

# The Commonwealth of Massachusetts

## Return

of the

Municipal Light Department of

the Town of Middleton

to the

**Department of Public Utilities**

of Massachusetts

For the Year ended December 31,

**2011**

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

Official title: Manager

Mark T. Kelly

Office address: 197 North Main Street

Middleton, MA 01949

*Goulet, Salvidio & Associates, P.C.*  
*Certified Public Accountants*

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James F. Goulet, CPA, MST  
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INDEPENDENT ACCOUNTANTS' COMPILATION REPORT

The Board of Commissioners  
Middleton Municipal Light Department  
Middleton, MA 01949

We have compiled the balance sheet of Middleton Municipal Light Department as of December 31, 2011 and the related statements of income and unappropriated retained earnings for the year then ended included in the accompanying prescribed form. We have not audited or reviewed the accompanying financial statements and, accordingly, do not express an opinion or provide any assurance about whether the financial statements are in accordance with the form prescribed by the Massachusetts Department of Public Utilities.

Management is responsible for the preparation and fair presentation of the financial statements in accordance with requirements prescribed by the Massachusetts Department of Public Utilities and for designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of the financial statements.

Our responsibility is to conduct the compilation in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. The objective of a compilation is to assist management in presenting financial information in the form of financial statements without undertaking to obtain or provide any assurance that there are no material modifications that should be made to the financial statements.

These financial statements are presented in accordance with the requirements of the Massachusetts Department of Public Utilities, which differ from accounting principles generally accepted in the United States of America. This report is intended solely for the information and use of the Massachusetts Department of Public Utilities and is not intended to be and should not be used by anyone other than this specified party.

Goulet, Salvidio & Associates P.C.

*Goulet, Salvidio & Associates, P.C.*

Worcester, Massachusetts  
June 7, 2012

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**GENERAL INFORMATION****Page 3**

- |     |   |  |
|-----|---|--|
| 1.  | Name of town (or city) making report.   | Middleton  |
| 2.  | If the town (or city) has acquired a plant,<br>Kind of plant, whether gas or electric.<br>Owner from whom purchased, if so acquired.<br>Date of votes to acquire a plant in accordance with the provisions of<br>chapter 164 of the General Laws.<br>Record of votes: First vote: Yes, ; No,    Second vote: Yes, ; No,<br>Date when town (or city) began to sell gas and electricity,  | Electric<br><br><br><br><br><br>October 14, 1912 |
| 3.  | Name and address of manager of municipal lighting:<br><br>Mark T. Kelly                    32 Thoreau Circle                    Beverly, MA 01915   |  |
| 4.  | Name and address of mayor or selectmen:<br><br>Brian Cresta                    5 Ogden Lane                    Middleton, MA 01949<br>Timothy Houten                    47 Lake Street                    Middleton, MA 01949<br>Nancy Jones                    70 North Main Street                    Middleton, MA 01949<br>Konstantinus Prentakis                    7 Vera Road                    Middleton, MA 01949<br>Christine Lindberg                    9 Vera Road                    Middleton, MA 01949                 |  |
| 5.  | Name and address of town (or city) treasurer:<br><br>Don Carter                    60 Greenbrook Rd                    S. Hamilton, MA 01982  |  |
| 6.  | Name and address of town (or city) clerk:<br><br>Sarah George                    6 Old South Main Street                    Middleton, MA 01949   |  |
| 7.  | Names and addresses of members of municipal light board:<br><br>Charles Clinch, III                    4 Walnut Lane                    Middleton, MA 01949<br>Kevin Kiley                    27 Stoney Brook Lane                    Middleton, MA 01949<br>Timothy Houten                    47 Lake Street                    Middleton, MA 01949<br>Frank Twiss                    23 Webb Street                    Middleton, MA 01949<br>James Kelley                    14 Highland Road                    Middleton, MA 01949 |  |
| 8.  | Total valuation of estates in town (or city) according to last State valuation<br>(taxable)   | \$            1,578,377,854                      |
| 9.  | Tax rate for all purposes during the year:  | \$12.81  |
| 10. | Amount of manager's salary:   | \$150,114  |
| 11. | Amount of manager's bond:   | \$0  |
| 12. | Amount of salary paid to members of municipal light board (each):   | \$1,000  |

FURNISH SCHEDULE OF ESTIMATES REQUIRED BY GENERAL LAWS, CHAPTER 164, SECTION 57 FOR GAS AND ELECTRIC LIGHT PLANTS FOR THE FISCAL YEAR, ENDING DECEMBER 31, NEXT.

		Amount
<b>INCOME FROM PRIVATE CONSUMERS:</b>		
1	From sales of gas	0
2	From sales of electricity	13,800,000
3	From Rate Stabilization Fund	300,000
4	<b>TOTAL</b>	<b>14,100,000</b>
<b>EXPENSES</b>		
6	For operation, maintenance and repairs	13,000,000
7	For interest on bonds, notes or scrip	
8	For depreciation fund ( 3 %                      17,614,120      as per page 9)	528,424
9	For sinking fund requirements	
10	For note payments	
11	For bond payments	
12	For loss in preceding year	
13	<b>TOTAL</b>	<b>13,528,424</b>
<b>COST:</b>		
16	Of gas to be used for municipal buildings	0
17	Of gas to be used for street lights	0
18	Of electricity to be used for municipal buildings	230,000
19	Of electricity to be used for street lights	80,000
20	Total of above items to be included in the tax levy	310,000
21		
22	New construction to be included in the tax levy	
23	Total amounts to be included in the tax levy	310,000

**CUSTOMERS**

Names of cities or towns in which the plant supplies GAS, with the number of customers' meters in each.		Names of cities or towns in which the plant supplies ELECTRICITY, with the number of customers' meters in each.	
City or Town	Number of Customers' Meters, Dec. 31	City or Town	Number of Customers' Meters, Dec. 31
	None	Middleton	3,536
<b>TOTAL</b>	<b>0</b>	<b>TOTAL</b>	<b>3,536</b>

**APPROPRIATIONS SINCE BEGINNING OF YEAR**

(Include also all items charge direct to tax levy, even where no appropriation is made or required.)

**FOR CONSTRUCTION OR PURCHASE OF PLANT**

*At	meeting	, to be paid from **	
*At	meeting	, to be paid from **	
			TOTAL <u>0</u>

**FOR THE ESTIMATED COST OF THE GAS OR ELECTRICITY  
TO BE USED BY THE CITY OR TOWN FOR:**

1.	Street lights	80,000
2.	Municipal buildings	230,000
3.		
		TOTAL <u>310,000</u>

\* Date of meeting and whether regular or special

\*\* Here insert bonds, notes or tax levy

**CHANGES IN THE PROPERTY**

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

**In electric property:**                      None

**In gas property:**                              Not applicable

Bonds (Issued on Account of Gas or Electric Lighting.)							
When Authorized*	Date of Issue	Amount of Original Issue **	Period of Payments		Interest		Amount Outstanding at End of Year
			Amounts	When Payable	Rate	When Payable	
Oct. 14, 1912	Dec. 13, 1914	4,500					
May 17, 1977	June 6, 1978	140,000					
May 10, 1988	Dec. 5, 1989	2,000,000					
May 14, 2002	Jan 15, 2003	625,000	115,000	15-Jan-04	2	15-Jan-04	
			110,000	15-Jan-05	2	15-Jan-05	
			105,000	15-Jan-06	2	15-Jan-06	
			105,000	15-Jan-07	2.25	15-Jan-07	
			95,000	15-Jan-08	2.75	15-Jan-08	
			95,000	15-Jan-09	3	15-Jan-09	
	TOTAL	2,769,500				TOTAL	0

The bonds and notes outstanding at end of year should agree with the Balance Sheet.

When bond and notes are repaid report the first three columns only

\* Date of meeting and whether regular or special

\*\* List original issues of bonds and notes including those that have been repaid

### Town Notes

(Issued on Account of Gas or Electric Lighting.)

When Authorized*	Date of Issue	Amount of Original Issue **	Period of Payments		Interest		Amount Outstanding at End of Year
			Amounts	When Payable	Rate	When Payable	
05-08-84	03-26-86	350,000					0
TOTAL		350,000				TOTAL	0

The bonds and notes outstanding at end of year should agree with the Balance Sheet.

