Construction (271) P. 36			
47	Total Liabilities and Other Credits	4,379,030	4,566,578	187,548

STATEMENT OF INCOME FOR THE YEAR			
Line No.	Account (a)	Total	
		Current Year (b)	Increase or (Decrease) from Preceding Year (c)
1	OPERATING INCOME		
2	Operating Revenues (400) P. 37, 43	\$ 2,189,878	\$ 28,087
3	Operating Expenses:		
4	Operation Expense (401) P. 42, 47	1,668,782	47,335
5	Maintenance Expense (402) P. 42, 47	266,941	37,027
6	Depreciation Expense (403) P. 34	143,021	3,516
7	Amortization of Utility Plant (404 and 405)		
8	Amortization of Property Losses (407.1)		
9	Amortization of Conversion Expenses (407.2)		
10	Taxes Other Than Income Taxes (408) P. 49	57,415	870
11	Income Taxes (409) P. 49	3,651	(5,809)
12	Provision for Deferred Fed. Inc. Taxes (410) P. 36	3,591	(14,084)
13	Fed. Inc. Taxes Def. in Prior Yrs.— Cr. (411) P. 36		
14	Total Operating Expenses	2,143,401	68,855
15	Net Operating Revenues	46,477	(40,768)
16	Income from Utility Plant Leased to Others (412)		
17	Other Utility Operating Income (414) P. 50	2,598	(55,990)
18	Total Utility Operating Income	49,075	(96,758)
19	OTHER INCOME		
20	Income from Mdse. Job. & Contract Work (415) P. 51		
21	Income from Nonutility Operations (417)		
22	Nonoperating Rental Income (418)		
23	Interest and Dividend Income (419)	644	230
24	Miscellaneous Nonoperating Income (421)		
25	Total Other Income	644	230
26	Total Income	49,719	(96,528)
27	MISCELLANEOUS INCOME DEDUCTIONS		
28	Miscellaneous Amortization (425)		
29	Other Income Deductions (428)		
30	Total Income Deductions		
31	Income Before Interest Charges	49,719	(96,528)
32	INTEREST CHARGES		
33	Interest on Long-Term Debt (427) P. 31		
34	Amortization of Debt Disc. & Expense (428) P. 26		
35	Amortization of Prem. on Debt — Credit (429) P. 26		
36	Int. on Debt to Associated Companies (430) P. 31, 32		
37	Other Interest Expense (431)	41,039	5,632
38	Interest Charged to Construction — Credit (432)		
39	Total Interest Charges	41,039	5,632
40	Net Income	8,680	(102,160)
41	EARNED SURPLUS		
42	Unappropriated Earned Surplus (at beginning of period) (216)	1,271,102	110,840
43	Balance Transferred from Income (433)	8,680	(102,160)
44	Miscellaneous Credits to Surplus (434)		
45	Miscellaneous Debits to Surplus (435)	(127,802)	(127,802)
46	Appropriations of Surplus (436)		
47	Net Additions to Earned Surplus	(119,122)	(229,962)
48	Dividends Declared — Preferred Stock (437)		
49	Dividends Declared — Common Stock (438)		
50	Unappropriated Earned Surplus (at end of period) (216)	1,151,980	(119,122)

STATEMENT OF EARNED SURPLUS (Accounts 215-216)

1. Report in this schedule an accounting for changes in appropriated and unappropriated earned surplus for the year.
2. Each credit and debit during the year should be identified as to the surplus account in which included (Accounts 433-438 inclusive) and the contra primary account affected shown. Minor items may be grouped by classes; however, the number of items in each group should be shown.
3. For each reservation or appropriation of earned surplus state the purpose, amount, and in the case of reservations, the reserve account credited. Explain in a footnote the basis for determining the amount reserved or appropriated and if such reservation or appropriation is to be recurrent, state the number and annual amounts to be reserved or appropriated as well as the totals eventually to be accumulated.
4. Dividends should be shown for each class and series of capital stock. Show amounts of dividends per share.
5. List credits first; then debits.

Line No.	Item (a)	Contra Primary Account Affected (b)	Amount (c)
1	UNAPPROPRIATED EARNED SURPLUS (Account 216)		
2	Balance — Beginning of year		\$1,271,102
3	Changes: (identify by prescribed earned surplus accounts)		
4			
5			
6	Net Income for Year		8,680
7			
8			
9	<u>Prior Period Adjustment:</u>		
10			
11	Reclass - Contribution in Aid of		
12	Construction		(135,015)
13			
14	Reclass - TGP Refunds		(8,788)
15			
16	Reclass - Accumulated Depreciation		
17	Adjustment		16,001
18			
19			
20			
21			
22			
23			
24			
25			
26			
27	Balance — end of year		1,151,980
28	APPROPRIATED EARNED SURPLUS (Account 215)		\$
29	State balance and purpose of each appropriated earned surplus amount at end of year and give		
30	accounting entries for any applications of appropriated earned surplus during the year.		
31			
32			
33			
34			
35			
36	N/A		
37			
38			
39			
40			
41			
42			
43			

