THE COMMONWEALTH OF MASSACHUSETTS

RETURN

OF THE

CITY OF WESTFIELD GAS AND ELECTRIC

TO THE

DEPARTMENT OF PUBLIC UTILITIES

OF MASSACHUSETTS

For the Year Ended December 31,

2012

Name of Officer to whom correspondence should be addressed regarding this report :	Andrew Banas
Official Title:	Chief Business Officer
Office Address:	100 Elm Street Westfield, MA 01085

Annual Report of: For the year ended December 31, 2012

Westfield Gas & Electric

GENERAL INFORMATION

1. Name of town (or city) making this report.
Westfield, Massachusetts

2. * If the town (or city) has acquired a plant,
Kind of plant, whether gas or electric: Gas and Electric
* Owner from whom purchased, if so acquired: Westfield Gas & Electric
* Date of votes to acquire a plant in accordance with the provisions of Chapter 164 of the General Laws:
* Record of votes: First vote: Yes, 1466
* Record of votes: First vote: No, 219
* Record of votes: Second vote: Yes, 1306
* Record of votes: Second vote: No, 446
* Date when town (or city) began to sell gas and electricity June 1, 1899

3. Name and address of manager of municipal lighting:

Daniel J. Howard
26 Deborah Lane
Westfield, Ma 01085

4. Name and address of mayor or selectmen:

Mayor Daniel M. Knapik
45 East Silver Street
Westfield, Ma 01085

5. Name and address of town (or city) treasurer:

Meghan C. Miller - 110 Court Street - Westfield, Ma 01085

6. Name and address of town (or city) clerk:

Karen Fannion - 83 Cabot road - Westfield, Ma 01085

7. Names and addresses of members of municipal light board:
Thomas P. Flaherty - 79 Wildflower Circle - Westfield, Ma 01085
Jane Wensley - 3 Lathrop Avenue - Westfield, Ma 01085
Kevin M. Kelleher - 270 Prospect St Ext - Westfield, Ma 01085
Robert A. Paul - 35 Camelot Lane - Westfield, Ma 01085
Robert Sacco - 65 Devon Terrace - Westfield, Ma 01085
Francis L. Liptak - 76 City View Boulevard - Westfield, Ma 01085
Edward Roman - 73 Glenwood Drive - Westfield, Ma 01085

8. Total valuation of estates in town (or city) according to last State valuation: $3,187,262,666

9. Tax rate for all purposes during the year: Fiscal 2013 Residential $16.72
Commercial $31.09

10. Amount of manager's salary: $169,395

11. Amount of manager's bond: $5,000

12. Amount of salary paid to members of municipal light board (each): $5,000

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Westfield Gas & Electric

SCHEDULE OF ESTIMATE

	Amount
INCOME FROM PRIVATE CONSUMERS:	
From sales of gas	
From sales of electricity	
TOTAL:	-
EXPENSES:	
For operation, maintenance and repairs	
For interest on bonds, notes or scrip	
For depreciation fund (3.0 percent on $ as per page 8 & 9)	
For sinking fund requirements	
For note payments	
For bond payments	
For loss in preceding year	
TOTAL:	-
COST:	
Of gas to be used for municipal buildings	813,978
Of gas to be used for street lights	
Of electricity to be used for municipal bldgs..	1,621,237
Of electricity to be used for street lights ...	347,826
Total of the above items to be included in the tax levy	
New construction to be included in the tax levy	
Total amounts to be included in the tax levy ..	2,783,041

CUSTOMERS

GAS: City or Town	Number of Customers Meters, Dec. 31
Westfield	
TOTAL:	9,866

ELECTRICITY: City or Town	Number of Customers Meters, Dec. 31
Westfield	
TOTAL:	17,747

Annual Report of: **Westfield Gas & Electric** For the year ended December 31, 2012

APPROPRIATIONS SINCE BEGINNING OF YEAR

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

FOR CONSTRUCTION OR PURCHASE OF PLANT:

*At meeting 19 , to be paid from

*At meeting 19 , to be paid from

TOTAL:	$0

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

1. Street lights	$347,826
2. Municipal buildings	$2,435,215
TOTAL:	$2,783,041

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:

None

Annual Report of **Westfield Gas & Electric** Year ended December 31 2012

BONDS
(Issued on Account of Gas or Electric Lighting)

When Authorized*	Date of Issue	Amount of Original Issue	Period of Payments		Interest		Amount Outstanding
			Amounts	When Payable	Rate	When Payable	
March 21, 1996	November 15, 1996	$1,000,000	$50,000	Annually	4.95	May November	200,000
December 22, 1997	August 1, 1998	$1,000,000	$50,000	Annually	4.71	February August	0
July 6, 1999	May 1, 2000	$1,300,000	$130,000	Annually	5.50	May November	0
August 28, 2001	December 15, 2001	$650,000	$65,000	Annually	3.94	June December	0
February 6, 2003	April 15, 2003	$1,923,850	$197,400	Annually	3.01	March September	179,550
July 15, 2004	July 15, 2004	$1,000,000	$120,000	Annually	3.51	February August	200,000
June 3, 2004	February 1, 2006	$2,100,000	$110,000	Annually	4.21	February August	1,430,000
	February 1, 2008 2008 Refi 8/1/98 Bond	$520,155	$4,598	Annually	3.08	February August	301,163
June 1, 2006	April 1, 2008	$6,000,000	$315,000	Annually	4.31	April October	4,740,000
	Total	$15,499,005					7,050,713

The bonds and notes outstanding at the end of the 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

Annual Report of **Westfield Gas & Electric** Year ended December 31 2012

TOWN NOTES
(ISSUED ON ACCOUNT OF GAS OR ELECTRIC LIGHTING)

When Authorized	Date of Issue	Amount of Original Issue	Period of Payments		Interest		Amount of Outstanding at End of Year
			Amounts	When Payable	Rate	When Payable	
June 3, 2004	April 13, 2012	$1,600,000	$1,600,000	April 12, 2013	1.25	April 12, 2013	$1,600,000
May 15, 2008	April 13, 2012	$2,500,000	$2,500,000	April 12, 2013	1.25	April 12, 2013	$2,500,000
October 20, 2011	April 13, 2012	$600,000	$600,000	April 12, 2013	1.25	April 12, 2013	$600,000
	TOTAL	$4,700,000					$4,700,000

The bonds and notes outstanding at the end of the year should agree with the balance sheet. When bonds and notes are repaid, report the first three columns only.

Westfield Gas & Electric

TOTAL COST OF PLANT - ELECTRIC

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							$0
3		$0	$0	$0	$0	$0	$0
4	2. PRODUCTION PLANT						
5	A. Steam Plant Production						
6	310 Land & Land Rights						$0
7	311 Structures and Improvements						$0
8	312 Boiler Plant Equipment						$0
9	313 Engines & Engine Driven Generators		None				$0
10	314 Turbogenerator Units						$0
11	315 Accessory Electric Equipment						$0
12	316 Misc. Power Plant Equipment						$0
13							$0
14	Total Steam Production Plant	$0	$0	$0	$0	$0	$0
15	B. Nuclear Production Plant						
16	320 Land & Land Rights						$0
17	321 Structures & Improvements						$0
18	322 Reactor Plant Equipment		None				$0
19	323 Turbogenerator Units						$0
20	324 Accessory Electric Equipment						$0
21	325 Misc. Power Plant Equipment						$0
22	Total Nuclear Production Plant	$0	$0	$0	$0	$0	$0

Annual Report of: Westfield Gas & Electric

For the year ended December 31, 2012

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 & Land Rights						$0
3	331 Structures & Improvements						$0
4	332 Reservoirs, Dams & Waterways						$0
5	333 Water Wheels, Turbines & Generators		None				$0
6	334 Accessory Electric Equipment						$0
7	335 Misc. Power Plant Equipment						$0
8	336 Roads, Railroads & Bridges						$0
9	Total Hydraulic Production Plant	$0	$0	$0	$0	$0	$0
10	D. Other Production Plant						
11	340 Land & Land Rights						$0
12	341 Structures & Improvements	$990,688					$990,688
13	342 Fuel Holders, Producers & Accessories						$0
14	343 Prime Movers						$0
15	344 Generators						$0
16	345 Accessory Electric Equipment						$0
17	346 Misc. Power Plant Equipment						$0
18	Total Other Production Plant	$990,688	$0	$0	$0	$0	$990,688
19	TOTAL PRODUCTION PLANT	$990,688	$0	$0	$0	$0	$990,688
20	3. TRANSMISSION PLANT						
21	350 Land & Land Rights						$0
22	351 Clearing Land & Rights of Way						$0
23	352 Structures & Improvements						$0
24	353 Station Equipment						$0
25	354 Towers & Fixtures						$0
26	355 Poles & Fixtures						$0
27	356 Overhead Conductors & Devices						$0
28	357 Underground Conduit						$0
29	358 Underground Conductors & Devices						$0
30	359 Roads & Trails						$0
31	Total Transmission Plant	$0	$0	$0	$0	$0	$0

Annual Report of: Westfield Gas & Electric For the year ended December 31, 2012

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	4. DISTRIBUTION PLANT						
2	360 Land & Land Rights	$351,471					$351,471
3	361 Structures & Improvements	$936,030					$936,030
4	362 Station Equipment	$5,554,863	$59,370				$5,614,233
5	363 Storage Battery Equipment	$0					$0
6	364 Poles, Towers & Fixtures	$2,493,046	$3,659	($15,965)			$2,481,340
7	365 Overhead Conductors & Devices	$13,233,652	$1,088,803	($418)			$14,322,037
8	366 Underground Conduit	$1,500,169					$1,500,169
9	367 Underground Conductors & Devices	$6,048,297	$164,646				$6,212,943
10	368 Line Transformers	$7,903,928	$566,663	($64,141)			$8,406,450
11	369 Services	$2,570,629	$111,047				$2,681,676
12	370 Meters	$1,425,767	$963,132				$2,388,019
13	371 Installations on Customer's Premises	$244,717					$244,717
14	372 Leased Property on Customer's Premises	$0					$0
15	373 Street Lighting & Signal Systems	$1,347,032	$89,479				$1,436,511
16	382 Computer Hardware and Equipment	$0	$127,931				$127,931
17	383 Computer Software	$0	$511,370				$511,370
18	384 Communication Equipment	$0	$76,851				$76,851
19	Total Distribution Plant	$43,310,421	$3,764,951	($80,524)	$0	$0	$46,994,848
20	4. GENERAL PLANT						
21	389 Land & Land Rights	$10,000					$10,000
22	390 Structures & Improvements	$4,024,166	$999,102				$5,023,268
23	391 Office Furniture & Equipment	$3,905,383					$3,905,383
24	392 Transportation Equipment	$2,936,739	$152,188	-$125,525			$2,963,402
25	393 Stores Equipment	$47,518					$47,518
26	394 Tools, Shop & Garage Equipment	$191,255	$9,746				$201,001
27	395 Laboratory Equipment	$146,370					$146,370
28	396 Power Operated Equipment	$42,955					$42,955
29	397 Communication Equipment	$7,021,765	$89,643				$7,111,408
30	398 Misc. Equipment	$161,002					$161,002
31	399 Other Tangible Property	$0					$0
32	Total General Plant	$19,087,153	$1,250,679	($125,525)	$0	$0	$20,212,307
33	Total Electric Plant In Service	$63,388,162	$5,015,630	($206,049)	$0	$0	$68,197,743
34					Total Cost of Electric Plant		$68,197,743
35							
36					Less Cost of Land, Land Rights, Right of Way		($361,471)
37					Total Cost upon which Depreciation is based		$67,836,272

Annual Report of

For the year ended December 31, 2012

Westfield Gas & Electric

TOTAL COST OF PLANT -- GAS

Line No.	Account (a)	Balance Beginning of Year (b)	Additions (c)	Retirements (d)	Adjustments (e)	Transfers (f)	Balance End of Year (g)
1	1. INTANGIBLE PLANT						
2	301 Organization	$0					$0
3	303 Miscellaneous Intangible Plant	$0					$0
4	Total Intangible Plant	$0	$0	$0	$0	$0	$0
5	2. PRODUCTION PLANT						
6	A. Manufactured Gas Production Plant						
7	304 Land & Land Rights	$90,991					$90,991
8	305 Structures and Improvements						$0
9	306 Boiler Plant Equipment						$0
10	307 Other Power Equipment						$0
11	310 Water Gas Generating Equipment						$0
12	311 Liquefied Petroleum Gas Equipment						$0
13	312 Oil Gas Generating Equipment						$0
14	313 Generating Equipment						$0
15	B. Other Processes						$0
16	315 Catalytic Cracking Equipment						$0
17	316 Other Reforming Equipment						$0
18	317 Purification Equipment						$0
19	318 Residual Refining Equipment						$0
20	319 Gas Mixing Equipment						$0
21	320 Other Equipment						$0
22	Total Manufactured Gas Production Plant	$90,991	$0	$0	$0	$0	$90,991
23	2. STORAGE PLANT						
24	360 Land & Land Rights						$0
25	361 Structures & Improvements						$0
26	362 Gas Holders						$0
27	363 Other Equipment						$0
28	Total Storage Plant	$0	$0	$0	$0	$0	$0

