

**GAS COMPANIES**

The Commonwealth of Massachusetts

**RETURN**

**OF THE**

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

**TO THE**

**DEPARTMENT OF PUBLIC UTILITIES**

**OF MASSACHUSETTS**

**FOR THE YEAR ENDED DECEMBER 31,**

**2016**



# DEPARTMENT OF PUBLIC UTILITIES

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

## CONDENSED FINANCIAL RETURN

FOR YEAR ENDED DECEMBER 31, 2016

FULL NAME OF COMPANY    Bay State Gas Company d/b/a Columbia Gas of Massachusetts

LOCATION OF PRINCIPAL BUSINESS OFFICE    4 Technology Drive, Suite 250, Westborough MA, 01581

### STATEMENT OF INCOME FOR THE YEAR

Item	Current Year	Increase or (Decrease) from Preceding Year
<b>OPERATING INCOME</b>		
Operating Revenues.....	415,937,815	(80,409,657)
Operating Expenses.....		
Operation Expense.....	251,404,992	(118,123,505)
Maintenance Expense.....	18,919,834	(206,846)
Depreciation Expense.....	39,758,070	2,646,966
Amortization of Utility Plant.....	15,287,256	492,572
Amortization of Property Losses.....	0	0
Amortization of Investment Tax Credit.....	0	0
Taxes other than Income Taxes.....	24,427,731	1,297,148
Income Taxes.....	(3,474,619)	2,290,696
Provisions for Deferred Federal Income Taxes.....	140,127,097	(24,532,498)
Federal Income Taxes Deferred In Prior Years.....	(116,299,361)	36,075,788
Total Operating Expenses.....	370,151,000	(100,059,679)
Net Operating Revenues.....	45,786,815	19,650,022
Income from Utility Plant Leased to Others.....	0	0
Other Utility Operating Income.....	0	0
Total Utility Operating Income.....	45,786,815	19,650,022
<b>OTHER INCOME</b>		
Income (Loss) from Mdse. Jobbing & Contract Work - After Taxes	0	0
Income from Nonutility Operations - After Taxes	322	(3,504)
Nonoperating Rental Income - After Taxes	0	0
Interest and Dividend Income - After Taxes	999,489	529,708
Miscellaneous Nonoperating Income + Earnings of Subsidiaries - After Taxes	4,707,348	(585,106)
Total Other Income.....	5,707,159	(58,902)
Total Income.....	51,493,974	19,591,120
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>		
Miscellaneous Amortization.....	0	0
Other Income Deductions - After Taxes	296,384	(131,362)
Total Income Deductions.....	296,384	(131,362)
Income Before Interest Charges.....	51,197,590	19,722,482
<b>INTEREST CHARGES</b>		
Interest on Long-Term Debt.....	2,521,000	0
Amortization of Debt Discount and Expense.....	329,616	0
Amortization of Premium on Debt-Credit.....	0	0
Interest on Debt to Associated Companies.....	13,246,071	153,272
Other Interest Expense.....	2,007,525	(579,060)
Interest Charged to Construction-Credit.....	(213,429)	(81,340)
Total Interest Charges.....	17,890,783	(507,128)
Net Income.....	33,306,807	20,229,610

<b>BALANCE SHEET</b>			
Title of Account	Balance End of Year	Title of Account	Balance End of Year
<b>UTILITY PLANT</b>		<b>PROPRIETARY CAPITAL</b>	
Utility Plant.....	\$ 1,943,128,983	<b>CAPITAL STOCK</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>		Common Stock Issued.....	\$ 100
Nonutility Property.....	226,850	Preferred Stock Issued.....	0
Investment in Associated Companies.....	0	Capital Stock Subscribed.....	0
Other Investments.....	25,000	Premium on Capital Stock.....	411,771,866
Special Funds.....	0	Total.....	411,771,966
Total Other Property and Investments	251,850	<b>SURPLUS</b>	
<b>CURRENT AND ACCRUED ASSETS</b>		Other Paid-In Capital.....	41,597,121
Cash.....	3,820,299	OCI Deficit.....	0
Special Deposits.....	0	Earned Surplus	73,261,709
Working Funds.....	1,200	Total.....	114,858,830
Temporary Cash Investments.....	0	Total Proprietary Capital.....	526,630,796
Notes and Accounts Receivable.....	77,025,320	<b>LONG-TERM DEBT</b>	
Receivables from Associated Co.....	247,239	Bonds.....	0
Materials and Supplies.....	14,791,567	Capital-Lease Obligations.....	22,943,250
Prepayments.....	2,104,366	Other Long-Term Debt.....	317,400,000
Interest and Dividends Receivable.....	0	Total Long-Term Debt	340,343,250
Rents Receivable.....	0	<b>CURRENT AND ACCRUED LIABILITIES</b>	
Accrued Utility Revenues.....	43,688,875	Notes Payable.....	0
Miscellaneous Current and Accrued Assets	0	Accounts Payable.....	48,300,387
Def. Fuel Costs.....	0	Payables to Associated Companies.....	38,213,487
Total Current and Accrued Assets.....	141,678,866	Customer Deposits.....	3,221,815
<b>DEFERRED DEBITS</b>		Taxes Accrued.....	1,619,133
Unamortized Debt Discount Expense	2,780,230	Interest Accrued.....	830,398
Extraordinary Property Losses.....	0	Dividends Declared.....	0
Preliminary Survey and Investigation Charges.....	882,387	Fuel Purchase Commitments.....	0
Clearing Accounts.....	0	Capital Leases .....	732,359
Temporary Facilities.....	0	Tax Collections Payable.....	452,908
Miscellaneous Deferred Debits.....	135,022,798	Misc. Current and Accrued Liabilities.....	91,737,369
Total Deferred Debits.....	138,685,415	Total Current and Accrued Liabilities.....	185,107,856
<b>CAPITAL STOCK DISCOUNT AND EXPENSE</b>		<b>DEFERRED CREDITS</b>	
Discount on Capital Stock.....	0	Unamortized Premium on Debt.....	0
Capital Stock Expense.....	0	Customer Advances for Construction.....	7,696
Total Capital Stock Discount and Exp.	0	Other Deferred Credits.....	17,438,114
<b>REACQUIRED SECURITIES</b>		Total Deferred Credits.....	17,445,810
Reacquired Capital Stock.....	0	<b>RESERVES</b>	
Reacquired Bonds.....	0	Reserves for Depreciation.....	517,320,592
Total Reacquired Securities.....	0	Reserves for Amortization.....	219,534,374
Total Assets and Other Debits.....	\$ 2,223,745,114	Reserves for Uncollectible Accounts.....	5,302,943
		Operating Reserves.....	38,131,075
		Reserve for Depreciation and Amortization of Nonutility Property.....	192,134
		Reserves for Deferred Federal Income Taxes.....	366,976,617
		Total Reserves.....	1,147,457,735
		<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>	
		Contributions in Aid of Construction.....	6,759,667
		Total Liabilities and Other Credits.....	\$ 2,223,745,114

<b>STATEMENT OF EARNED SURPLUS</b>		
	Amount for Year	Increase or (Decrease) from Preceding Year
Unappropriated Earned Surplus (at beginning of period)	\$ 39,954,902	\$ 13,077,197
Balance Transferred from Income.....	33,306,807	20,229,610
Miscellaneous Credits to Surplus.....	0	0
Miscellaneous Credits to Surplus.....	0	0
Miscellaneous Credits to Surplus.....	0	0
Miscellaneous Credits to Surplus.....	0	0
Miscellaneous Credits to Surplus.....	0	0
Miscellaneous Credits to Surplus.....	0	0
Net Additions to Earned Surplus.....	33,306,807	20,229,610
Dividends Declared-Preferred Stock.....	0	0
Appropriations of Surplus for Common Stock Rights.....	0	0
Dividends Declared-Common Stock.....	0	0
Unappropriated Earned Surplus (at end of period).....	\$ 73,261,709	\$ 33,306,807

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

<b>SUMMARY OF ELECTRIC OPERATION AND MAINTENANCE EXPENSES</b>			
Functional Classification	Operation	Maintenance	Total
Power Production Expenses.....	\$	\$	\$
Electric Generation			
Steam Power.....			
Nuclear Power.....			
Hydraulic Power.....			
Other Power.....			
Other Power Supply Expenses.....			
Total Power Production Expenses.....			
Transmission Expenses.....			
Distribution Expenses.....			
Customer Accounts Expenses.....			
Sales Expenses.....			
Administrative and General Expenses.....			
Total Electric Operation and Maintenance Expenses.....			

GAS OPERATING REVENUES		
ACCOUNT	Operating Revenues	
	Amount for Year	Increase or (Decrease) from Preceding Year
<b>SALES OF GAS</b>		
Residential Sales.....	\$ 260,109,793	\$ (89,030,959)
Commercial and Industrial Sales.....		
Commercial & Industrial.....	72,245,785	(44,573,675)
Interruptible.....	0	0
Other Sales to Public Authorities.....	0	0
Interdepartmental Sales.....	0	0
Unbilled Gas Sales.....	14,043,800	37,783,600
Total Sales to Ultimate Consumers.....	346,399,378	(95,821,034)
Sales for Resale.....	415,696	(346,105)
Total Sales of Gas.....	346,815,074	(96,167,139)
<b>OTHER OPERATING REVENUES</b>		
Residential Transportation.....	329,509	(14,975)
Forfeited Discounts-Late Payment Charges.....	226,305	(266,262)
Miscellaneous Service Revenues.....	0	0
Revenues from Transportation of Gas to Others.....	45,624,199	337,114
Sales of Products Extracted from Natural Gas.....	0	0
Revenues from Natural Gas Processed by Others.....	0	0
Rent from Gas Property.....	87,184	(156,705)
Interdepartmental Rents.....	0	0
Other Gas Revenues.....	22,855,544	15,858,310
Total Other Operating Revenues.....	69,122,741	15,757,482
Total Gas Operating Revenues.....	\$ 415,937,815	\$ (80,409,657)

**SUMMARY OF GAS OPERATIONS AND MAINTENANCE EXPENSES**

Functional Classification	Operation	Maintenance	Total
Steam Production.....			
Manufactured Gas Production.....	\$ 10,865,187	\$ 301,764	\$ 11,166,951
Other Gas Supply Expenses.....	106,346,143	0	106,346,143
Total Production Expenses.....	117,211,330	301,764	117,513,094
Local Storage Expenses.....	0	0	0
Transmission and Distribution Expense.....	25,689,848	14,601,179	40,291,027
Customer Accounts Expense.....	45,195,988	0	45,195,988
Sales Expense.....	307,048	0	307,048
Administrative and General Expenses.....	63,000,778	4,016,891	67,017,669
Total Gas Operation and Maintenance Expenses.....	\$ 251,404,992	\$ 18,919,834	\$ 270,324,826

March 24, 2017, 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.

  
Controller

Commonwealth of Massachusetts  
Department of Public Utilities

One South Street  
Boston, MA 02110

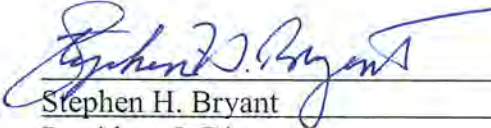
STATEMENT OF OPERATING REVENUES

YEAR 2016

Name of Company Bay State Gas Company  
D/B/A Columbia Gas of Massachusetts  
Address 4 Technology Drive, Suite 250, Westborough, MA 01581-1791

		Location on Annual Return
Massachusetts Operating Revenues (Intrastate)	\$ <u>415,898,618</u>	<u>C1, C4, 10, 43</u>
Other Revenues (outside Massachusetts)	\$ <u>39,197</u>	<u>C4, 43, 48</u>
Total Revenues	\$ <u>415,937,815</u>	<u>C1, C4, 10, 43</u>

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

Signature   
Name Stephen H. Bryant  
Title President & Director

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

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

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

**Columbia Gas of Massachusetts**  
**Return on Equity**  
**For the Twelve Months Ended December 31, 2016**

<u>Ln.</u> <u>No.</u>	<u>Item</u> <u>(1)</u>	<u>Detail</u> <u>(2)</u>	<u>Total</u> <u>(3)</u>
1	<b><u>Net Utility Income Available for Common Shareholders</u></b>		
2	Total Utility Operating Income - Annual Return - Pg. 10, Ln 18		\$ 45,786,815
3	Plus:		
4	Amortization of Acquisition Premium	\$ 10,989,478	
5	Service Quality Penalties	-	
6	Total	<u>\$ 10,989,478</u>	
7	Income Taxes on amortization	<u>\$ 4,417,770</u>	
8	Net Additions to Utility Operating Income (Ln. 6 - Ln. 7)		\$ 6,571,708
9	Less:		
10	Total Interest Charges - Annual Return - Pg. 10, Ln. 39	\$ 17,890,783	
11	Dividends Declared - Preferred Stock	-	
12	Total	<u>\$ 17,890,783</u>	
13	Utility Ratio (See Ln. 35 below)	99.98%	
14	Utility Interest Charges (Ln. 12 * Ln. 13)	\$ 17,887,205	
15	Income taxes on difference (Ln. 12 - Ln. 14) * 0.402	<u>\$ 1,438</u>	
16	Net Utility Interest Charges (Ln. 14 + Ln. 15)		<u>\$ 17,888,643</u>
17	<b>Net Utility Income (Ln.2 + Ln.8 - Ln. 16)</b>		<u>\$ 34,469,880</u>
18	<b><u>Total Utility Common Equity</u></b>		
19	Total Proprietary Capital - Annual Return - Pg. 9, Ln. 13		
20	Balance Beginning of Year - Column (b)		\$ 493,323,989
21	Balance End of Year - Column (c)		<u>\$ 526,630,796</u>
22	Average (Ln. 20 + Ln 21)/2		\$ 509,977,393
23	Less:	<b><u>Beginning Year</u></b>	<b><u>Ending Year</u></b>
24	Average Preferred stock - Annual Return - Pg. 9, Ln. 4		-
25	Average Unamortized Acquisition Premium net of deferred income taxes		\$ 148,411,069
26	Average Investments in Subsidiary Companies-Annual Return-Pg8, Ln.5	\$ -	\$ -
27	Total Average Common Equity (Ln. 22 - Lns. 24, 25 and 26)		<u>\$ 361,566,324</u>
28	Utility Ratio (See Ln. 35 below)		99.98%
29	<b>Total Average Utility Common Equity (Ln. 27 * Ln. 28)</b>		<u>\$ 361,494,010</u>
30	<b>Return on Equity (Ln. 17/Ln. 29)</b>		<u>9.54%</u>
31	<b>Utility Ratio:</b>	<b>Less Acquisition</b>	
		<b>Premium &amp;</b>	
		<b>Invest. In Subs.</b>	
		<b>Net</b>	
32	Utility Plant - Annual Return - Pg. 8, Ln. 2	\$ 1,943,128,983	\$ 1,500,965,726
33	Total Other Property & Investment - Annual Return - Pg 8, Ln. 8	<u>\$ 251,850</u>	<u>\$ 251,850</u>
34	Total	<u>\$ 1,943,380,833</u>	<u>\$ 1,501,217,576</u>
35	<b>Utility Ratio (Ln. 32/ Ln. 34)</b>		<u>99.98%</u>



Annual report of .....Columbia Gas of Massachusetts.....Year ended December 31, 2016