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)	4,124,641		4,124,641			
4	106 Completed Construction						
5	not Classified	4,124,641		4,124,641			
6	Total P. 16, 18.						
7	104 Leased to Others						
8	105 Held for Future Use						
9	107 Construction Work in Progress						
10	Total Utility Plant	4,124,641		4,124,641			
11	DETAIL OF RESERVES FOR DEPRECIATION AND AMORTIZATION						
12	In Service:						
13	254 Depreciation P. 34	1,625,753		1,625,753			
14	257 Amortization	1,625,753		1,625,753			
15	Total, in Service						
16	Leased to Others:						
17	255 Depreciation						
18	258 Amortization						
19	Total, Leased to Others						
20	Held for Future Use:						
21	256 Depreciation						
22	259 Amortization						
23	Total, Held for Future Use						
	Total Reserves for Depreciation and Amortization	1,625,753		1,625,753			

UTILITY PLANT — GAS							
Line No.	Account (a)	Balance Beginning of Year (b)	Additions (c)	Retirements (d)	Adjustments (e)	Transfers (f)	Balance End of Year (g)
1	1. INTANGIBLE PLANT	\$	\$	\$	\$	\$	\$
2	391 Organization						
3	393 Miscellaneous Intangible Plant						
4	Total Intangible Plant						
5	2. PRODUCTION PLANT						
6	Manufactured Gas Production Plant						
7	304 Land and Land Rights						
8	305 Structures and Improvements						
9	306 Boiler Plant Equipment						
10	307 Other Power Equipment						
11	310 Water Gas Generating Equipment						
12	311 Liquefied Petroleum Gas Equipment	N/A					
13	312 Oil Gas Generating Equipment						
14	313 Generating Equipment — Other Processes						
15	315 Catalytic Cracking Equipment						
16	316 Other Reforming Equipment						
17	317 Purification Equipment						
18	318 Residual Refining Equipment						
19	319 Gas Mixing Equipment						
20	320 Other Equipment						
21	Total Manufactured Gas Production Plant						
22	3. STORAGE PLANT						
23	360 Land and Land Rights						
24	361 Structures and Improvements						
25	362 Gas Holders						
26	363 Other Equipment						
27	Total Storage Plant						

1. Report below the cost of utility plant in service according to prescribed accounts.
 2. Do not include as adjustments, corrections of additions and retirements for the current or the preceding year. Such items should be included in column (c) or (d) as appropriate.
 3. Credit adjustments of plant accounts should be enclosed in parentheses to indicate the negative effect of such amounts.
 4. Reclassifications or transfers within utility plant accounts should be shown in column (f).

UTILITY PLANT GAS (Continued)		Balance Beginning of Year (b)	Additions (c)	Retirements (d)	Adjustments (e)	Transfers (f)	Balance End of Year (g)
Line No.	Account (a)	\$	\$	\$	\$	\$	\$
1	4. TRANSMISSION AND DISTRIBUTION PLANT						
2	365.1 Land and Land Rights	18,607					18,607
3	365.2 Rights-of-Way	2,417,082	276,720				2,693,802
4	366 Structures and Improvements						
5	367 Mains						
6	368 Compressor Station Equipment						
7	369 Measuring and Regulating Station Equipment	57,011	2,010				59,021
8	380 Services	306,341	4,245				310,586
9	381 Meters	297,752	19,618				317,370
10	382 Meter Installations	81,245	745				81,990
11	383 House Regulators						
12	386 Other Property on Cust's Prem.						
13	387 Other Equipment						
14	Total Transmission and Distribution Plant	3,178,038	303,338				3,481,376
15	5. GENERAL PLANT						
16	389 Land and Land Rights	7,900					7,900
17	390 Structures and Improvements	11,023	4,645				15,668
18	391 Office Furniture and Equipment	59,404					59,404
19	392 Transportation Equipment	310,803					310,803
20	393 Stores Equipment						
21	394 Tools, Shop and Garage Eqpt.	246,672	2,818				249,490
22	395 Laboratory Equipment						
23	396 Power Operated Equipment						
24	397 Communication Equipment						
25	398 Miscellaneous Equipment						
26	399 Other Tangible Property						
27	Total General Plant	635,802	7,463				643,265
28	Total Gas Plant in Service						
29	104 Utility Plant Leased to Others						
30	105 Property Held for Future Use						
31	107 Construction Work in Progress						
32	Total Utility Plant Gas	3,813,840	310,801				4,124,641

these tentative classifications in columns (c), (d), (e) and (f) including the reversals of the prior years tentative account classifications at these amounts. (c) includes reversals of the above-mentioned tentative account classifications of the prior year which were not reported in column (a) of the prior year. (d) includes the amount of retirements from accounts in service at end of year.

have not been classified to primary accounts at the end of the year. tentative distribution of such retirements, an estimated figure with appropriate contra entry to the Depreciation Reserve Account, will be included in column (d) of the next year of an classified retirements of the prior year. (e) includes the amount of retirements from accounts in service at end of year. (f) includes the amount of transfers from accounts in service at end of year.