TOTAL COST OF 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 & DISTRIBUTION PLANT						
2	365.1 Land & Land Rights	$106,843					$106,843
3	365.2 Right of Way	$0					$0
4	366 Structures & Improvements	$132,834					$132,834
5	367 Gas Mains	$25,084,404	$3,709,057	($13,773)			$28,780,288
6	368 Compressor Station Equipment	$0					$0
7	369 Measuring and Regulating Station Equipment	$830,794					$830,794
8	Station Equipment	$0					$0
9	370 Communication Equipment	$0	$184,959				$184,959
10	380 Services	$7,559,407	$999,626	($270)			$8,558,763
11	381 Meters	$1,593,039	$344,487				$1,937,526
12	382 Meter Installations	$0					$0
13	383 House Regulators	$179,877	$6,250				$186,127
14	386 Other Property on Customers Premise	$0					$0
15	387 Other Equipment	$14,693					$14,693
16	Total Distribution Plant	$36,501,890	$5,243,979	($14,043)	$0	$0	$40,731,026
17	5. GENERAL PLANT						
18	389 Land & Land Rights						
19	390 Structures & Improvements	$1,603,882	$249,775				$1,853,657
20	391 Office Furniture & Equipment	$1,440,527					$1,440,527
21	392 Transportation Equipment	$713,125					$713,125
22	393 Stores Equipment	$26,368					$26,368
23	394 Tools, Shop & Garage Equipment	$418,780	$16,102				$434,882
24	395 Laboratory Equipment	$88,707					$88,707
25	396 Power Operated Equipment	$124,432					$124,432
26	397 Communication Equipment	$1,221,691	$22,411				$1,244,102
27	398 Miscellaneous Equipment	$95,360					$95,360
28	399 Other Tangible Property	$0					$0
29	Total General Plant	$5,730,872	$290,288	$0	$0	$0	$6,021,160
30	Total Gas Plant In Service	$41,323,753	$5,534,267	($14,043)	$0	$0	$46,843,977
31				Total Cost of Gas Plant			$46,843,977
32							
33				Less Cost of Land, Land Rights, Right of Way			($197,834)
34				Total Cost upon which Depreciation is based			$46,646,143

Annual Report of Westfield Gas & Electric Year ended December 31 2012

COMPARATIVE BALANCE SHEET Assets and Other Debits

Line No.	Title of Account (a)	Balance Beginning of Year (b)	Balance End Year	Increase or (Decrease)
1	UTILITY PLANT			
2	101 Utility Plant -Electric	$34,961,099	$37,996,774	$3,035,675
3	101 Utility Plant- Gas	$26,640,817	$30,563,267	$3,922,450
4				
5	Total Utility Plant	$61,601,916	$68,560,041	$6,958,125
6				
7				
8	124 Other Investments	$317,581	$297,963	($19,618)
9				
10				
11	FUND ACCOUNTS			
12	125 Sinking Funds			
13	126 Depreciation Fund (P. 14)	$786,264	$0	($786,264)
14	128 Other Special Funds	$24,127,784	$29,231,824	$5,104,040
15	Total Funds	$25,233,619	$29,529,787	$4,296,168
16	CURRENT AND ACCRUED ASSETS			
17	131 Cash (P. 14)	$5,237,444	$4,290,385	($947,059)
18	132 Special Deposits			
19	132 Working Funds	$1,194	$1,194	$0
20	141 Notes and Receivables			
21	142 Customer Accounts Receivable	$5,309,025	$4,300,401	($1,008,624)
22	143 Other Accounts Receivable	$6,989,264	$6,751,893	($237,371)
23	146 Receivables from Municipality	$609,601	$451,869	($157,732)
24	151 Materials and Supplies (P. 14)	$1,757,759	$1,995,878	$238,119
25				
26	165 Prepayments	$2,963,554	$2,987,617	$24,063
27	174 Miscellaneous Current Assets			
28	Total Current and Accrued Assets	$22,867,841	$20,779,237	($2,088,604)
29	DEFERRED DEBITS			
30	181 Unamortized Debt Discount	$34,314	$32,380	($1,934)
31	182 Extraordinary Property Debits	$819,396	$782,150	($37,246)
32	185 Other Deferred Debits			
33	Total Deferred Debits	$853,710	$814,530	($39,180)
34				
35	Total Assets and Other Debits	$110,557,086	$119,683,595	$9,126,509

Annual Report of Westfield Gas & Electric Year ended December 31 2012

COMPARATIVE BALANCE SHEET Liabilities and Other Credits

Line No.	Title of Account (a)	Balance Beginning of Year (b)	Balance End Year	Increase or (Decrease)
1	APPROPRIATIONS			
2	201 Appropriations for Construction.....			
3	SURPLUS			
4	205 Sinking Fund Reserves.....			
5	206 Loans Repayment.....	$19,331,417	$20,148,542	$817,125
6	207 Appropriations for Construction Repayment..	$0	$0	$0
7	208 Unappropriated Earned Surplus (P. 12).....	$34,192,357	$36,427,249	$2,234,892
8	Total Surplus.....	$53,523,774	$56,575,791	$3,052,017
9	LONG TERM DEBT			
10	221 Bonds (P. 6).....	$7,867,839	$7,050,713	($817,126)
11	231 Notes Payable (P 7).....	$0	$4,700,000	$4,700,000
12	Total Bonds and Notes.....	$7,867,839	$11,750,713	$3,882,874
13	CURRENT AND ACCRUED LIABILITIES			
14	232 Accounts Payable.....	$6,271,230	$6,192,482	($78,748)
15	234 Payables to Municipality.....	$198,948	$219,772	$20,824
16	235 Customer Deposits.....	$65,475	$19,388	($46,087)
17	236 Taxes Accrued.....	$3,579	$3,579	$0
18	237 Interest Accrued.....	$0	$0	$0
19	242 Miscellaneous Current and Accrued Liabilities	$2,767,041	$2,682,390	($84,651)
20	Total Current and Accrued Liabilities...	$9,306,273	$9,117,611	($188,662)
21	DEFERRED CREDITS			
22	251 Unamortized Premium on Debt.....			
23	252 Customer Advance for Construction.....			
24	253 Other Deferred Credits.....			
25	Total Deferred Credits	$0	$0	$0
26	RESERVES			
27	260 Reserves for Uncollectable Accounts.....	$755,737	$698,128	($57,609)
28	261 Property Insurance Reserve.....	$0	$0	$0
29	262 Injuries and Damages Reserves.....	$0	$0	$0
30	263 Pensions and Benefits.....	$0	$0	$0
31	265 Miscellaneous Operating Reserves.....	$33,783,815	$35,983,052	$2,199,237
32	Total Reserves.....	$34,539,552	$36,681,180	$2,141,628
33	CONTRIBUTIONS IN AID OF CONSTRUCTION			
34	271 Contributions in Aid of Construction.....	$5,319,648	$5,558,300	$238,652
35	Total Liabilities and Other Credits	$110,557,086	$119,683,595	$9,126,509

State below if any earnings 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.

Annual Report of Westfield Gas & Electric Year ended December 31 2012

STATEMENT OF INCOME FOR THE YEAR

Line No.	Account (a)	Current Year	Increase or (Decrease) from Preceding Year
1	OPERATING INCOME		
2	400 Operating Revenue (P. 37 and P. 43)	$62,326,000	($5,072,284)
3	Operating Expenses:		
4	401 Operation Expense (P.42 & 47)	$53,046,632	($5,351,173)
5	402 Maintenance Expense (P. 42 & 47)	$3,670,365	$1,090,766
6	403 Depreciation Expense	$3,124,670	$131,475
7	407 Amortization of Property Losses	$37,245	$0
8			
9	408 Taxes (P. 48)	$0	$0
10	Total Operating Expenses	$60,078,821	($4,128,932)
11	Operating Income	$2,248,169	($943,352)
12	414 Other Utility Operating Income (P.50)		
13			
14	Total Operating Income	$2,248,169	($943,352)
15	OTHER INCOME		
16	415 Income from Merchandising, Jobbing, and Contract Work (P. 51)	$715,772	$255,227
17	419 Interest Income	$5,424	($42,305)
18	421 Miscellaneous Income	$908,758	$485,281
19	Total Other Income	$1,629,954	$698,203
20	Total Income	$3,878,123	($245,149)
21	MISCELLANEOUS INCOME DEDUCTIONS		
22	425 Miscellaneous Amortization	$0	$0
23	426 Other Income Deductions	$0	$0
24	Total Income Deductions	$0	$0
25	Income before Interest Charges	$3,878,123	($245,149)
26	INTEREST CHARGES		
27	427 Interest on Bonds and Notes	$381,727	($16,311)
28	428 Amortization of Debt Discount and Expense	$1,934	$0
29	429 Amortization of Premium on Debt	$0	$0
30	431 Other Interest Expense	$0	$0
31	432 Interest Charged to Construction-Credit	$0	$0
32	Total Interest Charges	$383,661	($16,311)
33	Net Income	$3,494,462	($228,838)

EARNED SURPLUS

Line No.	(a)	Debits (b)	Credits (c)
34	Unappropriated Earned Surplus (at beginning of Period)		$34,192,357
35			
36			
37	433 Balance transferred from Income		$3,494,462
38	434 Miscellaneous Credits to Surplus		
39	435 Miscellaneous Debits to Surplus	$1,259,670	
40	436 Appropriations of Surplus (P.21)		
41	437 Surplus Applied to Depreciation		
42	208 Unappropriated Earned Surplus (at end of period)	$36,427,249	
43			
44	TOTALS	$37,686,919	$37,686,819

Annual Budget

For Year Ended December 31, 2012

Westfield Gas & Electric

STATEMENT OF INCOME FOR THE YEAR

Line No	Account (a)	Electric Current Year (b)	Electric Increase or (Decrease) from Preceding Year (c)	Gas Current Year (d)	Gas Increase or (Decrease) from Preceding Year (e)
1	**OPERATING INCOME**				
2	400 Operating Revenues (P.37 and 43)	$ 47,076,127	$ (2,026,730)	$ 16,250,883	$ (2,146,554)
3	Operating Expenses:				
4	401 Operation Expense (P. 42 & 47)	$ 41,201,632	$ (3,300,266)	$ 11,844,999	$ (2,050,088)
5	402 Maintenance Expense (P. 42 and 47)	$ 2,708,128	$ 1,057,266	$ 1,182,237	$ 33,470
6	403 Depreciation Expense	$ 1,890,801	$ 1,890,800	$ 1,233,778	$ 77,158
7	407 Amortization of Property Losses		$ -	$ 37,245	$ -
8			$ -		$ -
9	408 Taxes (P. 49)	$ -	$ -	$ -	$ -
10	Total Operating Expenses	$ 45,800,561	$ (352,190)	$ 14,278,259	$ (1,940,260)
11	Operating Income	$ 1,275,566	$ (2,573,540)	$ 972,004	$ (206,294)
12	414 Other Utility Operating Income (P. 50)	$ -	$ -	$ -	$ -
13					
14	Total Operating Income	$ 1,275,566	$ (2,573,540)	$ 972,004	$ (206,294)
15	**OTHER INCOME**				
16	415 Income from Merchandising, Jobbing and Contract Work	$ 508,316	$ 203,709	$ 207,157	$ 51,518
17	419 Interest Income	$ 4,339	$ (33,844)	$ 1,085	$ (8,461)
18	421 Miscellaneous Nonoperating Income (p21)	$ 818,466	$ 443,976	$ 80,292	$ 41,303
19	Total Other Income	$ 1,331,120	$ 613,843	$ 288,534	$ 84,360
20	Total Income	$ 2,606,686	$ (1,959,697)	$ 1,271,438	$ (121,934)
21	**MISCELLANEOUS INCOME DEDUCTIONS**				
22	425 Miscellaneous Amortization	$ -	$ -	$ -	$ -
23	426 Other Income Deductions	$ -	$ -	$ -	$ -
24	Total Income Deductions	$ -	$ -	$ -	$ -
25	Income Before Interest Charges	$ 2,606,686	$ (1,959,697)	$ 1,271,438	$ (121,934)
26	**INTEREST CHARGES**				
27	427 Interest on Bonds and Notes	$ 253,695	$ (28,486)	$ 128,032	$ 10,176
28	428 Amortization of Debt Discount and Expense	$ 1,199	$ -	$ 735	$ -
29	429 Amortization of Premium on Debt-Credit		$ -		$ -
30	431 Other Interest Expense	$ -	$ -		$ -
31	432 Interest Charged to Construction - Credit		$ -		$ -
32	Total Interest Charges	$ 254,894	$ (28,486)	$ 128,767	$ 10,176
33	**NET INCOME**	$ 2,351,792	$ (1,931,211)	$ 1,142,671	$ (132,109)

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CASH BALANCES AT END OF YEAR (Account 131)

Line No.	Items (a)	Amount (b)
1	Operation Fund	$4,290,386.00
2	Interest Fund	$0.00
3	Bond Fund	$1,161,616.00
4	Construction Fund	$0.00
5	Reserve Fund	$28,070,309.00
6		
7		
8		
9		
10		
11		
12	TOTAL	$33,522,200.00

MATERIALS AND SUPPLIES (Account 151-159, 163)
Summary per Balance Sheet

Line No.	Account (a)	Amount End of Year Electric (b)	Amount End of Year Gas (c)
13	Fuel (Account 151) (See Schedule, Page 25)		$21,304.00
14	Fuel Stock Expenses (Account 152)		
15	Residuals (Account 153)		
16	Plant Materials and Operating Supplies (Account 154)	$1,295,109.00	$644,280.00
17	Merchandise (Account 155)	$14,038.00	$21,057.00
18	Other Materials and Supplies (Account 156)		
19	Nuclear Fuel Assemblies and Components - In Reactor (Acct 157)		
20	Nuclear Fuel Assemblies and Components - Stock Acct (Acct 158)		
21	Nuclear Byproduct Materials (Account 159)		
22	Stores Expense (Account 163)		
23	Total per Balance Sheet	$1,309,147.00	$686,731.00