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Completed Construction Not Classified	18A	N/A
Nonutility Property	19	
Investments	20	
Special Funds	21	N/A
Special Deposits	21	N/A
Notes Receivable	22	N/A
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	N/A
Miscellaneous Deferred Debits	27	
Discount on Capital Stock	28	N/A
Capital Stock Expense	28	N/A
Capital Stock and Premium	29	
Other Paid-In Capital	30	
Long-Term Debt	31	
Notes Payable	32	N/A
Payables to Associated Companies	32	
Miscellaneous Current and Accrued Liabilities	33	
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Annual report of .....Columbia Gas of Massachusetts.....Year ended December 31, 2016

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Sales of Electricity to Ultimate Customers	38	N/A
Electric Operation and Maintenance Expenses	39-42	N/A
Summary of Electric Operation and Maintenance Expenses	42	N/A
Gas Operating Revenues	43	
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Other Utility Operating Income	50	N/A
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Gas Generating Plant	74	
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Scrubbers, Condensers, and Exhausters	75	N/A
Purifiers	76	N/A
Holders	76	N/A
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<b>GENERAL INFORMATION</b>			
<b>PRINCIPAL AND SALARIED OFFICERS *</b>			
Titles	Names	Addresses	Annual Salaries
President	Stephen H. Bryant	4 Technology Drive, Westborough, MA	\$ 223,286
Vice President & General Manager	Frank Davis, Jr.	4 Technology Drive, Westborough, MA	189,435
Treasurer & Chief Risk Officer	Shawn Anderson	290 W. Nationwide Blvd., Columbus OH	12,537
Vice President, Chief Accounting Officer & Controller	Joseph W. Mulpas	290 W. Nationwide Blvd., Columbus OH	33,640
<b>DIRECTORS *</b>			
Names	Addresses	Fees Paid During Year (E)	
Stephen H. Bryant	4 Technology Drive, Westborough, MA	No fees paid	
Frank Davis, Jr.	4 Technology Drive, Westborough, MA	No fees paid	
<p>(E) Included, where applicable, annual retainer paid to Directors who are not salaried officers of Company or subsidiary. Directors' meeting attendance fees, annual committee fees and committee meeting attendance fees.</p> <p>* By General Laws, Chapter 164 , Section 83, the Return must contain a "list of the names of all their salaried officers and the amount of the salary paid to each," and by Section 77, the department is required to include in its annual report "the names and addresses of the principal officers and of the directors."</p>			

**GENERAL INFORMATION - Continued**

1. Corporate name of company making this report:

**Bay State Gas Company**

2. Date of organization:

**See Note 1**

3. Date of incorporation:

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

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

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

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

6. Number of stockholders in Massachusetts: None

7. Amount of stock held in Massachusetts:	No. of shares,	0 Common	\$0
	No. of shares,	0 \$50 Pfd.	\$0
	No. of shares,	0 \$100 Pfd.	\$0
8. Capital stock issued prior to June 5, 1894:	No. of shares,	N/A	
9. Capital stock issued with approval of Board of Gas and Electric Light Commissioners or Department of Public Utilities since June 5, 1894	No. of shares,	100 Common	\$100
	No. of shares,	0 \$100 Pfd.	\$0
	No. of shares,	0 \$50 Pfd.	\$0
Total 100 Common Shares, par value, \$1.00, outstanding at December 31, 2016			\$100
		0 Pfd., par value, \$100	\$0
		0 Pfd., par value, \$ 50	\$0

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

DTE #98-31

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

11. Management Fees and Expenses during the Year.

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

	Gross Dollars Billed to Columbia Gas of Massachusetts	Portion of Billed Charged to Balance Sheet or Non-Utility Expense
<b>Year 2016</b>		
Management Fee - NiSource Corporate Services Co.	58,085,834	13,291,988

**GENERAL INFORMATION - Continued**

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

**ADDITIONS - MAJOR**

Gas Mains

Gas Services

Springfield Operations Center

**RETIREMENTS - MAJOR**

Gas Services

Gas Mains

**Note 1**

On November 10, 1998, Acquisition Gas Company, Inc. was formed as a subsidiary of NiSource, Inc. On February 12, 1999, (Old) Bay State Gas Company was merged into Acquisition Gas Company, Inc. Old Bay State Gas Company was dissolved and Acquisition Gas Company changed its name to Bay State Gas Company.

Annual report of .....Columbia Gas of Massachusetts.....Year ended December 31, 2016

<b>GENERAL INFORMATION - Continued</b>			
Names of the cities or towns in which the company supplies GAS, with the number of customers' meters in each place.		Names of the cities or towns in which the company supplies GAS, with the number of customers' meters in each place.	
City or Town	Number of Customers' Meters, December 31, 2016	City or Town	Number of Customers' Meters, December 31, 2016
Abington	225	Medfield	2,830
Agawam	7,906	Medway	2,531
Andover	8,329	Mendon	38
Attleboro	8,590	Methuen	13,973
Avon	1,089	Middleboro	57
Bellingham	2,104	Millis	1,249
Berkley	85	Monson	202
Bridgewater	4,096	Norfolk	470
Brockton	21,494	North Andover	6,435
Canton	6,591	Northampton	8,914
Chicopee	13,999	Norton	4,288
Dighton	754	Norwell	1,869
Dover	87	Palmer	239
Duxbury	3,494	Pembroke	4,103
East Bridgewater	2,441	Plympton	160
East Longmeadow	4,826	Randolph	7,470
Easthampton	3,784	Raynham	1,968
Easton	4,475	Rehoboth	137
Foxborough	4,607	Scituate	5,390
Franklin	7,978	Seekonk	2,910
Granby	270	Sharon	4,704
Halifax	819	South Hadley	4,165
Hampden	842	Southwick	743
Hanover	3,201	Springfield	40,124
Hanson	2,281	Stoughton	7,789
Haverhill	10	Swansea	23
Holbrook	2,167	Taunton	13,936
Lakeville	551	Walpole	5,887
Lawrence	20,896	West Bridgewater	1,662
Longmeadow	5,074	West Springfield	8,873
Ludlow	4,761	Wilbraham	3,045
Mansfield	5,465	Wrentham	1,683
Marshfield	7,864		
	161,155		157,867
		* TOTAL	319,022

\* Total represents active meters at December 31, 2016

<b>COMPARATIVE BALANCE SHEET Assets and Other Debits</b>				
Line No.	Title of Account (a)	Balance Beginning of Year (b)	Balance End of Year (c)	Increase or (Decrease) (d)
1	<b>UTILITY PLANT</b>			
2	Utility Plant (101-107) P.13 .....	1,837,866,898	1,943,128,983	105,262,085
3	<b>OTHER PROPERTY AND INVESTMENTS</b>			
4	Nonutility Property (121) P.19.....	226,850	226,850	0
5	Investment in Associated Companies (123) P.20.....	0	0	0
6	Other Investments (124) P.20.....	25,000	25,000	0
7	Special Funds (125,126,127,128) P.21.....	0	0	0
8	Total Other Property and Investments.....	251,850	251,850	0
9	<b>CURRENT AND ACCRUED ASSETS</b>			
10	Cash (131).....	1,240,785	3,820,299	2,579,514
11	Special Deposits (132,133,134) P.21.....	0	0	0
12	Working Funds (135).....	3,200	1,200	(2,000)
13	Temporary Cash Investments (136) P.20.....	114,658	0	(114,658)
14	Notes and Accounts Receivable (141,142,143) P.22.....	78,881,048	77,025,320	(1,855,728)
15	Receivables from Assoc. Companies (145,146) P.23.....	33,560,055	247,239	(33,312,816)
16	Materials and Supplies (151-159,163) P.24.....	17,514,045	14,791,567	(2,722,478)
17	Prepayments (165).....	2,333,510	2,104,366	(229,144)
18	Interest and Dividends Receivable (171).....	0	0	0
19	Rents Receivable (172).....	0	0	0
20	Accrued Utility Revenues (173).....	28,112,149	43,688,875	15,576,726
21	Miscellaneous Current and Accrued Assets (174)	51,541	0	(51,541)
22	Def. Fuel Costs (175).....	0	0	0
23	Total Current and Accrued Assets.....	161,810,991	141,678,866	(20,132,125)
24	<b>DEFERRED DEBITS</b>			
25	Unamortized Debt Discount and Expense (181) P.26.....	3,045,418	2,780,230	(265,188)
26	Extraordinary Property Losses (182) P.27.....	0	0	0
27	Preliminary Survey and Investigation Charges (183).....	745,684	882,387	136,703
28	Clearing Accounts (184).....	0	0	0
29	Temporary Facilities (185).....	0	0	0
30	Miscellaneous Deferred Debits (186)...P.27.....	108,750,149	135,022,798	26,272,649
31	Total Deferred Debits.....	112,541,251	138,685,415	26,144,164
32	<b>CAPITAL STOCK DISCOUNT AND EXPENSE</b>			
33	Discount on Capital Stock (191) P.28.....	0	0	0
34	Capital Stock Expense (192) P.28.....	0	0	0
35	Total Capital Stock Discount and Expense.....	0	0	0
36	<b>REACQUIRED SECURITIES</b>			
37	Reacquired Capital Stock (196).....	0	0	0
38	Reacquired Bonds (197).....	0	0	0
39	Total Reacquired Securities.....	0	0	0
40	Total Assets and Other Debits.....	2,112,470,990	2,223,745,114	111,274,124

<b>COMPARATIVE BALANCE SHEET Liabilities and Other Credits</b>				
Line No.	Title of Account (a)	Balance Beginning of Year (b)	Balance End of Year (c)	Increase or (Decrease) (d)
1	<b>PROPRIETARY CAPITAL</b>			
2	<b>CAPITAL STOCK</b>			
3	Common Stock Issued (201) P.29.....	100	100	0
4	Preferred Stock Issued (204) P.29.....	0	0	0
5	Capital Stock Subscribed (202,205).....	0	0	0
6	Premium on Capital Stock (207) P.29.....	411,771,866	411,771,866	0
7	Total.....	411,771,966	411,771,966	0
8	<b>SURPLUS</b>			
9	Other Paid-In Capital (208-211) P. 30.....	41,597,121	41,597,121	0
10	OCI Deficit .....	0	0	0
11	Earned Surplus (215,216) P. 12.....	39,954,902	73,261,709	33,306,807
12	Total.....	81,552,023	114,858,830	33,306,807
13	Total Proprietary Capital.....	493,323,989	526,630,796	33,306,807
14	<b>LONG TERM DEBT</b>			
15	Bonds (221) P.31.....	0	0	0
16	Capital Lease Obligations .....	23,340,098	22,943,250	(396,848)
17	Other Long-Term Debt (224) P.31.....	259,400,000	317,400,000	58,000,000
18	Total Long-Term Debt.....	282,740,098	340,343,250	57,603,152
19	<b>CURRENT AND ACCRUED LIABILITIES</b>			
20	Notes Payable (231) P.32.....	0	0	0
21	Accounts Payable (232).....	32,255,169	48,300,387	16,045,218
22	Payables to Associated Companies (233,234) P.32.....	41,915,120	38,213,487	(3,701,633)
23	Customer Deposits (235).....	4,288,605	3,221,815	(1,066,790)
24	Taxes Accrued (236).....	4,241,525	1,619,133	(2,622,392)
25	Interest Accrued (237).....	827,022	830,398	3,376
26	Dividends Declared (238).....	0	0	0
27	Fuel Purchase Commitments.....	0	0	0
28	Capital Leases (240).....	711,052	732,359	21,307
29	Tax Collections Payable (241).....	277,770	452,908	175,138
30	Misc. Current and Accrued Liabilities (242) P.33.....	119,885,687	91,737,369	(28,148,318)
31	Total Current and Accrued Liabilities.....	204,401,950	185,107,856	(19,294,094)
32	<b>DEFERRED CREDITS</b>			
33	Unamortized Premium on Debt (251) P.26.....	0	0	0
34	Customer Advances for Construction (252) .....	7,896	7,696	(200)
35	Other Deferred Credits (253) P.33.....	34,966,660	17,438,114	(17,528,546)
36	Total Deferred Credits.....	34,974,556	17,445,810	(17,528,746)
37	<b>RESERVES</b>			
38	Reserves for Depreciation (254-256) P.13.....	500,784,903	517,320,592	16,535,689
39	Reserves for Amortization (257-259) P.13.....	204,247,118	219,534,374	15,287,256
40	Reserve for Uncollectible Accounts (260).....	3,919,195	5,302,943	1,383,748
41	Operating Reserves (261-265) P.35.....	38,168,616	38,131,075	(37,541)
42	Reserve for Depreciation and Amortization of			
43	Nonutility Property (266).....	192,134	192,134	0
44	Reserves for Deferred Federal Income Taxes (267,268) P.36.....	343,898,572	366,976,617	23,078,045
45	Total Reserves.....	1,091,210,538	1,147,457,735	56,247,197
46	<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
47	Contributions in Aid of Construction (271) P. 36.....	5,819,859	6,759,667	939,808
48	Total Liabilities and Other Credits.....	2,112,470,990	2,223,745,114	111,274,124



<b>STATEMENT OF INCOME FOR THE YEAR</b>			
Line No.	Account (a)	Current Year (b)	Increase or (Decrease) from Preceding Year (c)
1	<b>OPERATING INCOME</b>		
2	Operating Revenues (400) P.37,43.....	\$ 415,937,815	\$ (80,409,657)
3	Operating Expenses:		
4	Operation Expense (401) P.42,47.....	251,404,992	(118,123,505)
5	Maintenance Expense (402) P.42,47.....	18,919,834	(206,846)
6	Depreciation Expense (403) P.34.....	39,758,070	2,646,966
7	Amortization of Utility Plant (404 and 405).....	15,287,256	492,572
8	Asset Impairment.....	0	0
9	Amortization of Investment Tax Credit (407.2).....	0	0
10	Taxes Other Than Income Taxes (408) P.49.....	24,427,731	1,297,148
11	Income Taxes (409) P.49.....	(3,474,619)	2,290,696
12	Provision for Deferred Fed. Inc. Taxes (410) P.36.....	140,127,097	(24,532,498)
13	Fed. Inc. Taxes Def. in Prior Yrs.-Cr. (411) P. 36.....	(116,299,361)	36,075,788
14	Total Operating Expenses.....	370,151,000	(100,059,679)
15	Net Operating Revenues.....	45,786,815	19,650,022
16	Income from Utility Plant Leased to Others (412)-Net.....	0	0
17	Other Utility Operating Income (414) P.50.....		
18	Total Utility Operating Income.....	45,786,815	19,650,022
19	<b>OTHER INCOME</b>		
20	Income (Loss) from Mdse. Job & Contract Work (415) P. 51-After Taxes.....	0	0
21	Income from Nonutility Operations (417)-After Taxes.....	322	(3,504)
22	Nonoperating Rental Income (418).....	0	0
23	Interest and Dividend Income (419)-After Taxes.....	999,489	529,708
24	Misc Nonoperating Income (421)-After Taxes and Earnings of Subsidiaries.....	4,707,348	(585,106)
25	Total Other Income.....	5,707,159	(58,902)
26	Total Income.....	51,493,974	19,591,120
27	<b>MISCELLANEOUS INCOME DEDUCTIONS</b>		
28	Miscellaneous Amortization (425).....	0	0
29	Other Income Deductions (426) After Taxes.....	296,384	(131,362)
30	Total Income Deductions.....	296,384	(131,362)
31	Income Before Interest Charges.....	51,197,590	19,722,482
32	<b>INTEREST CHARGES</b>		
33	Interest on Long-Term Debt (427) P.31.....	2,521,000	0
34	Amortization of Debt Disc. & Expense (428) P.26.....	329,616	0
35	Amortization of Prem. on Debt-Credit (429) P.26.....	0	0
36	Int. on Debt to Associated Companies (430) P.31,32.....	13,246,071	153,272
37	Other Interest Expense (431).....	2,007,525	(579,060)
38	Interest Charged (Credited) to Construction-Credit (432).....	(213,429)	(81,340)
39	Total Interest Charges.....	17,890,783	(507,128)
40	Net Income.....	\$ 33,306,807	\$ 20,229,610
41	<b>EARNED SURPLUS</b>		
42	Unappropriated Earned Surplus (at beginning of period) (216)	\$ 39,954,902	\$ 13,077,197
43	Balance Transferred from Income (433).....	33,306,807	20,229,610
44	Miscellaneous Debits to Surplus (434).....	0	0
45	Miscellaneous Credits to Surplus(434).....	0	0
46	Miscellaneous Credits to Surplus (434).....	0	0
47	Miscellaneous Debits to Surplus (435).....Rounding	0	0
48	Net Additions of Earned Surplus.....	33,306,807	20,229,610
49	Appropriations of Surplus for Common Stock Rights(436).....	0	0
50	Dividends Declared-Common Stock (438).....	0	0
51	Unappropriated Earned Surplus (at end of period) (216).....	\$ 73,261,709	\$ 33,306,807