Accountant's Report on the Utility Plant Gas. The Utility Plant Gas is a tangible asset and is subject to depreciation. The depreciation is calculated on the straight-line method over the estimated useful life of the asset. The depreciation expense is recorded in the income statement and the accumulated depreciation is recorded in the balance sheet. The Utility Plant Gas is reported in column (a) of the balance sheet and the accumulated depreciation is reported in column (b) of the balance sheet. The net book value of the Utility Plant Gas is reported in column (c) of the balance sheet.

NONUTILITY PROPERTY (ACCOUNT 121)

Give particulars of all investments of the respondent in physical property not devoted to utility operation.

Line No.	Description and Location (a)	Book Value at End of Year (b)	Revenue for the Year (c)	Expense for the Year (d)	Net Revenue for Year (e)
1					
2					
3					
4					
5					
6					
7	None				
8					
9					
10					
11					
12					
13					
14					
15					
16					
17					
18					
19					
20					
21					
22					
23					
24					
25					
26					
27					
28					
29					
30					
31					
32					
33					
34					
35					
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39					
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42					
43					
44					
45					
46					
47					
48					
49					
50					
51					
52					
53					
TOTALS					

INVESTMENTS (ACCOUNTS 123, 124, 136)		
Give particulars of investments in stocks, bonds, notes, etc., held by the respondent at end of year. Provide a subheading for each account and list thereunder the information called for.		
Line No.	Description of Security Held by Respondent (a)	Amount (b)
1		
2		
3		
4		
5		
6		
7		
8		
9	None	
10		
11		
12		
13		
14		
15		
16		
17		
18		
19		
20		
21		
22		
23		
24		
25		
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44		
45		
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50		
51		
52		
53		

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

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

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

SPECIAL DEPOSITS (Accounts 132, 133, 134)

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

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

NOTES RECEIVABLE (Account 141)

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

Line No.	Name of Maker and Purpose for Which Received (a)	Date of Issue (b)	Date of Maturity (c)	Interest Rate (d)	Amount End of Year (e)
1					
2					
3					
4					
5					
6					
7	None				
8					
9					
10					
11					
12					
13					
14					
15					
16					
17					
18					
19					
20					
21					
22					
				TOTAL	

ACCOUNTS RECEIVABLE (Accounts 142, 143)

1. Give the particulars called for below concerning accounts receivable at end of year. 2. Designate any account included in Account 143 in excess of \$5,000.

Line No.	Description (a)	Amount End of Year (b)
23	Customers (Account 142):	
24	Electric (Includes \$..... Unbilled Revenue).....	
25	Gas (Includes \$..... Unbilled Revenue).....	237,785
26	Other Electric and Gas Utilities.....	
27	Other Accounts Receivable (Account 143):	
28	Officers and employees.....	
29	Due on subscriptions to capital stock (state class and series of stock).....	
30		
31	Miscellaneous (group and describe by classes):	
32		
33		
34		
35		
36		
37		
38		
39		
40		
41		
42		
		TOTAL 237,785

RECEIVABLES FROM ASSOCIATED COMPANIES (Accounts 145, 146)

- | | |
|--|---|
| <p>1. Report particulars of notes and accounts receivable from associated companies at end of year.</p> <p>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.</p> <p>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.</p> | <p>4. If any note was received in satisfaction of an open account, state the period covered by such open account.</p> <p>5. Include in column (d) interest recorded as income during the year, including interest on accounts and notes held any time during the year.</p> <p>6. Give particulars of any notes pledged or discounted, also of any collateral held as guarantee of payment of any note or account.</p> |
|--|---|

Line No.	Name of Company (a)	Amount End of Year (b)	Interest for Year	
			Rate (c)	Amount (d)
1		\$		\$
2				
3				
4				
5				
6				
7	None			
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				
21				
22				
23				
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41				
42				
43				
44				
45				
		TOTALS		

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

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

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

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

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

1. Report under separate subheadings for Unamortized Debt Discount and Expense and Unamortized Premium on Debt, particulars of discount and expense or premium applicable to each class and series of long-term debt.
2. Show premium amounts by enclosure in parentheses.
3. In column (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									
2									
3									
4									
5	None								
6									
7									
8									
9									
10									
11									
12									
13									
14									
15									
16									
17									
18									
19									
20									
21									
22									
23									
24									
25									
TOTALS									

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

MISCELLANEOUS DEFERRED DEBITS (Account 186)						
1. Report below the particulars called for concerning miscellaneous deferred debits.						
2. For any deferred debit being amortized show period of amortization.						
3. Minor items may be grouped by classes, showing number of such items.						