When bond and notes are repaid report the first three columns only

\* Date of meeting and whether regular or special

\*\* List original issues of bonds and notes including those that have been repaid



**TOTAL COST OF PLANT - ELECTRIC**

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							
3							
4		0	0	0	0	0	0
5	2. PRODUCTION PLANT						
6	A. Steam Production						
7	310 Land and Land Rights						
8	311 Structures and Improvements						
9	312 Boiler Plant Equipment						
10	313 Engines and Engine Driven Generators						
11	314 Turbogenerator Units						
12	315 Accessory Electric Equipment						
13	316 Miscellaneous Power Plant Equipment						
15	Total Steam Production Plant	0	0	0	0	0	0
16	B. Nuclear Production Plant						
17	320 Land and Land Rights						
18	321 Structures and Improvements						
19	322 Reactor Plant Equipment						
20	323 Turbogenerator Units						
21	324 Accessory Electric Equipment						
22	325 Miscellaneous Power Plant Equipment						
	Total Nuclear Production Plant	0	0	0	0	0	0

## TOTAL COST OF PLANT - ELECTRIC (Continued)

Line No.	Account (a)	Balance Beginning of Year (b)	Additions (c)	Retirements (d)	Adjustments (e)	Transfers (f)	Balance End of Year (g)
1	C. Hydraulic Production Plant						
2	330 Land and Land Rights						
3	331 Structures and Improvements						
4	332 Reservoirs, Dams and Waterways						
5	333 Water Wheels, Turbines and Generators						
6	334 Accessory Electric Equipment						
7	335 Miscellaneous Power Plant Equipment						
8	336 Roads, Railroads and Bridges						
9	Total Hydraulic Production Plant	0	0	0	0	0	0
10	D. Other Production Plant						
11	340 Land and Land Rights						0
12	341 Structures and Improvements						
13	342 Fuel Holders, Producers and Accessories						
14	343 Prime Movers						
15	344 Generators						
16	345 Accessory Electric Equipment						
17	346 Miscellaneous Power Plant Equipment						
18	Total Other Production Plant	0	0	0	0	0	0
19	Total Production Plant	0	0	0	0	0	0
20	3. Transmission Plant						
21	350 Land and Land Rights	3,294					3,294
22	351 Clearing Land and Rights of Way						
23	352 Structures and Improvements						
24	353 Station Equipment						
25	354 Towers and Fixtures						
26	355 Poles and Fixtures	15,877					15,877
27	356 Overhead Conductors and Devices	64,268					64,268
28	357 Underground Conduit						
29	358 Underground Conductors and Devices						
30	359 Roads and Trails						
31	Total Transmission Plant	83,439	0	0	0	0	83,439

<b>TOTAL COST OF PLANT (Concluded)</b>							
<b>Line No.</b>	<b>Account (a)</b>	<b>Balance Beginning of Year (b)</b>	<b>Additions (c)</b>	<b>Retirements (d)</b>	<b>Adjustments (e)</b>	<b>Transfers (f)</b>	<b>Balance End of Year (g)</b>
1	4. DISTRIBUTION PLANT						
2	360 Land and Land Rights	144,229					144,229
3	361 Structures and Improvements	9,859					9,859
4	362 Station Equipment	3,226,568	54,248	5,000			3,275,816
5	363 Storage Battery Equipment	220	7,521	2,000			5,741
6	364 Poles Towers and Fixtures	1,109,338	110,320	10,000	(7,766)	(26,934)	1,174,958
7	365 Overhead Conductors and Devices	2,803,110	154,350	5,000	0	(1,329)	2,951,131
8	366 Underground Conduit	176,502					176,502
9	367 Underground Conductors and Devices	3,123,705	61,466	3,000	(12,745)	(2,100)	3,167,326
10	368 Line Transformers	1,945,484	39,004	7,000	(22,000)	(130,125)	1,825,363
11	369 Services	497,279		1,000			496,279
12	370 Meters	712,477	17,726	1,000			729,203
13	371 Installations on Customer's Premises	7,455					7,455
14	372 Leased Prop on Customer's Premises	93,780					93,780
15	373 Streetlight and Signal Systems	607,780	2,019				609,799
16	Total Distribution Plant	14,457,786	446,654	34,000	(42,511)	(160,488)	14,667,441
17	5. GENERAL PLANT						
18	389 Land and Land Rights	179,800					179,800
19	390 Structures and Improvements	904,832	16,243				921,075
20	391 Office Furniture and Equipment	359,159	7,519	100			366,578
21	392 Transportation Equipment	1,279,640					1,279,640
22	393 Stores Equipment	33,322					33,322
23	394 Tools, Shop and Garage Equipment	280,528	7,464	1,000			286,992
24	395 Laboratory Equipment	16,898					16,898
25	396 Power Operated Equipment	6,742					6,742
26	397 Communication Equipment	70,166	2,777				72,943
27	398 Miscellaneous Equipment	26,573					26,573
28	399 Other Tangible Property	0					0
29	Total General Plant	3,157,660	34,003	1,100	0	0	3,190,563
30	Total Electric Plant in Service	17,698,885	480,657	35,100	(42,511)	(160,488)	17,941,443
31							Total Cost of Electric Plant..... 17,941,443
33							Less Cost of Land, Land Rights, Rights of Way..... 327,323
34							Total Cost upon which Depreciation is based ..... 17,614,120

The above figures should show the original cost of the existing property. In case any part of the property is sold or retired, the cost of such property should be deducted from the cost of the plant. The net cost of the property, less the land value, should be taken as a basis for figuring depreciation.

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<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	101 Utility Plant - Electric (P. 17)	8,394,052	8,150,562	(243,490)	
3	101 Utility Plant - Gas (P. 20)			0	
4					
5	Total Utility Plant	8,394,052	8,150,562	(243,490)	
6					
7					
8					
9					
10					
11	<b>FUND ACCOUNTS</b>				
12	125 Sinking Funds			0	
13	126 Depreciation Fund (P. 14)	2,139,905	2,223,046	83,141	
14	128 Other Special Funds	5,945,723	5,827,171	(118,552)	
15	Total Funds	8,085,628	8,050,217	(35,411)	
16	<b>CURRENT AND ACCRUED ASSETS</b>				
17	131 Cash (P. 14)			0	
18	132 Special Deposits	130,182	141,599	11,417	
19	135 Working Funds	1,200	1,950	750	
20	141 Notes Receivable			0	
21	142 Customer Accounts Receivable	1,723,552	1,438,847	(284,705)	
22	143 Other Accounts Receivable	110,176	74,927	(35,249)	
23	146 Receivables from Municipality			0	
24	151 Materials and Supplies (P. 14)	201,013	386,048	185,035	
25					
26	165 Prepayments	532,882	518,180	(14,702)	
27	174 Miscellaneous Current Assets	8,205	150,725	142,520	
28	Total Current and Accrued Assets	2,707,210	2,712,276	5,066	
29	<b>DEFERRED DEBITS</b>				
30	181 Unamortized Debt Discount				
31	182 Extraordinary Property Losses				
32	185 Other Deferred Debits	145,780	152,645	6,865	
33	Total Deferred Debits	145,780	152,645	6,865	
34					
35	Total Assets and Other Debits	19,332,670	19,065,700	(266,970)	

<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>APPROPRIATIONS</b>			
2	201	Appropriations for Construction	0		0
3		<b>SURPLUS</b>			
4	205	Sinking Fund Reserves			0
5	206	Loans Repayment	2,519,500	2,519,500	0
6	207	Appropriations for Construction Repayments			0
7	208	Unappropriated Earned Surplus (P. 12)	10,108,525	10,063,983	(44,542)
8		Total Surplus	12,628,025	12,583,483	(44,542)
9		<b>LONG TERM DEBT</b>			
10	221	Bonds (P. 6)	0	0	0
11	231	Notes Payable (P. 7)			0
12		Total Bonds and Notes	0	0	0
13		<b>CURRENT AND ACCRUED LIABILITIES</b>			
14	232	Accounts Payable	1,534,484	708,278	(826,206)
15	234	Payables to Municipality			0
16	235	Customers' Deposits	123,920	128,125	4,205
17	236	Taxes Accrued			0
18	237	Interest Accrued	6,263	13,473	7,210
19	242	Miscellaneous Current and Accrued Liabilities	0	135,039	135,039
20		Total Current and Accrued Liabilities	1,664,667	984,915	(679,752)
21		<b>DEFERRED CREDITS</b>			
22	251	Unamortized Premium on Debt			0
23	252	Customer Advances for Construction			0
24	253	Other Deferred Credits	0	0	0
25		Total Deferred Credits	0	0	0
26		<b>RESERVES</b>			
27	260	Reserves for Uncollectible Accounts	25,695	115,333	89,638
28	261	Property Insurance Reserve			0
29	262	Injuries and Damages Reserves			0
30	263	Pensions and Benefits Reserves	342,457	604,222	261,765
31	265	Miscellaneous Operating Reserves	202,071	202,071	0
32		Total Reserves	570,223	921,626	351,403
33		<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
34	271	Contributions in Aid of Construction	4,469,755	4,575,676	105,921
35		Total Liabilities and Other Credits	19,332,670	19,065,700	(266,970)

State below if any earning of the municipal lighting plant have been used for any purpose other than discharging indebtedness of the plant, the purpose for which used, and the amount thereof.