**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 accounts 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 payments 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	<b>UNAPPROPRIATED EARNED SURPLUS (Account 216)</b>		
2	Balance-Beginning of Year		\$ 39,954,902
3	Changes: (identify by prescribed earned surplus accounts)		
4	Net Income - Mass operations	433	33,306,807
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			
15			
16			
17			
18			
19	Less: Appropriation of Earned Surplus for Common Stock Rights		
20	Appropriation of Earned Surplus for Common Stock Dividends		\$ 0
21			
22			
23			
24			
25			
26			
27	Balance - end of year		\$ 73,261,709
28	<b>APPROPRIATED EARNED SURPLUS (Account 215)</b>		
29	State balance and purpose of each appropriated earned surplus amount at end of year and give accounting entries for any applications of appropriated earned surplus during the year.		
30			
31			
32			
33			
34			
35	NONE		\$
36			
37			
38			
39			
40			
41			
42			
43			

<b>SUMMARY OF UTILITY PLANT AND RESERVES FOR DEPRECIATION AND AMORTIZATION</b>							
Line No.	Item (a)	Total (b)	Electric (c)	Gas (d)	(e)	(f)	Common (g)
1	UTILITY PLANT:						
2	In Service:						
3	101 Plant in Service (Classified)	\$ 1,833,934,801		\$ 1,833,934,801			
4	106 Completed Construction not Classified.....						
5	Total P. 18.....	1,833,934,801		1,833,934,801			
6	101.1 Leased from Others.....	24,310,000		24,310,000			
7	105 Held for Future Use.....						
8	106 Completed Construction Not Classified...	76,347,892		76,347,892			
8	107 Construction Work in Progress..	8,536,290		8,536,290			
9	Total Utility Plant.....	\$ 1,943,128,983		\$ 1,943,128,983			
10	DETAIL OF RESERVES FOR DEPRECIATION AND AMORTIZATION						
11	In Service:						
12	254 Depreciation P. 34.....	\$ 517,320,592		\$ 517,320,592			
13	257 Amortization.....	219,534,374		219,534,374			
14	Total, in Service.....	\$ 736,854,966		\$ 736,854,966			
15	Leased to Others:						
16	255 Depreciation.....						
17	258 Amortization.....						
18	Total, Leased to Others.....						
19	Held For Future Use.....						
20	256 Depreciation.....						
21	259 Amortization.....						
22	Total, Held for Future Use.....						
23	Total Reserves for Depreciation and Amortization.....	\$ 736,854,966		\$ 736,854,966			

**UTILITY PLANT-GAS**

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

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

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

Line No.	Account (a)	Balance Beginning of Year (b)	Additions (c)	Retirements (d)	Adjustments (e)	Transfers (f)	Balance End of Year (g)
1	1. INTANGIBLE PLANT	\$	\$	\$	\$	\$	\$
2	301 Organization.....	4,432,919					4,432,919
3	303 Miscellaneous Intangible Plant..	466,657,859	2,226,893				468,884,752
4	Total Intangible Plant.....	471,090,778	2,226,893	0			473,317,671
5	2. PRODUCTION PLANT						
6	Manufactured Gas Production Plant...						
7	304 Land and Land Rights	412,592					412,592
8	305 Structures and Improvements.....	3,287,768	495,695	6,223			3,777,240
9	306 Boiler Plant Equipment.....						
10	307 Other Power Equipment.....						
11	310 Water Gas Generating Equipment.						
12	311 Liquefied Petroleum Gas..... Equipment.....	4,691,606					4,691,606
13	312 Oil Gas Generating Equipment...						
14	313 Generating Equipment-Other.... Processes.....						
15	315 Catalytic Cracking Equipment...						
16	316 Other Reforming Equipment.....						
17	317 Purification Equipment.....						
18	321 LNG Equipment.....	27,233,272	53,594	1,482,921			25,803,945
19	319 Gas Mixing Equipment.....						
20	320 Other Equipment.....						
21	Total Manufactured Gas						
22	Production Plant.....	35,625,238	549,289	1,489,144			34,685,383
23	3. STORAGE PLANT						
24	360 Land and Land Rights.....						
25	361 Structures and Improvements.....						
26	362 Gas Holders.....						
27	363 Other Equipment.....						
28	Total Storage Plant.....						

UTILITY PLANT - GAS (Continued)							
Line No.	Account (a)	Balance Beginning of Year (b)	Additions (c)	Retirements (d)	Adjustments (e)	Transfers (f)	Balance End of Year (g)
1	4. TRANSMISSION AND DISTRIBUTION PLANT						
2	365.1 Land and Land Rights.....						
3	365.2 Rights of Way.....						
4	366 Structures and Improvements.....						
5	367 Mains.....						
6	368 Compressor Station Equipment...						
7	369 Measuring and Regulating Station Equipment.....						
8	374 Land & Land Rights, right of Way	328,014					328,014
9	375 Structures & Improvements.....	9,087,493	3,615,250	203,226			12,499,517
10	376 Mains.....	578,296,701	56,317,286	2,957,474			631,656,513
11	377 Compressor Station Equipment.....						
12	378 Regulator Station.....	23,829,353	1,028,273	778,690			24,078,936
13	379 Other Equipment.....						
14	380 Services.....	434,191,680	48,170,243	6,094,511			476,267,412
15	381 Meters.....	31,336,941	2,336,753	1,952,925			31,720,769
16	382 Meter Installations.....	83,601,944	8,562,101	2,084,670			90,079,375
17	383 House Regulators.....	11,233,085	3,372	168,003			11,068,454
18	385 Industrial Mea & Reg Sta Eq		33,933				33,933
19	386 Other Property on Cust's Prem....	0					0
20	387 Other Equipment.....						
21	Total Transmission and Distribution Plant.....	1,171,905,211	120,067,211	14,239,499		0	1,277,732,923
22	5. GENERAL PLANT						
23	389 Land and Land Rights.....	14,143					14,143
24	390 Structures and Improvements.....						
25	391 Office Furniture and Equipment.....	5,959,188	2,109,626	160,796			7,908,018
26	392 Transportation Equipment.....	36,454					36,454
27	393 Stores Equipment.....	78,477					78,477
28	394 Tools, Shop, and Garage Eqpt....	7,432,387	514,293	786			7,945,894
29	395 Laboratory Equipment.....	318,993	(43,447)				275,546
30	396 Power Operated Equipment.....	26,895					26,895
31	397 Communication Equipment.....	21,731,029	3,544,610	346,080			24,929,559
32	398 Miscellaneous Equipment.....	107,845	116,325				224,170
33	399 Other Tangible Property.....						
34	Total General Plant.....	35,705,411	6,241,407	507,662		0	41,439,156
35	Total Gas Plant in Service.....	1,714,326,638	129,084,801	16,236,305			1,827,175,134
36	101.1 Utility Plant Leased From Others.....	24,310,000					24,310,000
37A	101 Contributions in Aid of Construction (offset in Account 271)	5,819,859	939,808				6,759,667
38	105 Held for Future Use						
39	106 Completed Construction Not Classified...	81,362,225	(5,014,333)				76,347,892
40	107 Construction Work in Progress.....	12,048,176	(3,511,886)				8,536,290
41	Total Utility Plant - Gas.....	S 1,837,866,898	S 121,498,389	S 16,236,305			S 1,943,128,983

Note: Completed Construction Not Classified, Account 106, shall be classified in this schedule according to prescribed accounts, on an estimated basis if necessary, and the entries included in column (c). Also to be included in column (c) are entries for reversals of tentative distribution of prior year reported in column (c). Likewise, if the respondent has a significant amount of plant retirements which have not been classified to primary accounts at the end of the year, a tentative distribution of such retirements on an estimated basis with appropriate contra entry to the Depreciation Reserve Account, shall be included in column (d). Include also in column (d) reversals of tentative distributions of prior year of unclassified retirements. Attach an insert page showing the account distributions of these tentative classifications in columns (c) and (d)

<b>NONUTILITY PROPERTY (ACCOUNT 121)</b>					
Give particulars of all investments of the respondent in physical property not devoted to utility operation.					
Line No.	Description and Location (a)	Book Value at End of Year (b)	Revenue for the Year (c)	Expense for the Year (d)	Net Income after Tax for the Year (e)
1					
2					
3	<u>Non-Utility Property</u>				
4					
6	Land - Belmont Street, Brockton	\$ 29,197			
7	Land - Meadow Lane, Brockton	5,519			
8		34,716	0	0	0
9					
10					
11	<u>Other Non-Utility - 398</u>	192,134			
12					
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49					
50					
51					
52					
53	TOTALS	\$ 226,850	\$ 0	\$ 0	\$ 0

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**INVESTMENTS (ACCOUNTS 121, 136)**

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

Line No.	Description of Security Held by Respondent (a)	Amount (b)
1		
2	Other Investments:	
3	Springfield Area Development Corp.: "A" Stock, 500 Shares	2,500
4	"B" Stock, 5,500 Shares	22,500
5		
6		
7	Total Other Investments	\$ 25,000
8		
9		
10		
11		
12		
13		

**SPECIAL FUNDS (Accounts 125,126,127,128)**  
 (Sinking Funds, Depreciation Fund, Amortization Fund-Federal, Other Special Funds)  
 Report below the balance ay end of year of each special fund maintained during year. Identify each fund as to account in which included. Indicate nature of any fund included in Account 128, Other special funds.

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

**SPECIAL DEPOSITS (Accounts 132, 133, 134)**  
 1. Report below the amount of special deposits by classes at end of year.  
 2. If any deposit consists of assets other than cash, give a brief description of such assets.  
 3. If any deposit is held by an associated company, give name of comapny.

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



**NOTES RECEIVABLE (Account 141)**

1. Give the particulars called for below concerning notes receivable at the end of year.  
 2. Give particulars of any note pledged or discounted.

3. Minor items may be grouped by classes, showing number of such items.  
 4. Designate any note the maker of which is a director, officer or other employee.

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

**ACCOUNTS RECEIVABLE (Accounts 142, 143)**

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

Line No.	Description (a)	Amount End of Year (b)
23	Customers (Account 142):	
24		
25	Gas	\$ 50,507,010
26	Other Gas Utility	14,492,799
27		
28		
29		
30	Other Accounts Receivable (Account 143):	
31		
32		
33	Reimbursable Capital Projects	3,488,099
34	Reimbursable Receivables	8,537,412
35		
36		
37		
38		
39		
40		
41		
42		\$ 77,025,320
43	Total Notes and Accounts Receivable	\$ 77,025,320

**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 Account 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)
	Accounts Receivable (Account 146)			
1		\$		\$ 0
2	Columbia Gas of Pennsylvania	11,656		0
3	Columbia Gas of Kentucky	1,101		0
4	Columbia Gas of Virginia	6,879		0
5	Nisource Corporate Services	156,616		0
6	Columbia Gas of Ohio	70,267		0
7	Columbia Gas of Maryland	720		0
8				
9	NiSource Money Pool and Interest		See Table	204,141
10				
11	Interest Rates for Nisource Money Pool			
12	January	1.00%		
13	February	0.95%		
14	March	0.96%		
15	April	1.00%		
16	May	1.03%		
17	June	1.03%		
18	July	1.03%		
19	August	1.05%		
20	September	1.05%		
21	October	1.09%		
22				
23				
24				
25				
26				
27				
28				
29				
30				
31				
32				
33				
34				
35				
36				
37				
38				
39				
40				
41				
42				
43	TOTALS	\$ 247,239		\$ 204,141
44				

<b>MATERIALS AND SUPPLIES (Accounts 151-159,163)</b> Summary Per Balance Sheet			
Line No.	Account (a)	Amount End of Year	
		Electric (b)	Gas (c)
1	Fuel (Account 151) (See Schedule, Page 25)		\$ 14,791,567
2			
3			
4			
5			
6			
7			
8			
9			
10			
11			
12	Total Per Balance Sheet		\$ 14,791,567

**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			
			Liquid Propane		Liquefied Natural Gas	
			Quantity (Gallons) (c)	Cost (d)	Quantity (MMBTU) (e)	Cost (f)
1	On Hand Beginning of Year.....	17,514,045	1,448,719	1,601,057	1,747,521	11,715,853
2						
3	Received During Year.....	10,802,986	480,421	301,633	1,183,013	5,754,698
4	TOTAL.....	28,317,031	1,929,140	1,902,690	2,930,534	17,470,551
5	Used During Year.....					
6	Retail Bottled Gas Sale					
7						
8						
9						
10						
11	Sold or Transferred.....	13,525,464	539,428	547,000	1,232,961	7,805,765
12	TOTAL DISPOSED OF .....	13,525,464	539,428	547,000	1,232,961	7,805,765
13	BALANCE END OF YEAR.....	14,791,567	1,389,712	1,355,690	1,697,573	9,664,786

Line No.	Item (g)	Kinds of Fuel and Oil - Continued			
		Retail Propane		Natural Gas	
		Quantity (Gallons) (h)	Cost (i)	Quantity (MMBTU) (j)	Cost (k)
14	On Hand Beginning of Year.....	0	0	1,361,673	4,197,135
15	Received During Year.....	0	0	1,814,318	4,746,655
16	TOTAL.....	0	0	3,175,991	8,943,790
17	Used During Year.....				
18	Retail Propane Sales.....				
19					
20					
21					
22					
23					
24	Sold or Transferred.....	0	0	1,785,035	5,172,699
25	TOTAL DISPOSED OF .....	0	0	1,785,035	5,172,699
26	BALANCE END OF YEAR.....	0	0	1,390,956	3,771,091

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

1. Report under separate subheadings for Unamortized Debt Discount and Expense and Unamortized Premium on Debt, particularly of discount and expense or premium applicable to each class and series of long-term debt.  
 2. Show premium amounts by enclosure in parentheses.  
 3. In column (b) show the principal amount of bonds or other long-term debt originally issued.

4. In column (c) show the discount and expense or premium with respect to the amount of bonds or other long-term debt originally issued.  
 5. Furnish particulars regarding the treatment of unamortized debt discount and expense or premium, redemption premiums, and redemption expenses associated with issues redeemed during the year, also, date of the Department's authorization of treatment other than as specified by the Uniform System of Accounts.

6. Set out separately and identify undisposed amounts applicable to issues which were redeemed in prior years.  
 7. Explain any debits and credits other than amortization debited to Account 428, Amortization of Debt Discount or Expense, or credited to Account 429, Amortization of Premium on Debt - Credit.