Line No.	Description (a)	Balance Beginning of Year (b)	Debits (c)	Credits		Balance End of Year (f)
				Account Charged (d)	Amount (e)	
11	None					
12						
13						
14						
15						
16						
17						
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32						
33						
34						
35						
36						
37						
38						
39						
40						
41						
42		TOTALS				

DISCOUNT ON CAPITAL STOCK (Account 191)		
1. Report the balance at end of year of discount on capital stock for each class and series of capital stock. 2. If any change occurred during the year in the balance with respect to any class or series of stock, attach a statement giving particulars of the change. State the reason for any charge-off during the year and specify the amount charged.		
Line No.	Class and Series of Stock (a)	Balance End of Year (b)
1		
2		
3		
4		
5	None	
6		
7		
8		
9		
10		
11		
12		
13		
14		
15		
16		
17		
18		
19		
20		
21	TOTAL	

CAPITAL STOCK EXPENSE (Account 192)		
1. Report the balance at end of year of capital stock expenses for each class and series of capital stock. 2. If any change occurred during the year in the balance with respect to any class or series of stock, attach a statement giving particulars of the change. State the reason for any charge-off of capital stock expense and specify the amount charged.		
Line No.	Class and Series of Stock (a)	Balance End of Year (b)
22		
23		
24		
25		
26		
27		
28	None	
29		
30		
31		
32		
33		
34		
35		
36		
37		
38		
39		
40		
41		
42		
43	TOTAL	

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

1. Report below the particulars called for concerning common and preferred stock at end of year, distinguishing separate series of any general class. Show totals separately for common and preferred stock.
 2. Entries in column (b) should represent the number of shares authorized by the Department.
 3. Give particulars concerning shares of any class and series of stock authorized to be issued by the Department which have not yet been issued.
 4. The designation of each class of preferred stock should show the dividend rate and whether the dividends are cumulative or noncumulative.
 5. State if any capital stock which has been nominally issued is nominally outstanding at end of year.
 6. Give particulars of any nominally issued capital stock, reacquired stock, or stock in sinking and other funds which is pledged, stating name of pledgee and purpose of pledge.

Line No.	Class and Series of Stock (a)	Number of Shares Authorized (b)	Par Value per Share (c)	Amount Authorized (d)	Outstanding per Balance Sheet*		Premium at End of Year (e)
					Shares (e)	Amount (f)	
1	Common	418	25	10,450	418	10,450	6,805
2							
3							
4							
5							
6							
7							
8							
9							
10							
11							
12							
13							
14							
15							
16							
17							
18							
19							
20							
21							
22							
23							
24							
25							
26							
27							
28							
29							
30	TOTALS	418	25	10,450	418	10,450	6,805
31							

*Total amount outstanding without reduction for amount held by respondent

OTHER PAID-IN CAPITAL (Accounts 208-211)

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

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

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

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

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

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

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

Line No.	Class and Series of Obligation (a)	Date of Issue (b)	Date of Maturity (c)	Amount Authorized (d)	Amount Actually Outstanding at End of Year (e)	Interest Provisions		Interest Accrued During Year Charged to Income (h)	Interest Paid During Year (i)
						Rate Per Cent (f)	Dates Due (g)		
						(f)	(g)		
1	Note Payable - Dean Bank	10/10	10/25	600,000	568,885	5.25			
2	Line of Credit - Dean Bank	6/99		150,000	150,000	4.5			
3	Line of Credit - Dean Bank	8/11		75,000	75,000	5.0			
4	Note Payable - Sovereign Bank	9/08	9/13	26,666	10,822	6.54			
5	Note Payable - Citizens Bank	9/08	9/13	21,257	8,731	7.59			
6	Note Payable - Citizens Bank	9/08	9/13	20,949	8,605	7.59			
7									
8									
9									
10									
11									
12									
13									
14									
15									
16									
17									
18									
19									
20									
21									
22									
23									
24									
25									
26									
27									
				TOTALS	822,043				

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	None				\$
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					
17					
18					
19					
20					
21					TOTAL

PAYABLES TO ASSOCIATED COMPANIES (Accounts 233, 234)				
Report particulars of notes and accounts payable to associated companies at end of year.				
Line No.	Name of Company (a)	Amount End of Year (b)	Interest for Year	
			Rate (c)	Amount (d)
22	Blackstone Sales	\$		\$
23				
24				
25				
26				
27				
28				
29				
30				
31				
32				
33				
34				
35				
36				
37				
38				
39				
40				
41				
42				
43				
44				
45			TOTALS	230,637
46				

MISCELLANEOUS CURRENT AND ACCRUED LIABILITIES (Account 242)

1. Report the amount and description of other current and accrued liabilities at end of year.
2. Minor items may be grouped under appropriate title.

Line No.	Item (a)	Amount (b)
1	Due to Officer	25,000
2		
3		
4		
5		
6		
7		
8		
9		
10		
11		
12		
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14		
15		
16		
17		
18		
19		

OTHER DEFERRED CREDITS (Account 253)

1. Report below the particulars called for concerning other deferred credits.
2. For any deferred credits being amortized show the period of amortization.
3. Minor items may be grouped by classes. Show number of items.

