

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,

2012



The Commonwealth of Massachusetts

DEPARTMENT OF PUBLIC UTILITIES
OFFICE OF UTILITY ACCOUNTING
One South Station
Boston, MA 02110

REVENUE STATEMENT

2012

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) \$ 57,216,666
Other Revenues (outside Massachusetts) _____
Total Revenues as per annual return \$ 57,216,666

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

Title President
& 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.

DEPARTMENT OF TELECOMMUNICATIONS & ENERGY

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

**CONDENSED FINANCIAL RETURN
FOR THE YEAR ENDED DECEMBER 31, 2012**

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	\$ 57,216,666	\$ (7,730,938)
Operating Expenses:		
Operation Expense	36,901,541	(6,537,534)
Maintenance Expense	978,321	(191,005)
Depreciation Expense	6,304,723	214,704
Amortization of Utility Plant	(48,300)	(444)
Amortization of Property Losses	0	
Amortization of Conversion Expenses	0	
Taxes Other Than Income Taxes	3,020,440	50,717
Income Taxes	836,633	(306,301)
Provision for Deferred Fed.Inc.Taxes	1,498,105	(246,655)
Fed. Inc. Taxes Def. in Prior Yrs.-Cr.		
Total Operating Expenses	49,491,463	(7,015,630)
Net Operating Revenues	7,725,203	(715,308)
Income from Utility Plant Leased to Others	0	0
Other Utility Operating Income	0	0
Total Utility Operating Income	7,725,203	(715,308)
OTHER INCOME		
Income from Mdse. Job. & Contract Work	0	0
Income from Nonutility Operations	0	0
Nonoperating Rental Income	302,725	(19,381)
Interest and Dividend Income	113,545	(2,376)
Miscellaneous Nonoperating Income	624,080	558,716
Total Other Income	1,040,350	536,959
Total Income	8,765,553	(178,349)
MISCELLANEOUS INCOME DEDUCTIONS		
Miscellaneous Amortization	0	0
Other Income Deductions	43,483	244
Total Income Deductions	43,483	244
Income Before Interest Charges	8,722,070	(178,593)
INTEREST CHARGES		
Interest on Long-Term Debt	2,899,082	(157,163)
Amortization of Debt Disc. & Expense	117,191	(74,076)
Amortization of Prem. on Debt - Credit	0	0
Int. on Debt to Associated Companies	0	0
Other Interest Expense	8,112	(14,854)
Interest Charged to Construction - Credit	0	1,235
Total Interest Charges	3,024,385	(247,328)
Net Income	5,697,685	68,735

BALANCE SHEET

Title of Account	Balance End of Year	Title of Account	Balance End of Year
UTILITY PLANT	\$	PROPRIETARY CAPITAL	\$
Utility Plant	228,395,825	CAPITAL STOCK	
OTHER PROPERTY AND INVESTMENTS		Common Stock Issued	250
Nonutility Property	4,246,118	Preferred Stock Issued	-
Investment in Associated Companies	-	Capital Stock Subscribed	-
Other Investments	-	Premium on Capital Stock	-
Special Funds	1,356,569	Total	250
Total Other Property and Investments	5,602,687	SURPLUS	
CURRENT AND ACCRUED ASSETS		Other Paid-In Capital	108,094,738
Cash	2,027,003	Earned Surplus	2,926,150
Special Deposits	-	Surplus Invested in Plant	-
Working Funds	3,800	Total	109,020,888
Temporary Cash Investments	-	Total Proprietary Capital	109,021,138
Notes and Accounts Receivable	10,237,616	LONG-TERM DEBT	
Receivables from Assoc. Companies	71,188	Bonds	31,090,910
Materials and Supplies	4,847,530	Advances from Associated Companies	6,781,000
Prepayments	133,772	Other Long-Term Debt	-
Interest and Dividends Receivable	-	Total Long-Term Debt	37,871,910
Rents Receivable	-	CURRENT AND ACCRUED LIABILITIES	
Accrued Utility Revenues	4,270,950	Notes Payable	-
Misc. Current and Accrued Assets	2,523,808	Accounts Payable	4,318,336
Total Current and Accrued Assets	23,915,667	Payables to Associated Companies	7,555,124
DEFERRED DEBITS		Customer Deposits	550,031
Unamortized Debt Discount and Expense	956,158	Taxes Accrued	3,910,886
Extraordinary Property Losses	-	Interest Accrued	832,833
Preliminary Survey and Investigation Charges	29,955	Dividends Declared	-
Clearing Accounts	-	Matured Long-Term Debt	-
Temporary Facilities	-	Matured Interest	-
Miscellaneous Deferred Debits	43,618,797	Tax Collections Payable	-
Total Deferred Debits	44,604,910	Misc. Current and Accrued Liabilities	1,825,964
CAPITAL STOCK DISCOUNT AND EXPENSE		Total Current and Accrued Liabilities	18,993,174
Discount on Capital Stock	-	DEFERRED CREDITS	
Capital Stock Expense	-	Unamortized Premium on Debt	-
Total Capital Stock Discount and Expense	-	Customer Advances for Construction	14,648
REACQUIRED SECURITIES		Other Deferred Credits	12,374,053
Reacquired Capital Stock	-	Total Deferred Credits	12,388,701
Reacquired Bonds	-	RESERVES	
Total Reacquired Securities	-	Reserves for Depreciation	82,289,348
Total Assets and Other Debits	302,519,089	Reserves for Amortization	-
		Reserve for Uncollectible Accounts	767,386
		Operating Reserves	13,853,351
		Reserve for Depreciation and Amortization of Nonutility Property	2,544,704
		Reserves for Deferred Federal Income	-
		Taxes	20,917,326
		Total Reserves	120,372,115
		CONTRIBUTIONS IN AID OF CONSTRUCTION	
		Contributions in Aid of Construction	3,872,051
		Total Liabilities and Other Credits	302,519,089

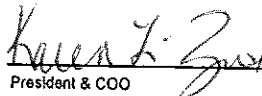
NOTES:

GAS OPERATING REVENUES		
Account	Operating Revenues	
	Amount for Year	Increase (Decrease) from Preceding Year
SALES OF GAS		
Residential Sales	\$ 31,128,596	\$ (5,062,827)
Commercial and Industrial Sales		
Small (or Commercial)	14,722,821	(2,619,732)
Large (or Industrial)		
Other Sales to Public Authorities		
Interdepartmental Sales		
Miscellaneous Electric Sales		
Total Sales to Ultimate Consumers	45,851,417	(7,682,559)
Sales for Resale	-	-
Total Sales of Gas	45,851,417	(7,682,559)
OTHER OPERATING REVENUES		
Forfeited Discounts	34,705	(12,755)
Miscellaneous Service Revenues	18,530	1,760
Revenues from Transportation of Gas of Others	10,889,075	(136,290)
Sales of Products Extracted from Natural Gas		
Revenues from Natural Gas Processed by Others		
Rent from Gas Property		
Interdepartmental Rents		
Other Gas Revenues	422,939	98,906
Total Other Operating Revenues	11,365,249	(48,379)
Total Gas Operating Revenues	57,216,666	(7,730,938)