Depreciation Fund Account (Account 126)

Line No.	(a)	Amount (b)
24	DEBITS	
25	Balance of Account at Beginning of Year	$788,254.00
26	Income During Year from Balance on Deposit	$27.00
27	Amount Transferred from Operations Fund	$1,925,421.00
28	Depreciation allowance	$3,124,579.00
29	TOTAL	$5,838,281.00
30		
31	CREDITS	
32	Amount expended for Construction Purposes (Sec. 57C164 of G.L.)	$5,838,281.00
33	Amounts Expended for Renewals	
34	Adjustment	
35		
36		
37		
38		
39		$0.00
40	Balance on Hand at End of Year	
41	TOTAL	$5,838,281.00

Westfield Gas & Electric

UTILITY PLANT - ELECTRIC

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	1. INTANGIBLE PLANT						$0
2							$0
3		$0	$0	$0	$0	$0	$0
4							
5	2. PRODUCTION PLANT						
6	A. Steam Plant						
7	310 Land & Land Rights						$0
8	311 Structures & Improvements						$0
9	312 Boiler Plant Equipment						$0
10	313 Engines & Engine Driven Generators		None				$0
11	314 Turbogenerator Units						$0
12	315 Accessory Electric Equipment						$0
13	316 Misc. Power Plant Equipment						$0
14							
15	Total Steam Production Plant	$0	$0	$0	$0	$0	$0
16	B. Nuclear Production Plant						
17	320 Land & Land Rights						$0
18	321 Structures & Improvements						$0
19	322 Reactor Plant Equipment		None				$0
20	323 Turbogenerator Units						$0
21	324 Accessory Electric Equipment						$0
22	325 Misc. Power Plant Equipment						$0
23	Total Nuclear Production Plant	$0	$0	$0	$0	$0	$0

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 & Land Rights						$0
3	331 Structures & Improvements						$0
4	332 Reservoirs, Dams & Waterways						$0
5	333 Water Wheels, Turbines & Generators		None				$0
6	334 Accessory Electric Equipment						$0
7	335 Misc. Power Plant Equipment						$0
8	336 Roads, Railroads & Bridges						$0
9	Total Hydraulic Production Plant	$0	$0	$0	$0	$0	$0
10	D. Other Production Plant						
11	340 Land & Land Rights	$0					$0
12	341 Structures & Improvements	$864,412		($32,021)			$832,391
13	342 Fuel Holders, Producers & Accessories	$0					$0
14	343 Prime Movers	$0					$0
15	344 Generators	$0					$0
16	345 Accessory Electric Equipment	$0					$0
17	346 Misc. Power Plant Equipment	$0					$0
18	Total Other Production Plant	$864,412	$0	($32,021)	$0	$0	$832,391
19	Total Production Plant	$864,412	$0	($32,021)	$0	$0	$832,391
20	3. TRANSMISSION PLANT						
21	350 Land & Land Rights						$0
22	351 Clearing Land & Rights of Way						$0
23	352 Structures & Improvements						$0
24	353 Station Equipment		None				$0
25	354 Towers & Fixtures						$0
26	355 Poles & Fixtures						$0
27	356 Overhead Conductors & Devices						$0
28	357. Underground Conduit						$0
29	358 Underground Conductors & Devices						$0
30	359 Roads & Trails						$0
31	Total Transmission Plant	$0	$0	$0	$0	$0	$0

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For the year ended December 31, 2012

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 & Land Rights	$351,471					$351,471
3	361 Structures & Improvements	$263,137		($18,264)			$244,873
4	362 Station Equipment	$2,065,175	$59,370	($54,039)			$2,070,506
5	363 Storage Battery Equipment	$0					$0
6	364 Poles, Towers & Fixtures	$711,034	$3,659	($30,810)	$15,633	($15,965)	$684,351
7	365 Overhead Conductors & Devices	$9,272,964	$1,086,803	($348,786)	$399	($418)	$10,012,962
8	366 Underground Conduit	$509,869		($34,722)			$475,147
9	367 Underground Conductors & Devices	$4,136,936	$164,646	($182,104)			$4,119,478
10	368 Line Transformers	$4,912,970	$566,663	($237,493)	$42,312	($64,141)	$5,220,320
11	369 Services	$1,361,782	$111,047	($67,074)			$1,405,755
12	370 Meters	$581,210	$963,132	($32,420)			$1,511,922
13	371 Installations on Customers Premises	$83,809		($6,115)			$77,694
14	372 Leased Property on Cust's Premises	$0					$0
15	373 Street Lighting & Signal Systems	$670,817	$89,480	($32,371)			$727,926
16	382 Computer Hardware and Equipment	$0	$127,931				$127,931
17	382 Computer Software	$0	$511,370				$511,370
18	384 Communication Equipment	$0	$78,851				$78,851
19	Total Distribution Plant	$24,921,983	$3,764,952	($1,044,198)	$58,344	($80,524)	$27,620,557
20	5. GENERAL PLANT						
21	389 Land & Land Rights	$10,000					$10,000
22	390 Structures & Improvements	$3,182,562	$999,102	($184,252)			$3,997,412
23	391 Office Furniture & Equipment	$1,250,075		($168,458)			$1,081,617
24	392 Transportation Equipment	$1,189,121	$152,188	($188,127)			$1,153,182
25	393 Stores Equipment	$11,850		($1,192)			$10,658
26	394 Tools, Shop & Garage Equipment	$86,668	$9,746	($18,238)			$78,176
27	395 Laboratory Equipment	$47,665		($470)			$47,195
28	396 Power Operated Equipment	$17,617		($979)			$16,638
29	397 Communications Equipment	$3,240,710	$89,643	($249,836)			$3,080,517
30	398 Misc. Equipment	$71,461		($3,031)			$68,430
31	399 Other Tangible Property	$0					$0
32	Total General Plant	$9,107,729	$1,250,679	($814,583)	$0	$0	$9,543,825
33	Total Electric Plant In Service	$34,894,124	$5,015,631	($1,890,802)	$58,344	($80,524)	$37,998,773
34	104 Utility Plant Leased to Others	$0					$0
35	106 Completed Construction Not Classified	$0					$0
36	107 Construction Work In Progress	$66,974				($66,974)	$0
37	Total Utility Plant Electric	$34,961,098	$5,015,631	($1,890,802)	$58,344	($147,498)	$37,998,773

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Westfield Gas & Electric

PRODUCTION FUEL AND OIL STOCKS (Included in Account 151)

Line No.	Item (a)	Total Cost (b)	KINDS OF FUEL AND OIL Quantity (c)	Cost (d)	Quantity (e)	Cost (f)
			Propane	Propane	LNG	LNG
1	On Hand Beginning of Year	$ -	0	$ -	0	$ -
2	Received During Year	$ -	0	$ -	0	$ -
3						
4	TOTAL	$ -	0	$ -	0	$ -
5						
6	Used During Year (Note A)					
7	Sendout	$ -	0	$ -	0	$ -
8	Boiler Fuel	$ -	-	$ -	0	$ -
9	Distribution Use	$ -	0	$ -	0	$ -
10	Boil Off	$ -	0	$ -	0	$ -
11	Sold or Transferred					
12						
13	TOTAL DISPOSED OF	$ -	0	$ -	0	$ -
14						
15	BALANCE END OF YEAR	$ -	0	$ -	0	$ -
16						

Line No.	Item (e)	KINDS OF FUEL AND OIL Quantity (h)	Cost (i)	Quantity (j)	Cost (k)
17					
18					
19					
20					
21	On Hand Beginning of Year				
22					
23	Received During Year				
24					
25	TOTAL	0	0	0	0
26					
27	Used During Year (Note A)				
28					
29					
30		NONE			
31					
32	Sold or Transferred				
33					
34	TOTAL DISPOSED OF	0	0	0	0
35					
36	BALANCE END OF YEAR	0	0	0	0
37					
38					
39					
40					

Westfield Gas & Electric

UTILITY PLANT - GAS

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	1. INTANGIBLE PLANT						
2							$0
3		$0	$0	$0	$0	$0	$0
4							
5	2. PRODUCTION PLANT						
6	A. Manufactured Gas Production Plant						
7	304 Land & Land Rights	$90,991					$90,991
8	305 Structures & Improvements	$0					$0
9	306 Boiler Plant Equipment	$0					$0
10	307 Other Power Equipment	$0					$0
11	310 Water Gas Generation Equipment	$0					$0
12	311 Liquefied Petroleum Gas Equipment	$0			$0		$0
13	312 Oil Gas Generating Equipment	$0					$0
14	313 Generating Equipment - Other	$0					$0
15	B Process	$0					$0
16	315 Catalytic Cracking Equipment	$0					$0
17	316 Other Reforming Equipment	$0					$0
18	317 Purification Equipment	$0					$0
19	318 Residual Refining Equipment	$0					$0
20	319 Gas Mixing Equipment	$0	$0	$0			$0
21	320 Other Equipment	$0					$0
22	Total manufactured Gas Production Plant	$90,991	$0	$0	$0	$0	$90,991
23	3. STORAGE PLANT						
24	360 Land & Land Rights	$0					$0
25	361 Structures & Improvements	$0					$0
26	362 Gas Holders	$0					$0
27	363 Other Equipment						$0
28	Total Storage	$0	$0	$0	$0	$0	$0

Westfield Gas & Electric

UTILITY PLANT - GAS (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 AND DISTRIBUTION PLANT						
2	365.1 Land & Land Rights	$106,843					$106,843
3	365.2 Rights of Way	$0					$0
4	366 Structures and Improvements	$6,579		($1,061)			$5,518
5	367 Mains	$17,767,598	$3,709,057	($699,436)			$20,767,817
6	368 Compressor Station Equipment	$0					$0
7	369 Measuring and Regulating	$594,685		($20,283)			$574,402
8	Station Equipment	$0					$0
9	370 Communications Equipment	$0	$184,959				$184,959
10	380 Services	$4,762,847	$989,626	($217,981)			$5,534,492
11	381 Meters	$789,028	$344,488	($42,840)			$1,090,676
12	382 Meter Installations	$0					$0
13	383 House Regulators	$42,590	$5,250	($4,812)			$43,028
14	386 Other Property on Customers Premises	$0					$0
15	387 Other Equipment	$698		($81)			$617
16	Total Transmission and Distribution Plant	$24,050,868	$5,243,980	($986,508)	$0	$0	$28,308,342
17	5. GENERAL PLANT						
18	389 Land & Land Rights	$0					$0
19	390 Structures & Improvements	$941,610	$249,775	($46,802)			$1,144,583
20	391 Office Furniture & Equipment	$303,067		($86,487)			$216,580
21	392 Transportation Equipment	$250,717		($38,419)			$212,298
22	393 Stores Equipment	$6,110		($659)			$5,451
23	394 Tools, Shop & Garage Equipment	$127,913	$18,102	($3,688)			$142,327
24	395 Laboratory Equipment	$31,991		($3,592)			$28,399
25	396 Power Operated Equipment	$33,274		($226)			$33,048
26	397 Communications Equipment	$367,551	$22,411	($64,721)			$325,241
27	398 Miscellaneous Equipment	$58,515		(2,579)			$55,936
28	399 Other Tangible Property	$0					$0
29	Total General Plant	$2,120,918	$290,288	($247,273)	$0	$0	$2,163,933
30	Total Electric Plant in Service	$26,262,777	$5,534,268	($1,233,779)	$0	$0	$30,563,266
31	104 Utility Plant Leased to Others	$0					$0
32	106 Completed Construction Not Classified	$0					$0
33	107 Construction Work In Progress	$378,037				($378,037)	$0
34	Total Utility Plant Gas	$26,640,814	$5,534,268	($1,233,779)	$0	($378,037)	$30,563,266

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MISCELLANEOUS NON-OPERATING INCOME (Account 421)

Line No.	Item (a)	Amount (b)
1	Electric Division	$ 818,467
2	Gas Division	$ 90,292
3		$ -
4		$ -
5		$ -
6		$ -
	TOTAL	$ 908,759

OTHER INCOME DEDUCTIONS (Account 426)

Line No.	Item (a)	Amount (b)
7		
8	None	
9		
10		
11		
12		
13		
14		
	TOTAL	$

MISCELLANEOUS CREDITS TO SURPLUS (Account 434)

Line No.	Item (a)	Amount (b)
15		
16		
17		
18		
19		
20		
21		
22		
23		
	TOTAL	$

MISCELLANEOUS DEBITS TO SURPLUS (Account 435)

Line No.	Item (a)	Amount (b)
24	Bond Principal Repayments	$ 617,120
25	In Lieu of Tax Payment to the Town	$ 444,443
26		
27		
28		
29		
30		
31		
32		
	TOTAL	$ 1,061,563

APPROPRIATIONS OF SURPLUS (Account 436)

Line No.	Item (a)	Amount (b)
33		
34		$ -
35		
36		
37		
38		
39		
40		
	TOTAL	$ -

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MUNICIPAL REVENUES (Account 482,444)

(K.W.H. sold under the provisions of Chapter 269, Acts of 1927)

Line No.	Acct. No.	Gas Schedule (a)	Gas K.W.H. (b)	Revenues Received (c)	Avg. Revenues per K.W.H. (cents) (d)
1	482	Municipals	18,514	$ 233,234	$ 125.9771
2					
3		Totals	18,514	$ 233,234	125.9771
		Electric Schedule (a)	K.W.H. (b)	Revenues Received (c)	Avg. Revenues per K.W.H. (cents) (d)
4	444	Municipals: (Other than Street Lighting)	12,569,033	$ 1,768,335	$ 0.1406
5					
6					
7					
8					
9					
10					
11		Total	12,569,033	$ 1,768,335	$ 0.1406
12	M-14	Street Lighting	2,068,216	$ 373,711	$ 0.1283
13					
14					
15					
16					
17		Total	2,068,216	$ 373,711	$ 0.1283
18					
19		Totals	14,637,249	$ 2,141,937	$ 0.1463

PURCHASES POWER (Account 555)

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 K.W.H. (cents) (0.000) (e)
20					
21					
22	See Page 54 thru 56				
23					
24					
25					
26					
27					
28					
29					
30					
31		Totals	0	$	0.0000

SALES FOR RESALE (Account 447)

Line No.	Names of Utilities to which Electric Energy is Sold (a)	Where and at What Voltage Received (b)	K.W.H. (c)	Amount (d)	Revenues per K.W.H. (cents) (0.0000) (e)
32					
33					
34	See Page 52 and 53				
35					
36					
37					
38					
39					
40					
41		Totals	0	$	$

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 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 442, according to small (or Commercial) and 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 of demand. See Account 442 of the Uniform System of Accounts. Explain basis of classification.