Line No.	Description of Other Deferred Credit (a)	Balance Beginning of Year (b)	Debits		Credits (e)	Balance End of Year (f)
			Account Credited (c)	Amount (d)		
20	TGP Refunds	0			9,366	9,366
21						
22	TGP Refunds (Prior Period Adjustment)	0			8,788	8,788
23						
24						
25						
26						
27						
28						
29						
30						
31						
32						
33						
34						
35						
36						
37						
38						
39	TOTALS				18,154	18,154
40						

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

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

Line No.	(a)	Electric (b)	Gas (c)	Total (d)
1	Balance at beginning of year		1,498,733	1,498,733
2	Credits to Depreciation Reserve during year:			
3	Account 403 Depreciation		143,021	143,021
4	Other Accounts (Specify)			
5				
6				
7	TOTAL CREDITS DURING YEAR..		143,021	143,021
8	Net Charges for Plant Retired:			
9	Book Cost of Plant Retired			
10	Cost of Removal			
11	Salvage (Credit)			
12	Prior Period Adjustment		(16,001)	(16,001)
13	NET CHARGES DURING YEAR...		(16,001)	(16,001)
14	Balance December 31		1,625,753	1,625,753

METHOD OF DETERMINATION OF DEPRECIATION CHARGES

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

15	Account	Book Rate	Book Deprec.	Tax Deprec.
16	Structure	Various	513	592
17	Trans. Equipment	20%	13,974	5,799
18	Tools	14.29%	19,528	4,924
19	Furniture & Fixtures	Various	0	0
20	Mains & Other Plant	Various	<u>109,006</u>	<u>186,924</u>
21			<u>143,021</u>	<u>198,239</u>
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	None						
25							
26							
27							
28							
29							
30							
31							
32							
33							
34							
35	TOTALS						
36							

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

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

- 1. Report below an analysis of the changes during the year for each of the above-named reserves.
- 2. Show name of reserve and account number, balance beginning of year, credits, debits, and balance at end of year. Credit amounts should be shown in black, debit amounts enclosed by parentheses.
- 3. Each credit and debit amount should be described as to its general nature and the contra account debited or credited shown. Combine the amounts of monthly accounting entries of the same general nature. If respond-

- ent has more than one utility department, contra accounts debited or credited should indicate the utility department affected.
- 4. For Accounts 261, Property Insurance Reserve and 262, Injuries and Damages Reserve, explain the nature of the risks covered by the reserve.
- 5. For Account 265, Miscellaneous Operating Reserves, report separately each reserve comprising the account and explain briefly its purpose.

Line No.	Item (a)	Contra Account Debited or Credited (b)	Amount (c)
1			
2			
3			
4			
5			
6	None		
7			
8			
9			
10			
11			
12			
13			
14			
15			
16			
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RESERVES FOR DEFERRED FEDERAL INCOME TAXES (Accounts 267, 268)

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

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

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

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

Line No.	Account Subdivisions (a)	Balance Beginning of Year (b)	Changes During Year		Balance End of Year (e)
			Amounts Debited Account 410 (1) (c)	Amounts Credited Account 411 (2) (d)	
1	Accelerated Amortization	\$	\$	\$	\$
2	(Account 267)				
3	Electric				
4	Gas				
5	Other (Specify)				
6	Totals				
7					
8	Liberalized Depreciation				
9	(Account 268)				
10	Electric				
11	Gas	217,572	3,591		221,163
12	Other (Specify)				
13	Totals	217,572	3,591		221,163
14					
15	Total (Accounts 267, 268)				
16	Electric				
17	Gas	217,572	3,591		221,163
18	Other (Specify)				
19	Totals	217,572	3,591		221,163
20					
21	(1) Account 410, Provision for Deferred Federal Income Taxes				
22	(2) Account 411, Federal Income Taxes Deferred in Prior Years — Credit.				

CONTRIBUTIONS IN AID OF CONSTRUCTION (Account 271)

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

Line No.	Class of Utility Service (a)	Balance Beginning of Year (b)	Debits		Credits (e)	Balance End of Year (f)
			Account Credited (c)	Amount (d)		
23	Customers -					
24	Current Year	0			27,375	27,375
25						
26	Customers -					
27	Prior Years	0			135,015	135,015
28						
29						
30	(Prior Period					
31	Adjustment)					
32						
33	TOTALS				162,390	162,390
34						

GAS OPERATING REVENUES (Account 400)

of such duplicate customers included in the classification.

4. Unmetered sales should be included below. The details of such sales should be given in a footnote.

5. Classification of Commercial and Industrial Sales: Account 481, according to Small (or Commercial) and Large (or Industrial) may be according to the basis of classification regularly used by the respondent.

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

1. Report below the amount of operating revenue for the year for each prescribed account and the amount of increase or decrease over the preceding year.