SUMMARY OF GAS OPERATION AND MAINTENANCE EXPENSES

Functional Classification	Operation	Maintenance	Total
Steam Production	\$	\$	\$
Manufactured Gas Production	380,698	93,302	474,000
Other Gas Supply Expenses	23,638,031		23,638,031
Total Production Expenses	24,018,729	93,302	24,112,031
Local Storage Expenses			
Transmission and Distribution Expenses	4,657,289	885,019	5,542,308
Customer Accounts Expenses	2,274,213		2,274,213
Sales Expenses	820,210		820,210
Administrative and General Expenses	5,131,100	-	5,131,100
Total Gas Operation and Maintenance Expenses	\$36,901,541	978,321	\$37,879,862

April 1, 2013, 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 & COO
 Karen L. Zink

STATEMENT OF EARNED SURPLUS

	Amount for Year	Increase (Decrease) from Preceding Year
Unappropriated Earned Surplus (at beginning of period)	\$2,212,498	(\$373,518)
Balance Transferred from Income	5,697,685	68,735
Miscellaneous Credit to Surplus	-	-
Miscellaneous Debits to Surplus	-	-
Appropriations of Surplus	-	-
Net Additions to Earned Surplus	5,697,685	68,735
Dividends Declared - Preferred Stock	-	(2,468)
Dividends Declared - Common Stock	5,000,000	(1,000,000)
Unappropriated Earned Surplus (at end of period)	2,910,183	697,685

ELECTRIC OPERATING REVENUES

Account	Operating Revenues	
	Amount for Year	Increase or (Decrease) from Preceding Year
SALES OF ELECTRICITY	\$	\$
Residential Sales		
Commercial and Industrial Sales		
Small (or Commercial)	N/A	
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			

The Commonwealth of Massachusetts

RETURN
OF THE
BERKSHIRE GAS
COMPANY
TO THE
DEPARTMENT OF PUBLIC UTILITIES
OF MASSACHUSETTS
For the Year Ended December 31,
2012

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

Karen L. Zink

Official title: President
and Chief Operating Officer

Office address: 115 Cheshire Road
Pittsfield MA 01201-1803

TABLE OF CONTENTS

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

Title of Schedule (a)	Schedule Page Number (b)	Remarks (c)
General Information	4-7	
Comparative Balance Sheet	8 - 9	
Statement of Income for the Year	10	
Statement of Earned Surplus	12	
Summary of Utility Plant and Reserves for Depreciation and Amortization	13	
Utility Plant -- Gas	17 - 18	
Nonutility Property	19	
Investments	20	
Special Funds	21	
Special Deposits	21	
Notes Receivable	22	
Accounts Receivable	22	
Receivables from Associated Companies	23	
Materials and Supplies	24	
Production Fuel and Oil Stocks	25	
Unamortized Debt Discount and Expense and Unamortized Premium on Debt	26	
Extraordinary Property Losses	27	
Miscellaneous Deferred Debits	27 & 27A	
Discount on Capital Stock	28	
Capital Stock Expense	28	
Capital Stock and Premium	29	
Other Paid-In Capital	30	
Long-Term Debt	31	
Notes Payable	32	
Payables to Associated Companies	32	
Miscellaneous Current and Accrued Liabilities	33	
Other Deferred Credits	33	
Reserve for Depreciation of Utility Plant in Service	34	
Method of Determination of Depreciation Charges	34	
Dividends Declared During Year	34	
Operating Reserves	35	
Reserves for Deferred Federal Income Taxes	36	
Contributions in Aid of Construction	36	

TABLE OF CONTENTS (Continued)

Title of Schedule (a)	Schedule Page Number (b)	Remarks (c)
Gas Operating Revenues	43	
Sales of Gas to Ultimate Consumers	44	
Gas Operation and Maintenance Expenses	45 - 47	
Summary of Gas Operation and Maintenance Expenses	47	
Sales for Resale - Gas	48	
Sale of 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	
Holder	76	
Transmission and Distribution Mains	77	
Gas Distribution Services, House Governors and Meters	78	
Rate Schedule Information	79	
Lobbying Expense	80A	
Advertising Expense	80B	
Deposits and Collateral	80C	
Signature Page	81	

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	\$0
President and COO	Karen L. Zink		182,113
Assistant Clerk of the Corporation	Cheryl M. Clark		96,186
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
James P. Torgerson Richard J. Nicholas Linda L. Randell Patricia Cosgel	All at: UIL Holdings Corporation 157 Church St. New Haven, CT 06506	\$0
Anthony J. Vallillo	Retired as of December 2012	\$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

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:	0
Common:	0
6. Number of stockholders in Massachusetts,

Preferred:	0
Common:	0
7. Amount of stock held in Massachusetts, No. of shares,

Preferred:	0	\$0
Common:	0	\$0
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, of the fiscal year, 2011	shares, par value, \$	No. of shares, , outstanding December 31
Preferred:	4.8% 15 \$100	0
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.

UIL Holdings Corporation

\$ 689,634

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	2,388
		Amherst	2,263
		Cheshire	486
		Clarksburg	123
		Dalton	1,576
		Deerfield	623
		Great Barrington	952
		Greenfield	3,764
		Hadley	757
		Hatfield	779
		Lanesboro	214
		Lee	1,672
		Lenox	1,662
		Lenoxdale	156
		North Adams	3,797
		Northampton	4
		Pittsfield	13,264
		Stockbridge	445
		Sunderland	7
		Turners Falls	1,047
		Whately	74
		Williamstown	1,500
TOTAL		TOTAL	37,553

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.....	\$ 219,504,272	\$ 228,395,825	\$ 8,891,553
3	OTHER PROPERTY AND INVESTMENTS			
4	Nonutility Property (121) P. 19.....	4,311,386	4,246,118	(65,268)
5	Investment in Associated Companies (123) P. 20.....	-	-	-
6	Other Investments (124) P. 20.....	-	-	-
7	Special Funds (125, 126, 127, 128) P. 21.....	1,432,253	1,356,569	(75,684)
8	Total Other Property and Investments.....	5,743,639	5,602,687	(140,952)
9	CURRENT AND ACCRUED ASSETS			
10	Cash (131).....	2,468,738	2,027,003	(441,735)
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.....	9,822,334	10,237,616	415,282
15	Receivables from Assoc. Companies (145, 146) P. 23.....	30,426	71,188	40,762
16	Materials and Supplies (151-159, 163) P. 24.....	5,337,217	4,647,530	(689,687)
17	Prepayments (165).....	174,733	133,772	(40,961)
18	Interest and Dividends Receivable (171).....	-	-	-
19	Rents Receivable (172).....	-	-	-
20	Accrued Utility Revenues (173-175).....	2,709,823	4,270,950	1,561,127
21	Misc. Current and Accrued Assets (174).....	1,471,050	2,523,808	1,052,758
22	Total Current and Accrued Assets.....	22,018,121	23,915,667	1,897,546
23	DEFERRED DEBITS			
24	Unamortized Debt Discount and Expense (181) P. 26.....	1,027,965	956,158	(71,807)
25	Extraordinary Property Losses (182) P. 27.....	-	-	-
26	Preliminary Survey and Investigation Charges (183).....	29,955	29,955	-
27	Clearing Accounts (184).....	-	-	-
28	Temporary Facilities (185).....	-	-	-
29	Miscellaneous Deferred Debits (186) P. 27.....	43,401,778	43,618,797	217,018
30	Total Deferred Debits.....	44,459,698	44,604,910	145,211
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.....	291,725,730	302,519,089	10,793,359