		Operating Revenues		Kilowatt-hours Sold		Average Number of Customers per Month	
Line No.	Account (a)	Amount for Year (b)	Increase or (Decrease) from Preceding Year (c)	Amount for Year (d)	Increase or (Decrease) from Preceding Year (e)	Number for Year (f)	Increase or (Decrease) from Preceding Year (g)
1	SALES OF ELECTRICITY						
2	440 Residential Sales	16,509,045	(1,103,752)	131,327,827	(1,423,811)	15,747	167
3	442 Commercial and Industrial Sales:						
4	Small (or Commercial) see instr. 5	13,052,156	(1,067,154)	100,247,078	(295,854)	1,752	70
5	Large (or Industrial) see instr. 5	14,624,084	(1,228,851)	130,949,845	1,552,981	112	4
6	444 Municipal Sales (P.22)	1,959,297	(182,506)	14,942,722	(208,189)	136	(2)
7	445 Other Sales to Public Authorities	133,674	7,759	884,707	(2,009)	0	0
8	446 Sales to Railroads and Railways						
9	448 Interdepartmental Sales						
10	449 Miscellaneous Electric Sales	(17,592)	844,966				
11	**Total Sales to Ultimate Consumers**	46,260,664	(2,929,538)	378,352,179	($376,882.00)	17,747	239
12	447 Sales for Resale	703,990	(107,666)	8,758,504	1,324,330		
13	**Total Sales of Electricity***	46,964,654	(3,037,204)	387,110,683	$947,448.00	35,494	17,986
14	OTHER OPERATING REVENUES						
15	450 Forfeited Discounts						
16	451 Miscellaneous Service Revenues						
17	453 Sales of Water and Water Power						
18	454 Rent from Electric Property						
19	455 Interdepartmental Rents						
20	456 Other Electric Revenues						
21							
22							
23	Miscellaneous Adjustments to Sales						
24							
25	Total Other Operating Revenues						
26	Total Electric Operating Revenues.	46,964,654	(3,037,204)				

*Includes revenues from application of fuel clauses

Total KWH to which applied

Westfield Gas & Electric

SALES OF ELECTRICITY TO ULTIMATE CONSUMERS

Report by account 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 seperately in total.

Line No.	Account No.	Schedule (a)	K.W.H. (b)	Revenue (c)	Average Revenue Per K.W.H. Cents (0.0000) (d)	Number of Customers (Per Bills Rendered) July 31 (e)	December 31 (f)
1	440-00	Res. Light	108,940,630	$ 13,711,866	$ 0.1259	13,513	13,463
2	440-01	Res. Heat	22,387,197	$ 2,797,180	$ 0.1249	2,326	2,284
3	440-02	Comm. Heat	1,124,006	$ 149,621	$ 0.1331	108	114
4	442-01	Comm. Light	99,123,072	$ 12,902,535	$ 0.1302	1,610	1,638
5	442-02	Ind. Power	130,949,845	$ 14,624,084	$ 0.1117	111	112
6	444-01	Mun.Street Light	2,754,897	$ 347,826	$ 0.1263	1	1
7	444-02	Mun. Buildings	10,809,864	$ 1,434,983	$ 0.1327	128	126
8	444-03	Mun. Power	1,377,971	$ 176,488	$ 0.1281	10	9
9	445-01	Area Light	884,707	$ 133,674	$ 0.1511		
10	449-01	Deferred Revenue		$ (17,592)			
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48	TOTAL SALES TO ULTIMATE						
49	CONSUMERS (Page 37 line 11)		378,352,179	$ 46,260,664	0.1223	17,807	17,747

Annual Budget:

For Year Ended December 31, 2012

Westfield Gas & Electric

ELECTRIC OPERATION AND MAINTENANCE EXPENSES

Line No.	Account (a)	Amount for Year (b)	Increase or (Decrease) From Preceding Year (c)
1	POWER PRODUCTION EXPENSES		
2	STEAM POWER GENERATION		
3	Operation:		
4	500 Operation supervision and engineering		
5	501 Fuel		
6	502 Steam expenses		
7	503 Steam from other sources	None	
8	504 Steam transferred - Cr.		
9	505 Electric expenses		
10	506 Miscellaneous steam power expenses		
11	507 Rents		
12	Total operation	$0	$0
13	Maintenance:		
14	510 Maintenance supervision and engineering		
15	511 Maintenance of structures	None	
16	512 Maintenance of boiler plant		
17	513 Maintenance of electric plant		
18	514 Maintenance of miscellaneous steam plant		
19	Total maintenance	$0	$0
20	Total power production expenses - steam power	$0	$0
21	NUCLEAR POWER GENERATION		
22	Operation:		
23	517 Operation supervision and engineering		
24	518 Fuel		
25	519 Coolants and water		
26	520 Steam expenses		
27	521 Steam from other sources	None	
28	522 Steam transferred - Cr.		
29	523 Electric expenses		
30	524 Miscellaneous nuclear power expenses		
31	525 Rents		
32	Total operation	$0	$0
33	Maintenance:		
34	528 Maintenance supervision and engineering		
35	529 Maintenance of structures	None	
36	530 Maintenance of reactor plant equipment		
37	531 Maintenance of electric plant		
38	532 Maintenance of miscellaneous nuclear plant		
39	Total maintenance	$0	$0
40	Total power production expenses - nuclear power	$0	$0
41	HYDRAULIC POWER GENERATION		
42	Operation:		
43	535 Operation supervision and engineering		
44	536 Water for power		
45	537 Hydraulic expenses	None	
46	538 Electric expenses		
47	539 Miscellaneous hydraulic power generation expenses		
48	540 Rents		
	Total operation	$0	$0

Annual Budget: For Year Ended December 31, 2012

Westfield Gas & Electric

ELECTRIC OPERATION AND MAINTENANCE EXPENSES

Line No	Account (a)	Amount for Year (b)	Increase or (Decrease) From Preceding Year (c)
1	HYDRAULIC POWER GENERATION - continued		
2	Maintenance:		
3	541 Maintenance supervision and engineering	None	
4	542 Maintenance of structures		
5	543 Maintenance of Reservoirs, dams & waterways		
6	544 Maintenance of Electric Plant		
7	545 Maintenance of miscellaneous hydraulic plant		
8	Total maintenance	$0	$0
9	Total power production expenses - hydraulic power	$0	$0
10	OTHER POWER GENERATION		
11	Operation:		
12	546 Operation supervision and engineering		
13	547 Fuel	$ 5,915	$ (2,793)
14	548 Generation Expense		
15	549 Miscellaneous other power generation expenses		
16	550 Rents		
17	Total operation	$5,915	($2,793)
18	Maintenance:		
19	551 Maintenance supervision and engineering		
20	552 Maintenance of structures		
21	553 Maintenance of generating & electric plant	$ 3,616	$ (1,227)
22	554 Maintenance of miscellaneous other power generation plant	$ 8,343	$ 274
23	Total maintenance	$11,959	$ (953)
24	Total power production expenses - other power	$17,874	($3,746)
25	OTHER POWER SUPPLY EXPENSES		
26	555 Purchased Power	$ 26,364,512	$ (3,788,124)
27	556 System control & load dispatching	$ -	$ (624,000)
28	557 Other expenses	$ 339,351	$ 10,958
29	Total other power supply expenses	$ 26,703,863	$ (4,401,166)
30	Total power production expenses	$ 26,721,737	$ (4,404,911)
31	TRANSMISSION EXPENSES		
32	Operation:		
33	560 Operation supervision and engineering		$ -
34	561 Load dispatching	$ -	$ -
35	562 Station expenses		
36	563 Overhead line expenses		$ -
37	564 Underground line expenses		$ -
38	565 Transmission of electricity by others	$ 4,950,507	$ 376,423
39	566 Miscellaneous transmission expenses		$ -
40	567 Rents		$ -
41	Total operation	$ 4,950,507	$ 376,423
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	$ -	$ -
50	Total transmission expenses	$ 4,950,507	$ 376,423

Annual Budget: For Year Ended December 31, 2012

Westfield Gas & Electric

ELECTRIC OPERATION AND MAINTENANCE EXPENSES

Line		Account (a)	Amount for Year (b)	Increase or (Decrease) Preceding Year (c)
1		**DISTRIBUTION EXPENSES**		
2		Operation:		
3	580	Operation supervision and engineering	$ 550,735	$ (10,292)
4	581	Load dispatching	$ 347,995	$ (7,637)
5	582	Station expenses	$ -	$ -
6	583	Overhead line expenses	$ -	$ -
7	584	Underground line expenses	$ 29,013	$ 448
8	585	Street lighting & signal system expenses	$ 128,933	$ 52,569
9	586	Meter expenses	$ 43,656	$ (6,140)
10	587	Customer installations expenses	$ 10,863	$ (4,184)
11	588	Miscellaneous distribution expenses	$ 918,864	$ 49,328
12	589	Rentals	$ -	$ -
13		Total operation	$ 2,030,060	$ 74,092
14		Maintenance:		
15	590	Maintenance supervision and engineering	$ -	$ -
16	591	Maintenance of structures	$ -	$ -
17	592	Maintenance of station equipment	$ 58,690	$ 12,634
18	593	Maintenance of overhead lines	$ 1,793,178	$ 904,689
19	594	Maintenance of underground lines	$ 157,635	$ 23,386
20	595	Maintenance of line transformers	$ 28,789	$ 13,131
21	596	Maintenance of street lighting & signal systems	$ -	$ -
22	597	Maintenance of meters	$ -	$ (46)
23	598	Maintenance of miscellaneous distribution plant	$ -	$ -
24		Total maintenance	$ 2,038,493	$ 953,694
25		Total distribution expenses	$ 4,068,553	$ 1,027,786
26		**CUSTOMER ACCOUNTS EXPENSES**		
27		Operation:		
28	901	Supervision	$ 198,131	$ 54,956
29	902	Meter reading expenses	$ 205,413	$ (42,147)
30	903	Customer records & collection expenses	$ 744,838	$ (31,089)
31	904	Uncollectible accounts	$ 285,698	$ -
32	905	Miscellaneous customer accounts expenses	$ 501,051	$ (14,078)
33	909	Advertising and instructional expense	$ 856,966	$ 501,041
34		Total customer accounts expenses	$ 2,792,096	$ 468,702
35		**SALES EXPENSES**		
36		Operation:		
37	911	Supervision	$ -	$ -
38	912	Conservation audit expenses	$ -	$ -
39	913	Advertising expense	$ 81,980	$ 9,709
40	916	Miscellaneous sales expenses	$ -	$ -
41		Total sales expenses	$ 81,980	$ 9,709
42		**ADMINISTRATIVE & GENERAL EXPENSES**		
43		Operation:		
44	920	Administrative & general salaries	$ 998,831	$ 109,331
45	921	Office supplies & expenses	$ 671,338	$ 89,922
46	922	Administrative expenses transferred - Cr.	$ -	$ -
47	923	Outside services employed	$ 984,370	$ (114,281)
48	924	Property insurance	$ 62,106	$ 4,632
49	925	Injuries & damages	$ 104,745	$ (108,813)
50	926	Employee pension & benefits	$ 1,762,631	$ 33,361
51	928	Regulatory commission expenses	$ 28,000	$ (1,333)
52	929	Duplicate charges - Cr.	$ (111,474)	$ (9,620)
53	930	Miscellaneous general expenses	$ 35,280	$ (38,827)
54	931	Municipal services	$ -	$ -
55		Total operations	$ 4,527,737	$ (36,727)

Annual Budget: For Year Ended December 31, 2012

Westfield Gas & Electric

ELECTRIC OPERATION AND MAINTENANCE EXPENSES

Line	Account (a)	Amount for Year (b)	Increase or (Decrease) From Preceding Year (c)
	ADMINISTRATIVE & GENERAL EXPENSES - continued		
1	Maintenance:		
2	933 Maintenance of Transportation	$ 428,669	$ 59,276
3	935 Maintenance of General Plant	$ 229,216	$ 45,379
4	Total administrative & general expenses	$ 5,183,613	$ 98,078
5	Total Electric Operation & Maintenance Expenses	$ 43,798,286	$ (2,365,164)