2. If increase and decreases are not derived from previously reported figures, explain any inconsistencies.

3. Number of customers should be reported on the basis of number of meters, plus number of flat rate

Line No.	Account (a)	Operating Revenues		MCF Sold (1000 BTU)		Average Number of Customers Per Month	
		Amount for Year (b)	Increase or (Decrease) from Preceding Year (c)	Amount for Year (d)	Increase or (Decrease) from Preceding Year (e)	Number for Year (f)	Increase or (Decrease) from Preceding Year (g)
1	SALES OF GAS	\$ 1,516,969	\$ (11,144)	97,804	743	1,387	32
2	480 Residential Sales						
3	481 Commercial and Industrial Sales:						
4	Small (or Commercial - see instr. 5)	672,909	39,231	49,460	4,247	145	4
5	Large (or Industrial - see instr. 5)						
6	482 Other Sales to Public Authorities						
7	484 Interdepartmental Sales:						
8	485 Miscellaneous Gas Sales	2,189,878	28,087	147,264	4,990	1,532	36
9	Total Sales to Ultimate Consumers						
10	483 Sales for Resale	2,189,878	28,087	147,264	4,990	1,532	36
11	Total Sales of Gas*						
12	OTHER OPERATING REVENUES						
13	487 Forfeited Discounts						
14	488 Miscellaneous Service Revenues						
15	489 Revenues from Trans. of Gas of Others						
16	490 Sales of Products Extracted from Natural Gas						
17	491 Rev. from Natural Gas Processed by Others						
18	493 Rent from Gas Property						
19	494 Interdepartmental Rents						
20	495 Other Gas Revenues						
21	Total Other Operating Revenues	2,189,878	28,087				
22	Total Gas Operating Revenues						

*Includes revenues from application of **CGA Factor** Purchased Price Adjustment Clauses **Fuel Clauses**

Total M.C.F. to which Applied **1,011,982**

147,264

Total MCF Sales for Year (147,264) x Avg CGA Factor for Year (6.87189)

SALES OF GAS TO ULTIMATE CONSUMERS

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

Line No.	Account No.	Schedule (a)	M.C.F. (1000 BTU) (b)	Revenue (c)	Average Revenue per M.C.F. (\$0.0000) (d)	Number of Customers (Per Bills Rendered)	
						July 31 (e)	December 31 (f)
1		Residential	2,913	58,622	20.12	150	158
2		Non-Heating					
3		Residential	94,891	1,458,347	15.37	1,206	1,277
4		Heating					
5		Commercial	49,460	672,909	13.61	143	150
6							
7							
8							
9							
10							
11							
12							
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14							
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47							
48							
49		TOTAL SALES TO ULTIMATE CONSUMERS (Page 43 line 9)	147,264	2,189,878	14.87	1,499	1,585

GAS OPERATION AND MAINTENANCE EXPENSES

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

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

GAS OPERATION AND MAINTENANCE EXPENSES — Continued

Line No.	Account (a)	Amount for Year (b)	Increase or (Decrease) from Preceding Year (c)
1	OTHER GAS SUPPLY EXPENSES	\$	\$
2	Operation:		
3	804 Natural gas city gate purchases	1,017,367	(8,720)
4	805 Other gas purchases	3,429	(310)
5	806 Exchange gas		
6	807 Purchased gas expenses		
7	810 Gas used for compressor station fuel — Cr.		
8	811 Gas used for products extraction — Cr.		
9	812 Gas used for other utility operations — Cr.		
10	813 Other gas supply expenses		
11	Total other gas supply expenses	1,020,796	(9,030)
12	Total production expenses	1,020,796	(9,030)
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	95,903	7,444
29	851 System control and load dispatching		
30	852 Communication system expenses	7,660	312
31	853 Compressor station labor and expenses		
32	855 Fuel and power for compressor stations		
33	857 Measuring and regulating station expenses		
34	858 Transmission and compression of gas by others		
35	874 Mains and services expenses		
36	878 Meter and house regulator expenses		
37	879 Customer installations expenses		
38	880 Other expenses		
39	881 Rents		
40	Total operation	103,563	7,756
41	Maintenance:		
42	885 Maintenance supervision and engineering	215,341	30,001
43	886 Maintenance of structures and improvements		
44	887 Maintenance of mains		
45	888 Maintenance of compressor station equipment		
46	889 Maintenance of measuring and regulating station equipment		
47	892 Maintenance of services		
48	893 Maintenance of meters and house regulators		
49	894 Maintenance of other equipment & Vehicles	51,600	7,026
50	Total maintenance	266,941	37,027
51	Total transmission and distribution expenses	370,504	44,783

BLACKSTONE GAS COMPANY

12/31/11

Page 46 - #804 Natural Gas City Gate Purchases:

Amerada Hess	1,015,601
Deferred Gas Costs - Less: Interest on Costs	5,195
Less: Company Usage	<u>(3,429)</u>
Total	<u>1,017,367</u>