Line No.	Designation of Long-Term Debt (a)	Balance at the end of the reporting year	Principal Amount of Securities to which Discount and Expenses or Premium Minus Expense, Relates (Omit Cents) (b)	Total Discount and Expense or Net Premium (Omit Cents) (c)	Amortization Period		Balance Beginning of Year (f)	Debits During Year (g)	Credits During Year (h)	Balance End of Year (i)
					(d)	To (e)				
1	6.43% notes, due December 15, 2025	10,000,000	10,000,000	2,148,966	12/15/95	12/15/25	716,280		71,628	644,652
2	6.26% notes, due February 15, 2028	30,000,000	30,000,000	5,957,669	12/15/98	2/15/28	2,319,130		191,928	2,127,202
3	5.58% notes, due December 20, 2019	35,000,000	35,000,000	14,078	12/20/04	12/20/19	3,744		936	2,808
4	5.94% notes, due December 20, 2024	35,000,000	35,000,000	14,079	12/20/04	12/20/24	6,264		696	5,568
5	5.36% notes, due December 16, 2041	11,000,000	11,000,000	0			0		0	0
6	4.97% notes, due November 28, 2042	8,000,000	8,000,000	0			0		0	0
7	5.57% notes, due September 24, 2043	22,000,000	22,000,000	0			0		0	0
8	4.98% notes, due March 18, 2043	50,000,000	50,000,000	0			0		0	0
9	4.62% notes, due November 20, 2044	28,400,000	28,400,000	0			0		0	0
10	4.99% notes, due June 26, 2045	15,000,000	15,000,000	0			0		0	0
11	4.70% notes, due December 30, 2045	15,000,000	15,000,000	0			0		0	0
12	3.86% notes, due June 30, 2046	58,000,000	58,000,000	0			0		0	0
13										
14	Acct 181 TOTALS (Credits tie to 428 account charges)						3,045,418	0	265,188	2,780,230
15	TOTALS	317,400,000	317,400,000	8,134,792						

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**EXTRAORDINARY PROPERTY LOSSES (Account 182)**

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

Line No.	Description of Property Loss or Damage (a)	Total Amount of Loss (b)	Previously Written Off (c)	Written off During Year		Balance End of Year (f)
				Account Charged (d)	Amount (e)	
1			NONE			
2						
3						
4						
5						
6						
7						
8						
9						
10						
11	TOTALS					

**MISCELLANEOUS DEFERRED DEBITS (Account 186)**

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

Line No.	Description (a)	Balance Beginning of Year (b)	Debits (c)	Credits		Balance End of Year (f)
				Account Charged (d)	Amount (e)	
12	Regulatory Asset - Working Capital	(91,995)	628,603	495	685,450	(148,842)
13	Regulatory Asset - Demand Side Management	(7,334,091)	44,952,851	923	29,628,774	7,989,986
14	Regulatory Asset - Demand Side Management Incentive	(447,803)	1,303,960	186	1,366,969	(510,812)
15	Regulatory Asset - LDAC Recoveries Unbilled	(2,393,523)	24,004,671	930	27,947,831	(6,336,683)
16	Regulatory Asset - Production & Storage	1,388,380	11,114,029	495	9,354,432	3,147,977
17	Regulatory Asset - Environmental - Incurred Costs	7,090,141	5,181,837	932,186	4,784,284	7,487,694
18	Regulatory Asset - Environmental - Expected Costs	11,998,997	3,289,119	242,253	1,668,951	13,619,165
19	Regulatory Asset - Bad Debt - Gas Portion	6,179,854	9,325,693	904,186	11,789,470	3,716,077
20	Regulatory Asset - Debt Redemption	394,343	0	428	64,428	329,915
21	Regulatory Asset - Active Hardship Protected Accounts	0	5,263,590	142	0	5,263,590
22	Regulatory Asset - Pension Tracker	(1,202,051)	11,242,041	926	2,123,736	7,916,254
23	Regulatory Asset - Residential Discount	2,005,928	9,932,117	495	10,491,126	1,446,919
24	Regulatory Asset - FAS 109 Taxes	6,749,606	0	267,268	749,691	5,999,915
25	Regulatory Asset - Pension SFAS 158	57,899,810	878,980	926,261-265	5,633,375	53,145,415
26	Regulatory Asset - OPEB SFAS 158	11,627,815	1,804,074	926,261-265	824,956	12,606,933
27	Credit Balance Regulatory Assets Transferred	15,467,521	243,771	253	14,768,711	942,581
28	Regulatory Asset - Attorney General Consulting Fees	242,955	110,175	928	366,061	(12,931)
29	Regulatory Asset - Decoupling	(4,406,469)	24,451,928	495	8,200,265	11,845,194
30	Reg. Asset - Targeted Infrastructure Reinvestment Factor	216,265	1,541	495	346,623	(128,817)
31	Regulatory Asset - Deferred Depreciation Capital Lease	241,150	337,837	165	61,087	517,900
32	Regulatory Asset - NiFit/WMS Implementation	2,464,977	0	923	1,137,682	1,327,295
33	Regulatory Asset - Gas System Enhancement Program	658,339	8,674,142	495	4,474,408	4,858,073
34						
35	TOTALS	\$ 108,750,149	\$ 162,740,959		\$ 136,468,310	\$ 135,022,798
36						
37						
38						

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

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

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

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

Line No.	Class and Series of Stock (a)	Number of Shares Authorized (b)	Par Value per Share (c)	Amount Authorized (d)	Outstanding per Balance Sheet *		Premium at End of Year (g)
					Shares (e)	Amount (f)	
1	Common Stock	1,000	1	1,000	100	100	411,771,866
2							
3							
4							
5							
6							
7							
9							
10	In connection with the Company's merger with NiSource Inc., 100 shares of Common Stock,						
11	\$1.00 Par Value were Issued, as approved in DTE #98-31, dated November 5, 1998.						
12							
13							
14							
15							
16							
17							
18							
19							
20							
21							
22							
23							
24							
25							
26							
27							
28							
29							
30							
31	TOTALS	1,000	1	1,000	100	100	411,771,866

\* Total amount outstanding without reduction for amounts held by respondent.



**OTHER PAID-IN CAPITAL (Accounts 208-211)**

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

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

3. Reduction in Par Value of Capital Stock (Account 209) - State amount and give brief explanation of the capital changes which gave rise to amounts reported under the caption including identification with the class and series of stock to which related.

4. Gain on Cancellation of 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 year according to captions which, together with brief explanations, disclose the general nature of transactions which gave rise to the reported amounts.

Line No.	Item (a)	Amount (b)
1		
2	Tax Allocation	\$ 7,628,998
3	Additional Paid-In Capital Stock Compensation	(31,877)
4	Additional Paid-In Capital	34,000,000
5		
6		
7		
8		
9		
10		
11		
12		
13		
14		
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30		
31		
32		
33		
34		
35		
36		
37		
38		
39		
40		
41		
42		
43	TOTAL	\$ 41,597,121

**LONG TERM DEBT (Accounts 221,223-224)**

Report by balance sheet accounts particulars concerning long-term debt in Accounts 221, Bonds; 223 Advances from Associated Companies; and 224, Other Long-Term Debt.

Line No.	Class and Series of Obligation (a)	Date of Issue (b)	Date of Maturity (c)	Amount Authorized (d)	Amount Actually Outstanding at End of Year (e)	Interest Provisions		Interest Accrued During Year, Charged to Income (h)	Interest Paid During Year (i)
						Rate per Cent (f)	Dates Due (g)		
1	6.43% notes, due December 15, 2025 (A)	12/15/95	12/15/25	10,000,000	10,000,000	6.43%	6/12-12/15	643,000	643,000
2	6.26% notes, due February 15, 2028 (A)	2/15/98	2/15/28	30,000,000	30,000,000	6.26%	2/1-8/1	1,878,000	1,878,000
3	5.58% notes, due December 20, 2019	12/21/04	12/20/19	35,000,000	35,000,000	5.58%	6/1-12/1	1,958,351	1,958,351
4	5.94% notes, due December 20, 2024	12/21/04	12/20/24	35,000,000	35,000,000	5.94%	6/1-12/1	2,084,696	2,084,696
5	5.36% notes, due December 16, 2041	12/16/11	12/16/41	11,000,000	11,000,000	5.36%	6/1-12/1	591,215	591,215
6	4.97% notes, due November 28, 2042	11/28/12	11/28/42	8,000,000	8,000,000	4.97%	6/1-12/1	398,689	398,689
7	5.57% notes, due September 24, 2043	9/24/13	9/24/43	22,000,000	22,000,000	5.57%	6/1-12/1	1,228,757	1,228,757
8	4.98% notes, due March 18, 2043	3/18/13	3/18/43	50,000,000	50,000,000	4.98%	6/1-12/1	2,496,822	2,496,822
9	4.62% notes, due November 20, 2044	11/20/14	11/20/44	28,400,000	28,400,000	4.62%	6/1-12/1	1,315,674	1,315,674
10	4.99% notes, due June 26, 2045	6/26/15	6/26/45	15,000,000	15,000,000	4.99%	6/1-12/1	750,551	750,551
11	4.70% notes, due December 30, 2045	12/30/15	12/30/45	15,000,000	15,000,000	4.70%	6/1-12/1	707,022	651,001
12	3.86% notes, due June 30, 2046*	6/30/16	6/30/46	58,000,000	58,000,000	3.86%	6/1-12/1	1,133,911	943,904
13									
14									
15									
16	(A) Unaffiliated debt								
17	* New Long-Term Debt								
18									
19									
20									
21	TOTALS			\$ 317,400,000	\$ 317,400,000			\$ 15,186,688	\$ 14,940,660

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

Purpose	Issue Date	Department Authorization Date	D.P.U. #
Using the proceeds to refinance long-term debt; fund the Company's ongoing capital expenditure program and pay down short-term debt that currently supports long-term utility plant assets.	6/30/2016	12/28/2015	D.P.U. 15-139

NOTES PAYABLE (Account 231)						
Report the particulars indicated concerning notes payable at end of year.						
Line No.	Payee (a)	Date of Note (b)	Date of Maturity (c)	Int. Rate (d)	Balance End of Year (e)	
1	Notes Payable:					
2						
3						
4						
5						
6						
7						
8						
13						
14						
15						
18						
19						
20		TOTAL				NONE
21						

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

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

Line No.	Name of Company (a)	Amount End of Year (b)	Interest for Year	
			Rate (c)	Amount (d)
22	Notes Payable (Account 233)			
23	NiSource Finance Corporation 6.25% notes, due April 1, 2016	\$ 0	6.25%	\$ 545,377
24				
25				
26				
27	Accounts Payable (Account 234)			
28	NiSource	54,538		NONE
29	Columbia Gas of Pennsylvania	108		NONE
30	Northern Indiana Public Service Company	3,152		NONE
31	Columbia Gas of Virginia	121		NONE
32	Nisource Corporate Services	6,674,162		NONE
33	Columbia Gas of Ohio	9,156		NONE
34	Columbia Gas of Maryland	377		NONE
35	NiSource Money Pool and Interest	30,305,131	see table	35,006
36	NiSource Finance Corporation (see Note 1)	1,166,742	see page 31	
37				
38	Interest Rates for Nisource Money Pool			
39				
40				
41				
42				
43				
44				
45				
46	November 1.09%			
	December 1.21%			
	TOTALS	\$ 38,213,487		\$ 580,383

Note 1: Includes accrued interest on affiliated long-term debt reported on page 31 under column (h) with rates reported under column (f)

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<b>MISCELLANEOUS CURRENT AND ACCRUED LIABILITIES (Account 242)</b>							
1. Report the amount and description of other current and accrued liabilities at end of year. 2. Minor items may be grouped under appropriate title.							
Line No.	Item (a)						Amount (b)
1	Accrued Vacation						\$ 4,794,867
2	Current Environmental Remediation Liabilities						2,980,397
3	Accrued Payroll						1,007,418
4	Accrued Incentives						3,713,160
5	Payroll Liability						125,300
6	Accrued Medical, Dental and Pharmacy Expenses						375,765
7	Accounts Receivable - Budget Plan Credit Balances						20,080,879
8	Accrued Professional Services						44,031
9	Supplier Refunds						3,582,303
10	Insurance Reserve						5,501,724
11	Accrued 191 Credit Balance Transfer						48,759,313
12	Accrued Sales Tax Audit						491,312
13	Pension Liability - ST Non-Qualified						280,900
<b>TOTAL</b>						<b>\$ 91,737,369</b>	
<b>OTHER DEFERRED CREDITS (Account 253)</b>							
1. Report below the particulars called for concerning other deferred credits. 2. For any deferred credits being amortized show the period of amortization. 3. Minor items may be grouped by classes. Show number of items.							
Line No.	Description of Other Deferred Credit (a)	Balance Beginning of Year (b)	Debits		Credits (e)	Balance End of Year (f)	
			Account Credited (c)	Amount (d)			
1	Credit Balance Regulatory Asset Transfer	\$ 15,467,521	186	\$ 14,768,711	243,771	\$ 942,581	
2	ST Regulatory Liability - Asset Sales	0	253/930	35,077	455,998	420,921	
3	LT Regulatory Liability - Asset Sales	689,183	253/930	491,075	0	198,108	
4	LT Environmental Remediation Liabilities	10,120,800	186	1,622,000	2,139,968	10,638,768	
5	Banked Vacation	729,061	265	870,093	141,032	0	
6	Deferred Rent	294,073	923/931	514,155	506,952	286,870	
7	Gain on Sale EP&S - Current	2,700,468	N/A	0	0	2,700,468	
8	Gain on Sale EP&S - NonCurrent	4,950,869	930	2,700,471	0	2,250,398	
9	Thrift Restoration	14,685	265	15,199	514	0	
<b>TOTALS</b>		<b>\$ 34,966,660</b>		<b>\$ 21,016,781</b>	<b>\$ 3,488,235</b>	<b>\$ 17,438,114</b>	

**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.....		\$ 500,784,903	\$ 500,784,903
2	Credits to Depreciation Reserve during year:			
3	Account 403 Depreciation.....		39,758,070	39,758,070
3A	Allocated Vehicle Depreciation		2,523	2,523
3B	Capital Leases		652,291	652,291
	Sub-Total		40,412,884	40,412,884
4				
5				
6				
7	TOTAL CREDITS DURING YEAR.....		40,412,884	40,412,884
8	Net Charges for Plant Retired:			
9	Book Cost of Plant Retired.....		16,236,304	16,236,304
10	Cost of Removal.....		7,640,891	7,640,891
11	Salvage (Credit).....		0	0
12	Other		0	0
13	NET CHARGES DURING YEAR.....		23,877,195	23,877,195
14	Balance December 31, 2016.....		\$ 517,320,592	\$ 517,320,592

**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.

	Avg Plant Balance	Average Rate	Depreciation
15			
16			
17	\$ 34,742,718	0.0176	\$ 611,353
18	1,301,000,407	0.0276	35,957,910
19	39,943,962	0.0798	3,188,807
20			
21	\$ 1,375,687,087	0.0289	\$ 39,758,070
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	
		Regular (b)	Extra (c)			Declared	Payable
24	None						
25							
26							
27							
28							
29							
30							
31							
32							
33	TOTALS						
34	Dividend rates on Common Stock and Premium %.						
35	Dividend rates on Common Stock, Premium, and Surplus %.						
36							