<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	400 Operating Revenues (P. 37 and 43)	13,581,755	(781,460)
3	Operating Expenses:		
4	401 Operation Expense (p. 42 and 47)	12,485,793	(213,196)
5	402 Maintenance Expense	595,414	53,963
6	403 Depreciation Expense	521,147	12,836
7	407 Amortization of Property Losses		0
8			
9	408 Taxes (P. 49)		0
10	Total Operating Expenses	13,602,354	(146,397)
11	Operating Income	(20,599)	(635,063)
12	414 Other Utility Operating Income (P. 50)	0	0
13			
14	Total Operating Income	(20,599)	(635,063)
15	<b>OTHER INCOME</b>		
16	415 Income from Merchandising, Jobbing, and Contract Work (P. 51)	22,569	22,569
17	419 Interest Income	143,819	(16,643)
18	421 Miscellaneous Nonoperating Income (P. 21)	0	0
19	Total Other Income	166,388	5,926
20	Total Income	145,789	(629,137)
21	<b>MISCELLANEOUS INCOME DEDUCTIONS</b>		
22	425 Miscellaneous Amortization	0	0
23	426 Other Income Deductions	0	0
24	Total Income Deductions	0	0
25	Income Before Interest Charges	145,789	(629,137)
26	<b>INTEREST CHARGES</b>		
27	427 Interest on Bonds and Notes	0	0
28	428 Amortization of Debt Discount and Expense	0	0
29	429 Amortization of Premium on Debt - Credit	0	0
30	431 Other Interest Expense	0	0
31	432 Interest: Charged to Construction - Credit	0	0
32	Total Interest Charges	0	0
33	<b>NET INCOME</b>	145,789	(629,137)
<b>EARNED SURPLUS</b>			
Line No.	Account (a)	Debits (b)	Credits (c)
34	208 Unappropriated Earned Surplus (at beginning of period)		10,108,525
35			
36			
37	433 Balance Transferred from Income		145,789
38	434 Miscellaneous Credits to Surplus (P. 21)		270,492
39	435 Miscellaneous Debits to Surplus (P. 21)	358,823	
40	436 Appropriations of Surplus (P. 21)	102,000	
41	437 Surplus Applied to Depreciation		
42	208 Unappropriated Earned Surplus (at end of period)	10,063,983	
43			
44	<b>TOTALS</b>	10,524,806	10,524,806

<b>CASH BALANCES AT END OF YEAR</b>					
Line No.	Items (a)	Amount (b)			
1	Operation Fund	0			
2	Interest Fund	0			
3	Bond Fund	0			
4	Construction Fund	0			
5					
6					
7					
8					
9					
10					
11					
12					
	<b>TOTAL</b>	0			
<b>MATERIALS AND SUPPLIES (Accounts 151-159, 163)</b>					
<b>Summary per Balance Sheet</b>					
Line No.	Account (a)	Amount End of Year			
		Electric (b)	Gas (c)		
13	Fuel (Account 151 ) (See Schedule, Page 25)	386,048			
14	Fuel Stock Expenses (Account 152)				
15	Residuals (Account 153)				
16	Plant Materials and Operating Supplies (Account 154 (151))				
17	Merchandise (Account 155)				
18	Other Materials and Supplies (Account 156)				
19	Nuclear Fuel Assemblies and Components - In Reactor (Account 157)				
20	Nuclear Fuel Assemblies and Components - Stock Account (Account 158)				
21	Nuclear Byproduct Materials (Account 159)				
22	Stores Expense (Account 163)				
23	Total Per Balance Sheet			386,048	0
<b>DEPRECIATION FUND ACCOUNT (Account 126)</b>					
Line No.	(a)	Amount (b)			
24	<b>DEBITS</b>				
25	Balance of account at beginning of year	2,139,905			
26	Income during year from balance on deposit (interest)	67,206			
27	Amount transferred from income (depreciation)	15,935			
28					
29					
	<b>TOTAL</b>	2,223,046			
30	<b>CREDITS</b>				
31	Amount expended for construction purposes (Sec. 57,C.164 of G.L.)	0			
32	Amounts expended for renewals,viz:-				
33	Power Contract Settlement				
34					
35					
36					
37					
38					
39	Balance on hand at end of year	2,223,046			
40					
	<b>TOTAL</b>	2,223,046			





UTILITY PLANT - ELECTRIC (Continued)							
Line No.	Account (a)	Balance Beginning of Year (b)	Additions (c)	Depreciation (d)	Other Credits (e)	Adjustments Transfers (f)	Balance End of Year (g)
1	C. Hydraulic Production Plant						
2	330 Land and Land Rights						
3	331 Structures and Improvements						
4	332 Reservoirs, Dams and Waterways						
5	333 Water Wheels, Turbines and Generators						
6	334 Accessory Electric Equipment						
7	335 Miscellaneous Power Plant Equipment						
8	336 Roads, Railroads and Bridges						
9	Total Hydraulic Production Plant	0	0	0	0	0	0
10	D. Other Production Plant						
11	340 Land and Land Rights						
12	341 Structures and Improvements						
13	342 Fuel Holders, Producers and Accessories						
14	343 Prime Movers						
15	344 Generators						
16	345 Accessory Electric Equipment						
17	346 Miscellaneous Power Plant Equipment						
18	Total Other Production Plant	0	0	0	0	0	0
19	Total Production Plant	0	0	0	0	0	0
20	3. Transmission Plant						
21	350 Land and Land Rights	3,294					3,294
22	351 Clearing Land and Rights of Way						
23	352 Structures and Improvements						
24	353 Station Equipment						
25	354 Towers and Fixtures						
26	355 Poles and Fixtures		0				0
27	356 Overhead Conductors and Devices						
28	357 Underground Conduit						
29	358 Underground Conductors and Devices						
30	359 Roads and Trails						
31	Total Transmission Plant	3,294	0	0	0	0	3,294