GAS OPERATION AND MAINTENANCE EXPENSES — Continued			
Line No.	Account (a)	Amount for Year (b)	Increase or (Decrease) from Preceding Year (c)
1	CUSTOMER ACCOUNTS EXPENSES	\$	\$
2	Operation:		
3	901 Supervision		
4	902 Meter reading expenses	26,615	3,708
5	903 Customer records and collection expenses		
6	904 Uncollectible accounts	7,096	(5,280)
7	905 Miscellaneous customer accounts expenses		
8	Total customer accounts expenses	33,711	(1,572)
9	SALES EXPENSES		
10	Operation:		
11	911 Supervision		
12	912 Demonstrating and selling expenses		
13	913 Advertising expenses	3,312	1,055
14	916 Miscellaneous sales expenses		
15	Total sales expenses	3,312	1,055
16	ADMINISTRATIVE AND GENERAL EXPENSES		
17	Operation:		
18	920 Administrative and general salaries	129,783	10,621
19	921 Office supplies and expenses	81,277	12,937
20	922 Administrative expenses transferred — Cr.		
21	923 Outside services employed	131,780	5,725
22	924 Property insurance	66,523	6,342
23	925 Injuries and damages		
24	926 Employees pensions and benefits	51,240	(7,296)
25	928 Regulatory commission expenses		
26	929 Duplicate charges — Cr.		
27	930 Miscellaneous general expenses		
28	931 Rents	46,797	20,797
29	Total operation	507,400	49,126
30	Maintenance:		
31	932 Maintenance of general plant		
32	Total administrative and general expenses	507,400	49,126
33	Total gas operation and maintenance expenses	1,935,723	84,362

SUMMARY OF GAS OPERATION AND MAINTENANCE EXPENSES				
Line No.	Functional Classification (a)	Operation (b)	Maintenance (c)	Total (d)
34	Steam production	\$	\$	\$
35	Manufactured gas production			
36	Other gas supply expenses	1,020,796		1,020,796
37	Total production expenses			
38	Local storage expenses			
39	Transmission and distribution expenses	103,563	266,941	370,504
40	Customer accounts expenses	33,711		33,711
41	Sales expenses	3,312		3,312
42	Administrative and general expenses	507,400		507,400
43	Total gas operation and maintenance expenses	1,668,782	266,941	1,935,723
44	Ratio of operating expenses to operating revenues (carry out decimal two places, e.g.: 0.00%) <small>Computed by dividing Revenues (Acct. 400) into the sum of Operation and Maintenance Expenses (P. 47, line 440), Depreciation (Acct. 403) and Amortization (Acct. 407).</small>			95.34
45	Total salaries and wages of gas department for year, including amounts charged to operating expenses, construction and other accounts		\$	483,743
46	Total number of employees of gas department at end of year, including administrative, operating, maintenance, construction and other employees (including part time employees)			11

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

SALES FOR RESALE (Account 483)

Line No.	Names of Companies to Which Gas is Sold (a)	Where Delivered and Where and How Measured (b)	M.C.F. (1000 BTU) (c)	Rate per M.C.F. (\$0.0000) (d)	Amount (e)
1	None				
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
	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	None													
17														
18														
19														
20														
21														
22														
23														
								TOTALS						

PURCHASED GAS (Accounts 804-806)

Line No.	Names of Companies from Which Gas is Purchased (a)	Where Received and Where and How Measured (b)	M.C.F. (1000 BTU) (c)	Rate per M.C.F. (\$0.0000) (d)	Amount (e)
24	Amerada Hess	Rt. 126 Bellingham, MA	151,949	6.684	1,015,601
25					
26					
27					
28					
29					
30					
31					
32					
33					
34					
35					
36					
37					
38					
	TOTALS				

TAXES CHARGED DURING YEAR

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

3. The aggregate of each kind of tax should be listed under the appropriate heading of "Federal," "State," and "Local" in such manner that the total tax for each State and for all subdivisions can readily be ascertained.

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

number of the appropriate balance sheet plant account or subaccount.
 5. For any tax which it was necessary to apportion to more than one utility department or account, state in a footnote the basis of apportioning such tax.
 6. Do not include in this schedule entries with respect to deferred income taxes, or taxes collected through payroll deductions or otherwise pending transmittal of such taxes to the taxing authority.

Line No.	Kind of Tax (a)	Total Taxes Charged During Year (omit cents) (b)	Distribution of Taxes Charged (omit cents) (Show utility department where applicable and account charged)						
			Electric (Acct. 408,409) (c)	Gas (Acct. 408,409) (d)	(e)	(f)	(g)	(h)	
1	<u>Local</u>								
2									
3	Personal Property Taxes (Blackstone, Bellingham, Commonwealth of Massachusetts)	21,072		21,072					
4									
5									
6									
7									
8									
9	<u>Payroll</u>								
10									
11	(State Unemployment, Federal Unemployment, Social Security)	36,343		36,343					
12									
13									
14									
15									
16									
17									
18									
19									
20									
21									
22									
23									
24									
25									
26									
27									
28	TOTALS	57,415		57,415					