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.....	-	-	-
5	Capital Stock Subscribed (202, 205).....	-	-	-
6	Premium on Capital Stock (207) P. 29.....	-	-	-
7	Total.....	250	250	-
8	SURPLUS			
9	Other Paid-in Capital (208-211) P. 30.....	106,094,738	106,094,738	-
10	Earned Surplus (215, 216) P. 12.....	2,184,133	2,928,150	742,017
11	Surplus Invested in Plant (217).....	-	-	-
12	Total.....	108,278,871	109,020,888	742,017
13	Total Proprietary Capital.....	108,279,121	109,021,138	742,017
14	LONG-TERM DEBT			
15	Bonds (221) p. 31.....	32,545,455	31,090,910	(1,454,545)
16	Advances from Associated Companies (223) P. 31....	7,719,000	6,781,000	(938,000)
17	Other Long-Term Debt (224) P. 31.....	-	-	-
18	Total Long-Term Debt.....	40,264,455	37,871,910	(2,392,545)
19	CURRENT AND ACCRUED LIABILITIES			
20	Notes Payable (231) P. 32.....	-	-	-
21	Accounts Payable (232).....	4,392,578	4,318,336	(74,242)
22	Payables to Associated Companies (223, 234) P. 32.	366,585	7,555,124	7,188,539
23	Customer Deposits (235).....	505,841	550,031	44,190
24	Taxes Accrued (236).....	2,999,604	3,910,886	911,282
25	Interest Accrued (237).....	847,690	832,833	(14,857)
26	Dividends Declared (238).....	12	-	(12)
27	Matured Long-Term Debt (239).....	-	-	-
28	Matured Interest (240).....	-	-	-
29	Tax Collections Payable (241).....	-	-	-
30	Misc. Current and Accrued Liabilities (242) P. 33.	3,095,751	1,825,964	(1,269,787)
31	Total Current and Accrued Liabilities.....	12,208,061	18,993,174	6,785,113
32	DEFERRED CREDITS			
33	Unamortized Premium on Debt (251) P. 26.....	-	-	-
34	Customer Advances for Construction (252).....	17,783	14,648	(3,135)
35	Other Deferred Credits (253) P. 33.....	7,891,361	12,374,053	4,482,692
36	Total Deferred Credits.....	7,909,144	12,388,701	4,479,557
37	RESERVES			
38	Reserves for Depreciation (254-256) P. 13.....	77,680,753	82,289,348	4,608,595
39	Reserves for Amortization (257-259) P. 13.....	-	-	-
40	Reserve for Uncollectible Accounts (260).....	838,559	767,386	(71,173)
41	Operating Reserves (261-265) P. 35.....	18,920,385	13,853,351	(5,067,034)
42	Reserve for Depreciation and Amortization of Nonutility Property (268).....	2,770,814	2,544,704	(226,110)
43	Reserves for Deferred Federal Income Taxes (267, 268) P. 36.....	19,365,614	20,917,326	1,551,712
44	Total Reserves.....	119,576,125	120,372,115	795,990
45	CONTRIBUTIONS IN AID OF CONSTRUCTION			
46	Contributions in Aid of Construction (271) P. 36..	3,488,823	3,872,051	383,228
47	Total Liabilities and Other Credits.....	291,725,730	302,519,089	10,793,359

STATEMENT OF INCOME FOR THE YEAR

Line No.	Account (a)	Total	
		Current Year (b)	Increase or (Decrease) from Preceding Year (c)
OPERATING INCOME			
1	Operating Revenues (400) P. 37, 43.....	\$	\$
2	Operating Expenses:	57,216,666	(7,730,938)
3	Operation Expense (401) P. 42, 47.....		
4	Maintenance Expense (402) P. 42, 47.....	36,901,541	(6,537,534)
5	Depreciation Expense (403) P. 34.....	978,321	(191,005)
6	Amortization of Utility Plant (404 and 405).....	6,304,723	214,704
7	Amortization of Property Losses (407.1).....	(48,300)	444
8	Amortization of Conversion Expenses (407.2).....	-	-
9	Taxes Other Than Income Taxes (408) P. 49.....	-	-
10	Income Taxes (409) P. 49.....	3,020,440	50,717
11	Provision for Deferred Fed.Inc.Taxes (410) P.38.....	838,633	(308,301)
12	Total Operating Expenses.....	1,498,105	(246,655)
13	Net Operating Revenues.....	49,491,463	(7,015,630)
14	Income from Utility Plant Leased to Others (412).....	7,725,203	(715,308)
15	Other Utility Operating Income (414) P. 50.....	-	-
16	Total Utility Operating Income.....	-	-
17	Total Utility Operating Income.....	7,725,203	(715,308)
OTHER INCOME			
18	Income from Mdse. Job. & Contract Work (415) P. 51.....	-	-
19	Income from Nonutility Operations (417).....	-	-
20	Nonoperating Rental Income (418).....	-	-
21	Interest and Dividend Income (419).....	302,725	(19,381)
22	Miscellaneous Nonoperating Income (421).....	113,545	(2,376)
23	Total Other Income.....	624,080	558,716
24	Total Income.....	1,040,350	538,959
25	Total Income.....	8,765,553	(178,349)
MISCELLANEOUS INCOME DEDUCTIONS			
26	Miscellaneous Amortization (425).....	-	-
27	Other Income Deductions (426).....	-	-
28	Total Income Deductions.....	43,483	244
29	Total Income Deductions.....	43,483	244
30	Income Before Interest Charges.....	8,722,070	(178,593)
INTEREST CHARGES			
31	Interest on Long-Term Debt (427) P. 31.....		
32	Amortization of Debt Disc. & Expense (428) P. 26.....	2,899,082	(157,163)
33	Amortization of Prem. on Debt - Credit (429) P. 26.....	117,191	(74,076)
34	Int. on Debt to Associated Companies(430)P. 31, 32.....	-	-
35	Other Interest Expense (431).....	-	-
36	Interest Charged to Construction - Credit (432).....	8,112	(14,854)
37	Total Interest Charges.....	-	(1,235)
38	Total Interest Charges.....	3,024,365	(247,328)
39	Net Income.....	5,697,685	68,735
EARNED SURPLUS			
40	Unappropriated Earned Surplus (at beginning of period) (216)		
41	Balance Transferred from Income (433).....	2,212,498	(373,518)
42	Reset Retained Earnings to zero per GAAP.	5,697,685	68,735
43	Miscellaneous Debits to Surplus (435).....	-	-
44	Appropriations of Surplus (436).....	-	-
45	Net Additions to Earned Surplus.....	-	-
46	Net Additions to Earned Surplus.....	5,697,685	68,735
47	Dividends Declared - Preferred Stock (437).....	-	(2,468)
48	Dividends Declared - Common Stock (438).....	5,000,000	(1,000,000)
49	Unappropriated Earned Surplus (at end of period)(216).....	2,910,183	697,685
50	Unappropriated Earned Surplus (at end of period)(216).....		