UTILITY PLANT -- ELECTRIC (Continued)							
Line No.	Account (a)	Balance Beginning of Year (b)	Additions (c)	Depreciation (d)	Other Credits (e)	Adjustments Transfers (f)	Balance End of Year (g)
1	4. DISTRIBUTION PLANT						
2	360 Land and Land Rights	144,229	0				144,229
3	361 Structures and Improvements	0	0				0
4	362 Station Equipment	957,400	54,248	99,497			912,151
5	363 Storage Battery Equipment	884	7,521	3			8,402
6	364 Poles Towers and Fixtures	387,490	110,320	33,280	(7,766)	(26,934)	429,830
7	365 Overhead Conductors and Devices	1,337,780	154,350	84,093	0	(1,329)	1,406,708
8	366 Underground Conduit	96,148	0	5,295			90,853
9	367 Underground Conductors and Devices	1,784,429	61,466	93,711	(12,745)	(2,100)	1,737,339
10	368 Line Transformers	1,172,658	39,004	58,365	(22,000)	(130,125)	1,001,172
11	369 Services	166,369	0	14,924			151,445
12	370 Meters	447,919	17,726	21,375			444,270
13	371 Installations on Customer's Premises	3,388	0	222			3,166
14	372 Leased Prop on Customer's Premises	8,667	0	2,812			5,855
15	373 Streetlight and Signal Systems	248,202	2,019	18,234			231,987
16	Total Distribution Plant	6,755,563	446,654	431,811	(42,511)	(160,488)	6,567,407
17	5. GENERAL PLANT						
18	389 Land and Land Rights	179,800	0				179,800
19	390 Structures and Improvements	129,861	16,243	27,146			118,958
20	391 Office Furniture and Equipment	256,683	7,519	10,772			253,430
21	392 Transportation Equipment	873,767	0	38,392			835,375
22	393 Stores Equipment	9,113	0	997			8,116
23	394 Tools, Shop and Garage Equipment	159,875	7,464	9,415			157,924
24	395 Laboratory Equipment	4,525	0	508			4,017
25	396 Power Operated Equipment	0	0				0
26	397 Communication Equipment	21,571	2,777	2,107			22,241
27	398 Miscellaneous Equipment	0	0				0
28	399 Other Tangible Property	0	0				0
29	Total General Plant	1,635,195	34,003	89,337	0	0	1,579,861
30	Total Electric Plant in Service	8,394,052	480,657	521,148	(42,511)	(160,488)	8,150,562
31	104 Utility Plant Leased to Others	0					0
32	105 Property Held for Future Use	0					0
33	107 Construction Work in Progress	0					0
34	Total Utility Plant Electric	8,394,052	480,657	521,148	(42,511)	(160,488)	8,150,562

**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			
			Quantity (c)	Cost (d)	Quantity (e)	Cost (f)
1	On Hand Beginning of Year					
2	Received During Year					
3	TOTAL	0				
4	Used During Year (Note A)					
5						
6						
7						
8						
9						
10						
11	Sold or Transferred					
12	TOTAL DISPOSED OF	0				
13	BALANCE END OF YEAR	0				

  

Line No.	Item (g)	Total Cost (b)	Kinds of Fuel and Oil - continued			
			Quantity (h)	Cost (i)	Quantity (j)	Cost (k)
14	On Hand Beginning of Year					
15	Received During Year					
16	TOTAL					
17	Used During Year (Note A)					
18						
19						
20						
21						
22						
23						
24	Sold or Transferred					
25	TOTAL DISPOSED OF					
26	BALANCE END OF YEAR					

Note A -- Indicate specific purpose for which used, e.g., Boiler Oil, Make Oil, Generator Fuel, etc.

<b>MISCELLANEOUS NONOPERATING INCOME (Account 421)</b>		
Line No.	Item (a)	Amount (b)
1		
2		
3		
4		
5		
6	<b>TOTAL</b>	0
<b>OTHER INCOME DEDUCTIONS (Account 426)</b>		
Line No.	Item (a)	Amount (b)
7		
8		
9		
10		
11		
12		
13		
14	<b>TOTAL</b>	0
<b>MISCELLANEOUS CREDITS TO SURPLUS (Account 434)</b>		
Line No.	Item (a)	Amount (b)
15	2010 Audit Adjustment - Unbilled Fuel Costs	270,492
16		
17		
18		
19		
20		
21		
22		
23	<b>TOTAL</b>	270,492
<b>MISCELLANEOUS DEBITS TO SURPLUS (Account 435)</b>		
Line No.	Item (a)	Amount (b)
24	PY Accrued Compensated Absences S/T + L/T	132,103
25	OPEB Adjustment for Prior Years	136,720
26	2010 Audit Adjustment - Allowance for Uncollectible Accounts	90,000
27		
28		
29		
30		
31		
32	<b>TOTAL</b>	358,823
<b>APPROPRIATIONS OF SURPLUS (Account 436)</b>		
Line No.	Item (a)	Amount (b)
33	In Lieu of Tax Payment	102,000
34		
35		
36		
37		
38		
39		
40	<b>TOTAL</b>	102,000

<b>MUNICIPAL REVENUES (Account 482,444)</b> (K.W.H. Sold under the provision of Chapter 269, Acts of 1927)						
Line No.	Acct. No.	Gas Schedule (a)	Cubic Feet (b)	Revenue Received (c)	Average Revenue Per MCF (cents) (0.0000) (d)	
1						
2						
3						
4		<b>TOTALS</b>				
		Electric Schedule (a)	K.W.H. (b)	Revenue Received (c)	Average Revenue Per KWH (cents) (0.0000) (d)	
5	444-2	Municipal: (Other Than Street Lighting)	1,458,890	181,969	0.1247	
6						
7						
8						
9						
10						
11						
12		<b>TOTALS</b>	1,458,890	181,969	0.1247	
13	444-1	Street Lighting	530,156	66,127	0.1247	
14						
15						
16						
17						
18		<b>TOTALS</b>	530,156	66,127	0.1247	
19		<b>TOTALS</b>	1,989,046	248,096	0.1247	
<b>PURCHASED POWER (Account 555)</b>						
Line No.		Names of Utilities from Which Electric Energy is Purchased (a)	Where and at What Voltage Received (b)	K.W.H (c)	Amount (d)	Cost per KWH (cents) (0.0000) (e)
20						
21						
22						
23						
24						
25						
26						
27						
28						
29			<b>TOTALS</b>	0	0	0.0000
<b>SALES FOR RESALE (Account 447)</b>						
Line No.		Names of Utilities to Which Electric Energy is sold (a)	Where and at What Voltage Delivered (b)	K.W.H (c)	Amount (d)	Revenue per KWH (cents) (0.0000) (e)
30		Reading Light Department	Middleton Line - 250	947,512	125,041	0.1320
31						
32						
33						
34						
35						
36						
37						
38						
39			<b>TOTALS</b>	947,512	125,041	

**ELECTRIC 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 meters, plus number of late rate accounts except 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 on Commercial and Industrial Sales, Account 442, Large (or Industrial) may be according to the basis of classification regularly used by the respondent if such basis of classification is not greater than 1000 KW. See Account 442 of the Uniform System of Accounts. Explain basis of Classification

Line No.	Account (a)	Operating Revenues		Kilowatt-hours Sold		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 ELECTRICITY</b>						
2	440 Residential Sales	4,981,072	(44,418)	37,344,310	(26,331)	2,994	48
3	442 Commercial and Industrial Sales						0
4	Small Commercial B Sales	2,929,212	120,222	19,419,883	1,042,379	488	(14)
5	Large Commercial C Sales	5,245,376	(886,852)	37,803,594	(5,795,820)	14	(2)
6	444 Municipal Sales	248,096	5,582	1,989,046	218,182	18	1
7	445 Other Sales to Public Authorities	42,181	1,530	473,498	18,624	8	0
8	446 Sales to Railroads and Railways		0		0		0
9	448 Interdepartmental Sales		0		0		0
10	449 Miscellaneous Sales		0		0		0
11	<b>Total Sales to Ultimate Consumers</b>	13,445,937	(803,936)	97,030,331	(4,542,966)	3,522	33
12	447 Sales for Resale	125,041	22,796	947,512	173,807		0
13	<b>Total Sales of Electricity*</b>	13,570,978	(781,140)	97,977,843	(4,369,159)	3,522	33
14	<b>OTHER OPERATING REVENUES</b>						
15	450 Forfeited Discounts		0				
16	451 Miscellaneous Service Revenues		0				
17	453 Sales of Water and Water Power		0				
18	454 Rent from Electric Property	6,852	80				
19	455 Interdepartmental Rents		0				
20	456 Other Electric Revenues	3,925	(400)				
21							
22							
23							
24							
25	Total Other Operating Revenues	10,777	(320)				
26	Total Electric Operating Revenue	13,581,755	(781,460)				

\* Includes revenues from application of fuel clauses \$ 0

Total KWH to which applied 96,974,189

**SALES OF ELECTRICITY TO ULTIMATE CONSUMERS**

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

Line No.	Account No.	Schedule (a)	K.W.H. (b)	Revenue (c)	Average Revenue per KWH (cents) (0.0000) (d)	Number of Customers (per Bills rendered)	
						July 31 (e)	Dec 31 (f)
1	440.000	Rate - A	37,344,310	4,981,072	0.1334	2,996	2,991
2	442.100	Rate - B	19,419,883	2,929,212	0.1508	488	487
3	442.200	Rate - E1 & E2 & E3	37,803,594	5,245,376	0.1388	14	13
4	444.000	Municipal	1,458,890	181,969	0.1247	15	19
5	444.100	St. Lights Municipal	530,156	66,127	0.1247	1	1
6	445.000	Private Area Lights	473,498	42,181	0.0891	8	8
7							
8							
9							
10							
11							
12							
13							
14							
15							
16							
17							
18							
19							
20							
TOTAL SALES TO ULTIMATE CONSUMERS (page 37 Line 11)			97,030,331	13,445,937	0.1386	3,522	3,519