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	Miscellaneous				
2			2,598		
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
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49					
50					
51	TOTALS		2,598		

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

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

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

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

Line No.	Item	Total	January	February	March	April	May
1	<u>Gas Made</u>						
2	Gas						
3	Gas						
4	Gas						
5	Gas						
6	TOTAL.....						
7							
8	<u>Gas Purchased</u>						
9	Natural.....	151,949	31,562	26,384	21,116	10,836	5,814
10	Other.....						
11	TOTAL.....	151,949	31,562	26,384	21,116	10,836	5,814
12	TOTAL MADE AND						
13	PURCHASED.....	151,949	31,562	26,384	21,116	10,836	5,814
14	Net Change in Holder Gas*						
15	TOTAL SENDOUT....	151,949	31,562	26,384	21,116	10,836	5,814
16							
17							
18							
19	Gas Sold.....	147,264	29,115	26,505	23,080	11,308	5,621
20	Gas Used by Company....	513	100	60	102	74	14
21	Gas Accounted for.....	147,777	29,215	26,565	23,182	11,382	5,635
22	Gas Unaccounted for.....	4,172	2,347	(181)	(2,066)	(546)	179
23	% Unaccounted for (0.00%).....	2.75%	7.44%	(0.69%)	(9.78%)	(5.04%)	3.08%
24							
25							
26							
27	<u>Sendout in 24 hours</u> <u>in MCF.....</u>						
28	Maximum—MCF.....						
29	Maximum Date.....						
30	Minimum—MCF.....						
31	Minimum Date.....						
32							
33							
34							
35	B.T.U. Content of Gas Delivered to Customers	1040.00					
							per Cubic Foot.

*Add Decreases in Holder Gas, Deduct Increases.

GAS GENERATING PLANT			
Line No.	General Description — Location, Size, Type, etc.	No. of Sets	24 Hour Cap. (MCF)
1			
2			
3			
4	None		
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			
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54			
55			
56			
		TOTAL	

BOILERS						
Line No.	Location	Kind of Fuel and Method of Firing	Rated Pressure in Lbs.	Rated Steam Temp.	Number	Output Rating M. Lbs. Steam Per Hour
1	None					
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
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26						
27						
28						

SCRUBBERS, CONDENSERS AND EXHAUSTERS. 24 HOUR CAPACITY (MCF)

Line No.		Kind of Gas			Total Capacity
29	Scrubbers	None			
30					
31					
32					
33					
34					
35	Condensers				
36					
37					
38					
39	Exhausters				
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				
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16				
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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							
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47							

TRANSMISSION AND DISTRIBUTION MAINS

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

Line No.	Diameter	Total Length in Feet at Beginning of Year	Added During Year	Taken Up During Year	Abandoned but Not Removed During Year	Total Length in Feet at End of Year
1	2"	65,672	3,284			68,956
2						
3	3"	87,143	2,104			89,247
4						
5	4"	105,797	3,240			109,037
6						
7	5"	600	0			600
8						
9	6"	11,955	2,940			14,895
10						
11						
12						
13						
14						
15						
16						
17						
18						
19						
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21						
22						
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37						
38						
39						
40						
41						
42						
43						
44						
45						
46	TOTALS	271,167	11,568			282,735

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

GAS DISTRIBUTION SERVICES, HOUSE GOVERNORS AND METERS

Report below the information called for concerning Distribution Services, House Governors and Meters

Line No.	Item	Gas Services	House Governors	Meters
1	Number at beginning of year.....	1,549		1,725
2	Additions during year:			
3	Purchased.....	*****		236
4	Installed.....	34		*****
5	Associated with Plant acquired.....			
6	Total Additions.....	34		236
7	Reductions during year:			
8	Retirements.....			191
9	Associated with Plant sold.....			
10	Total Reductions.....			191
11	Number at End of Year.....	1,583		1,770
12	In Stock.....			
13	On Customers' Premises—Inactive.....			
14	On Customers' Premises—Active.....			
15	In Company Use.....			
16	Number at End of Year.....			
17	Number of Meters Tested by State Inspectors During Year.....			

EXPENDITURES FOR CERTAIN CIVIC, POLITICAL AND RELATED ACTIVITIES

(Account 426.4)

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

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

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

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

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

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

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

Line No.	Item (a)	Amount (b)
1		\$
2		
3		
4	None	
5		
6		
7		
8		
9		
10		
11		
12		
13		
14		
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41		

913. Advertising Expenses.

Line No.	Type (a)	General Description (b)	Amount for Year (c)
1			
2	Various newspaper ads	Woonsocket Call, etc.	3,312
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			
15			
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56		TOTAL	3,312

THIS RETURN IS SIGNED UNDER THE PENALTIES OF PERJURY

..... *President.*

..... *Treasurer.*

..... *Directors.*

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

..... ss.

..... 19

Then personally appeared

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

*Notary Public or
Justice of the Peace.*

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