STATEMENT OF EARNED SURPLUS (Accounts 215-216)

- | | |
|--|--|
| <p>1. Report in this schedule an accounting for charges in appropriate and unappropriated earned surplus for the year.</p> <p>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.</p> <p>3. For each reservation or appropriation of earned</p> | <p>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.</p> <p>4. Dividends should be shown for each class and series of capital stock. Show amounts of dividends per share.</p> <p>5. List credits first; then debits.</p> |
|--|--|

Lin No	Item (a)	Contra Primary Account Affected (b)	Amount (c)
1	UNAPPROPRIATED EARNED SURPLUS (Account 216)		
2	Balance -- Beginning of year		\$2,212,498
3	Changes: (Identify by prescribed earned surplus accounts)		
4			
5	Credits:		
6	Balance transferred from Income Account 433	400-432	5,697,685
7			
8			
9			
10	Debits:		
11	Dividends declared--		
12	Preferred 4.8% (\$4.80/share) -- A/C 437	238	0
13	Common Stock Dividends -- A/C 438	234	5,000,000
14			
15			
16			
17			
18			
19	Reset Retained Earnings to zero per GAAP due to merger.		-
20			
21			
22			
23			
24			
25			
26			
27	Balance -- end of year		2,910,183
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)		15,967
35			
36			
37			
38			
39			
40			
41			
42			
43			
44	Balance -- end of year		15,967

Year ended December 31, 2012

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).....	\$225,627,445		\$225,627,445			
4	106 Completed Construction not classified.....	0		0			
5	Total P. 16, 18.....	225,627,445		225,627,445			
6	104 Leased to Others.....	0		0			
7	105 Held for Future Use.....	0		0			
8	107 Construction Work in Progress.....	2,768,380		2,768,380			
9	Total Utility Plant.....	228,395,825		228,395,825			
10	DETAIL OF RESERVES FOR DEPRECIATION AND AMORTIZATION						
11	In Service:						
12	254 Depreciation P. 34.....	82,289,348		82,289,348			
13	257 Amortization.....	0		0			
14	Total in Service.....	82,289,348		82,289,348			
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.....	\$82,289,348		\$82,289,348			

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	301 Organization.....	\$0	\$0				\$0
3	303 Miscellaneous Intangible Plant.....	52,524,960			(592,470)		51,932,490
4	Total Intangible Plant.....	52,524,960	0	0	(592,470)	0	51,932,490
5	2. PRODUCTION PLANT						
6	Manufactured Gas Production Plant.....						
7	304 Land and Land Rights.....	1,754,413					1,754,413
8	305 Structures and Improvements.....	4,736,381	6,213				4,742,594
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.....	1,292,988					1,292,988
20	320 Other Equipment.....	610,975	(12,265)				598,710
21	Total Manufactured Gas.....	0					0
22	Production Plant.....	9,910,226	(6,052)	0	0	0	9,904,174
23	3. STORAGE PLANT						
24	360 Land and Land Rights.....	0					0
25	361 Structures and Improvements.....	0					0
26	362 Gas Holders.....	0					0
27	363 Other Equipment.....	0					0
	Total Storage Plant.....	\$0	\$0	\$0	\$0	\$0	\$0

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	4. TRANSMISSION AND DISTRIBUTION PLANT						
2	365 Land and Land Rights.....	\$110,357					\$110,357
3	365 Rights-of-Way.....	136,024					136,024
4	366 Structures and Improvements.....	858,789	98,375				957,164
5	367 Mains.....	75,536,680	2,658,856	120,137			78,075,399
6	368 Compressor Station Equipment.....	0					0
7	369 Measuring and Regulating Station Equipment.....	4,853,880	256,458	23,449			5,086,889
8	380 Services.....	41,869,524	3,470,523	197,912	(6,101)		45,136,034
9	381 Meters.....	8,790,211	486,752	433,417	2,446		8,845,992
10	382 Meter Installations.....	9,996,885	834,741	261,684	(266)		10,569,676
11	383 House Regulators.....	1,331,623	85,315	9,627	(9,757)		1,397,554
12	386 Other Property on Cust's Premises.....	0					0
13	387 Other Equipment.....	53,941					53,941
14	Total Transmission and Distribution Plant.....	143,537,914	7,891,020	1,046,226	(13,678)	0	150,369,030
15	5. GENERAL PLANT						
16	389 Land and Land Rights.....	152,540					152,540
17	390 Structures and Improvements.....	5,982,798	16,618				5,999,415
18	391 Office Furniture and Equipment.....	2,848,099	62,922	5,097	(3,355)		2,902,569
19	392 Transportation Equipment.....	2,539,229	195,430	85,588			2,649,071
20	393 Stores Equipment.....	13,604		2,104			11,500
21	394 Tools, Shop and Garage Equipment.....	1,501,282	62,090	234,188			1,329,184
22	395 Laboratory Equipment.....	20,739					20,739
23	396 Power Operated Equipment.....	0					0
24	397 Communication Equipment.....	241,020	2,522				243,542
25	398 Miscellaneous Equipment.....	111,559	1,631				113,190
26	399 Other Tangible Property.....	0					0
27	Total General Plant.....	13,410,870	341,213	326,977	(3,355)	0	13,421,750
28	Total Gas Plant in Service.....	219,383,970	8,226,181	1,373,203	(609,503)	0	225,627,445
29	104 Utility Plant Leased to Others.....						
30	105 Property Held for Future Use.....						
31	107 Construction Work in Progress.....	120,301	10,874,260				
32	Total Utility Plant-Gas.....	\$219,504,271	\$19,100,441	\$1,373,203	(\$609,503)	(\$8,226,181)	\$228,395,825

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	\$4,246,118	\$1,132,608	\$829,883	\$302,725
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13	Totals		\$4,246,118	\$1,132,608	\$829,883	\$302,725

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		Description	
2		NONE	
3		NONE	
4		NONE	
5		NONE	
6		NONE	
7		NONE	
8		NONE	
9		NONE	
10		NONE	
11		NONE	
12		NONE	
13		NONE	
14		NONE	
15		NONE	
16		NONE	
17		NONE	
18		NONE	

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)	\$1,356,569
2		
3		
4		
5		
6		
7		
8		
9		
10		
11		
12		
13		
14		
15		
16		
17		
18		
19	Total	\$1,356,569

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)

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

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

ACCOUNTS RECEIVABLE (Accounts 142, 143)

- | | |
|--|--|
| <p>1. Give the particulars called for below concerning accounts receivable at end of year.</p> | <p>2. Designate any account included in Account 143 in excess of \$5000.</p> |
|--|--|

Line No.	Description (a)	Amount End of Year (b)
21	Customers (Account 142):	
22	Electric (Includes \$ N/A Unbilled Revenue)	
23	Gas	
24		\$8,311,728
25	Other Electric and Gas Utilities	
26		
27	Other Accounts Receivable (Account 143):	
28	Officers and employees	
29		(627)
30		
31	Miscellaneous (group and describe by classes):	
32	Unbilled revenues (Account 173)	
33	Miscellaneous services	1,615,422
34		311,093
35		
36		
37	Total	\$10,237,616

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	28,687	N/A	N/A
2				
3	Connecticut Natural Gas	41,293	N/A	N/A
4				
5	Berkshire Energy Resources	1,208	N/A	N/A
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				
21				
22				
23				
24				
25				
26				
27				
28				
29				
30				
31				
32				
33				
34				
35				
36				
37				
38				
39				
40				
41				
42				
43				
44				
45	TOTALS	71,188		

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).....		\$3,907,824
2	Fuel Stock Expenses (Account 152).....		0
3	Residuals (Account 153).....		0
4	Plant Materials and Operating Supplies (Account 154).....		734,263
5	Merchandise (Account 155).....		5,443
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		\$4,647,530