**ELECTRIC OPERATION AND MAINTENANCE EXPENSES**

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

Line No.	Account (a)	Amount for Year (b)	Increase or (Decrease) from Preceding Year (c)
1	<b>POWER PRODUCTION EXPENSES</b>		
2	<b>STEAM POWER GENERATION</b>		
3	Operation:		
4	500 Operation supervision and engineering		0
5	501 Fuel		0
6	502 Steam Expenses		0
7	503 Steam from other sources		0
8	504 Steam transferred -- Cr.		0
9	505 Electric expenses		0
10	506 Miscellaneous steam power expenses		0
11	507 Rents		0
12	Total Operation	0	0
13	Maintenance:		
14	510 Maintenance supervision and engineering		0
15	511 Maintenance of Structures		0
16	512 Maintenance of boiler plant		0
17	513 Maintenance of electric plant		0
18	514 Maintenance of miscellaneous steam plant		0
19	Total Maintenance	0	0
20	Total power production expenses -steam power	0	0
21	<b>NUCLEAR POWER GENERATION</b>		
22	Operation:		
23	517 Operation supervision and engineering		0
24	518 Fuel		0
25	519 Coolants and water		0
26	520 Steam Expenses		0
27	521 Steam from other sources		0
28	522 Steam transferred -- Cr.		0
29	523 Electric expenses		0
30	524 Miscellaneous nuclear power expenses		0
31	525 Rents		0
32	Total Operation	0	0
33	Maintenance:		
34	528 Maintenance supervision and engineering		0
35	529 Maintenance of Structures		0
36	530 Maintenance of reactor plant		0
37	531 Maintenance of electric plant		0
38	532 Maintenance of miscellaneous nuclear plant		0
39	Total Maintenance	0	0
40	Total power production expenses -nuclear power	0	0
41	<b>HYDRAULIC POWER GENERATION</b>		
42	Operation:		
43	535 Operation supervision and engineering		0
44	536 Water for power		0
45	537 Hydraulic expenses		0
46	538 Electric expenses		0
47	539 Miscellaneous hydraulic power generation expenses		0
48	540 Rents		0
49	Total Operation	0	0

<b>ELECTRIC OPERATION AND MAINTENANCE EXPENSES - Continued</b>			
Line No.	Account (a)	Amount for Year (b)	Increase or (Decrease) from Preceding Year (c)
1	<b>HYDRAULIC POWER GENERATION - Continued</b>		
2	Maintenance:		
3	541 Maintenance Supervision and engineering		0
4	542 Maintenance of structures		0
5	543 Maintenance or reservoirs, dams and waterways		0
6	544 Maintenance of electric plant		0
7	545 Maintenance of miscellaneous hydraulic plant		0
8	Total maintenance	0	0
9	Total power production expenses - hydraulic power	0	0
10	<b>OTHER POWER GENERATION</b>		0
11	Operation:		0
12	546 Operation supervision and engineering		0
13	547 Fuel		0
14	548 Generation Expenses		0
15	549 Miscellaneous other power generation expense		0
16	550 Rents		0
17	Total Operation	0	0
18	Maintenance:		
19	551 Maintenance supervision and engineering		0
20	552 Maintenance of Structures		0
21	553 Maintenance of generating and electric plant		0
22	554 Maintenance of miscellaneous other power generation plant		0
23	Total Maintenance	0	0
24	Total power production expenses - other power	0	0
25	<b>OTHER POWER SUPPLY EXPENSES</b>		
26	555 Purchased power	10,722,043	(261,199)
27	556 System control and load dispatching		0
28	557 Other expenses	136,785	(10,133)
29	Total other power supply expenses	10,858,828	(271,332)
30	Total power production expenses	10,858,828	(271,332)
31	<b>TRANSMISSION EXPENSES</b>		
32	Operation:		
33	560 Operation supervision and engineering	0	0
34	561 Load dispatching	0	0
35	562 Station expenses	0	0
36	563 Overhead line expenses	0	0
37	564 Underground line expenses	0	0
38	565 Transmission of electricity by others	0	0
39	566 Miscellaneous transmission expenses	0	0
40	567 Rents	0	0
41	Total Operation	0	0
42	Maintenance:		
43	568 Maintenance supervision and engineering		
44	569 Maintenance of structures		
45	570 Maintenance of station equipment		
46	571 Maintenance of overhead lines		
47	572 Maintenance of underground lines		
48	573 Maintenance of miscellaneous transmission plant		
49	Total maintenance	0	0
50	Total transmission expenses	0	0

<b>ELECTRIC OPERATION AND MAINTENANCE EXPENSES - Continued</b>			
Line No.	Account (a)	Amount for Year (b)	Increase or (Decrease) from Preceding Year (c)
1	<b>DISTRIBUTION EXPENSES</b>		
2	Operation:		
3	580 Operation supervision and engineering	90,034	2,776
4	581 Load dispatching (Operation Labor)		0
5	582 Station expenses	942	(9,596)
6	583 Overhead line expenses	82,086	20,485
7	584 Underground line expenses	2,571	(1,688)
8	585 Street lighting and signal system expenses	1,126	264
9	586 Meter expenses	50,159	6,868
10	587 Customer installations expenses	207,464	17,349
11	588 Miscellaneous distribution expenses	59,967	4,227
12	589 Rents	0	0
13	Total operation	494,349	40,685
14	Maintenance:		
15	590 Maintenance supervision and engineering		0
16	591 Maintenance of structures		0
17	592 Maintenance of station equipment	14,212	(3,607)
18	593 Maintenance of overhead lines	260,621	(15,274)
19	594 Maintenance of underground lines	307	307
20	595 Maintenance of line transformers	4,569	4,569
21	596 Maintenance of street lighting and signal systems	50,336	8,057
22	597 Maintenance of meters	95	95
23	598 Maintenance of miscellaneous distribution plant	0	0
24	Total maintenance	330,140	(5,853)
25	Total distribution expenses	824,489	34,832
26	<b>CUSTOMER ACCOUNTS EXPENSES</b>		
27	Operation:		
28	901 Supervision		0
29	902 Meter reading expenses	26,809	(6,226)
30	903 Customer records and collection expenses	46,762	8,706
31	904 Uncollectible accounts	5,000	(5,000)
32	905 Miscellaneous customer accounts expenses	0	0
33	Total customer accounts expenses	78,571	(2,520)
34	<b>SALES EXPENSES</b>		
35	Operation:		
36	911 Supervision		0
37	912 Demonstrating and selling expenses		0
38	913 Advertising expenses	271	271
39	916 Miscellaneous sales expenses	0	0
40	Total sales expenses	271	271
41	<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>		
42	Operation:		
43	920 Administrative and general salaries	235,884	3,911
44	921 Office supplies and expenses	20,357	(3,035)
45	922 Administrative expenses transferred - Cr	0	0
46	923 Outside services employed	175,680	(28,818)
47	924 Property insurance	19,662	(17,973)
48	925 Injuries and damages	0	(4,200)
49	926 Employee pensions and benefits	578,043	72,217
50	928 Regulatory commission expenses	0	0
51	929 Store Expense	0	0
52	930 Miscellaneous general expenses	24,148	(2,402)
53	931 Rents	0	0
54	Total operation	1,053,774	19,700