SUMMARY OF ELECTRIC OPERATION AND MAINTENANCE EXPENSES

Line	Functional Classification (a)	Operation (b)	Maintenance (c)	Total (d)
6	Power Production Expenses			
7	Electric Generation:			
8	Steam Power			$0
9	Nuclear Power			$0
10	Hydraulic Power			$0
11	Other Power	6,915	11,859	$17,774
12	Other Power Supply Expenses	$ 26,703,863	$0	$26,703,863
13	Total Power Production Expenses	$26,700,778	$11,859	$26,721,637
14	Transmission Expenses	$4,950,507	$0	$4,950,507
15	Distribution Expenses	$2,030,060	$2,038,493	$4,068,553
16	Customer Accounts Expenses	$2,792,095		$2,792,095
17	Sales Expenses	$81,980		$81,980
18	Administrative & General Expenses	$ 4,525,737	$ 657,776	$5,183,613
19				
20	Total Electric Operation and Maintenance Expenses	$41,090,158	$2,708,128	$43,798,286
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)	97.29%
Total Salaries and Wages of electric department for year, including amounts Charged to operating expenses, construction and other accounts	$ 4,442,387
Total number of employees of electric department at end of year including administrative, operating, maintenance, construction and other employees (including part time employees)	60

Westfield Gas & Electric

GAS OPERATING REVENUES (Account 400)

Line No.	Account (a)	Operating Revenues: Amount for Year (b)	Operating Revenues: Increase or (Decrease) from Preceding Year (c)	MCF Sold (1000 BTU): Amount for Year (d)	MCF Sold (1000 BTU): Increase or (Decrease) from Preceding Year (e)	Average Number of Customers per Month: Number for Year (f)	Average Number of Customers per Month: Increase or (Decrease) from Preceding Year (g)
1	SALES OF GAS						
2	480 Residential Sales	$ 6,939,702	$ (1,648,768)	$ 533,458	(64,290.3)	8,812	207
3	481 Commercial & Industrial Sales:						
4	Small (or Commercial) see instr.. 5	$ 4,050,388	$ (1,297,938)	$ 347,812	(44,044.0)	960	34
5	Large (or Industrial) see instr. 5	$ 4,050,358	$ 414,053	$ 370,452	12,051.6	56	2
6	482 Municipal Sales (P. 22)	$ 203,260	$ (79,222)	$ 17,298	(3,594.2)	34	2
7	483 Other Sales	$ -					
8	449 Deferred Revenue	$ (19,624)	$ (15,063)				
9	**Total Sales to Ultimate Consumers**	$15,224,084	($2,626,938)	1,269,020.0	(99,975.90)	9862	245
10	483 Sales for Resale						
11	**Total Sales of Gas**	$15,224,084	($2,626,938)	1,269,020.0	(99,976.9)	9,862	245
12	OTHER OPERATING REVENUES						
13	487 Forfeited Discounts						
14	488 Miscellaneous Service Revenues						
15	489 Revenues from Trans. of Gas of Other						
16	490 Revenues from Products Extracted from Natural Gas						
17	491 Rev. from Natural Gas Processed by Others						
18	493 Rent from Gas Property						
19	494 Interdepartmental Rents						
20	495 Other Gas Revenues		$0				
21	**Total Other Operating Revenues**	$0	$0				
22	**Total Gas Operating Revenues**	$15,224,084	($2,626,938)				

	Purchased Price Adj. Clauses	Fuel Clauses
* Includes revenues from application of Total M.C.F. which Applied		

Westfield Gas & Electric

SALES OF GAS TO ULTIMATE CONSUMERS

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

Line No.	Account No.	Schedule (a)	M.C.F. (4000 BTU) (b)	Revenue (c)	Average Revenue Per M.C.F. $0.0000 (d)	Number of Customers (Per Bills Rendered) July 1 (e)	Number of Customers (Per Bills Rendered) December 31 (f)
1	480-G61	Res. Gas	54,569.4	$769,479	$ 15.1741	1,746	1,749
2	480-G62	Res. Heat	478,888.9	$6,169,860	$ 13.6083	6,950	7,063
3	481-G73	Commercial	347,811.7	$4,050,388	$ 12.6206	934	960
4	481-G83	Econ. Dev. G-83	-	$0	$ -	0	0
5	481-G74	Industrial	40,464.6	$442,195	$ 11.9836	8	8
6	481-G81	Flex Rate	50,149.6	$567,297	$ 11.3070	7	15
7	481-G84	Econ. Dev. G-84	-	$0	$ -	0	0
8	481-410	Serv. Agree. G-50	0.0	$0	$ -	0	0
9	481-419	Serv. Agree. G-90	13,518.1	$165,244	$ 11.9492	8	8
10	481-420	Serv. Agree. G-91	44,455.6	$475,819	$ 11.2076	1	1
11	481-421	Serv. Agree. G-92	44,718.7	$500,706	$ 11.2380	14	13
12	481-470	Serv. Agree. G-93	6,307.4	$69,502	$ 11.2537	2	2
		Serv. Agree. G-94	24,081.0	$260,662	$ 11.2038	1	1
		Serv. Agree. G-95	44,465.1	$470,824	$ -	2	4
13		Serv. Agree. G-96	3,458.4	$33,764	$ 7.8603	1	1
14	482-G71	Municipal	2,063.1	$25,357	$ 13.3013	13	13
15	482-G72	Municipal Heat	15,235.1	$177,903	$ 12.5249	22	21
16		Department Use	2,260.4	$26,779	$ 7.5571	3	4
17		Flex Rate WSC	98,833	1,034,718	11	3	3
18		Deferred Rev Adj		-$19,624			
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48	TOTAL SALES TO ULTIMATE						
49	CONSUMERS (Page 43 line 9)		1,271,280.4	$15,250,863	$ 11.9965	9,715	9,866

Annual Budget: For Year Ended December 31, 2012

Westfield Gas & Electric

GAS OPERATION AND MAINTENANCE EXPENSES

Line No.	Account (a)	Forward Budget	Increase or (Decrease) Preceding Budget
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	$0	$0
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	$0	$0
17	Total power production expenses - steam power	$0	$0
18	MANUFACTURED GAS PRODUCTION		
19	Operation:		
20	710 Operation supervision and engineering		
21	Production labor and expenses:		
22	711 Steam expenses		
23	712 Other power expenses		
24	715 Water gas generating expenses		
25	716 Oil gas generating expenses		
26	717 Liquefied petroleum gas expenses		
27	718 Other process production expenses		
28	Gas fuels:		
29	721 Water gas generator fuel		
30	722 Fuel for oil gas		
31	723 Fuel for liquefied petroleum gas process		
32	724 Other gas fuels	$ -	$ -
33	Gas raw materials:		
34	726 Oil for water gas		
35	727 Oil for oil gas		
36	728 Liquefied petroleum gas		
37	729 Raw materials for other gas processes		
38	730 Residuals expenses		
39	731 Residual produced -0- Cr.		
40	732 Purification expenses		
41	733 Gas mixing expenses		$0
42	734 Duplicate charges - Cr.		
43	735 Miscellaneous production expenses		
44	736 Rents		
45	Total operation	$ -	$ -
46	Maintenance:		
47	740 Maintenance supervision and engineering	$ -	$ -
48	741 Maintenance of structures and improvements	$ -	$ -
49	742 Maintenance of production equipment	$ 1,733	$ (9,786)
50	Total maintenance	$ 1,733	$ (9,786)
51	Total manufactured gas production	$ 1,733	$ (9,786)
52			

Annual Budget: For Year Ended December 31, 2012

Westfield Gas & Electric

GAS OPERATION AND MAINTENANCE EXPENSES -- Continued

Line No	Account (a)	Amount for Year (b)	Increase or (Decrease) Preceding Year (c)
1	**OTHER GAS SUPPLY EXPENSES**		
2	Operation:		
3	804 Natural gas city gate purchases	$ 8,110,174	$ (1,736,249)
4	805 Other gas purchases	$ 11,189	$ (348,811)
5	806 Exchange gas	$ -	$ -
6	807 Purchased gas expenses	$ -	$ -
7	810 Gas used for compressor station fuel - Cr.	$ -	$ -
8	811 Gas used for products extraction - Cr.	$ -	$ -
9	813 Other gas supply expenses	$ -	$ -
10	814 Environmental Response	$ 187,968	$ 30,068
11	Total other gas supply expenses	$ 8,309,331	$ (2,056,304)
12	Total production expenses	$ 8,311,063	$ (2,056,160)
13	**LOCAL STORAGE EXPENSES**		
14	Operation:		
15	840 Operation supervision and engineering		
16	841 Operation labor and expenses		
17	842 Rents		
18	Total operation	$ -	$ -
19	Maintenance:		
20	843 Maintenance supervision and engineering		
21	844 Maintenance of structures and improvement		
22	845 Maintenance of gas holders		
23	846 Maintenance of other equipment		
24	Total maintenance	$ -	$ -
25	Total transmission and distribution expense	$	$
26	**TRANSMISSION AND DISTRIBUTION EXPENSES**		
27	Operation:		
28	850 Operation supervision and engineering	$ 436,996	$ 57,373
29	851 System control and load dispatching	$ -	$ -
30	852 Communication system expenses	$ -	$ -
31	853 Compressor station labor and expense	$ -	$ -
32	855 Fuel and power for compressor station	$ -	$ -
33	857 Measuring and regulating station expense	$ 9,347	$ 7,327
34	858 Transmission and compression of gas by others	$ -	$ -
35	870 Operation supervision and engineering	$ -	$ -
36	871 Distribution and Load Dispatching	$ -	$ -
37	874 Mains and services expense	$ 55,386	$ (4,888)
38	876 Meter and house regulator expense	$ 137,593	$ 3,876
39	879 Customer installation expenses	$ 250,506	$ 29,665
40	880 Other expenses	$ 305,801	$ 93,361
41	881 Rents	$ -	$ -
42	Total operation	$ 1,195,679	$ 186,914
43	Maintenance:		
44	885 Maintenance supervision and engineering	$ -	$ -
45	886 Maintenance of structures and improvement	$ -	$ -
46	887 Maintenance of mains	$ 523,488	$ (12,518)
47	888 Maintenance of compressor station equipment	$ -	$ -
48	889 Maintenance of measuring and regulation station equipment	$ 46,298	$ (1,472)
49	892 Maintenance of services	$ 146,890	$ (8,456)
50	893 Maintenance of meters and house regulator	$ 151,092	$ 51,081
51	894 Maintenance of other equipment	$ -	$ -
52	895 Maintenance of power operated equipment	$ -	$ -
53	Total maintenance	$ 867,768	$ 28,615
54	Total transmission expenses	$ 2,063,447	$ 86,529

Annual Budget: For Year Ended December 31, 2012

Westfield Gas & Electric

GAS OPERATION AND MAINTENANCE EXPENSES -- Continued

Line	Account (a)	Amount for Year (b)	Increase or (Decrease) From Preceding Year (c)
1	**CUSTOMER ACCOUNTS EXPENSES**		
2	Operation:		
3	901 Supervision	$ 49,533	$ 13,739
4	902 Meter reading expenses	$ 50,873	$ (4,040)
5	903 Customer records & collection expenses	$ 194,405	$ (10,358)
6	904 Uncollectible accounts	$ 79,956	$ -
7	905 Miscellaneous customer accounts expenses	$ 246,993	$ 11,282
8	Total customer accounts expenses	$ 621,759	$ 10,623
9	**SALES EXPENSES**		
10	Operation:		
11	909 Conservation audit expenses	$ -	$ (66,981)
12	910 Communications expense	$ -	$ -
13	912 Demonstrating and selling expense	$ -	$ -
14	913 Advertising expense	$ 25,456	$ 8,393
15	916 Miscellaneous sales expenses	$ -	$ -
16	Total sales expenses	$ 25,456	$ (58,588)
17	**ADMINISTRATIVE & GENERAL EXPENSES**		
18	Operation:		
19	920 Administrative & general salaries	$ 309,830	$ 2,302
20	921 Office supplies & expenses	$ 172,126	$ 109,058
21	922 Administrative expenses transferred - Cr.	$ -	$ -
22	923 Outside services employed	$ 395,605	$ (43,590)
23	924 Property insurance	$ 18,009	$ 732
24	925 Injuries & damages	$ 39,681	$ (70,592)
25	926 Employee pension & benefits	$ 741,871	$ (21,632)
26	928 Regulatory commission expenses	$ 7,000	$ (333)
27	929 Duplicate charges - Cr.	$ (26,779)	$ 11,659
28	930 Miscellaneous general expenses	$ 8,762	$ (11,344)
29	931 Rents	$ -	$ -
30	Total operations	$ 1,666,095	$ (23,080)
31	Maintenance:		
32	933 Maintenance of Transportation Equipment	$ 67,236	$ (24,496)
33	935 Maintenance of general plant	$ 225,498	$ 40,722
34	Total administrative & general expenses	$ 1,958,828	$ (6,854)
35			
36	Total Gas Operation & Maintenance Expenses	$ 12,080,164	$ (1,987,430)
38			
39	**SUMMARY OF GAS OPERATION AND MAINTENANCE EXPENSE**		
41	Functional Classification (a)	Operation (b)	Maintenance (c)	Total (d)
44	Steam production	$0	$ -	$ -
45	Manufactured gas production	$0	$ 1,733	$ 1,733
46	Other gas supply expenses	$8,309,331		$ 8,309,331
47	Total Production Expenses	$8,309,331	$ 1,733	$ 8,311,064
48	Local storage expenses	$0	$ -	$ -
49	Transmission and distribution expenses	$1,195,579	$ 887,768	$ 2,083,347
50	Customer accounts expenses	$621,759		$ 621,759
51	Sales expenses	$25,456		$ 25,456
52	Administrative and general expenses	$ 1,666,095	$ 292,734	$ 1,958,828
54	Total Gas Operation and Maint. Expenses	$11,818,220	$ 292,944	$ 12,080,164
56	Ratio of Operating expenses to operating revenues			93.37%
58	Total Salaries and Wages of gas department for year, including amounts charged to operating expenses, construction and other accounts			$ 1,838,656
61	Total number of employees of gas department at end of year including administrative, operating, maintenance, construction and other employees			21