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.....	\$ 4,798,802	383,353	\$ 367,236	994,967	\$ 4,378,245
2	Received During Year.....	1,321,989	-	-	418,236	1,212,316
3	TOTAL.....	6,120,791	383,353	367,236	1,413,203	5,590,561
4	Used During Year (Note A).....	-	-	-	-	-
5	728 SUPPLEMENTAL	-	-	-	-	-
6	From storage for distribution to customers	(2,212,967)	-	-	(498,098)	(2,122,245)
7						
8						
9						
10						
11	Sold or Transferred.....					
12	TOTAL DISPOSED OF.....	(2,212,967)	-	-	(498,098)	(2,122,245)
13	BALANCE END OF YEAR.....	3,907,824	383,353	367,236	915,105	3,468,316

Kinds of Fuel and Oil- Continued

Line No.	Item (g)	Liquified Natural Gas		
		Quantity (h)	Cost (i)	Quantity (j) Cost (k)
14	On Hand Beginning of Year.....	6,979	53,322	
15	Received During Year.....	14,242	109,672	\$
16	TOTAL.....	21,221	162,994	
17	Used During Year (Note A).....	(11,938)	(90,722)	
18	From storage for distribution to customers			
19				
20				
21				
22				
23				
24	Sold or Transferred.....			
25	TOTAL DISPOSED OF.....	(11,938)	(90,722)	
26	BALANCE END OF YEAR.....	9,283	72,272	

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	40,484		5,544	34,940
4									
5	<u>SENIOR NOTE, 9.60%</u>	8,000,000	137,466	8/30/90	8/30/20	41,454		4,752	36,702
6									
7	<u>SENIOR NOTE, 7.80%</u>	16,000,000	2,118,064	11/15/96	11/15/21	837,876		84,393	753,483
8									
9	<u>Long-term debt. Filing in process</u>		42,239			42,239	0	0	42,239
10	<u>(Approved by DPU 11/28/12)</u>						0	0	
11	<u>Purchase Accounting Fair Vaule</u>		8,806,000	11/17/10	11/15/21	108,151	3,145	22,502	88,794
12	<u>Debt Premium</u>								
13									
		Totals \$	\$11,290,477			\$1,070,204	\$3,145	\$117,191	\$956,158

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	1,285,670	2,182,766	131,175	(330,504)	3,137,932
12	Pittsfield Environmental Study	186.81	3,329,511	970,404	131,175	(924,036)	3,375,879
13	Coal Tar Insurance Recovery	186.94	(15,726)		131,175		(15,726)
14	Recoverable Bad Debts	186.97	359,268	1,928	260	(76,720)	284,476
15	Pittsfield Generating O & M Costs	186.98	0	313,411		(342,098)	(28,688)
16	Environmental	186.99	11,695,000		265	(4,680,000)	7,015,000
17	Deferred Farm Discount	186.020	547		480,481	(547)	0
18	Depreciation Study	186.021	276		928	(276)	(0)
19	Deming Environmental Study	186.060	518,814	179	175	(212,430)	306,563
20	Cost of Service study 2000	186.022	1,524	137	928	(1,661)	0
21	Cost of Capital - Consultants	186.023	325		928	(325)	0
22	Rate Study - Consultants 2001	186.024	1,946		928	(1,946)	(0)
23	Rate Study - Legal 2001	186.025	4,622		928	(4,622)	0
24	Rate Study - Filing & Hearing Fees	186.026	342		928	(342)	0
25	Consultant Services	186.13	11,945				11,945
26	Pre-Paid Pension Reg Asset FAS 158	186.002	18,479,231	5,416,007	165,926	(1,144,824)	22,750,414
27	UIL Debt Premium	186.002	7,728,483		221	(947,483)	6,781,000
	Total		\$41,342,901	\$8,884,832		(\$8,667,814)	\$43,618,797

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		
2	NONE	
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	0	\$0	—
4		15,000		\$1,500,000	0	\$0	—
5							
6	Common Stock						
7		4,600,000	\$2.50	\$11,500,000	100	\$250	\$0
8		4,600,000		\$11,500,000	100	\$250	\$0
9							
10							
11							
12							
13							
14							
15							
16							
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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 12/31/2011	\$ 106,094,738
3		
4	Transactions:	
5		
6		
7		
8		
9		
10	Total	\$ 106,094,738
11		
12		
13		
14		
15		
16		
17		
18		
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22		
23		
24		
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43		

THE BERKSHIRE GAS COMPANY

LONG TERM DEBT (Accounts 221, 223-224)

Report by balance sheet accounts particulars concerning long-term debt in Accounts

221, Bonds; 223, Advances from Associated Companies; and 224, Other Long-Term Debt.

Line No.	Class and Series of Obligation (a)	Date of Issue (b)	Date of Maturity (c)	Amount Authorized (d)	Amount Actually Outstanding at End of Year (e)	Interest Provisions Rate Per Cent (f)	Dates Due (g)	Interest Accrued During Year, Charged to Income (427) (h)	Interest Paid During Year (237) (i)
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	1,005,996	1,006,000
3									
4	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
5					0				
6									
7									
8	SENIOR NOTE, 7.80%	11/15/96	11/15/21	16,000,000	13,090,910	7.80	quarterly	1,125,086	1,134,544
9									
10	TOTALS			\$34,000,000	\$31,090,910			\$2,899,082	\$2,908,544

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					
23	UIL Holdings Corporation	430,029	Intercompany	Accounts Payable	N/A
24	Southern CT Gas	84,403	Intercompany	Accounts Payable	N/A
25	CT Natural Gas	40,692	Intercompany	Accounts Payable	N/A
26	UIL Holdings Corporation	7,000,000		2.74%	1,447
27					
28					
29					
30					
31					
32					
33					
34					
35	Totals	\$ 7,555,124			\$ 1,447

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	\$45,346
2	Incentive Plan	354,058
3	Vacation Payroll	49,370
4	Legal	56,566
5	Customer Credit Balances/Consumer Rebates	1,320,624
6		
7		
8		
9		
10		
11		
12		
13		
14		
15		
16		
17		
18	Total	\$1,825,964

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	\$366,906	406	\$48,300		\$318,606
21	Investment Tax Credit					
22						
23						
24	Deferred Pension Plan	\$1,839,203	926	\$783,036		\$1,056,167
25						
26	Deferred Revenues	\$503,589	253	\$170,855	\$112,406	\$445,140
27						
28	Motor Fuel Contracts	\$1,890	184	\$1,890		\$0
29						
30	Non-Current Pension	\$2,822,773	186	\$44,630	\$5,418,997	\$8,197,140
31						
32	Long Term Contract-SERP	\$2,357,000		0	\$0	\$2,357,000
33						
34						
35						
36						
37						
38						
39						
40	Totals	\$7,891,361		\$1,048,711	\$5,531,403	\$12,374,053