<b>ELECTRIC OPERATION AND MAINTENANCE EXPENSES - Continuer</b>				
Line No.	Account (a)	Amount for Year (b)	Increase or (Decrease) from Preceding Year (c)	
1	<b>ADMINISTRATIVE AND GENERAL EXPENSES - Cont</b>			
2	Maintenance:			
3	932 Maintenance of general plant	212,100		51,750
	933 Transportation	53,174		8,066
4	Total administrative and general expenses	1,319,048		79,516
5	Total Electric Operation and Maintenance Expenses	13,081,207		(159,233)
<b>SUMMARY OF ELECTRIC OPERATION AND MAINTENANCE EXPENSES</b>				
Line No.	Functional Classification (a)	Operation (b)	Maintenance (c)	Total (d)
6	<b>Power Production Expenses</b>			
7	Electric Generation:			
8	Steam Power:			
9	Nuclear Power			
10	Hydraulic Power			
11	Other Power			
12	Other Power Supply Expenses	10,858,828	0	10,858,828
13	Total power production expenses	10,858,828		10,858,828
14	Transmission Expenses	0		0
15	Distribution Expenses	494,349	330,140	824,489
16	Customer Accounts Expenses	78,571		78,571
17	Sales Expenses	271		271
18	Administrative and General Expenses	1,053,774	265,274	1,319,048
19	Total Electric Operation and			
20	Maintenance Expenses	12,485,793	595,414	13,081,207
21	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 (Page 42, line 20 (d), Depreciation (Acct 403) and Amortization (Acct 407)			1.002
22	Total salaries and wages of electric department for year, including amounts charged to operating expenses, construction and other accounts.			1,272,426
23	Total number of employees of electric department at end of year including administrative, operating, maintenance, construction and other employees (including part-time employees)			13



OTHER UTILITY OPERATING INCOME (Account 414)					
Report below the particulars called for in each column					
Line No.	Property (a)	Amount of Investment (b)	Amount of Department (c)	Amount of Operating Expenses (d)	Gain or (Loss) from Operation (e)
1					
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
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30					
31					
32					
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39					
40					
41					
42					
43					
44					
45					
46					
47					
48					
49					
50					
51	TOTALS				

<b>INCOME FROM MERCHANDISE, JOBBING, AND CONTRACT WORK (Account 415)</b>					
Report by utility departments the revenue, costs, expenses, and net income from merchandising, jobbing, and contract work during the year.					
Line No.	Item (a)	Electric Department (b)	Gas Department (c)	Other Utility Department (d)	Total (e)
1	Revenues:				
2	Merchandise sales, less discounts,				
3	allowances and returns				
4	Contract work	22,569			22,569
5	Commissions				
6	Other (list according to major classes)				0
7					
8					
9					
10	Total Revenues	22,569	0	0	22,569
11					
12					
13	Costs and Expenses:				
14	Cost of sales (list according to major				
15	classes of cost)				
16	Jobbing/Contract Costs				
17	Materials				
18	Outside Service Labor				
19					
20					
21					
22					
23					
24					
25					
26	Sales Expenses				
27	Customer accounts expenses				
28	Administrative and general expenses				
29					
30					
31					
32					
33					
34					
35					
36					
37					
38					
39					
40					
41					
42					
43					
44					
45					
46					
47					
48					
49					
50	TOTAL COSTS AND EXPENSES	0	0	0	0
51	Net Profit (or loss)	22,569	0	0	22,569

SALES FOR RESALE (Account 447)

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

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

and place an "x" in column (c) if sale involves export across a state line.

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

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

Line No.	Sales to: (a)	Statistical Classification: (b)	Export Across State Line (c)	Point of Delivery (d)	Sub-Station: (e)	Kw or Kva of Demand		
						Contract Demand (f)	Avg. mo. Maximum Demand (g)	Annual Maximum Demand (h)
1								
2								
3								
4								
5								
6								
7								
8								
9								
10								
11								
12								
13								
14								
15								
16								
17								
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21								
22								
23								
24								
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28								
29								
30								
31								
32								
33								
34								
35								
36								
37								
38								
39								
40								
41								
42								

\* Winter period contract demand.



SALES FOR RESALE (Account 447) - Continued

5. If a fixed number of kilowatts of maximum demand is specified in the power contract as a basis of billings to the customer this number should be shown in column (f). The number of kilowatts of maximum demand to be shown in column (g) and (h) should be actual based on monthly readings and should be furnished whether or not used in the determination of demand charges. Show in column (i) type of demand reading (instantaneous, 15, 30, or 60 minutes

integrated).

6. The number of kilowatt-hours sold should be the quantities shown by the bills rendered to the purchasers.

7. Explain any amounts entered in column (n) such as fuel or other adjustments.

8. If a contract covers several points of delivery and small amounts of electric energy are delivered at each point, such sales may be grouped.

Type of Demand Reading (i)	Voltage at Which Delivered (j)	Revenue (Omit Cents)					Revenue per kwh (CENTS) (0.0000) (p)	Line No.
		Kilowatt-Hours (k)	Capacity Charges (l)	Energy Charges (m)	Other Charges (n)	Total (o)		
								1
								2
								3
								4
								5
								6
								7
								8
								9
								10
								11
								12
								13
								14
								15
								16
								17
								18
								19
								20
								21
								22
								23
								24
								25
								26
								27
								28
								29
								30
								31
								32
								33
								34
								35
								36
								37
								38
								39
								40
								41
	TOTALS:	0	0.00	0.00		0.00		42



PURCHASED POWER (Account 555)  
(EXCEPT INTERCHANGE POWER)

4. If receipt of power is at a substation indicate ownership in column (e), thus: respondent owned or leased, RS; seller owned or leased, SS.

5. If a fixed number of kilowatts of maximum demand is specified in the power contract as a basis of billing, this number should be shown in column (f). The number of kilowatts of maximum demand to be shown in columns (g) and (h) should be actual based on monthly readings and

should be furnished whether or not used in the determination of demand charges. Show in column (i) type of demand reading (instantaneous, 15, 30, or 60 minutes integrated).

6. The number of kilowatt hours purchased should be the quantities shown by the power bills.

7. Explain any amount entered in column (n) such as fuel or other adjustments.

Type of Demand Reading (i)	Voltage at Which Delivered (j)	Cost of Energy (Omit Cents)					KWH (CENTS) (0.0000) (p)	Line No.
		Kilowatt-Hours (k)	Capacity Charges (l)	Energy Charges (m)	Other Charges (n) **	Total (o)		
60 MINUTES	240 kv	2,246,019	56,785			56,785	\$0.0253	1
60 MINUTES	240 kv	54,123	62,423	9,141		71,564	\$1.3222	2
60 MINUTES	240 kv	1,312,871	113,139	89,060		202,199	\$0.1540	3
60 MINUTES	240 kv	225,051	30,769	1,880		32,649	\$0.1451	4
60 MINUTES	240 kv	2,476,707	240,695	17,332		258,027	\$0.1042	5
60 MINUTES	240 kv	1,633,245	143,740	11,455		155,195	\$0.0950	6
60 MINUTES	240 kv	5,963,579	567,441	49,709		617,150	\$0.1035	7
60 MINUTES	240 kv	584,721	59,430	4,878		64,308	\$0.1100	8
60 MINUTES	240 kv	68,522	26,471	10,178		36,649	\$0.5349	9
60 MINUTES	240 kv	20,666,793	2,433,156	172,494		2,605,650	\$0.1261	10
					42,496	42,496		11
60 MINUTES	240 kv				25,312	25,312	N/A	12
60 MINUTES	240 kv				0	0	N/A	13
60 MINUTES	240 kv				0	0		14
		7,060	918			918	\$0.1300	15
		484,044	38,724			38,724	\$0.0800	16
					1,521	1,521		17
					79,525	79,525		18
					(248,413)	(248,413)		19
		46,371,700	3,683,468			3,683,468	\$0.0794	20
								21
		8,760,000	527,790			527,790		22
		3,275,867	208,018			208,018		23
		152,164	14,619			14,619		24
								25
								26
	TOTALS:	94,282,466	8,207,586	366,127	(99,559)	8,474,154		27

INTERCHANGE POWER (Included in Account 555)

1. Report below the kilowatt-hours received and delivered during the year and the net charge or credit under interchange power agreements.
2. Provide subheadings and classify interchanges as to (1) Associated Utilities, (2) Nonassociated Utilities, (3) Associated Nonutilities, (4) Other Nonutilities, (5) Municipalities, (6) R.E.A. Cooperatives, and (7) Other Public Authorities. For each interchange across a state line place an "x" in column (b).
3. Particulars of settlements for interchange power

shall be furnished in Part B, Details of Settlement for Interchange Power. If settlement for any transaction also includes credit or debit amounts other than for increment generation expenses, show such other component amounts separately, in addition to debit or credit for increment generation expenses, and give a brief explanation of the factors and principles under which such other component amounts were determined. If such settlement represents the net of debits and credits under an interconnection, power pooling,

coordination, or other such arrangement, submit a copy of the annual summary of transactions and billings among the parties to the agreement. If the amount of settlement reported in this schedule for any transaction does not represent all of the charges and credits covered by the agreement, furnish in a footnote a description of the other debits and credits and state the amounts and accounts in which such other amounts are included for the year.