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

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

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

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

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

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

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

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

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

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

Line No.	Item (a)	Contra Account Debited or Credited (b)	Amount (c)
1	<b>Reserve for Pensions-Union and Non-Union (Account 263)</b>		
2	Balance Beginning of Year		\$ 26,213,875
3			
4	Pension/OCI Regulatory Asset	186	(18,262)
5	Expense - later deferred into regulatory asset per tracker mechanism	926	(417,590)
6	Expense	926	113,148
7	Pension Contribution	131	(4,920)
8	SERP payments	131	(271,736)
9	SERP Accrued Liability	242	(289,600)
10	Balance End of Year - Reserve for Pensions		<u>25,324,915</u>
11			
12	<b>Reserve for Other Post Employment Benefits - Non-Union (Account 263)</b>		
13	Beginning Balance		11,775,877
14	Expense - later deferred into regulatory asset per tracker mechanism	926	(332,640)
15	Cash	131	(1,369,218)
16	OPEB Regulatory Asset/Liability	186/131	1,771,590
17	Balance End of Year - OPEB		<u>11,845,609</u>
18			
19	<b>Reserve for Board of Directors Retirement Plan (Account 263)</b>		
20	Beginning Balance		43,085
21	Adjust Reserve		
22	Balance End of Year - BOD Retirement Plan		<u>43,085</u>
23			
24	<b>Reserve for Window Warranties (Account 265)</b>		
25	Beginning Balance		8,000
26	Adjust Reserve		
27	Balance End of Year - Window Warranties		<u>8,000</u>
28			
29	<b>Reserve for Worker Compensation, General Liab., Auto Liab. (Account 262)</b>		
30	Beginning Balance		127,779
31	Expense Accruals	925	702,311
32	Payments Made	131	(713,679)
33	Balance End of Year - Worker Compensation, General Liab., Auto Liab.		<u>116,411</u>
34			
35	<b>Reserve for Banked Vacation (Account 265)</b>		
36	Beginning Balance		0
37	Banked Vacation	253	777,856
38	Balance End of Year - Banked Vacation		<u>777,856</u>
39			
40	<b>Reserve for Thrift Plan Restoration (Account 265)</b>		
41	Beginning Balance		0
42	Thrift Plan Restoration	253	15,199
43	Balance End of Year - Thrift Plan Restoration		<u>15,199</u>
44			
45	<b>Total Operating Reserves:</b>		<u><u>\$ 38,131,075</u></u>

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

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

Line No.	Account Subdivisions (a)	Balance Beginning of Year (b)	Changes During Year			Balance End of Year (f)
			Amounts Debited Account 410 (1) (c)	Amounts Credited Account 411 (2) (d)	Other (e)	
1	Accelerated Amortization	\$	\$	\$		\$
2	(Account 267)					
3	Electric.....					
4	Gas.....					
5	Other (Specify).....					
6	Totals.....					
7	Gas SFAS 109 Reserve - State	-	-	-	-	-
8	Gas SFAS 109 Reserve - Federal	-	-	-	-	-
9	Gas Plant Acquisition Adjustment - State & Federal	101,976,860	307,705	(4,725,476)	-	97,559,089
	Liberalized Depreciation (Account 268)					
10	Electric.....					
11	Gas - State.....	29,475,466	9,538,119	(5,307,419)	-	33,706,166
12	Gas - Federal.....	218,087,158	42,012,658	(20,016,295)	-	240,083,521
	Other (Specify) - Non Utility - State	0	-	-	-	-
	Non Utility - Federal	0	-	-	-	-
13	Totals.....	247,562,624	51,550,777	(25,323,714)	-	273,789,687
14	Gas - Other Reserves - State.....	7,882,976	32,852,040	(59,217,618)	(449,469)	(18,932,071)
15	Gas - Other Reserves - Federal.....	(13,523,888)	55,416,575	(27,032,553)	(300,222)	14,559,912
16	Totals.....	(5,640,912)	88,268,615	(86,250,171)	(749,691)	(4,372,159)
	Total (Accounts 267, 268)					
17	Electric.....					
18	Gas.....					
19	Other Adjustments.....					
20	Totals.....	241,921,712	139,819,392	(111,573,885)	(749,691)	269,417,528
21	Totals.....	343,898,572	140,127,097	(116,299,361)	(749,691)	366,976,617

Note: Dollars reported in line 11 includes dollars reported on line 14 in the prior year.

Analysis of Charges:			
22	Provision for Deferred Income Taxes	28,245,507	269,417,528
23	Provision for Plant Acquisition Adjustment	(4,417,771)	97,559,089
24	Regulatory Asset related to State Rate Change-Act 186 (See Page 27)	(315,953)	
25	SFAS 109 DIT Regulatory Assets-Act 186 (See Page 27)	(433,738.00)	
26			
27		<u>23,078,045</u>	<u>366,976,617</u>

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

CONTRIBUTIONS IN AID OF CONSTRUCTION (Account 271)

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

Line No.	Class of Utility Service (a)	Balance Beginning of Year (b)	Debits		Credits (e)	Balance End of Year (f)
			Account Credited (c)	Amount (d)		
31						
32	Contributions in Aid of Construction (offset in Account 101)	5,819,859			939,808	6,759,667
33						
34						
35						
36						
37						
38						
39						
40	TOTALS	5,819,859			939,808	6,759,667



**GAS OPERATING REVENUES (Account 400)**

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

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

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

Line No.	Account (a)	Operating Revenues		MMBTU Sold (1000 BTU)		Average Number of Customers per Month	
		Amount for Year (b)	Increase or (Decrease) from Preceding Year (c)	Amount for Year (d)	Increase or (Decrease) from Preceding Year (e)	Number for Year (f)	Increase or (Decrease) from Preceding Year (g)
1	<b>SALES OF GAS</b>						
2	480 Residential Sales **.....	\$ 260,109,793	\$ (89,030,959)	23,488,119	(3,146,423)	283,297	3,571
3	481 Commercial and Industrial Sales:						
4	Commercial & Industrial ** .....	72,245,785	(44,573,675)	8,886,283	(1,819,294)	25,505	314
5	Interruptible.see instr.5.....	0	0				
6	482 Other Sales to Public Authorities.....	0	0				
7	484 Interdepartmental Sales.....	0	0				
8							
9	485 Miscellaneous Gas Sales... Unbilled.....	14,043,800	37,783,600	1,119,536	1,914,292		
10							
11	Total Sales to Ultimate Consumers....	346,399,378	(95,821,034)	33,493,938	(3,051,425)	308,802	3,885
12	483 Sales for Resale.....	415,696	(346,105)	137,993	(109,333)		0
13							
14	Total Sales of Gas .....	346,815,074	(96,167,139)	33,631,931	(3,160,758)	308,802	3,885
15							
16							
17							
18	<b>OTHER OPERATING REVENUES</b>						
19	480 Residential Transportation** .....	329,509	(14,975)	49,959	(5,228)	296	(56)
20	487 Forfeited Discounts.....	226,305	(266,262)				
21	488 Miscellaneous Service Revenues.....	0	0				
22	489 Revenues from Trans.of Gas of Others** .....	45,624,199	337,114	23,901,535	(1,648,252)	4,793	67
23	490 Sales of Products Extracted from Natural Gas....	0	0				
24	491 Rev. from Natural Gas Processed by Others.....	0	0				
25	493 Rent from Gas Property .....	87,184	(156,705)				
26	494 Interdepartmental Rents.....	0	0				
27	495 Other Gas Revenues.....	22,855,544	15,858,310				
28							
29	Total Other Operating Revenues.....	69,122,741	15,757,482				
30							
31	Total Gas Operating Revenues.....	\$ 415,937,815	\$ (80,409,657)	57,583,425	(4,814,238)	313,891	3,896
32	** Includes billed revenues from application of .....		\$99,661,342	Fuel Clauses 39,259,814			
33	Total MMBTU to which Applied.....		32,374,402	47,985,555			

**SALES OF GAS TO ULTIMATE CONSUMERS**

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

Line No.	Account No.	Schedule (a)	MMBTU (1000 BTU) (b)	Revenue (c)	Average Revenue per MMBTU (\$0.0000) (d)	Number of Customers (Per Bills Rendered)	
						July 31 (e)	December 31 (f)
1	480	R-1 Residential Non-Heating	305,309	\$ 6,119,663	\$ 20.0442	17,855	17,544
2	480	R-2 Residential Non-Heating Low Income	62,197	887,610	14.2709	2,788	3,014
3	480	R-3 Residential Heating	19,917,734	225,509,583	11.3221	228,020	231,502
4	480	R-4 Residential Heating Low Income	3,202,764	27,592,313	8.6152	32,959	34,339
5	480	R-5 Outdoor Lighting	115	624	5.4261	0	0
6							
7		<b>Total Residential</b>	<b>23,488,119</b>	<b>260,109,793</b>	<b>11.0741</b>	<b>281,622</b>	<b>286,399</b>
8							
9	481	G-40 Commercial Low Annual/High Winter	2,159,517	23,197,264	10.7419	17,644	18,843
10	481	G-41 Commercial Med Annual/High Winter	3,153,683	24,485,073	7.7640	3,514	2,723
11	481	G-50 Commercial Low Annual/Low Winter	351,556	3,527,114	10.0329	2,492	3,022
12	481	G-51 Commercial Med Annual/Low Winter	1,261,057	8,494,822	6.7363	1,198	1,308
13	481	G-42 Industrial High Annual/High Winter	1,174,926	7,972,785	6.7858	214	166
14	481	G-43 Industrial Extra High Annual/High Winter	127,736	785,433	6.1489	4	1
15	481	G-52 Industrial High Annual/Low Winter	404,412	2,356,232	5.8263	45	61
16	481	G-53 Industrial Extra High Annual/Low Winter	253,396	1,427,062	5.6317	7	12
17							
18		<b>Total Commercial &amp; Industrial</b>	<b>8,886,283</b>	<b>72,245,785</b>	<b>8.1300</b>	<b>25,118</b>	<b>26,136</b>
19							
20							
21		<b>Unbilled</b>	<b>1,119,536</b>	<b>14,043,800</b>	<b>12.5443</b>	<b>N/A</b>	<b>N/A</b>
22							
23							
24							
25							
26							
27							
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47							
48							
49		<b>TOTAL SALES TO ULTIMATE CONSUMERS (Page 43 line 11)</b>	<b>33,493,938</b>	<b>\$ 346,399,378</b>	<b>\$ 10.3422</b>	<b>306,740</b>	<b>312,535</b>

<b>GAS OPERATION AND MAINTENANCE EXPENSES</b>			
1. Enter in the space provided the operation and maintenance expenses for the year.			
2. If the increases and decreases are not derived from previously reported figures explain in footnote.			
Line No.	Account (a)	Amount for Year (b)	Increase or (Decrease) from Preceding Year (c)
1	PRODUCTION EXPENSES		
2	MANUFACTURED GAS PRODUCTION EXPENSES		
3	STEAM PRODUCTION		
4	Operation:		
5	700 Operation Supervision and Engineering.....		
6	701 Operation labor.....		
7	702 Boiler Fuel.....		
8	703 Miscellaneous steam expenses.....		
9	704 Steam transferred-Cr.....		
10	Total operation.....		
11	Maintenance:		
12	705 Maintenance supervision and engineering.....		
13	706 Maintenance of structures and improvements.....		
14	707 Maintenance of boiler plant equipment.....		
15	708 Maintenance of other steam production plant.....		
16	Total Maintenance.....		
17	Total steam production.....		
18	MANUFACTURED GAS PRODUCTION		
19	Operation:		
20	710 Operation supervision and engineering.....	\$ 37,903	\$ (96,744)
21	Production labor and expenses:		
22	711 Steam expenses.....		
23	712 Other power expenses.....	7,557,406	(2,660,219)
24	715 Water gas generating expenses.....		
25	716 Oil gas generating expenses.....		
26	717 Liquefied petroleum gas expenses.....		-
27	718 Other process production expenses.....	1,060,977	(37,754)
28	Gas fuels:		
29	721 Water gas generator fuel.....		
30	722 Fuel for oil gas.....		
31	723 Fuel for liquefied petroleum gas process.....	11,053	11,053
32	724 Other gas fuels.....	494,078	(19,027)
33	Gas raw materials:		
34	726 Oil for water gas.....		
35	727 Oil for oil gas.....		
36	728 Liquefied petroleum gas.....	547,000	(389,358)
37	729 Raw materials for other gas processes.....		
38	730 Residuals expenses.....		
39	731 Residuals produced-Cr.....		
40	732 Purification expenses.....		
41	733 Gas mixing expenses.....		
42	734 Duplicate charges-Cr.....		
43	735 Miscellaneous production expenses.....	1,156,770	(240,021)
44	736 Rents.....		
45	Total operation.....	10,865,187	(3,432,070)
46	Maintenance:		
47	740 Maintenance supervision and engineering.....	170,249	103,494
48	741 Maintenance of structures and improvements.....	74,543	58,780
49	742 Maintenance of production equipment.....	56,972	(257,976)
50	Total maintenance.....	301,764	(95,702)
51	Total manufactured gas production.....	\$ 11,166,951	\$ (3,527,772)

<b>GAS OPERATION AND MAINTENANCE EXPENSES-Continued</b>			
Line No.	Account (a)	Amount for Year (b)	Increase or (Decrease) from Preceding Year (c)
1	<b>OTHER GAS SUPPLY EXPENSES</b>		
2	Operation:		
3	804 Natural gas city gate purchases.....	\$ 99,506,560	\$ (72,587,449)
4	805 Other gas purchases.....	(2,467,674)	2,805,814
5	806 Deferred Cost of Gas.....	3,022,259	(28,417,260)
6	807 Purchased gas expenses.....		
7	808 Natural Gas Storage Charges.....	5,393,231	(1,982,909)
8	Cost of Off-System Sales.....		
9	812 Gas used for other utility operations-Cr.....	(236,357)	332,920
10	813 Other gas supply expenses.....	1,128,124	236,867
11	Total other gas supply expenses.....	106,346,143	(99,612,017)
12	Total Production Expenses	117,513,094	(103,139,789)
13	<b>LOCAL STORAGE EXPENSES</b>		
14	Operation:		
15	840 Operation supervision and engineering.....		
16	841 Operation labor and expenses.....		
17	842 Rents.....		
18	Total Operation.....		
19	Maintenance:		
20	843 Maintenance supervision and engineering.....		
21	844 Maintenance of structures and improvements.....		
22	845 Maintenance of Gas Holders.....		
23	846 Maintenance of other equipment.....		
24	Total Maintenance.....		
25	Total storage expenses.....		
26	<b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>		
27	Operation:		
28	850 Operation supervision and engineering.....	2,731,943	(78,547)
29	851 System control and load dispatching.....	144,366	43,365
30	852 Communication system expenses.....	107,034	(54,157)
31	853 Compressor station labor and expenses.....		
32	855 Fuel and power for compressor stations.....		
33	857 Measuring and regulating station expenses.....	714,728	(28,421)
34	858 Transmission and Compression of gas by others.....		
35	874 Mains and services expenses.....	10,473,411	(442,867)
36	878 Meter and house regulator expenses.....	5,297,062	(574,253)
37	879 Customer Installations expenses.....	4,387,340	(1,198,418)
38	880 Other expenses.....	1,752,936	(319,396)
39	881 Rents.....	81,028	(6,017)
40	Total operation.....	25,689,848	(2,658,711)
41	Maintenance:		
42	885 Maintenance supervision and engineering.....	17,376	6
43	886 Maintenance of structures and improvements.....	172,505	125,542
44	887 Maintenance of mains.....	9,535,333	(305,980)
45	888 Maintenance of compressor station equipment.....		
46	889 Maintenance of measuring and regulating station equipment.....	472,129	163,412
47	892 Maintenance of services.....	3,064,495	113,493
48	893 Maintenance of meters and house regulators.....	456,341	(49,978)
49	894 Maintenance of other equipment.....	883,000	251,071
50	Total Maintenance.....	14,601,179	297,566
51	Total Transmission and Distribution expenses.....	\$ 40,291,027	\$ (2,361,145)