Westfield Gas & Electric

SALES FOR RESALES (Account 483)

Line No	Names of Companies to Which Gas is Sold (a)	Where Delivered and How Measured (b)	MCF (1000 BTU) (c)	Rate per MCF ($0.0000) (d)	Amount (e)
1		NONE			
2					
3					
4					
5					
6					
7					
8					
9					
10		TOTALS	0	$ 0	$0
11					
12					

SALE OF RESIDUALS (Accounts 730, 731)

Line No	Kind (a)	Revenue (b)	Quantity (Bbl.) (c)	Price per Bbl. (d)	(e)	Total Cost (f)	Net Revenue (g)
13							
14							
15			NONE				
16							
17							
18							
19							
20	TOTALS:	$0	0	$0	0	$0	$0
21							

PURCHASED GAS (Account 804)

Line No	Names of Companies from which Gas is Purchased (a)	And Where and How Measured (b)	MCF (1000 BTU) (c)	MCF ($0.000) (d)	Amount (e)
22					
23					
24					
25	Hess Energy Mgt	Westfield Gate Station measured by orifice plates turbine meter	1,318,160	$ 6.1446	$ 8,099,625
26					
27					
28					
29					
30	Bay State Gas Co.	Agawam/Westfield City Border	0	$ -	$ -
31					
32					
33	Holyoke Gas & Elec	Holyoke/Westfield City Border	0	$ -	$ -
34					
35		TOTALS	1,318,160	$ 6.1446	$ 8,099,625
36					

Westfield Gas & Electric

TAXES CHARGED DURING YEAR

1. This schedule is intended to give the account distribution of total taxes charged to operations and other final accounts during the year.
2. Do not include gasoline and other sales taxes which have been charged to accounts to which the material on which the tax was levied was charged. If the actual or estimated amounts of such taxes are known, they should be shown as a footnote and designated whether estimated or actual amounts.
3. The aggregate of each kind of tax should be listed under the appropriate heading of "Federal", "State", and "Local" in such manner that the total tax for each State and for all subdivisions can readily be ascertained.
4. The accounts to which the taxes charged were distributed should be shown in columns (c) to (h). Show both the utility department and number of account charged. For taxes charged to utility plant show the number of the appropriate balance sheet plant account or subaccount.
5. For any tax which it was necessary to apportion to more than one utility department or account, state in a footnote the basis of apportioning such tax.
6. Do not include in this schedule entries with respect to deferred income taxes, or taxes collected through payroll deductions or otherwise pending transmittal of such taxes to the taxing authority.

Line No.	Kind of Tax (a)	Total Taxes Charged During Year (Omit Cents) (b)	Distribution of Taxes Charged (Omit Cents) (c) thru (h) Utility department where applicable and account charged						
			Electric (Acct. 408.409) (c)	Gas (Acct. 408.409) (d)	(e)	(f)	(g)	(h)	
1									
2									
3									
4									
5									
6									
7									
8									
9									
10			None						
11									
12									
13									
14									
15									
16									
17									
18									
19									
20									
21									
22									
23									
24									
25									
26									
27									
28	Totals	$0	$0	$0	$0	$0	$0	$0	$0

Westfield Gas & Electric

OTHER UTILITY OPERATING INCOME (Account 414)

Report below the particulars called for in each column.

Line No.	Property (a)	Amount of Investment (b)	Amount of Revenue (c)	Amount of Operating Expenses (d)	Gain or (Loss) from Operation (e)
1					
2					
3					
4					
5					
6					
7					
8					
9					
10	None				
11					
12					
13					
14					
15					
16					
17					
18					
19					
20					
21					
22					
23					
24					
25					
26					
27					
28					
29					
30					
31					
32					
33					
34					
35					
36					
37					
38					
39					
40					
41					
42					
43					
44					
45					
46					
47					
48					
49					
50					
51	Totals	$	$	$	$

Annual Report of: For Year Ended December 31, 2012

Westfield Gas & Electric

INCOME FROM MERCHANDISING, JOBBING, AND CONTRACT WORK (Account 416)

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

Line No.	Item (a)	Electric Department (b)	Gas Department (c)	Other Utility Department (d)	Total (e)
1	Revenues:				
2	Merchandise sales, less discounts,				$ -
3	allowances and returns	$ 80,936	$ 100,612		$ 181,548
4	Contract work				$ -
5	Commissions				$ -
6	Other (list according to major classes)				$ -
7	Telecommunications Income	$ 488,838	$ 122,210		$ 611,048
8	Internet Income	$ 21,493	$ 5,373		$ 26,866
9					$ -
10	Total Revenues	$ 591,267	$ 228,195	$ -	$ 819,462
11					
12					
13	Costs and Expenses:				
14	Cost of sales (list according to major				
15	classes of cost)				
16	Merchandising Expense	$ 32,720	$ 8,180		$ 40,900
17	Telecommunications Expense	$ 50,232	$ 12,558		$ 62,790
18					
19					
20					
21					
22					
23					
24					
25					
26	Sales expenses:				
27	Customer accounts expenses:				
28	Administrative and general expenses:				
29					
30	Sales tax expense		$ -		$ -
31					
32					
33					
34					
35					
36					
37					
38					
39					
40					
41					
42					
43					
44					
45					
46					
47					
48					
49					
50	Total Costs & Expenses	$ 82,952	$ 20,738	$ -	$ 103,690
51	Net Profit (or Loss)	$ 508,315	$ 207,457		$ 715,772

Annual Report of: City of Westfield Gas & Electric Light Department — Year ended December 31 2012

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	Statistical Classification	Export Across State Lines	Point of Delivery	Substation	Kw or Kva of Demand (Specify which)		
						Contract Demand	Average Monthly Maximum Demand	Annual Maximum Demand
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
1								
2								
3								
4								
5								
6								
7	NONE							
8								
9								
10								
11								
12								
13								
14								
15								
16								
17								
18								
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35								

Annual Report of: City of Westfield Gas & Electric Light Department — Year ended December 31 2012

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 sale may be grouped.

Type of Demand Reading (i)	Voltage at which Delivered (j)	Kilowatt-hours (k)	Revenue (Omit Cents) Demand Charges (l)	Energy Charges (m)	Other Charges (n)	Total (o)	Revenue per Kwh (cents) [0.0000] (p)	Line No.
								1
								2
								3
								4
								5
								6
			NONE					7
								8
								9
								10
								11
								12
								13
								14
								15
								16
								17
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								31
								32
								33
								34
	TOTALS	0	$0.00	$0.00	$0.00	$0.00	0.0000	35

PURCHASED POWER (Account 555)
(EXCEPT INTERCHANGE POWER)

1. Report power purchased for resale during the year. Exclude from this schedule and report on page 66 particulars concerning interchange power transactions during the year.
2. Provide subheadings and classify purchases 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 purchase designate statistical classification in column (b), thus: firm power, FP; dump or surplus power, DP; other, O, and place an "X" in column (c) if purchase involves import across a state line.
3. Report separately firm, dump, and other power purchased from the same company. Describe the nature of any purchases classified as Other Power, column (b).

Line No.	Purchased from (a)	Statistical Classification (b)	Across State Line (c)	Point of Receipt (d)	Sub Station (e)	Kw of Demand Contract Demand (f)	Kw of Demand Average Monthly Demand (g)	Annual Kwh (h)
1	New York Power Authority	FP	X	TOWNLINE		2433		
2	Stonybrook Peaking	O		TOWNLINE		23,061		
3	Stonybrook Intermediate	O		TOWNLINE		31,025		
4	Nuclear Mix 1 (Seabrook)	O	X	TOWNLINE		130		
5	Nuclear Mix 1 (Millstone)	O	X	TOWNLINE		1,333		
6	Nuclear Project 3 (Millstone)	O	X	TOWNLINE		11,463		
7	Nuclear Project 4 (Seabrook)	O	X	TOWNLINE		3,570		
8	Nuclear Project 5 (Seabrook)	O	X	TOWNLINE		485		
9	W. F. Wyman	O	X	TOWNLINE		4,496		
10	NSTAR	O	X	TOWNLINE				
11	Northeast Utilities	O	X	TOWNLINE				
12	Power Brokering	O	X	TOWNLINE				
13	Hydro Quebec	O	X	TOWNLINE				
14								
15								
16								
17								
18								
19								
20								
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24								
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27								
28								
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32								
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39								
40								
41								
42								

4. If receipt of power is at a substation indicate ownership in column (d), 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 (Cents)					KWH (Check) (In Thousands) (p)	Line No.
		Kilowatt Hours (k)	Capacity Charges (l)	Energy Charges (m)	Other Charges (n)	Total (o)		
60 MINUTES		14,949,330	101,281	69,033	116,525	286,840	0.0192	1
60 MINUTES		342,036	422,761	59,387	18,890	501,038	1.4649	2
60 MINUTES		11,281,463	1,234,447	617,866	21,320	1,873,654	0.1661	3
60 MINUTES		974,772	117,336	7,945	97	125,377	0.1286	4
60 MINUTES		12,004,034	920,661	87,041	4,543	1,013,165	0.0804	5
60 MINUTES		107,072,407	7,361,166	749,360	38,592	8,149,118	0.0761	6
60 MINUTES		25,417,718	2,190,224	207,059	2,533	2,399,816	0.0944	7
60 MINUTES		3,455,607	318,238	28,380	344	344,963	0.0998	8
60 MINUTES		277,147	171,871	53,163	-146,838	78,196	0.2821	9
60 MINUTES					1,219	1,219	#DIV/0!	10
61 MINUTES					16,812	16,812	#DIV/0!	11
60 MINUTES		122,073,230		6,984,817		6,984,817	0.0469	12
60 MINUTES					131,695	131,695	#DIV/0!	13
								14
								15
								16
								17
								18
								19
								20
								23
								24
								25
								26
								27
								28
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								33
								34
								35
								36
								37
								38
								39
								40
								41
	TOTALS:	298,447,940	12,835,990	7,844,973	205,043	20,886,911	0.0700	42

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 Received (e)	Kilowatt-hours Delivered (f)	Kilowatt-hours Net Difference (g)	Amount of Settlement (h)
1	NEPEX				410,386,422	308,459,067	101,927,355	10,532,631
2								
3								
4								
5								
6								
7								
8								
9								
10								
11								
12				TOTALS	410,386,422	308,459,067	101,927,355	10,532,631

B. Details of Settlement for Interchange Power

Line No.	Name of Company (a)	Explanation (b)	Amount (c)
13	NEPEX	INTERCHANGE EXPENSE	4,600,101
14		NEPOOL EXPENSE	399,718
15		NEPOOL OPEN ACCESS	4,699,252
16		SETTLEMENTS/ADJUSTMENTS	1,103,646
17		LOSSES FUND/INADVERTENT	-113,693
18		ARR/ICAP	-51,638
19		DEMAND RESPONSE	5,146
20			
21		TOTAL	10,532,631

Westfield Gas & Electric

ELECTRIC ENERGY ACCOUNT

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

Line No.	Item (a)			MWH (b)
1	SOURCES OF ENERGY			
2	Generation (excluding station use):			
3	Steam			
4	Nuclear			
5	Hydro			
6	Other			864
7	Total Generation			864
8	Purchases			100,387,242
9			In (gross)	
10	Interchanges		Out (gross)	
11			Net (kwh)	
12			Received	
13	Transmission for/by others (wheeling)		Delivered	
14			Net (kwh)	0
15	TOTAL			100,388,106
16	DISPOSITION OF ENERGY			
17	Sales to ultimate consumers (including interdepartmental sales):			379,259,195
18	Sales for resale			9,352,085
19	Energy furnished without charge			
20	Energy used by the company (excluding station use):			
21	Electric department only			
22	Energy losses:			
23	Transmission and conversion losses			
24	Distribution losses			
25	Unaccounted for losses	11,776,526		
26	Total energy losses	0		11,776,526
27	Energy losses as percent of total on line 15	2.94%		
28				100,387,806

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 net load as measured by the sum of its coincidental net generation and purchases plus or minus net interchange, minus temporary deliveries (net 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.