A. Summary of Interchange According to Companies and Points of Interchange

Line No.	Name of Company (a)	Inter-change Across State Lines (b)	Point of Interchange (c)	Voltage at Which Inter-changed (d)	Kilowatt-hours			Amount of Settlement (h)
					Received (e)	Delivered (f)	Net Difference (g)	
1	NEPEX						6,104,030	2,384,674
2								
3								
4								
5								
6								
7								
8								
9								
10								
11								
12								
13								
14								
15	TOTALS				0	0	6,104,030	2,384,674

B. Details of Settlement for Interchange Power

Line No.	Name of Company (i)	Explanation (j)	Amount (k)
16	NEPEX	INTERCHANGE EXPENSE	0
17			
18			
19			
20			
21			
22			
23			
24	TOTAL		0

**ELECTRIC ENERGY ACCOUNT**

Report below the information called for concerning the disposition of electric energy generated, purchased and interchanged for the year.

Line No.	Item (a)	Kilowatt-hours (b)
1	<b>SOURCES OF ENERGY</b>	
2	Generation	
3	Steam	
4	Nuclear	
5	Hydro	
6	Other	
7	<b>Total Generation</b>	0
8	Purchases	94,282,466
9	(In gross)	0
10	Interchanges < Out (gross)	0
11	(Net (Kwh))	6,104,030
12	(Received	
13	Transmission for/by others (wheeling) < Delivered	
14	(Net (Kwh))	0
15	<b>TOTAL</b>	<b>100,386,496</b>
16	<b>DISPOSITION OF ENERGY</b>	
17	Sales to ultimate consumers (including interdepartmental sales)	97,030,331
18	Sales for resale	947,512
19	Sales adjustment for change in timing of billing cycle	
20	Energy used by the company (excluding station use):	
21	Electric department only	111,760
22	Energy losses	
23	Transmission and conversion losses	
24	Distribution losses	2,296,893
25	Unaccounted for losses	
26	<b>Total energy losses</b>	2,296,893
27	Energy losses as percent of total on ltr	2.29%
28	<b>TOTAL</b>	<b>100,386,496</b>

**MONTHLY PEAKS AND OUTPUT**

1. Report hereunder the information called for pertaining to simultaneous peaks established monthly (in kilowatts) and monthly output (in kilowatt-hours) for the combined sources of electric energy of respondent.  
 2. Monthly peak col. (b) should be respondent's maximum kw load as measured by the sum of its coincidental net generation and purchase plus or minus net interchange, minus temporary deliveries (not interchange) of emergency power to another system. Monthly peak including such emergency deliveries should be shown in a footnote with a brief explanation as to the nature of the emergency.  
 3. State type of monthly peak reading (instantaneous 15, 30, or 60 minutes integrated.)  
 4. Monthly output should be the sum of respondent's net generation and purchases plus or minus net interchange and plus or minus net transmission or wheeling. Total for the year should agree with line 15 above.  
 5. If the respondent has two or more power systems not physically connected, the information called for below should be furnished for each system.

**Town of Middleton**

Line No.	Month (a)	Monthly Peak					Monthly Output (kwh) (See Instr. 4) (g)
		Kilowatts (b)	Day of Week (c)	Day of Month (d)	Hour (e)	Type of Reading (f)	
29	January	16,727	Monday	24-Jan	7:00 PM	60 min	9,163,696
30	February	15,863	Tuesday	2-Jan	6:00 PM	60 min	8,391,245
31	March	15,034	Thursday	3-Mar	7:00 PM	60 min	8,126,874
32	April	13,064	Friday	1-Apr	11:00 AM	60 min	7,235,721
33	May	16,278	Tuesday	31-May	3:00 PM	60 min	7,454,581
34	June	20,892	Thursday	9-Jun	4:00 PM	60 min	8,512,503
35	July	24,624	Friday	22-Jul	3:00 PM	60 min	10,436,432
36	August	20,719	Monday	1-Aug	2:00 PM	60 min	9,625,854
37	September	17,470	Wednesday	14-Sep	4:00 PM	60 min	8,101,950
38	October	13,271	Thursday	27-Oct	7:00 PM	60 min	7,494,450
39	November	13,910	Tuesday	22-Nov	6:00 PM	60 min	7,522,002
40	December	15,327	Monday	19-Dec	6:00 PM	60 min	8,321,188
41						<b>TOTAL</b>	<b>100,386,496</b>

<b>GENERATING STATIONS</b>						<b>Pages 58 through 66</b>
<b>GENERATING STATION STATISTICS (Large Stations)</b> (Except Nuclear)						Pages 58-59
Line No.	Item (a)	Plant (b)	Plant (c)	Plant (d)	Plant (e)	
1	<b>NONE</b>					
2						
3						
4						
5						
6						
<b>STEAM GENERATING STATIONS</b>						Pages 60-61
Line No.	Item (a)	Plant (b)	Plant (c)	Plant (d)	Plant (e)	
1	<b>NONE</b>					
2						
3						
4						
5						
6						
<b>HYDROELECTRIC GENERATING STATIONS</b>						Pages 62-63
Line No.	Item (a)	Plant (b)	Plant (c)	Plant (d)	Plant (e)	
1	<b>NONE</b>					
2						
3						
4						
5						
6						
<b>COMBUSTION ENGINE AND OTHER GENERATING STATIONS</b>						Pages 64-65
Line No.	Item (a)	Plant (b)	Plant (c)	Plant (d)	Plant (e)	
1	<b>NONE</b>					
2						
3						
4						
5						
6						
<b>GENERATING STATION STATISTICS (Small Stations)</b>						Page 66
Line No.	Item (a)	Plant (b)	Plant (c)	Plant (d)	Plant (e)	
1	<b>NONE</b>					
2						
3						
4						
5						
6						

<p align="center"><b>TRANSMISSION LINE STATISTICS</b> Report information concerning transmission line as indicated below</p>								
Line No.	Designation		Operating Voltage (c)	Type of Supportive Structure (d)	Length (Pole Miles)		Number of Circuits (g)	Size of Conductors and Material (h)
	From (a)	To (b)			On Structures of Line Designated (e)	On Structures of Another Line (f)		
1	Central St.	Boston St.	23 kv	Wood Pole	1265.000		1	336.4 AL
2								
3	Danvers	Central St.	23 kv	Wood Pole	1700.000		1	795.0 AL
4	Line							
5								
6	Essex St.	Central St.	23 kv	Wood Pole	2100.000		2	795.0 AL
7								
8								
9								
10								
11								
12								
13								
14								
15								
16								
17								
18								
19								
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36								
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39								
40								
41								
42								
43								
44								
45								
46								
47	TOTALS				5065		4	

\* where other than 60 cycle, 3 phase, so indicate

**SUBSTATIONS**

1. Report below the information called for concerning substations of the respondent as of the end of the year.  
 2. Substations which serve but one industrial or street railway customer should not be listed hereunder.  
 3. Substations with capacities of less than 5000 kva, except those serving customers with energy for resale, may be grouped according to functional character, but the number of such substations must be shown.

4. Indicate in column (b) the functional character of each substation, designating whether transmission or distribution and whether attended or unattended.  
 5. Show in columns (i), (j), and (k) special equipment such as rotary converters, rectifiers, condensers, etc. and auxiliary equipment for increasing capacity.  
 6. Designate substations or major items of equipment leased from others, jointly owned with others, or operated otherwise than by reason of sole ownership by the respondent. For any substation or equipment operated under lease, give

name of lessor, date and period of lease and annual rent. For any substation or equipment operated other than by reason of sole ownership or lease, give name of co-owner or other party, explain basis of sharing expenses of other accounting between the parties, and state amounts and accounts affected in respondent's books of account. Specify in each case whether lessor, co-owner or other party is an associated company.