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		\$77,680,752	\$77,680,752
2	Credits to Depreciation Reserve during year:			
3	Account 403 Depreciation		6,304,723	6,304,723
4	Other Accounts (Specify)			
5	Amortization of Aid to Construction to Acct 403		140,176	140,176
6				
7	TOTAL CREDITS DURING YEAR		\$6,444,899	\$6,444,899
8	Net Charges for Plant Retired:			
9	Book Cost of Plant Retired		1,831,486	1,831,486
10	Cost of Removal		22,455	22,455
11	Salvage (Credit)		(17,638)	(17,638)
12				
13	NET CHARGES DURING YEAR		\$1,836,303	\$1,836,303
14	Balance December 31, 2011		\$82,289,348	\$82,289,348

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 3.60% are
 16 applied to the average depreciable plant accounts during the year ended December 31, 2012.
 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, 2012 has not yet been filed. However the estimated depreciation expense,
 20 is anticipated to be \$10,055,000 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					\$ -		
25					\$ -		
26					\$ -		
28							
29							
30							
31							
32							
33							
34							
35							
36	Totals				\$ -		
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 Debited or Credited (b)	Amount (c)
1	INJURIES & DAMAGES - A/C 262		
2	Beginning Balance		\$145,487
3	Provision	925	6,000
4	Payment of Claims net of Insurance received		(10,366)
5	Ending Balance		<u>141,121</u>
6	RESERVE FOR RETIREMENT BENEFIT - A/C 263		
7	Beginning Balance		4,041,992
8	Provision	926.2, 930.3, 431.3	133,698
9	Payments		(175,219)
10	Adjustment		(473,530)
11	Ending Balance		<u>3,526,941</u>
12	OTHER LONG-TERM LIABILITY - A/C 265.1		
13	Beginning Balance		144,078
14	Adjustment	409, 236	(18,972)
15	Ending Balance		<u>125,106</u>
16	DEFERRED STATE FRANCHISE TAX - DEPRECIATION - A/C 265.2		
17	Beginning Balance		1,956,220
18	Provision	408.8	35,173
19	Ending Balance		<u>1,991,393</u>
20	DEFERRED STATE FRANCHISE TAX - EXTRAORDINARY ITEMS - A/C 265.4		
21	Beginning Balance		933,781
22	Provision	408.9	118,182
23	Adjustment		(118,182)
24	Ending Balance		<u>1,049,963</u>
25	ENVIRONMENTAL CLEAN-UP COSTS - A/C 265.5		
26	Beginning Balance		11,695,000
27	Payments		0
28	Adjustment	186.99	(4,680,000)
29	Ending Balance		<u>7,015,000</u>
30	OBSOLETE INVENTORY		
31	Beginning Balance		3,827
32	Adjustment		(3,827)
33	Ending Balance		<u>0</u>
34			
35			
36			
37			
38			
39			
40			
41			
42			
43	Total reserves		<u>\$13,853,351</u>

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

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

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

(a) Accelerated Amortization -- State for each certification number a brief description of property, total and amortizable cost of such property, date amortization 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.....	19,289,240	1,498,105		20,787,345
	Other(Specify)=Comprehensive				
12	Income Adjustments	76,374		53,607	129,981
13	Totals.....	19,365,614	1,498,105	53,607	20,917,326
14					
15	Total (Accounts 267, 268)				
16	Electric.....				
17	Gas.....	19,289,240	1,498,105		20,787,345
	Other(Specify)=Comprehensive				
18	Income Adjustments	76,374		53,607	129,981
19	Totals.....	\$19,365,614	\$1,498,105	\$53,607	\$20,917,326
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		175,934	
24						
25	Commercial				347,469	
26						
27	Amortization of Aid to Construction		403	140,176		
28						
29						
30						
31						
32						
33						
34	Totals	\$3,488,823		\$140,176	\$523,404	\$3,872,051

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	Increase or (Decrease) from Preceding Year	Amount for Year	Amount for Year	Increase or (Decrease) from Preceding Year	Increase or (Decrease) from Preceding Year	Amount for Year	Increase or (Decrease) from Preceding Year	
	(a)	(b)	(c)	(d)	(e)	(f)	(g)		(h)	
SALES OF GAS										
1	2480 Residential Sales.....									
2	481 Commercial and Industrial Sales:	\$31,128,596	(\$5,062,827)	2,426,423	(256,522)	32,273	827			
3	Small (or Commercial) see instr. 5.....									
4	Large (or Industrial) see instr. 5.....	14,722,821	(2,619,732)	1,497,623	(105,360)	4,387	73			
5	6482 Other Sales to Public Authorities.....									
6	7484 Interdepartmental Sales.....									
7	8485 Miscellaneous Gas Sales.....									
8	Total Sales to Ultimate Consumers.....	45,851,417	(7,682,559)	3,924,046	(361,892)	36,660	900			
9	10483 Sales for Resale.....	0	0							
10	Total Sales of Gas*.....	45,851,417	(7,682,559)	3,924,046	(361,892)	36,660	900			
11	OTHER OPERATING REVENUES									
12	13487 Forfeited Discounts.....	34,705	(12,755)							
13	14488 Miscellaneous Service Revenues.....	18,530	1,760							
14	15489 Revenues from Trans. of Gas of Others.....	10,889,075	(136,290)							
15	16490 Sales of Products Extracted from Natural Gas..									
16	17491 Rev. from Natural Gas Processed by Others....									
17	18493 Rent from Gas Property.....									
18	19494 Interdepartmental Rents.....									
19	20495 Other Gas Revenues.....	422,939	98,906							
20	Total Other Operating Revenues.....	11,365,249	(48,379)							
21	Total Gas Operating Revenues.....	\$57,216,666	(7,730,938)							
22			(LDAC)							
			Purchase Price							
			Adjustment Clauses							
			\$	4,279,410	\$	20,974,424				
				82,713,048		3,924,046				

*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)
		<u>FIRM</u>					
1		Residential:					
2	480.1	Non-Heating	76,890	\$1,661,163	\$21.60	4,420	4,228
3	480.2	Heating	2,349,533	29,378,308	12.50	26,906	28,045
4	480	Unbilled Revenues - Residential		89,125			
5		Commercial & Industrial:					
6		<u>Ann. Use Load Factor</u>					
7	481.41	Low Low	551,792	6,380,842	11.56	3,167	3,281
8	481.42	Low Medium	337,773	3,289,180	9.74	199	206
9	481.43	Low High	146,286	1,278,577	8.74	16	16
10	481.51	High Low	189,010	1,834,835	9.71	748	755
11	481.52	High Medium	189,517	1,452,151	7.66	118	121
12	481.53	High High	83,245	517,327	6.21	8	8
13	481	Unbilled Revenues - Commercial		(30,092)			
14							
15		<u>NON-FIRM</u>					
16	481.4	Interruptible	0	0	0.00	0	0
17							
18							
19							
20							
21							
22							
23							
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45							
46							
47							
		TOTAL SALES TO ULTIMATE CONSUMERS (Page 43 line 9)	3,924,046	\$45,851,417	\$11.68	35,582	36,660

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.....	\$64,059	\$5,499
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.....	8,343	(4,325)
32	724 Other gas fuels.....	90,717	(206,511)
33	Gas raw materials:		
34	726 Oil for water gas.....		
35	727 Oil for oil gas.....		
36	728 Liquefied petroleum gas.....	6,000	(14,865)
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.....	14,103	2,877
42	734 Duplicate charges -- Cr.....		
43	735 Miscellaneous production expenses.....	192,677	13,094
44	736 Rents.....	4,799	(1,330)
45	Total operation.....	\$380,698	(\$205,561)
46	Maintenance:		
47	740 Maintenance supervision and engineering.....		
48	741 Maintenance of structures and improvements.....	2,954	679
49	742 Maintenance of production equipment.....	90,348	(16,603)
50	Total maintenance.....	\$93,302	(\$15,924)
51	Total manufactured gas production.....	\$474,000	(\$221,485)