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.....	682,160	(107,417)	
5	903 Customer records and collection expenses.....	9,683,204	(583,802)	
6	904 Uncollectible accounts.....	9,591,646	945,229	
7	905 Miscellaneous customer accounts expenses.....	25,238,978	(9,216,461)	
8	Total customer account expenses.....	45,195,988	(8,962,451)	
9	SALES EXPENSES			
10	Operation:			
11	911 Supervision.....	10,529	10,529	
12	912 Demonstrating and selling expenses.....	113,995	73,178	
13	913 Advertising expenses.....	182,524	178,131	
14	916 Miscellaneous sales expenses.....	-	-	
15	Total sales expenses.....	307,048	261,838	
16	ADMINISTRATIVE AND GENERAL EXPENSES			
17	Operation:			
18	920 Administrative and general salaries.....	19,871,796	6,182,992	
19	921 Office supplies and expenses.....	5,298,618	(126,844)	
20	922 Administrative expenses transferred-Cr.....	-	-	
21	923 Outside services employed.....	19,931,999	(7,705,743)	
22	924 Property Insurance.....	70,288	(42,315)	
23	925 Injuries and damages.....	4,643,627	323,410	
24	926 Employees pensions and benefits.....	6,209,591	(11,464,676)	
25	928 Regulatory commission expenses.....	1,399,320	301,125	
26	929 Duplicate charges-Cr.....	-	-	
27	930 Miscellaneous general expenses.....	1,865,600	7,056,686	
28	931 Rents.....	3,709,939	1,755,272	
29	Total operation.....	63,000,778	(3,720,093)	
30	Maintenance:			
31	932 Maintenance of general plant.....	4,016,891	(408,710)	
32	Total administrative and general expenses.....	67,017,669	(4,128,803)	
33	Total gas operation and maintenance expenses	\$ 270,324,826	\$ (118,330,350)	
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.....	\$ 10,865,187	\$ 301,764	\$ 11,166,951
36	Other gas supply expenses.....	106,346,143		106,346,143
37	Total production expenses.....	117,211,330	301,764	117,513,094
38	Local storage expenses.....			
39	Transmission and distribution expenses.....	25,689,848	14,601,179	40,291,027
40	Customer accounts expenses.....	45,195,988		45,195,988
41	Sales expenses.....	307,048		307,048
42	Administrative and general expenses.....	63,000,778	4,016,891	67,017,669
43	Total gas operation and maintenance expenses.....	\$ 251,404,992	\$ 18,919,834	\$ 270,324,826
44	Ratio of operating expenses to operating revenues (carry out decimal two places, e.g.: 0.00%) Compute by dividing Revenues (Acct. 400) into the sum of Operation and Maintenance Expenses (p. 47, line 43(d), Depreciation (Acct. 403) and Amortization (Acct. 407).....			74.55%
45	Total salaries and wages of gas department for year, including amounts charged to operating expenses, construction and other accounts.			59,823,738
46	Total number of employees of gas department at end of year, including administrative, operating, maintenance, construction and other employees (including part time employees).....			676

Annual report of.....Columbia Gas of Massachusetts.....Year ended December 31, 2016

If gas is purchased or sold at two or more different rates, the amounts of each rate should be shown in the following table.						
<b>SALES FOR RESALE (Account 483)</b>						
Line No.	Names of Companies to Which Gas is Sold (a)	Where Delivered and Where and How Measured (b)	MMBTU (1000 BTU) (c)	Rate per M.C.F. (\$0.0000) (d)	Amount (e)	
1	Spot Off System Sales	Delivered to customers, various points of delivery	137,993	\$3.0124	415,696	
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15	TOTALS		137,993	\$3.0124	415,696	
16	Portion of above total sold to companies located outside of Massachusetts:		17,500	\$2.2398	39,197	
17						
<b>SALE OF RESIDUALS (Accounts 730, 731)</b>						
State the revenues and expenses of the respondent resulting from the sale of residuals.						
Line No.	Kind (a)	Revenue (b)	Inventory Cost (c)	Labor Handling Selling, Etc. (d)	Total Cost (e)	Net Revenue (g)
18	None					
19						
20						
21						
22						
23						
24	TOTALS					
25						
<b>PURCHASED GAS (Accounts 804-806)</b>						
Line No.	Names of Companies to Which Gas is Purchased (a)	Where Received and Where and How Measured (b)	M.C.F. (1000 BTU) (c)	Rate per M.C.F. (\$0.0000) (d)	Amount (e)	
26	See Page 48A					
27						
28						
29						
30						
31						
32						
33						
34						
35						
36						
37						
38						
39	TOTALS					
40						

PURCHASED GAS (804 - 806)					
Line No.	Names of Companies from Which Gas is Purchased (a)	Where Received and Where and How Measured (b)	MMBtu (1000 BTU) (c)	Rate Per MMBtu (0.0000) (d)	Amount (e)
1	Suppliers on the Tenn. Gas Pipeline	Various locations by station orifice meter	35,169,254	2.8314	99,576,858
2	Suppliers on the Algonquin Gas Pipeline				
3	Suppliers on the Portland Natural Gas Transmission				
4	Suppliers on the Vector Pipeline				
5	Suppliers on the Texas Eastern Gas Transmission				
6	Suppliers on the Irquois Gas Transmission System				
7	Suppliers on the National Fuel Gas Supply Pipeline				
8	Suppliers on the TransCanada Pipeline				
9	Suppliers on the Union Gas Pipeline				
10	Suppliers on the Granite State Gas Transmission				
11	Suppliers on the Transcontinental Gas Pipeline				
12	(Includes various Spot Supplies)				
13					
14					
15	Demand charges paid to suppliers and pipelines				59,262,985
18	<b>Subtotal</b>		<b>35,169,254</b>	<b>4.5164</b>	<b>158,839,843</b>
20	Capacity Release and Off System Sales				(59,333,283)
38	Total		35,169,254	\$ 2.8294	\$ 99,506,560
39	Deferred Cost of Gas				3,022,259
40	Other Gas Purchases				(2,467,674)
44	Subtotal - Natural gas purchases - Account 804 - 806				100,061,145
46	Total				\$ 100,061,145

**TAXES CHARGED DURING YEAR**

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

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

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

Line No.	Kind of Tax (a)	Total Taxes Charged During Year (omit cents) (b)	Distribution of Taxes Charged (omit cents) (Show utility department where applicable and account charged)							
			Electric Acct. 408, 409 (c)	Gas Acct. 408, 409 (d)	Capital, etc 107,186,254 (e)	Mdse 415 (f)	Other 417,419,421,426 (g)	Gas Proc by Others 777 (h)	Purch Gas Exp 807 (i)	Rents 931 (j)
1	<u>STATE</u>									
2	MA Franchise (A)	108,925		(662,067)				770,992		
3	Income (OTHER)	1,041		1,041						
4	Unemployment (B)	200,486		200,486						
6	Sales and Use	187,468		187,468						
7	<u>LOCAL</u>									
8	Property	23,235,779		22,022,937					1,375	1,211,467
9	Motor Vehicle Excise	0		0						
10										
11	<u>FEDERAL</u>									
12	FICA & Medicare (B)	2,495,643		2,495,643						
13	Unemployment (B)	20,348		20,348						
14	Incentive	161,875		161,875						
15			Account 408	24,427,731						
16										
17	<u>FEDERAL</u>									
18	Income (A)	(371,375)	Account 409	(3,474,619)				3,103,244		
19										
20										
21										
22										
23										
24										
25										
26										
27										
28	TOTALS	26,040,190		20,953,112	0	0	3,874,236	0	1,375	1,211,467

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



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

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RECORD OF SENDOUT FOR THE YEAR IN MCF BASED ON 1000 BTU PER CUBIC FOOT							
Line No.	Item	Total	January	February	March	April	May
1	Gas Made						
2	Liquid Natural Gas	184,164	197,487	348,591	41,851	110,714	(170,514)
3	Propane Air Gas	40,055	5,072	20,241	0	0	0
4	Propane Meter Gas	0	0	0	0	0	0
6	TOTAL.....	224,219	202,559	368,832	41,851	110,714	(170,514)
7	Off System Sales	(134,040)	(14,688)	(21,980)	(9,719)	(26,842)	0
8	Storage Activity	(30,266)	224,437	266,069	54,490	(46,091)	(22,692)
	TOTAL.....	(164,307)	209,749	244,090	44,771	(72,933)	(22,692)
9	Net Gas Purchase	34,164,362	5,894,650	4,963,626	3,798,238	2,812,068	1,723,654
10	End User Transportation	22,912,351	2,166,158	1,928,025	2,234,358	2,350,192	1,580,061
11	TOTAL.....	57,076,713	8,060,808	6,891,651	6,032,596	5,162,259	3,303,715
12	TOTAL MADE AND PURCHASED	57,136,625	8,473,115	7,504,572	6,119,218	5,200,040	3,110,510
14	Difference Throughput vs. Purchased Gas.....	(51,767)	(11,374)	(10,887)	(6,607)	(44,522)	(11,489)
15	TOTAL SENDOUT.....	57,084,858	8,461,741	7,493,685	6,112,611	5,155,518	3,099,020
16	Residential Gas	23,682,653	4,156,745	3,887,634	2,877,664	2,070,447	860,763
17	C&I Gas	8,850,532	1,517,657	1,489,080	1,086,872	778,656	290,536
18	Interruptible Gas	0					
19	Transportation	23,278,579	2,232,633	2,161,294	2,352,725	2,315,454	1,513,235
20	Gas Used by Company.....	290,173	31,012	29,038	23,407	27,474	23,526
21	Gas Accounted for.....	56,101,938	7,938,048	7,567,046	6,340,668	5,192,032	2,688,059
22	Gas Unaccounted for.....	982,920	523,693	(73,361)	(228,057)	(36,514)	410,961
23	% Unaccounted for (0.00%).....	1.72%	6.19%	-0.98%	-3.73%	-0.71%	13.26%
NOTE: On a monthly basis, the MCF volumes provided above represent Company recorded MMBTU quantities converted to MCF using the applicable Mcf/MMBtu BTU conversion factors as provided by upstream pipelines							
24	Sendout in 24 hours in MMBTU .....						
25							
26							
27							
28	<u>Brockton</u>						
29	Maximum-MMBtu.....	241,139	192,908	241,139	147,026	153,983	82,353
30	Maximum Date.....	2/14	1/19	2/14	3/4	4/4	5/5
31	Minimum-MMBtu.....	16,997	77,257	70,325	37,031	26,976	18,633
32	Minimum Date.....	7/23	1/10	2/24	3/31	4/22	5/28
33	<u>Springfield</u>						
34	Maximum-MMBtu.....	138,968	111,565	138,968	86,586	91,082	44,337
35	Maximum Date.....	2/13	1/4	2/13	3/2	4/4	5/1
36	Minimum-MMBtu.....	14,479	54,295	46,017	24,119	20,489	15,844
37	Minimum Date.....	7/2	1/31	2/20	3/9	4/22	5/29
38	<u>Lawrence</u>						
39	Maximum-MMBtu.....	76,871	64,539	76,871	50,692	51,557	25,385
40	Maximum Date.....	2/14	1/19	2/14	3/4	4/4	5/4
41	Minimum-MMBtu.....	5,556	27,749	23,911	13,114	10,686	6,918
42	Minimum Date.....	7/30	1/31	2/20	3/31	4/22	5/28

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

Line No.	Item	June	July	August	September	October	November	December
1	Gas Made							
2	Liquid Natural Gas	(192,602)	(198,848)	(166,556)	(41,109)	45,969	51,681	157,500
3	Propane Air Gas	0	0	0	0	102	2,697	11,943
4	Propane Meter Gas	0	0	0	0	0	0	0
6	TOTAL.....	(192,602)	(198,848)	(166,556)	(41,109)	46,071	54,378	169,443
7	Off System Sales	0	0	0	0	(3,694)	(36,457)	(20,660)
8	Storage Activity	(36,337)	(207,623)	(178,172)	(128,780)	54,727	(36,131)	25,835
	TOTAL.....	(36,337)	(207,623)	(178,172)	(128,780)	51,033	(72,588)	5,175
9	Net Gas Purchase	1,040,251	1,141,085	1,033,215	960,333	1,727,705	3,329,971	5,739,568
10	End User Transportation	1,315,335	1,905,829	2,235,551	1,624,367	1,700,493	1,787,535	2,084,447
11	TOTAL.....	2,355,586	3,046,914	3,268,766	2,584,700	3,428,198	5,117,506	7,824,015
12	TOTAL MADE AND PURCHASED	2,126,647	2,640,443	2,924,038	2,414,812	3,525,302	5,099,296	7,998,633
14	Difference Throughput vs. Purchased Gas.....	1,619	4,051	(3,938)	3,122	(16,193)	43,109	1,342
15	TOTAL SENDOUT.....	2,128,266	2,644,494	2,920,100	2,417,933	3,509,110	5,142,405	7,999,975
16	Residential Gas	512,540	524,226	473,829	653,745	1,159,035	2,253,747	4,252,280
17	C&I Gas	239,994	250,568	220,921	257,724	407,219	857,962	1,453,342
18	Interruptible Gas							
19	Transportation	1,320,364	1,939,420	2,239,364	1,614,725	1,647,263	1,763,994	2,178,108
20	Gas Used by Company.....	23,151	21,507	22,205	24,898	18,729	21,363	23,863
21	Gas Accounted for.....	2,096,049	2,735,722	2,956,318	2,551,093	3,232,245	4,897,066	7,907,593
22	Gas Unaccounted for.....	32,217	(91,228)	(36,218)	(133,160)	276,864	245,339	92,382
23	% Unaccounted for (0.00%).....	1.51%	-3.45%	-1.24%	-5.51%	7.89%	4.77%	1.15%

NOTE: On a monthly basis, the MCF volumes provided above represent Company recorded MMBTU quantities converted to MCF using the applicable Mcf/MMBTU BTU conversion factors as provided by upstream pipelines

24								
25								
26	Sendout in 24 hours							
27	in MMBTU .....							
28	<u>Brockton</u>							
29	Maximum-MMBtu.....	27,011	23,263	22,577	30,923	92,271	129,242	205,703
30	Maximum Date.....	6/9	7/11	8/22	9/29	10/26	11/21	12/15
31	Minimum-MMBtu.....	19,466	16,997	17,203	17,992	21,936	37,289	78,502
32	Minimum Date.....	6/25	7/23	8/13	9/10	10/21	11/2	12/1
33	<u>Springfield</u>							
34	Maximum-MMBtu.....	20,141	17,600	17,969	21,429	61,164	72,462	115,563
35	Maximum Date.....	6/12	7/10	8/22	9/30	10/27	11/21	12/15
36	Minimum-MMBtu.....	15,836	14,479	15,108	14,957	17,633	27,675	48,899
37	Minimum Date.....	6/25	7/2	8/27	9/10	10/18	11/2	12/1
38	<u>Lawrence</u>							
39	Maximum-MMBtu.....	10,053	8,611	7,966	11,458	29,800	42,004	67,013
40	Maximum Date.....	6/9	7/11	8/30	9/29	10/26	11/21	12/15
41	Minimum-MMBtu.....	7,130	5,556	5,680	6,444	8,445	15,609	27,542
42	Minimum Date.....	6/25	7/30	8/6	9/10	10/8	11/2	12/1