Month (a)	Monthly Peaks: Kilowatts (b)	Day of Wk. (c)	Day of Month (d)	Hour (e)	Type of Reading (f)	Monthly Output (MWH) (See Instr. 4) (g)
January	60,437	MON	16	18:00		34,937,318
February	58,720	WED	29	19:00	60	32,053,427
March	57,988	MON	5	19:00		31,927,788
April	54,359	SUN	15	15:00	Minute	29,573,697
May	77,223	TUE	29	17:00		32,279,343
June	83,203	THU	21	15:00	Integrated	34,095,074
July	84,717	TUE	17	16:00		40,551,436
August	78,286	FRI	3	17:00		38,422,612
September	69,687	FRI	7	15:00		31,574,876
October	52,165	MON	29	12:00		30,237,598
November	58,432	WED	7	18:00		30,650,698
December	59,700	MON	17	18:00		33,183,939
					TOTAL:	400,387,806

Annual Report of: For the year ended December 31, 2012

WestfieldGas & Electric

GENERATING STATION STATISTICS (Large Stations)

Line No.	Item (a)	Plant (b)	Plant (c)	Plant (d)
1				
2	Kind of plant (steam, hydro, int. comb. gas turbine)			
3	Type of plant construction (conventional, outdoor			
4	boiler, full outdoor, etc.)			
5	Year originally constructed			
6	Year last unit was installed.....			
7	Total installed capacity (maximum generator name		NONE	
8	plate ratings in kw).....			
9	Net peak demand on plant-kilowatts (60 min.)			
10	Plant hours connected to load			
11	Net continuous plant capability, kilowatts:			
12	(a) When not limited by condenser water			
13	(b) When limit by condenser water ...			
14	Average number of employees			
15	Net generation, exclusive of station use			
16	Cost of plant (omit cents):			
17	Land and land rights			
18	Structures and improvements			
19	Reservoirs, dams and waterways			
20	Equipment costs			
21	Roads, railroads, and bridges			
22				
23	Total cost	0	0	0
24	Cost per kw of installed capacity			
25				
26	Production expenses:			
27	Operation supervision and engineering			
28	Station labor			
29	Fuel			
30	Supplies and expenses, including water			
31	Maintenance			
32	Rents			
33	Steam from other sources			
34	Steam transferred - Credit			
35				
36	Total production expenses	0	0	0
37	Expenses per net Kwh (6 places) ..			
38				
39	Fuel: Kind			
40	Unit: (Coal-tons of 2,000 lb.) (Oil-barrels of 42			
41	gals.) (Gas-M cu. ft.) (Nuclear, indicate)			
42	Quantity (units) of fuel consumed			
43	Average heat content of fuel (B.t.u. per lb. of			
44	coal, per gal. of oil, or per cu. ft. of gas) ...			
45	Average cost of fuel per unit, del. f.o.b. plant .			
46	Average cost of fuel per unit consumed			
47	Average cost of fuel consumed per million B.t.u...			
48	Average cost of fuel consumed per kwh net gen.....			
49	Average B.t.u. per kwh net generation			
50				
51				

Westfield Gas & Electric

GENERATING STATION STATISTICS (Large Stations) - Cont.

Line No.	Plant ()	Plant ()	Plant ()	Plant ()	Plant ()	Plant ()	
1							
2							
3							
4							
5							
6							
7							
8							
9		NONE					
10							
11							
12							
13							
14							
15							
16							
17							
18							
19							
20							
21							
22							
23	0	0	0	0	0	0	
24							
25							
26							
27							
28							
29							
30							
31							
32							
33							
34							
35							
36	0	0	0	0	0	0	
37							
38							
39							
40							
41							
42							
43							
44							
45							
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51							

Annual Report of

For the year ended December 31, 2012

Westfield Gas & Electric

STEAM GENERATING STATIONS

Line No	Name of Station (a)	Location of Station (b)	Boiler: Num. & Yr. Installed (c)	Boiler: Kind of Fuel & Method of Firing (d)	Boiler: Rated Pressure in lbs. (e)	Boiler: Rated Steam Temp. (f)	Boiler: Rated Max. Cont. Mlbs Steam/Hr. (g)
1							
2							
3							
4							
5							
6	NONE						
7							
8							
9							
10							
11							
12							
13							
14							
15							
16							
17							
18							
19							
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47							

Westfield Gas & Electric

STEAM GENERATING STATIONS - Cont.

Line No	Year Installed (0)	Type (0)	Steam Pressure at Throttle P.S.I.G. (0)	R.P.M. (0)	Name Plate Rating in Kilovolts: At Min. Hydro Pre (0)	Name Plate Rating in Kilovolts: At Max. Hydro Pre (0)	Hydrogen Pressure: Min (0)	Hydrogen Pressure: Max (0)	Power Factor (0)	Voltage Kv (0)	Station Capacity Max Name Plate Rating (0)
1											
2											
3											
4											
5		NONE									
6											
7											
8											
9											
10											
11											
12											
13											
14											
15											
16											
17											
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35											
36											
37											
38											
39											
40											
41											
42											
43											
44											
45											
46					TOTALS:						
47											

Westfield Gas & Electric

HYDROELECTRIC GENERATING STATIONS

Line No.	Name of Station (a)	Location of Station (b)	Name of Stream (c)	Attended or Unattended (d)	Water Wheels Type of Unit (e)	Water Wheels Year Install (f)	Gross Static Head w/ Pond Full (g)
1							
2							
3							
4							
5	NONE						
6							
7							
8							
9							
10							
11							
12							
13							
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Westfield Gas & Electric

HYDROELECTRIC GENERATING STATIONS - Cont.

Line No.	Design Head (f)	R.P.M. (g)	Max. Hyd. Capacity of Unit at Design Hd (j)	Year Install (k)	Voltage (l)	Phase (m)	Generators Effi-ciency at Fac (n)	Name Plate Rating of Unit (kV) (o)	Number of Units (p)	Total Installed Generator Capacity in KW (q)
1										
2										
3										
4										
5										
6										
7										
8										
9			NONE							
10										
11										
12										
13										
14										
15										
16										
17										
18										
19										
20										
21										
22										
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37										
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39										
40										
41										
42										
43										
44										
45										
46					TOTALS:					
47										

Westfield Gas & Electric

COMBUSTION ENGINE AND OTHER GENERATING STATIONS

Line No.	Name of Station (a)	Location of Station (b)	Prime Movers: Diesel or Other Type Engine (c)	Prime Movers: Name of Maker (d)	Prime Movers: Year Installed (e)	Prime Movers: 2 or 4 Cycle (f)	Prime Movers: Belted or Direct Connected (g)
1							
2							
3							
4							
5							
6	NONE						
7							
8							
9							
10							
11							
12							
13							
14							
15							
16							
17							
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26							
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32							
33							
34							
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37							
38							
39							
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41							
42							
43							
44							
45							
46							
47							

Annual Report of:

For the year ended December 31, 2012

Westfield Gas & Electric

COMBUSTION ENGINE AND OTHER GENERATING STATIONS - Cont.

Line No	Prime Movers - Cont.			Generators						Total Installed Generator Capacity in K.W. (i)
	Retention of Unit (h)	Tot Rated Hp of El Prime Movers (i)	Year Installed (j)	Voltage (k)	Phase (l)	Hz (Cycles per Second) (m)	Name Plt Rating of Unit (kV) (n)	Number of Unit (So) (o)		
1										
2										
3										
4										
5										
6										
7		NONE								
8										
9										
10										
11										
12										
13										
14										
15										
16										
17										
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35										
36										
37										
38										
39										
40										
41										
42										
43										
44										
45										
46						TOTALS:	0	0		0
47										

Annual Report of: **Westfield Gas & Electric**

For the year ended December 31, 2012

GENERATING STATION STATISTICS (Small Stations)

Line No.	Name of Plant (a)	Year Const. (b)	Installed Capacity Name Plate Rating KW (c)	Peak Demand KW (60 Min.) (d)	Net Generation Exclusive Station Use (e)	Cost Of Plant (Omit Cents) (f)	Plant Cost Per KW Installed Capacity (g)	Production Expenses Exclusive of Depreciation and Taxes (Omit Cents) Labor (h)	Fuel (i)	Other (j)	Kind of Fuel (k)	Fuel Cost Per KWH Net Generation (cents) (l) (2)
1	Twiss St. Gen 1	2004	260	130	282	486,928	1.87				methane	0.0000
2	Twiss St. Gen 2	2004	260	160	282	486,928	1.87				methane	0.0000
3												
4												
5												
6												
7												
8												
9												
10												
11												
12												
13												
14												
15												
16												
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35												
36												
37												
38												
39												
40												
41												
42												
43												
44												
45												
46		TOTALS:	520		564	973,856		0	0	0		0
47												

Annual Report of: City of Westfield Gas & Electric Light Department — Year ended December 31 2012

TRANSMISSION LINE STATISTICS

Report information concerning transmission lines as indicated below.

Line No.	Designation From (a)	Designation To (b)	Operating Voltage (c)	Type of Supporting Structure (d)	Length (Pole Miles) On Structures of Line Designated (e)	Length (Pole Miles) On Structures of Another Line (f)	Number of Circuits (g)	Size of Conductor and Material (h)
1								
2								
3								
4								
5								
6								
7								
8								
9				NONE				
10								
11								
12								
13								
14								
15								
16								
17								
18								
19								
20								
21								
22								
23								
24								
25								
26								
27								
28								
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30								
31								
32								
33								
34								
35								
36								
37								
38								
39								
40								
41								
42								
43								
44								
45								
46								
47				TOTALS	0.00		0	

* 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 or 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, reflectors, 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 Trans-formers in Service (g)	Number of Spare Trans-formers (h)	Conversion Apparatus and Special Equipment		
			Primary (c)	Secondary (d)	Tertiary (e)				Type of Equipment (i)	Number Of Units (j)	Total Capacity (k)
1	BUCK POND SUBSTATION 1X & 2X	UNATTENDED	115,000	23,000	NONE	47,000	2	0			
2	ELM SUBSTATION 1X & 2X	UNATTENDED	115,000	23,000	NONE	47,000	2	0			
3											
4											
5											
6											
7											
8											
9											
10											
11											
12											
13											
14											
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21											
22											
23											
24											
25											
26											
27											
28											
29											
30											
31											
32					TOTALS	94,000	4	0			

Annual Report of: City of Westfield Gas & Electric Department — Year ended December 31 2012

OVERHEAD DISTRIBUTION LINES OPERATED

Line No.		Length (Pole Miles)		
		Wood Poles	Steel Towers	TOTAL
1	Miles - Beginning of Year	237.03		237.03
2	Added During Year	0.08		0.08
3	Retired During Year	0.12		0.12
4	Miles - End of Year	236.99		236.99
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
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	14,015	18,796	3,357	345,688
17	Additions during year:				
18	Purchased		8,468	62	6,510
19	Installed	207			
20	Associated with utility plant acquired				
21	Total additions	207	8,468	62	6,510
22	Reduction during year:				
23	Retirements	64	4,139	54	6,668
24	Associated with utility plant sold				
25	Total reductions	64	4139	54	6,668
26	Number at End of Year	14,158	23,125	3,365	345,531
27	In Stock		4,397	550	56,674
28	Locked Meters' on customers' premises		322		
29	Inactive Transformers on System			0	0.00
30	In Customers' Use		19,180	2,861	294,637.00
31	In Companys' Use		9	10	525.00
32	Number at End of Year		23,008	3,421	351,736

CONDUIT, UNDERGROUND CABLE AND SUBMARINE CABLE – (Distribution System)

Report below the information called for concerning conduit, underground cable, and submarine cable at end of year.

Line No.	Designation of Underground Distribution 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	22G6-22G7-22G8-22G9-22G10-22G11-22G12-34B1-34B2-34B3-34B7-34B8-34B9 500MCM CU 5" PVC						
2	500 MCM	5" PVC	9.7744	2.9500	23KV		
3							
4	4/0 AL UG	4" PVC	0.8721	0.4360	23KV		
5	4/0 CU UG	5" PVC	3.2133	0.7600	4KV		
6	4/0 CU EPR UG	5" PVC	1.1766	2.3833	23KV		
7	#2 STR CU UG			0.6000	23KV		
8	#2 STR AL UG	4" PVC	2.2000	2.9500	23KV		
9	500 MCM AL MISC	5" PVC	0.6000	0.6000	600V		
10							
11	1/0 AL STR UG	4" PVC	40.1974	42.6231	23KV		
12	750 MCM CU	6" PVC	0.7200	0.1800	23KV		
13	1/0 AL STR UG	2.5" PVC	0.5000	0.6700	23KV		
14							
15							
16	Secondary Service runs						
17							
18	1/0 AL UG	4" PVC		0.3400	480V		
19	2/0 AL UG	4" PVC		33.3736	240V		
20	4/0 AL UG	4" PVC		10.3296	240V		
21	350 MCM UG	4" PVC		10.4494	240V		
22	4/0 AL UG	4" PVC		0.0757	480V		
23	500MCM AL URD	5" PVC	0.3600	0.0180	4KV		
24							
25							
26							
27							
28							
29							
30							
31							
32		TOTALS	59.6143	108.7387			

*Indicate number of conductors per cable.