Line No.	Name and Location of Substation (a)	Character of Substation (b)	Voltage			Capacity of Substation in kva (In Service) (f)	Number of Transformers In Service (g)	Number of Spare Transformers (h)	Conversion Apparatus and Special Equipment			
			Primary (c)	Secondary (d)	Tertiary (e)				Type of Equipment (i)	Number of Units (j)	Total Capacity (k)	
1	Central St., Middleton, MA	Distribution Unattended	23,000	4,160		5,000	3	1	NONE			
2												
3	Boston St., Middleton, MA	Distribution Unattended	23,000	4,160		5,000	1	0	NONE			
4												
5	Gregory St., Middleton, MA	Distribution Unattended	23,000	4,160		5,000	1	0	NONE			
6												
7	Sharpner's Pond Rd., Middleton, MA	Distribution Unattended	115,000	23,000		80,000	2	0	NONE			
8												
9												
10	Debush Ave., Middleton, MA	Distribution Unattended	23,000	4,160		3,000	1	0				
11												
12	Total for General Distribution	Exclusive of M.I.T.				98,000	8	1				
13												
14	M.I.T., Middleton, MA	Distribution Unattended	23,000	480Y		12,500	5	0				
15												
16												
17												
18												
19												
20												
21												
22												
23												
24												
25												
26	TOTALS						110,500	13	1			



## OVERHEAD DISTRIBUTION LINES OPERATED

Line No.		Length (Pole Miles)		
		Wood Poles	Steel Towers	Total
1	Miles -- Beginning of Year	69.10		69.10
2	Added During Year	0.00		0.00
3	Retired During Year			0.00
4	Miles -- End of Year	69.10	0.00	69.10
5	*			
6				
7				
8	Distribution System Characteristics - AC or DC, Phase, cycles and operating voltages for Light and Power			
9				
10	22.9/13.2 kv wye 60 cycles			
11	4160Y/2400V 3 phase			
12	277/480Y 3 phase			
13	208Y/120V 3 phase			
14	240/120V 1 phase			
15				

## ELECTRIC DISTRIBUTION SERVICES, METERS AND LINE TRANSFORMERS

Line No.	Item	Electric Services	Number of Watt-hour Meters	Line Transformers	
				Number	Total Capacity (kva)
16	Number at beginning of year:	2,635	3,674	1,127	56,221.5
17	Additions during year				
18	Purchased	18	106	21	679.5
19	Installed				
20	Associated with utility plant acquired				
21	Total Additions	18	106	21	679.5
22	Reductions during year:				
23	Retirements	7	56	16	2,310.0
24	Associated with utility plant sold				
25	Total Reductions	7	56	16	2,310.0
26	Number at end of year	2,646	3,724	1,132	54,591.0
27	In stock		197	137	7,659.5
28	Locked meters on customers' premises				
29	Inactive transformers on system				
30	In customers' use		3,526	990	46,724.0
31	In company's use		1	5	207.5
32	Number at end of year		3,724	1,132	54,591.0

\*

CONDUIT, UNDERGROUND CABLE AND SUBMARINE CABLE - (Distribution System)							
Report below the information called for concerning conduit, underground cable, and submarine cable at end of ye							
Line No.	Designation of Underground System (a)	Miles of Conduit Bank (All Sizes and Types) (b)		Underground Cable		Submarine Cable	
				Miles * (c)	Operating Voltage (d)	Feet * (e)	Operating Voltage (f)
1	South Main Street	0.12	2-6"	.12-3	23.00 kv		
2	Ferncroft Road F1	0.49	2-5"	.49-3	23.00 kv		
3	Ferncroft Road F2	0.49	2-5"	.49-3	23.00 kv		
4	Fuller Pond Condominiums	1.60	2-4"	1.60-3	23.00 kv		
5	M.I.T.	0.11	2-6"	.11-3	23.00 kv		
6	Circuit 203	0.12	2-6"	.12-3	4.16 kv		
7	Circuit 302	0.15	2-6"	.15-3	4.16 kv		
8	Averill Road	0.17	2-4"	.17-1	2.40 kv		
9	Bouchard Drive	0.07	2-4"	.07-1	2.40 kv		
10	Briarwood Lane	0.11	2-4"	.11-1	2.40 kv		
11	Brookside Drive	0.10	2-4"	.10-1	2.40 kv		
12	Deacon Drive	0.22	2-4"	.22-1	2.40 kv		
13	Devonshire Drive	0.28	2-4"	.28-1	2.40 kv		
14	Dixey Drive (1)	0.45	2-4"	.45-1	2.40 kv		
15	Donovan Way	0.45	2-4"	.45-1	2.40 kv		
16	Evon Drive	0.09	2-4"	.09-1	2.40 kv		
17	Francis Drive	0.10	2-4"	.10-1	2.40 kv		
18	Kimberly Lane	0.11	2-4"	.11-1	2.40 kv		
19	Linda Ann Way	0.11	2-4"	.11-1	2.40 kv		
20	Maplewood Drive	0.80	2-4"	.80-1	2.40 kv		
21	Northwood Drive	0.51	2-4"	.51-1	2.40 kv		
22	Ryder Lane	0.10	2-4"	.10-1	2.40 kv		
23	Upton Hills Lane	0.42	2-4"	.42-1	2.40 kv		
24	Wildwood Drive	0.22	2-2"	.22-1	2.40 kv		
25	Sugar Hills	0.76	2-4"	.76-1	13.20 kv		
26	Liberty Hills II	0.15	2-4"	.15-1	2.40 kv		
27	Middleton Square	0.12	2-6"	.12-3	23.00 kv		
28	Middleton Square	0.23	2-6"	.23-3	4.16 kv		
29	Middleton Square	0.19	2-6"	.19-3	2.40 kv		
30	Jersey Lane	0.10	2-4"	.10-1	2.40 kv		
31	Hillcrest Acres	0.29	2-4"	.29-1	2.40 kv		
32	Liberty Hills I	0.69	2-4"	.69-1	2.40 kv		
33	Liberty Hills I	0.23	2-4"	.23-3	4.16 kv		
34	Bayberry Place	0.77	2-4"	.77-1	13.20 kv		
35	Ferncroft Place	1.25	2-4"	1.25-1	13.20 kv		
36	Ferncroft Heights	0.41	2-4"	.41-1	13.20 kv		
37	Bayberry Woods	0.35	2-4"	.35-1	13.20 kv		
38	Currier Road	0.29	2-4"	.29-1	2.40 kv		
39	Flint Farm Road	0.47	2-4"	.47-1	2.40 kv		
40	Middleton Heights	1.04	2-4"	1.04-1	13.20 kv		
41	Middleton Danvers Tie	0.09	2-6"	.09-3	23.00 kv		
42							
43							
44	TOTALS	14.82 Miles				0	0

\*indicate number of conductors per cable

**STREET LAMPS CONNECTED TO SYSTEM**

Line No.	City or Town (a)	Total (b)	Type							
			Incandescent		Mercury Vapor		Florescent & Quartz		Sodium	
			Municipal (c)	Other (d)	Municipal (e)	Other (f)	Municipal (g)	Other (h)	Municipal (i)	Other (j)
1	Middleton	1,032	12	0	0	0	0	0	1020	0
2										
3										
4										
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48										
49										
50										
51										
52	TOTALS	1032	12	0	0	0	0	0	1020	0

**RATE SCHEDULE INFORMATION**

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

Effective Date	M.D.P.U. Number	Rate Schedule	Estimated Effect on Annual Revenues	
			Increases	Decreases
		No current year changes		

THIS RETURN IS SIGNED UNDER THE PENALTIES OF PERJURY

.....	Mayor
<i>Mark T. Kelly</i>	
.....	Manager of Electric Light
Mark T. Kelly	
<i>Charles Clinch, III</i>	)
.....	
Charles Clinch, III	)
<i>Kevin Kiley</i>	
.....	Selectmen
Kevin Kiley	or
<i>Timothy Houten</i>	Members
.....	of the
Timothy Houten	Municipal
<i>Frank Twiss</i>	Light
.....	Board
Frank Twiss	)
<i>James Kelley</i>	
.....	
James Kelley	)

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

..... SS ..... 19 .....

Then personally appeared .....

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

Notary Public or Justice of the Peace

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