Annual report of.....Columbia Gas of Massachusetts.....Year ended December 31, 2016

<b>GAS GENERATING PLANT</b>			
Line No.	General Description - Location, Size, Type, etc.	No. of Sets	24 Hour Cap. (MMBtu)
1	Liquid Propane Plant Brockton		21,000
2	Liquefied Natural Gas Plant Easton		44,000
3	Liquefied Natural Gas Plant Marshfield		8,000
4	Liquid Propane Plant W. Springfield		18,000
5	Liquid Propane Plant Northampton		5,000
6	Liquid Propane Plant Lawrence		14,000
7	Liquefied Natural Gas Plant Ludlow		48,000
8	Liquefied Natural Gas Plant Lawrence		12,500
9			
10			
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14			
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40			
41			
42			
43			
44			
45		TOTAL	170,500

Annual report of.....Columbia Gas of Massachusetts.....Year ended December 31, 2016

### 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	<b><u>CAST IRON</u></b>					
2	3"	245,530			6,110	239,420
3	4"	999,668			49,323	950,345
4	6"	1,234,140			49,069	1,185,071
5	8"	158,632			7,180	151,452
6	10"	70,796			2,856	67,940
7	12"	120,299			6,028	114,271
8	14"	6,099				6,099
9	16"	56,708			83	56,625
10	20"	6,375				6,375
11	24"	5,723			3,467	2,256
12						
13	Sub Total	2,903,970			124,116	2,779,854
14	<b><u>STEEL</u></b>					
15	Under 4"	5,322,820	1,196		57,226	5,266,790
16	4"	2,579,519	1,353		19,643	2,561,229
17	6"	3,077,264	397		10,752	3,066,909
18	8"	1,293,021	896		2,602	1,291,315
19	10"	172,022	0		18	172,004
20	12"	645,151	3,519		663	648,007
21	16"	168,056	183		459	167,780
22	20"	5,207	2,275			7,482
23	24"	3,881				3,881
24	Sub Total	13,266,941	9,819		91,363	13,185,397
25	<b><u>PLASTIC</u></b>					
26	Under 4"	5,610,331	197,784		8,432	5,799,683
27	4"	2,475,494	50,534		9,384	2,516,644
28	6"	1,320,033	48,925		8,119	1,360,839
29	8" or Over	561,658	42,182		450	603,390
30	Sub Total	9,967,516	339,425		26,385	10,280,556
31	<b>TOTALS</b>	<b>26,138,427</b>	<b>349,244</b>		<b>241,864</b>	<b>26,245,807</b>

Normal Operating Pressure - Mains and Lines

Maximum 100 lb

LP 6" HP 40"

Normal Operating Pressure - Services

Maximum 60 lb

LP 6" HP 25"

**GAS DISTRIBUTION SERVICES, HOUSE GOVERNORS AND METERS**

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

Line No.	Item	Gas Services	House Governors	Meters
1	Number at beginning of year.....	270,966	0	327,656
2	Additions during year:			
3	Purchased.....	8,621		19,330
4	Installed.....			
5	Meter adjustments.....			13,876
6	Total Additions.....	8,621	0	33,206
7	Reductions during year:			
8	Retirements.....	7,885		29,095
9	Service adjustments.....		0	
10	Total Reductions.....	7,885	0	29,095
11	Number at End of Year.....	271,702	0	331,767
12	In Stock.....			7,665
13	On Customers' Premises - Inactive.....			5,028
14	On Customers' Premises - Active.....			319,022
15	In Company Use.....			52
16	Number at End of Year.....			331,767
17	Number of Meters Tested by State Inspectors During Year.....			45,160

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

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

**AVAILABILITY**

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

**CHARACTER OF SERVICE**

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

**RATE - BI-MONTHLY**

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

Customer Charge Per Two Month Period			\$ 24.40
Off-Peak	All therms	@	\$ 0.6973 per therm
Peak	All therms	@	\$ 0.6973 per therm

**RATE - MONTHLY**

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

Customer Charge Per One Month Period			\$ 12.20
Off-Peak	All therms	@	\$ 0.6973 per therm
Peak	All therms	@	\$ 0.6973 per therm



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

**MINIMUM CHARGE**

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

**REVENUE DECOUPLING ADJUSTMENT CLAUSE**

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

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

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

**DEFINITIONS**

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

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

**PAYMENT**

Bills are net and payable upon presentation.

**SPECIAL PROVISION**

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

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

**TERMS AND CONDITIONS**

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

**FARM DISCOUNT**

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

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

**AVAILABILITY**

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

**CHARACTER OF SERVICE**

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

**RATE - BI- MONTHLY**

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

Customer Charge Per Two Month Period			\$ 24.40
Off-Peak	-	All therms	@ \$ 0.6973 per therm
Peak	-	All therms	@ \$ 0.6973 per therm

**RATE - MONTHLY**

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

Customer Charge Per One Month Period			\$ 12.20
Off-Peak	-	All therms	@ \$ 0.6973 per therm
Peak	-	All therms	@ \$ 0.6973 per therm

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

**MINIMUM CHARGE**

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

**REVENUE DECOUPLING ADJUSTMENT CLAUSE**

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

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

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

**LOW INCOME DISCOUNT ADJUSTMENT**

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

**DEFINITIONS**

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

**PAYMENT**

Bills are net and payable upon presentation.

**SPECIAL PROVISIONS**

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

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

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

**TERMS AND CONDITIONS**

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

**FARM DISCOUNT**

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

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

**AVAILABILITY**

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

**CHARACTER OF SERVICE**

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

**RATE - MONTHLY**

Customer Charge Per Month			\$ 12.20
Off-Peak	All therms	@	\$ 0.4834 per therm
Peak	All therms	@	\$ 0.4834 per therm

**MINIMUM CHARGE**

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

**REVENUE DECOUPLING ADJUSTMENT CLAUSE**

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

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

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

**DEFINITIONS**

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

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

**PAYMENT**

Bills are net and payable upon presentation.

**SPECIAL PROVISION**

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

**TERMS AND CONDITIONS**

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

**FARM DISCOUNT**

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

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

**AVAILABILITY**

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

**CHARACTER OF SERVICE**

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

**RATE - MONTHLY**

Customer Charge Per Month			\$ 12.20
Off-Peak	All therms	@	\$ 0.4834 per therm
Peak	All therms	@	\$ 0.4834 per therm

**MINIMUM CHARGE**

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

**REVENUE DECOUPLING ADJUSTMENT CLAUSE**

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



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

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

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

**LOW INCOME DISCOUNT ADJUSTMENT**

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

**DEFINITIONS**

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

**PAYMENT**

Bills are net and payable upon presentation.

**SPECIAL PROVISIONS**

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

**TERMS AND CONDITIONS**

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

**FARM DISCOUNT**

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

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

**AVAILABILITY**

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

**CHARACTER OF SERVICE**

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

**RATE - MONTHLY**

Customer Charge Per Month			\$ 19.80
Off-Peak	All therms	@	\$0.4780 per therm
Peak	All therms	@	\$0.4780 per therm

**CHARACTERISTICS OF CUSTOMER**

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

**MINIMUM CHARGE**

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

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

**REVENUE DECOUPLING ADJUSTMENT CLAUSE**

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

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

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

**DEFINITIONS**

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

**PAYMENT**

Bills are net and payable upon presentation.

**TERM OF CONTRACT**

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

**TERMS AND CONDITIONS**

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

**FARM DISCOUNT**

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

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

**AVAILABILITY**

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

**CHARACTER OF SERVICE**

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

**RATE - MONTHLY**

Customer Charge Per Month			\$ 78.30
Off-Peak	All therms	@	\$0.2844 per therm
Peak	All therms	@	\$0.2844 per therm

**CHARACTERISTICS OF CUSTOMER**

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

**MINIMUM CHARGE**

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

**REVENUE DECOUPLING ADJUSTMENT CLAUSE**

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

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

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

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

**DEFINITIONS**

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

**PAYMENT**

Bills are net and payable upon presentation.

**TERM OF CONTRACT**

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

**TERMS AND CONDITIONS**

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

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

**DUAL FUEL EQUIPMENT**

The rates and charges applicable under this tariff for service rendered to locations with dual fuel equipment are subject to the Special Provision for Use of Dual Fuel Equipment, M.D.P.U. No. 279, which applies to any Customer with installed dual fuel equipment capable of burning gas and another fuel.

**FARM DISCOUNT**

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

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

**AVAILABILITY**

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

**CHARACTER OF SERVICE**

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

**RATE - MONTHLY**

Customer Charge Per Month			\$ 290.00
Off-Peak	All therms	@	\$0.1528 per therm
Peak	All therms	@	\$0.2480 per therm

**CHARACTERISTICS OF CUSTOMER**

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

**MINIMUM CHARGE**

The minimum charge per month shall be the monthly Customer Charge

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

**REVENUE DECOUPLING ADJUSTMENT CLAUSE**

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

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

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

**DEFINITIONS**

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

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

**PAYMENT**

Bills are net and payable upon presentation.

**TERM OF CONTRACT**

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

**TERMS AND CONDITIONS**

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



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

**DUAL FUEL EQUIPMENT**

The rates and charges applicable under this tariff for service rendered to locations with dual fuel equipment are subject to the Special Provision for Use of Dual Fuel Equipment, M.D.P.U. No. 279, which applies to any Customer with installed dual fuel equipment capable of burning gas and another fuel.

**FARM DISCOUNT**

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

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

**AVAILABILITY**

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

**CHARACTER OF SERVICE**

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

**RATE - MONTHLY**

Customer Charge Per Month:		\$ 1,155.90
Demand Rates:	Off-Peak	- @ \$ 1.0099 per therm of maximum daily gas usage
	Peak	- @ \$ 2.4196 per therm of maximum daily gas usage
Volumetric Rates:	Off-Peak	- @ \$0.0551 per therm
	Peak	- @ \$0.1124 per therm

**CALCULATION OF DEMAND CHARGES**

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

**CHARACTERISTICS OF CUSTOMER**

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

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

**MINIMUM CHARGE**

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

**REVENUE DECOUPLING ADJUSTMENT CLAUSE**

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

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

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

**DEFINITIONS**

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

**PAYMENT**

Bills are net and payable upon presentation.

**TERM OF CONTRACT**

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

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

**TERMS AND CONDITIONS**

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

**SPECIAL PROVISIONS**

All customers eligible for this service class must provide and maintain a phone line for use by the Company and provide the Company with reasonable access to the meter for installation and maintenance of the Automated Meter Reading device. Customers must have Automated Meter Reading devices installed in order to receive service according to this schedule. If the Company determines that Automated Meter Reading is impractical, the customer may receive service under the terms of Rate Schedule G-42.

**DUAL FUEL EQUIPMENT**

The rates and charges applicable under this tariff for service rendered to locations with dual fuel equipment are subject to the Special Provision for Use of Dual Fuel Equipment, M.D.P.U. No. 279, which applies to any Customer with installed dual fuel equipment capable of burning gas and another fuel.

**FARM DISCOUNT**

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

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

**AVAILABILITY**

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

**CHARACTER OF SERVICE**

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

**RATE - MONTHLY**

Customer Charge Per Month			\$ 19.80
Off-Peak	All therms		@ \$0.4556 per therm
Peak	All therms		@ \$0.4556 per therm

**CHARACTERISTICS OF CUSTOMER**

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

**MINIMUM CHARGE**

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

**REVENUE DECOUPLING ADJUSTMENT CLAUSE**

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

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

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

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

**DEFINITIONS**

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

**PAYMENT**

Bills are net and payable upon presentation.

**TERM OF CONTRACT**

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

**TERMS AND CONDITIONS**

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

**FARM DISCOUNT**

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

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

**AVAILABILITY**

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

**CHARACTER OF SERVICE**

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

**RATE - MONTHLY**

Customer Charge Per Month			\$78.30
Off-Peak	All therms	@ \$0.1552 per therm	
Peak	All therms	@ \$0.2626 per therm	

**CHARACTERISTICS OF CUSTOMER**

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

**MINIMUM CHARGE**

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

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

**REVENUE DECOUPLING ADJUSTMENT CLAUSE**

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

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

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

**DEFINITIONS**

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

**PAYMENT**

Bills are net and payable upon presentation.

**TERM OF CONTRACT**

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

**TERMS AND CONDITIONS**

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

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Issued by: Stephen H. Bryant  
President

Issued On: October 14, 2016  
Effective: November 1, 2016

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

**DUAL FUEL EQUIPMENT**

The rates and charges applicable under this tariff for service rendered to locations with dual fuel equipment are subject to the Special Provision for Use of Dual Fuel Equipment, M.D.P.U. No. 279, which applies to any Customer with installed dual fuel equipment capable of burning gas and another fuel.

**FARM DISCOUNT**

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

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

**AVAILABILITY**

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

**CHARACTER OF SERVICE**

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

**RATE - MONTHLY**

Customer Charge Per Month			\$ 290.00
Off-Peak	All therms	@	\$0.1197 per therm
Peak	All therms	@	\$0.2377 per therm

**CHARACTERISTICS OF CUSTOMER**

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

**MINIMUM CHARGE**

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

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

**REVENUE DECOUPLING ADJUSTMENT CLAUSE**

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

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

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

**DEFINITIONS**

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

**PAYMENT**

Bills are net and payable upon presentation.

**TERM OF CONTRACT**

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

**TERMS AND CONDITIONS**

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

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

**DUAL FUEL EQUIPMENT**

The rates and charges applicable under this tariff for service rendered to locations with dual fuel equipment are subject to the Special Provision for Use of Dual Fuel Equipment, M.D.P.U. No. 279, which applies to any Customer with installed dual fuel equipment capable of burning gas and another fuel.

**FARM DISCOUNT**

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

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

**AVAILABILITY**

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

**CHARACTER OF SERVICE**

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

**RATE - MONTHLY**

Customer Charge Per Month:			\$ 1,155.90
Demand Rates:	Off-Peak	-	@ \$ 1.0099 per therm of maximum daily gas usage
	Peak	-	@ \$ 2.4196 per therm of maximum daily gas usage
Volumetric Rates:	Off-Peak	-	@ \$ 0.0551 per therm
	Peak	-	@ \$ 0.1124 per therm

**CALCULATION OF DEMAND CHARGES**

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

**CHARACTERISTICS OF CUSTOMER**

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

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

**MINIMUM CHARGE**

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

**REVENUE DECOUPLING ADJUSTMENT CLAUSE**

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

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

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

**DEFINITIONS**

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

**PAYMENT**

Bills are net and payable upon presentation.

**TERM OF CONTRACT**

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

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

**TERMS AND CONDITIONS**

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

**SPECIAL PROVISIONS**

All customers eligible for this service class must provide and maintain a phone line for use by the Company and provide the Company with reasonable access to the meter for installation and maintenance of the Automated Meter Reading device. Customers must have Automated Meter Reading devices installed in order to receive service according to this schedule. If the Company determines that Automated Meter Reading is impractical, the customer may receive service according to Rate Schedule G-52.

**DUAL FUEL EQUIPMENT**

The rates and charges applicable under this tariff for service rendered to locations with dual fuel equipment are subject to the Special Provision for Use of Dual Fuel Equipment, M.D.P.U. No. 279, which applies to any Customer with installed dual fuel equipment capable of burning gas and another fuel.