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.....	15,707,725	(5,616,403)
4	805 Other gas purchases.....	3,657,286	(951,400)
5	808.1 Purchased Gas - LNG.....	537,624	35,367
6	808.2 Deferred Gas Costs - (CR).....	(1,550,716)	(2,039,385)
7	814 Environmental.....	1,213,519	(12,427)
8	815 C&LM.....	3,713,407	1,610,131
9	812 Gas used for other utility operations - Cr.....	(67,523)	31,285
10	813 Other gas supply expenses.....	426,709	114,218
11	Total other gas supply expenses.....	23,638,031	(6,828,614)
12	Total production expenses.....	24,112,031	(6,828,614)
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.....	168,892	64,957
29	851 System control and load dispatching.....	264,457	(10,511)
30	852 Communication system expenses.....	78,529	(10,327)
31	853 Compressor station labor and expense.....	6,519	(300)
32	855 Fuel and power for compressor stations.....	3,377	552
33	857 Measuring and regulating station expenses.....	233,874	(41,336)
34	858 Transmission and compression of gas by others.....		
35	874 Mains and services expenses.....	1,351,801	127,101
36	878 Meter and house regulator expenses.....	878,825	(62,607)
37	879 Customer installations expenses.....	1,212,609	(20,024)
38	880 Other expenses.....	304,425	(5,043)
39	881 Rents.....	153,980	(15,908)
40	Total operation.....	4,657,289	26,554
41	Maintenance:		
42	885 Maintenance supervision and engineering.....	114,207	2,360
43	886 Maintenance of structures and improvements.....		
44	887 Maintenance of mains.....	422,670	(133,114)
45	888 Maintenance of compressor station equipment.....	187	89
46	889 Maintenance of measuring and regulating station equipment.....	437	(2,596)
47	892 Maintenance of services.....	200,280	(19,623)
48	893 Maintenance of meters and house regulators.....	147,238	(22,197)
49	894 Maintenance of other equipment.....		
50	Total maintenance.....	885,019	(175,081)
51	Total transmission and distribution expenses.....	5,542,308	(\$148,527)

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.....	120,997	1,614	
5	903 Customer records and collection expenses.....	138,554	(16,899)	
6	904 Uncollectible accounts.....	1,665,577	63,197	
7	905 Miscellaneous customer accounts expenses.....	349,085	168,447	
8	Total customer accounts expenses.....	-	-	
9	SALES EXPENSES	2,274,213	216,359	
10	Operation:			
11	911 Supervision.....			
12	912 Demonstrating and selling expenses.....	94,563	5,424	
13	913 Advertising expenses.....	416,602	47,617	
14	916 Miscellaneous sales expenses.....	34,275	(6,945)	
15	Total sales expenses.....	274,770	122,181	
16	ADMINISTRATIVE AND GENERAL EXPENSES	820,210	168,277	
17	Operation:			
18	920 Administrative and general salaries.....	1,387,021	209,241	
19	921 Office supplies and expenses.....	271,302	(5,692)	
20	922 Administrative expenses transferred - Cr.....	-	-	
21	923 Outside services employed.....	-	-	
22	924 Property insurance.....	(23,019)	(456,457)	
23	925 Injuries and damages.....	11,147	5,608	
24	926 Employees pensions and benefits.....	235,070	(26,127)	
25	928 Regulatory commission expenses.....	2,045,605	425,945	
26	929 Duplicate charges - Cr.....	212,490	(91,152)	
27	930 Miscellaneous general expenses.....	-	-	
28	931 Rents.....	906,035	48,462	
29	Total operation:	85,451	(24,377)	
30	Maintenance:	5,131,100	85,451	
31	932 Maintenance of general plant.....	-	-	
32	Total administrative and general expenses.....	-	-	
33	Total gas operation and maintenance expenses.....	5,131,100	85,451	
		37,879,862	470,087	
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.....	\$380,698		
36	Other gas supply expenses.....	23,638,031	93,302	474,000
37	Total production expenses.....	24,018,729		23,638,031
38	Local storage expenses.....		93,302	24,112,031
39	Transmission and distribution expenses.....	4,657,289		
40	Customer accounts expenses.....	2,274,213	885,019	5,542,308
41	Sales expenses.....	820,210		2,274,213
42	Administrative and general expenses.....	5,131,100		820,210
43	Total gas operation and maintenance expenses.....	36,901,541	978,321	5,131,100
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)).....			77.22%
45	Total salaries and wages of gas department for year, including amounts charged to operating expenses, construction and other accounts.....			\$9,743,976
46	Total number of employees of gas department at end of year, including administrative, operating, maintenance, construction and other employees (including part time employees)			126

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					
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	(16,712)	\$3.0593	(\$51,127)
25	Canadian	City Gate	95,877	\$3.6126	346,369
26	LNG (Account 808)	City Gate	24,000	\$22.4010	537,624
27	Third Party	City Gate	3,376,261	\$3.0600	10,331,291
28	Pipeline Demand Charges & Allocated Storage Costs				8,437,193
29					
30					
31					
32					
33					
34					
35					
36	Note: Does not include transportation and off-system sales				
37					
38					
		Totals	3,479,426	\$5.6335	\$19,601,350

OTHER UTILITY OPERATING INCOME (Account 414)

Report below the particulars called for in each column.

Line No.	Property (a)	Amount of Investment (b)	Amount of Revenue (c)	Amount of Operating Expenses (d)	Gain or (Loss) from Operation (e)
1					
2	NONE				
3					
4					
5					
6					
7					
8					
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11					
12					
13					
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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)		\$ -		\$ -

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	<u>PROPANE AIR PLANT (INSTALLED 1955 - 1968 - 1973)</u>	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	<u>PROPANE AIR PLANT (INSTALLED 1971- 1981)</u>	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	<u>LNG PLANT (INSTALLED 2000)</u>	1	3,000
20			
21	200# DISCHARGE PRESSURE		
22	1000 - 1150 BTU CONTROL WITH 2 - 70,000 GALLON STORAGE TANKS		
23			
24	<u>LIQUEFIED PETROLEUM GAS EQUIP. - GREENFIELD</u>		
25	<u>PROPANE AIR PLANT (INSTALLED 1971-1974-2012)</u>	1	1,750
26			
27	<u>2 - 30,000 GALLON STORAGE TANKS</u>		
28			
29			
30			
31			
32			
33			
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36			
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50			
51			
52			
53			
54			
55			
56		Total	14,950

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						
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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						
38	Exhausters					
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							
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44							
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46							
47							