**FARM DISCOUNT**

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

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

**AVAILABILITY**

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

**CHARACTER OF SERVICE**

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

**RATE - MONTHLY**

\$ 3.41 per month per light.

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

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

**TERM OF CONTRACT**

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



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

**PAYMENT**

Bills are net and payable upon presentation.

**SPECIAL PROVISIONS**

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

**RULES AND REGULATIONS**

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

**FARM DISCOUNT**

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

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

**AVAILABILITY**

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

**CHARACTER OF SERVICE**

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

**RATE - BI-MONTHLY**

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

Customer Charge Per Two Month Period			\$ 24.40
Off-Peak	-	All therms	@ \$0.6973 per therm
Peak	-	All therms	@ \$0.6973 per therm

**RATE – MONTHLY**

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

Customer Charge Per One Month Period			\$ 12.20
Off-Peak	-	All therms	@ \$0.6973 per therm
Peak	-	All therms	@ \$0.6973 per therm

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

**MINIMUM CHARGE**

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

**REVENUE DECOUPLING ADJUSTMENT CLAUSE**

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

**LOCAL DISTRIBUTION ADJUSTMENT CLAUSE**

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

**DEFINITIONS**

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

**PAYMENT**

Bills are net and payable upon presentation.

**SPECIAL PROVISION**

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

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

**TERMS AND CONDITIONS**

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

**FARM DISCOUNT**

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

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

**AVAILABILITY**

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

**CHARACTER OF SERVICE**

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

**RATE - BI-MONTHLY**

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

Customer Charge Per Two Month Period			\$ 24.40
Off-Peak	All therms	@	\$0.6973 per therm
Peak	All therms	@	\$0.6973 per therm

**RATE - MONTHLY**

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

Customer Charge Per One Month Period			\$ 12.20
Off-Peak	All therms	@	\$0.6973 per therm
Peak	All therms	@	\$0.6973 per therm

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

**MINIMUM CHARGE**

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

**REVENUE DECOUPLING ADJUSTMENT CLAUSE**

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

**LOCAL DISTRIBUTION ADJUSTMENT CLAUSE**

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

**LOW INCOME DISCOUNT ADJUSTMENT**

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

**DEFINITIONS**

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

**PAYMENT**

Bills are net and payable upon presentation.

**SPECIAL PROVISIONS**

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

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

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

**TERMS AND CONDITIONS**

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

**FARM DISCOUNT**

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

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

**AVAILABILITY**

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

**CHARACTER OF SERVICE**

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

**RATE - MONTHLY**

Customer Charge Per Month			\$ 12.20
Off-Peak	-	All therms	@ \$0.4834 per therm
Peak	-	All therms	@ \$0.4834 per therm

**MINIMUM CHARGE**

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

**REVENUE DECOUPLING ADJUSTMENT CLAUSE**

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

**LOCAL DISTRIBUTION ADJUSTMENT CLAUSE**

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



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

**DEFINITIONS**

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

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

**PAYMENT**

Bills are net and payable upon presentation.

**SPECIAL PROVISION**

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

**TERMS AND CONDITIONS**

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

**FARM DISCOUNT**

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

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

**AVAILABILITY**

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

**CHARACTER OF SERVICE**

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

**RATE - MONTHLY**

Customer Charge Per Month			\$ 12.20
Off-Peak	All therms	@	\$0.4834 per therm
Peak	All therms	@	\$0.4834 per therm

**MINIMUM CHARGE**

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

**REVENUE DECOUPLING ADJUSTMENT CLAUSE**

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

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

**LOCAL DISTRIBUTION ADJUSTMENT CLAUSE**

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

**LOW INCOME DISCOUNT ADJUSTMENT**

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

**DEFINITIONS**

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

**PAYMENT**

Bills are net and payable upon presentation.

**SPECIAL PROVISIONS**

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

**TERMS AND CONDITIONS**

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

**FARM DISCOUNT**

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

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

**AVAILABILITY**

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

**RATE - MONTHLY**

Customer Charge Per Month			\$ 19.80
Off-Peak	All therms	@	\$0.4780 per therm
Peak	All therms	@	\$0.4780 per therm

**CHARACTERISTICS OF CUSTOMER**

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

**MINIMUM CHARGE**

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

**REVENUE DECOUPLING ADJUSTMENT CLAUSE**

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

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

**LOCAL DISTRIBUTION ADJUSTMENT CLAUSE**

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

**DEFINITIONS**

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

**PAYMENT**

Bills are net and payable upon presentation.

**TERM OF CONTRACT**

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

**TERMS AND CONDITIONS**

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

**FARM DISCOUNT**

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

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

**AVAILABILITY**

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

**RATE - MONTHLY**

Customer Charge Per Month			\$ 78.30
Off-Peak	All therms	@	\$0.2844 per therm
Peak	All therms	@	\$0.2844 per therm

**CHARACTERISTICS OF CUSTOMER**

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

**MINIMUM CHARGE**

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

**REVENUE DECOUPLING ADJUSTMENT CLAUSE**

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

**LOCAL DISTRIBUTION ADJUSTMENT CLAUSE**

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

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

**DEFINITIONS**

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

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

**PAYMENT**

Bills are net and payable upon presentation.

**TERM OF CONTRACT**

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

**TERMS AND CONDITIONS**

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

**DUAL FUEL EQUIPMENT**

The rates and charges applicable under this tariff for service rendered to locations with dual fuel equipment are subject to the Special Provision for Use of Dual Fuel Equipment, M.D.P.U. No. 279, which applies to any Customer with installed dual fuel equipment capable of burning gas and another fuel.

**FARM DISCOUNT**

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

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

**AVAILABILITY**

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

**RATE - MONTHLY**

Customer Charge Per Month			\$ 290.00
Off-Peak	All therms	@	\$0.1528 per therm
Peak	All therms	@	\$0.2480 per therm

**CHARACTERISTICS OF CUSTOMER**

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

**MINIMUM CHARGE**

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

**REVENUE DECOUPLING ADJUSTMENT CLAUSE**

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

**LOCAL DISTRIBUTION ADJUSTMENT CLAUSE**

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



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

**DEFINITIONS**

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

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

**PAYMENT**

Bills are net and payable upon presentation.

**TERM OF CONTRACT**

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

**TERMS AND CONDITIONS**

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

**DUAL FUEL EQUIPMENT**

The rates and charges applicable under this tariff for service rendered to locations with dual fuel equipment are subject to the Special Provision for Use of Dual Fuel Equipment, M.D.P.U. No. 279, which applies to any Customer with installed dual fuel equipment capable of burning gas and another fuel.

**FARM DISCOUNT**

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

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

**AVAILABILITY**

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

**RATE - MONTHLY**

Customer Charge Per Month:		\$1,155.90
Demand Rates:	Off-Peak	@ \$ 1.0099 per therm of maximum daily gas usage
	Peak	@ \$ 2.4196 per therm of maximum daily gas usage
Volumetric Rates:	Off-Peak	@ \$ 0.0551 per therm
	Peak	@ \$ 0.1124 per therm

**CALCULATION OF DEMAND CHARGES**

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

**CHARACTERISTICS OF CUSTOMER**

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

**MINIMUM CHARGE**

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

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

**REVENUE DECOUPLING ADJUSTMENT CLAUSE**

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

**LOCAL DISTRIBUTION ADJUSTMENT CLAUSE**

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

**DEFINITIONS**

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

**PAYMENT**

Bills are net and payable upon presentation.

**TERM OF CONTRACT**

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

**TERMS AND CONDITIONS**

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

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

**SPECIAL PROVISIONS**

All customers eligible for this service class must provide and maintain a phone line for use by the Company and provide the Company with reasonable access to the meter for installation and maintenance of the Automated Meter Reading device. Customers must have Automated Meter Reading devices installed in order to receive service according to this schedule.

**DUAL FUEL EQUIPMENT**

The rates and charges applicable under this tariff for service rendered to locations with dual fuel equipment are subject to the Special Provision for Use of Dual Fuel Equipment, M.D.P.U. No. 279, which applies to any Customer with installed dual fuel equipment capable of burning gas and another fuel.

**FARM DISCOUNT**

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

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

**AVAILABILITY**

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

**RATE - MONTHLY**

Customer Charge Per Month			\$ 19.80
Off-Peak	All therms	@	\$0.4556 per therm
Peak	All therms	@	\$0.4556 per therm

**CHARACTERISTICS OF CUSTOMER**

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

**MINIMUM CHARGE**

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

**REVENUE DECOUPLING ADJUSTMENT CLAUSE**

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

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

**LOCAL DISTRIBUTION ADJUSTMENT CLAUSE**

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

**DEFINITIONS**

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

**PAYMENT**

Bills are net and payable upon presentation.

**TERM OF CONTRACT**

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

**TERMS AND CONDITIONS**

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

**FARM DISCOUNT**

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

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

**AVAILABILITY**

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

**RATE - MONTHLY**

Customer Charge Per Month			\$ 78.30
Off-Peak	All therms	@	\$0.1552 per therm
Peak	All therms	@	\$0.2626 per therm

**CHARACTERISTICS OF CUSTOMER**

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

**MINIMUM CHARGE**

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

**REVENUE DECOUPLING ADJUSTMENT CLAUSE**

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

**LOCAL DISTRIBUTION ADJUSTMENT CLAUSE**

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

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

**DEFINITIONS**

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

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

**PAYMENT**

Bills are net and payable upon presentation.

**TERM OF CONTRACT**

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

**TERMS AND CONDITIONS**

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

**DUAL FUEL EQUIPMENT**

The rates and charges applicable under this tariff for service rendered to locations with dual fuel equipment are subject to the Special Provision for Use of Dual Fuel Equipment, M.D.P.U. No. 279, which applies to any Customer with installed dual fuel equipment capable of burning gas and another fuel.

**FARM DISCOUNT**

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



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

**AVAILABILITY**

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

**RATE - MONTHLY**

Customer Charge Per Month			\$ 290.00
Off-Peak	All therms	@	\$0.1197 per therm
Peak	All therms	@	\$0.2377 per therm

**CHARACTERISTICS OF CUSTOMER**

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

**MINIMUM CHARGE**

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

**REVENUE DECOUPLING ADJUSTMENT CLAUSE**

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

**LOCAL DISTRIBUTION ADJUSTMENT CLAUSE**

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

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

**DEFINITIONS**

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

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

**PAYMENT**

Bills are net and payable upon presentation.

**TERM OF CONTRACT**

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

**TERMS AND CONDITIONS**

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

**DUAL FUEL EQUIPMENT**

The rates and charges applicable under this tariff for service rendered to locations with dual fuel equipment are subject to the Special Provision for Use of Dual Fuel Equipment, M.D.P.U. No. 279, which applies to any Customer with installed dual fuel equipment capable of burning gas and another fuel.

**FARM DISCOUNT**

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

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

**AVAILABILITY**

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

**RATE - MONTHLY**

Customer Charge Per Month:			\$ 1,155.90
Demand Rates:	Off-Peak	-	@ \$ 1.0099 per therm of maximum daily gas usage
	Peak	-	@ \$ 2.4196 per therm of maximum daily gas usage
Volumetric Rates:	Off-Peak	-	@ \$ 0.0551 per therm
	Peak	-	@ \$ 0.1124 per therm

**CALCULATION OF DEMAND CHARGES**

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

**CHARACTERISTICS OF CUSTOMER**

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

**MINIMUM CHARGE**

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

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

**REVENUE DECOUPLING ADJUSTMENT CLAUSE**

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

**LOCAL DISTRIBUTION ADJUSTMENT CLAUSE**

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

**DEFINITIONS**

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

**PAYMENT**

Bills are net and payable upon presentation.

**TERM OF CONTRACT**

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

**TERMS AND CONDITIONS**

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

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

**SPECIAL PROVISIONS**

All customers eligible for this service class must provide and maintain a phone line for use by the Company and provide the Company with reasonable access to the meter for installation and maintenance of the Automated Meter Reading device. Customers must have Automated Meter Reading devices installed in order to receive service according to this schedule.

**DUAL FUEL EQUIPMENT**

The rates and charges applicable under this tariff for service rendered to locations with dual fuel equipment are subject to the Special Provision for Use of Dual Fuel Equipment, M.D.P.U. No. 279, which applies to any Customer with installed dual fuel equipment capable of burning gas and another fuel.

**FARM DISCOUNT**

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

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

**1.0 PURPOSE**

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

**2.0 APPLICABILITY**

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

**3.0 NOTIFICATION REQUIREMENT**

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

**4.0 TERM**

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

**5.0 MINIMUM ANNUAL REVENUE**

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

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

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

- Constrained Capacity: Full LRMC of \$80.68 per MMBtu per MDQ
- Unconstrained Capacity: Pressure Support of \$17.82 per MMBtu per MDQ

The difference between the resulting calculated Minimum Annual Revenue and the Customer's actual annual distribution revenue shall be due to Company at the anniversary date of the Company providing service to Customer under this Special Provision for Use of Dual Fuel Equipment tariff. For any year that the difference between the Minimum Annual Revenue and the Customer's actual annual distribution revenue is zero or negative, no charge shall apply.

Annual Inflation Adjustment to Annual Unit LRMC:

The Company shall adjust the annual unit LRMC by using the most recently available gross domestic product price index ("GDP-PI") annual inflation adjustment each September 1.

Determination of Customer's MDQ:

Either:

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

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

(Account 426.4)

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

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

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

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

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

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

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

Line No.	Item (a)	Amount (b)
1	Consulting Fees	\$ 133,800
2	Other Civic, Political and Related Activities	2,557
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33	TOTAL	\$ 136,357



<b>913. ADVERTISING EXPENSES.</b>			
Line No.	Type (a)	General Description (b)	Amount for year (c)
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2	Miscellaneous Advertising	Marketing brochures, advertising rebates,	\$
3		newsletters and other expenses	182,524
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49		TOTAL	\$ 182,524

<b>DEPOSITS AND COLLATERAL</b>			
Statement of money and the value of any collateral held as guaranty for the payment of charges pursuant to Massachusetts General Laws, Chapter 164, Section 128.			
	Town		Deposit
1	Brockton Division		\$ 1,816,255
2	Lawrence Division		523,778
3	Springfield Division		881,783
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49		TOTAL	\$ 3,221,816

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

*Joseph W. Mulpas*

.....Joseph W. Mulpas, Vice President, Chief Accounting Officer & Controller

*Shawn Anderson*

.....Shawn Anderson, Treasurer & Chief Risk Officer

*Stephen H. Bryant*

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

*Frank Davis Jr.*

.....Frank Davis Jr., Vice President, General Manager & Director

Said directors constitute a majority of the directors of Bay State Gas Company in accordance with M.G.L.ch 164 § 83.

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

State of Ohio )  
                          ) ss:  
County of Franklin )

Before me the undersigned notary public, this day, personally appeared Joseph W. Mulpas, Vice President, Chief Accounting Officer and Controller; and made oath to the truth of the foregoing statement by him subscribed according to his best knowledge and belief.

Subscribed and sworn to before me this 24 day of March, 2017.



**Mary Traetow**  
Notary Public, State of Ohio  
My Commission Expires 10-27-2019

*Mary Traetow*  
Notary Public

State of Ohio  
County of Franklin

Before me the undersigned notary public, this day, personally appeared Shawn Anderson, Treasurer and Chief Risk Officer; and made oath to the truth of the foregoing statement by him subscribed according to his best knowledge and belief.

Subscribed and sworn to before me this 24 day of March, 2017.



**Mary Traetow**  
Notary Public, State of Ohio  
My Commission Expires 10-27-2019

*Mary Traetow*  
Notary Public