Annual report of

THE BERKSHIRE GAS COMPANY

Year ended December 31, 2012

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"	10,133			632	9,501
3	3 1/2"	67				67
4	4"	299,016			12,999	286,017
5	6"	96,159			1,393	94,766
6	8"	54,540			4	54,536
7	9"	0				0
8	10"	6,728			265	6,463
9	12"	14,664				14,664
10	14"	0				0
11	16"	3,528				3,528
12	Total	484,835	0		15,293	469,542
13	Bare Steel					
14	3/4"	931				931
15	1"	636				636
16	1 1/4"	4,479				4,479
17	1 1/2"	2,462			234	2,228
18	2"	59,301			3,972	55,329
19	2 1/2"	228				228
20	3"	6,556			421	6,135
21	3 1/2"	4,255			148	4,107
22	4"	43,524			3,621	39,903
23	6"	21,851				21,851
24	8"	1,561				1,561
25	10"	384				384
26	12"	236				236
27	16"	1,155				1,155
28	Total	147,559	0		8,396	139,163
29	Coated Steel					
30	3/4"	4,122				4,122
31	1"	22,050	709		109	22,650
32	1 1/4"	59				59
33	1 1/2"	28,320				28,320
34	2"	827,892	170		2,435	825,627
35	3"	25				25
36	3 1/2"	0				0
37	4"	540,892	3,774		953	543,713
38	6"	506,316	1,061		2,364	505,013
39	8"	69,603			462	69,141
40	10"	20,158	18		85	20,091
41	12"	30,336				30,336
42	16"	1,762				1,762
43	Total	2,051,535	5,732		6,408	2,050,859
44	Plastic					
45	5/8"	3,782				3,782
46	1"	4,730				4,730
47	1 1/4"	23,665	25			23,690
48	2"	805,120	50,050		4,181	850,989
49	4"	321,376	9,629		28	330,977
50	6"	80,296	3,350			83,646
51	8"	6,295	367			6,662
52	10"	0				0
53	Total	1,245,264	63,421	0	4,209	1,304,476
54	TOTALS	3,929,193	69,153	0	34,306	3,964,040
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.....	31,846	23,623	40,060
2	Additions during year:			
3	Purchased.....	*****		1,866
4	Installed.....	884	884	*****
5	Associated with Plant acquired.....	0	0	
6	Total Additions.....	884	884	1,866
7	Reductions during year:.....			
8	Retirements.....	389	208	1,252
9	Associated with Plant sold.....	0	0	
10	Total Reductions.....	389	208	1,252
11	Number at End of Year.....	32,341	24,299	40,674
12	In Stock 12/31/2012.....			2,427
13	On Customers' Premises--Inactive.....			694
14	In Customers' Premises--Active.....			37,540
15	In Company Use.....			13
16	Number at End of Year.....			40,674
17	Number of Meters Tested by State Inspectors During Year.....			6,060

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.P.U. Number	Rate Schedule	Estimated Effect on Annual Revenues	
			Increases	Decreases
9/1/2011	459	Residential Non Heating, Rate R-1	\$0	
9/1/2011	460	Residential Heating, Rate R-3	0	
9/1/2011	461	Residential Low Income Non Heating, Rate R-2	0	
9/1/2011	462	Residential Low Income Heating, Rate R-4	0	
9/1/2011	464	Comm & Ind Low Ann, Low Load, Rate G-41	0	
9/1/2011	465	Comm & Ind Med Ann, Low Load, Rate G-42	0	
9/1/2011	466	Comm & Ind Large Ann, Low Load, Rate G-43	0	
9/1/2011	467	Comm & Ind Low Ann, High Load, Rate G-51	0	
9/1/2011	468	Comm & Ind Med Ann, High Load, Rate G-52	0	
9/1/2011	469	Comm & Ind Large Ann, High Load, Rate G-53	0	
9/1/2011	470	Comm & Ind Ex Large Ann, High Load, Rate T-54	0	
2/1/2002	318	Energy Conservation Service Charge	0	
9/1/2011	463	Gas Light Rate, Rate L	0	
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	
9/1/2010	456	Local Distribution Adjustment Clause	0	
2/1/2002	323	Load Management Service	0	
11/1/2008	431	Residential Assistance Adjustment Clause	0	
		Total	\$ -	\$ -

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	\$43,200
2		
3		
4		
5		
6		
7		
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38		
39		
40	TOTAL	\$43,200

913. Advertising Expenses.

Line No.	Account No.	Type (a)	General Description (b)	Amount for Year (c)
1				
2		City/Telephone Directory		\$0
3		Other		0
4		Payroll		5,240
5		Postage		9,154
6		Direct Mailing		19,881
8				
9				
10				
11				
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42				
43				
44				
45				
46				
47			TOTAL	\$34,275

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	12	Adams	\$14,341
2	26	Amherst	23,550
3	15	Cheshire	605
4	14	Clarksburg	0
5	2	Dalton	5,730
6	21	Greenfield	30,095
7	8	Gt. Barrington	39,284
8	27	Hadley	24,277
9	24	Hatfield	2,825
10	7	Lanesboro	4,535
11	5	Lee	57,783
12	3	Lenox	49,160
13	11	North Adams	129,990
14	1	Pittsfield	129,190
15	23	South Deerfield	5,495
16	6	Stockbridge	680
17	22	Turners Falls	15,691
18	24	West Hatfield	4,035
19	25	Whately	1,130
20	13	Williamstown	11,635
21	28		
22	25		
23	58		
Total			\$550,031

THIS RETURN IS SIGNED UNDER THE PENALTIES OF PERJURY

Karen L. Zail

.....President.

.....Treasurer.

.....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, 2012

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	\$ 7,725,203
4 Less:	
5 Total Interest Charges - 97.61%	(2,951,971)
6 Dividends Declared - Preferred Stock (437)- 97.61%	0
7	
8 Total Net Utility Income Available for Common Shareholders	\$ 4,773,231
9	
10 TOTAL UTILITY COMMON EQUITY:	
11	
12 Total Proprietary Capital-	\$ 108,650,130
13 Preferred Stock Issued	0
14 Unamortized Acquisition Premium-	(51,932,490)
16 Net Proprietary Capital	\$ 56,717,640
17	
18 Utility allocation:	
19 Utility Plant (101-107) P. 8 line 2	228,395,825
20 Gross Utility Plant and Total Other Plant and Investments (P. 8, lines 2 and 8)	233,998,512
21	
22 Ratio of utility Plant to Total Plant (line 18 divided by line 19)	97.61%
23	
24 Total Utility Common Equity	\$ 55,359,634
25	
26 Return on Equity (Line 8 divided by line 24)	8.62%

THIS RETURN IS SIGNED UNDER THE PENALTIES OF PERJURY

.....President.

.....Treasurer.

Robert M. Allard

}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.

Annual report of

The Berkshire Gas Company

Year ended December 31, 2012

THIS RETURN IS SIGNED UNDER THE PENALTIES OF PERJURY

.....President.

Patricia C. Coggel

.....Treasurer.

J. P. Toyer

}Directors.

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

New Havenss. *April 5* 2013

Then personally appeared *Patricia Coggel and James P. Toyer*

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

Talaine R. Fraser

Notary Public or
Justice of the Peace.

TALAIN R. FRASER
NOTARY PUBLIC
MY COMMISSION EXPIRES 6/30/2017

THIS RETURN IS SIGNED UNDER THE PENALTIES OF PERJURY

.....President.

.....Treasurer.

Richard F. Nicholas
L.J. Coell

} Directors.

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

New Haven ss. *April 3, 2013*

Then personally appeared *Richard Nicholas and Linda*

Randell.

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

Safaine R. Fraser

Notary Public or
Justice of the Peace.

TALAIN R. FRASER
NOTARY PUBLIC
MY COMMISSION EXPIRES 6/30/2017