Annual Report of: City of Westfield Gas & Electric Department — Year ended December 31 2012

STREET LAMPS CONNECTED TO SYSTEM

Line No.	City or Town	Total	TYPE							
			Incandescent		Mercury Vapor		Fluorescent		High Press. Sodium	
			Municipal	Other	Municipal	Other	Municipal	Other	Municipal	Other
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
1	WESTFIELD	4,636	8	0	16	53	209	0	4,004	246
2										
3										
4										
5										
6										
7										
8										
9										
10										
11										
12										
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40										
41										
42										
43										
44										
45										
46										
47										
48										
49										
50										
51										
52	TOTALS	4,636	8	0	16	53	209	0	4,004	246

Annual Report of: For the year ended December 31, 2012

Westfield Gas & Electric

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

Line No.	Item	Total	January	February	March	April	May
1	Gas Made						
2	LNG	0	0	0	0	0	0
3	Propane-Air	0	0	0	0	0	0
4							
5							
6							
7	TOTAL	0	0	0	0	0	0
8							
9	Gas Purchased						
10	Holyoke	0	0	0	0	0	0
11	Hess Energy Mgt	1,354,611	234,660	198,761	134,113	89,850	52,161
12	Bay State	-	-	-	-	-	-
13	TOTAL	1,354,611	234,660	198,761	134,113	89,850	52,161
14							
15	TOTAL MADE AND PURCHASED	1,354,611	234,660	198,761	134,113	89,850	52,161
16							
17	Net Change in Holder						
18	Gas	0					
19							
20	TOTAL SENDOUT	1,354,611	234,660	198,761	134,113	89,850	52,161
21							
22							
23							
24	Gas Sold	1,304,366	191,781	227,925	189,120	121,088	79,213
25	Gas Used by Company	2,321	381	637	557	244	131
26	Gas Accounted for	1,306,687	192,162	228,562	189,677	121,932	79,344
27	Gas Unaccounted for	47,924	42,498	(29,801)	(55,564)	(32,082)	(27,183)
28							
29	% Unaccounted for (0.00%)	3.54%	18%	-15%	-41%	-36%	-52%
30							
31							
32	Sendout in 24 hours in MMBTU						
33	Maximum - MMBTU	11,310	11,310	9,943	8,684	4,642	3,269
34	Maximum Date	1/15/2012	1/15/2012	2/12/2012	3/6/2012	4/2/2012	5/1/2012
35	Minimum - MMBTU	957	4,867	4,876	1,696	1,466	957
36	Minimum Date	6/27/2012	1/7/2012	2/22/2012	3/23/2012	4/20/2012	5/27/2012
37							
38	Average Monthly BTU	1.0277	1.0246	1.0257	1.0280	1.0300	1.0308
39							
40							
41							

Annual Report of: For the year ended December 31, 2012

Westfield Gas & Electric

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

Line No	Item	June	July	August	September	October	November	December
1	Gas Made							
2	LNG	0	0	0	0	0	0	0
3	Propane-Air	0	0	0	0	0	0	0
4								
5								
6								
7	TOTAL	0	0	0	0	0	0	0
8								
9	Gas Purchased							
10	Holyoke	0	0	0	0	0	0	0
11	Hess Energy Mgt	49,100	43,884	45,422	48,024	78,365	167,664	212,717
12	Bay State	-	-	-	-	-	-	0
13	TOTAL	49,100	43,884	45,422	48,024	78,365	167,664	212,717
14								
15	TOTAL MADE AND PURCHASED	49,100	43,884	45,422	48,024	78,365	167,664	212,717
16								
17	Net Change in Holder							
18	Gas							
19								
20	TOTAL SENDOUT	49,100	43,884	45,422	48,024	78,365	167,664	212,717
21								
22								
23								
24	Gas Sold	46,016	47,114	43,086	43,481	53,829	93,277	167,836
25	Gas Used by Company	3	33	40	(32)	29	65	233
26	Gas Accounted for	46,019	47,147	43,126	43,449	53,858	93,342	168,069
27	Gas Unaccounted for	3,081	(3,263)	2,296	4,575	24,497	74,322	44,648
28								
29	% Unaccounted for (0.00%)	6%	-7%	5%	10%	31%	44%	21%
30		-	-					
31								
32	Sendout in 24 hours in MMBTU							
33	Maximum - MMBTU	2,178	1,641	1,829	2,162	4,696	7,688	9,415
34	Maximum Date	6/28/2012	7/2/2012	8/9/2012	9/24/2012	10/12/2012	11/30/2012	12/30/2012
35	Minimum - MMBTU.....	1,068	1,156	1,091	1,051	1,685	2,567	4,747
36	Minimum Date	6/9/2012	7/21/2012	8/18/2012	9/2/2012	10/18/2012	11/12/2012	12/4/2012
37								
38	Average Monthly BTU	1.0294	1.0296	1.0311	1.0301	1.0311	1.0270	1.0275
39								
40								
41								

Annual Report of: For the year ended December 31, 2012

Westfield Gas & Electric

GAS GENERATING PLANT

Line No.	General Description: Location, Size, Type, etc	No. of Sets	24 Hour Cap. (MCF
1			
2			
3			
4			
5			
6			
7			
8			
9			
10	None		
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	TOTAL		0
42			

Annual Report of: For the year ended December 31, 2012

Wstfield Gas & Electric

Boilers

Line No.	Location	Kind of Fuel and Method of Firing	Rated Pressure in Lbs.	Rated Steam Temp.	Number	Output Rating M Lbs Steam per Hour
1						
2						
3						
4						
5						
6						
7						
8	None					
9						
10						
11						
12						
13						
14						
15						
16						

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

Line No	Location	Kind of Gas	Total Capacity
17			
18			
19	Scrubbers	None	
20			
21	Condensers	None	
22			
23	Exhausters	None	
24			
25			
26			
27			
28			

Annual Report of: For the year ended December 31, 2012

Westfield Gas & Electric

PURIFIERS

Line No.	Location	Kind of Gas Purified	Kind of Purifying Materials	Estimated 24-Hour Capacity	
1					
2					
3					
4					
5					
6					
7					
8					
9					
10					
11	None				
12					
13					
14					
15					
16					
17					
18					
19					

HOLDER (Including Relief Holders).

Indicate Relief Holders by the Letters R.,H.

Line No.	Location	Type of Tank	Dimensions		No. of Lifts	Number	Working Capacity
			Diam.	Height			
20							
21							
22							
23							
24							
25							
26							
27							
28							
29							
30	None						
31							
32							
33							
34							
35							
36							

Annual Report of: For the year ended December 31, 2012

Westfield Gas & Electric

TRANSMISSION AND DISTRIBUTION MAINS

Line No.	Diameter	Tot Length in Feet at Beginning of Year	Added During Year	Taking Up During Year	Abandoned but not Removed During Year	Total Length in Feet at End of Year
1						
2						
3	'1.5 or <" Steel	430			53	377
4	'2" Steel	13,955	287			14,242
5	'4" Steel	175,929	11		789	175,151
6	'6" Steel	82,025			2,326	79,699
7	'8-12" Steel	31,858	13,828		163	45,523
8	Total Steel	304,197	14,126	0	3,331	314,992
9	3" C.I.	10,735			1,428	9,307
10	4" C.I.	83,141			4,087	79,054
11	6" C.I.	129,531			17,628	111,903
12	8" C.I.	10,511			87	10,424
13	12" C.I.	12,938			276	12,662
14	Total C.I.	246,856	0	0	23,506	223,350
15						
16						
17	2"P.E.	290,107	11,654		1,018	300,743
18	4"P.E.	192,318	5,504		1,318	196,504
19	6"P.E.	65,822	624			66,446
20	Total Plastic	548,247	17,782	0	2,336	563,693
21						
22						
23						
24						
25						
26						
27						
28						
29						
30						
31						0
32						
33	Total	1,099,300	31,908	0	29,173	1,102,036

Normal Operating Pressure - Mains and Lines - Maximum 90 PSI
Minimum 8" WC

Normal Operating Pressure - Services - Maximum 90 PSI
Minimum 8" WC

Annual Report of: For the year ended December 31, 2012

Westfield Gas & Electric

GAS DISTRIBUTION SERVICES, HOUSE GOVERNORS AND METERS

Line No.	Item	Gas Services	House Governors	Meters
1	Number at beginning of Year	7,941	6,177	10,121
2	Additions during year:			
3	Purchased	0	137	652
4	Installed	243	296	322
5	Associated with Plant acquired ..	0	0	0
6				
7	Total Additions	243	433	974
8				
9	Reductions during year:			
10	Retirements	6	8	78
11	Associated with plant sold	0	0	0
12				
13	Total Reductions	6	8	78
14				
15	Number at End of Year	8,178	6,306	10,995
16				
17				
18	In Stock			673
19	On Customers' Premises - Inactive			38
20	On Customers' Premises - Active			9,931
21	In Company Use			3
22				
23	Number at End of Year			10,645
24				
25				
26	Number of Meters Tested by State Inspectors			
27	During Year			1,218
28				
29				

1. Attach copies of all Field Rates for General Consumers.

2. Show below the changes in rate schedules during year and the estimated increase or decrease in annual revenue predicted on the previous year's operations.

Line No.	Date Effective	M.D.P.U. Number	Rate Schedule	Estimated Effect on Annual Revenues: Increases	Decreases
1					
2					
3					
4					
5					
6					
7					
8					
9					
10					
11			SEE ATTACHED		
12					
13					
14					
15					
16					
17					
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30					
31					
32					
33					
34					
35					
36					
37					
38					
39					
40					
41					
42					
43					
44					
45			Schedule AIC 16		
46					
47					
48					
49					
50					
51					

RULES AND REGULATIONS – GAS

The following Rules and Regulations are applicable to and made a part of all rate schedules. Any such Terms and Conditions as are inconsistent with any specific provisions of any rate schedule shall not apply thereto.

1. The supply of gas service is contingent upon the Department's ability to secure and retain the necessary locations for its service pipes and other apparatus. The character of service to be made available at each location will be determined by the Department, and information relative thereto will be furnished by the customer. It is the responsibility of the customer to obtain approval from the Department for any change in character of service or load requirements.

2. The Customer shall be responsible for payment for all gas consumed. When the Department becomes aware of an error as a result of: (1) a faulty meter (2) meter reading error (3) billing error, the Customer Service Director shall notify the Customer immediately of the problem. Every effort will then be made on the part of the Department to rectify the problem. If the correct billing information is available, the customer will be invoiced accordingly. If the correct billing information is not available, the Department will invoice the customer based on historical usage, representative of the period in which the error occurred.

3. Such piping equipment and apparatus as may be necessary in order to utilize the service shall be provided, installed, maintained and used by the Customer in accordance with the requirements of the Massachusetts Code for Installation of Gas Appliances and piping, Chapter 737, Acts of 1960, and all the public authorities having jurisdiction of the same, and the requirements of the Department. The Department's requirements will be furnished on request.

4. All bills shall be due and payable upon presentation and shall be rendered monthly; however, the Department reserves the right to read meters and render bills on a bi-monthly basis. All bills of Commercial and Industrial accounts not paid within 28 days from the date of meter reading shall bear interest at 1-1/2% per month on the unpaid balance from the date thereof until the date of payment.

5. The Department may refuse gas service to any customer when, in the opinion of the Gas Inspector, the building piping does not meet the minimum standards prescribed by the "Massachusetts Code for Installation of Gas Appliances and Gas Piping." This regulation shall apply to any customer regardless of whether said customer is the owner of the building or occupies it as a tenant. The department may also discontinue gas service at any premises if the owner of said premises allows the internal piping and/or the appliances served to fall into a state of disrepair so that the continuance of gas service is no longer considered by the Gas Inspector to be advisable.

6. The Customer shall furnish, without charge, suitable locations and enclosures upon his premises for such pipelines, meters and other apparatus and equipment as the Department may install for the purpose of supplying service. All residential dwellings shall be serviced by a single service line. The Department shall have the right of access, at all reasonable times, to the premises of the Customer for the purpose of installing, reading, inspecting, testing and keeping in repair the apparatus and equipment of the Department or for discontinuing service, or for removing any or all of its apparatus and equipment, or for the purpose of obtaining the necessary information for the proper application of the rate or rates under which service supplied.

RULES AND REGULATIONS – GAS
CONTINUED

7. For the purpose of determining the amount of gas delivered, meters shall be installed by the Department at locations to be designated by the Department. The Department may at any time change any of its meters.

8. The Customer shall not injure, interfere, destroy, or tamper with the meter or other property of the Department, nor suffer or permit any person so to do. The Customer shall use all reasonable precautions to protect the property of the Department located on the premises of the Customer from damage and interference and shall be responsible for all damages to, or loss of, such property of the Department unless caused by circumstances beyond the Customer's control. The Customer shall so maintain and operate its gas equipment and apparatus as not to endanger or interfere with the service of the Department.

9. The Department shall not be responsible for any failure to supply gas service nor for interruption of the supply or any damage resulting from the restoration of service, if such failure, interruption, or damage is without willful default on its part.

10. The Department shall not be liable for damage to the person or property of the Customer or any other person resulting from the use of gas or the presence of the Department's apparatus and equipment on the Customer's premises.

11. The Department may require the Customer to guarantee a minimum annual payment for a term of years or to pay the whole or a part of the cost of extending its lines to the point of service on the Customer's premises in addition to the payments for gas at the applicable rates, whenever the estimated expenditures for the apparatus and equipment necessary properly to supply gas to the Customer's premises shall be of such an amount that the probable revenue to be derived there from at the applicable rates will, in the judgment of the Department, be insufficient to warrant such expenditures.

12. All such policies and regulations shall be consistent with the General Laws of the Commonwealth of Massachusetts, Chapter 164 in particular and any other applicable regulations and orders of the Massachusetts Department of Public Utilities.

City of Westfield
Gas & Electric Light Department

GAS DISTRIBUTION ADJUSTMENT SCHEDULE

APPLICABILITY:

A Gas Distribution Adjustment shall be applied to each rate schedule in which reference is made to the Department's Gas Distribution Adjustment.

ADJUSTMENT OF BILL:

The Gas Distribution Adjustment Factor ("GDAF") will be calculated for each gas rate schedule and contract of the Department and may be periodically increased or decreased by an amount per CCF calculated to the nearest hundredth of a cent ($0.0001) by the following formula:

$$GDAF = \frac{E + N - D + F}{S}$$

Where:

GDAF = Gas Distribution Adjustment Factor per CCF sold relative to the applicable rate schedule.

E = The projected dollar amount to be applied of Gas Division expenses in the following accounts plus an allocation for support services:

Manufactured Gas	Accounts 710 through 742
Local Storage	Accounts 840 through 846
Operations	Accounts 850 through 881
Maintenance	Accounts 885 through 896
Customer Accounts	Accounts 901 through 905
Sales	Accounts 909 through 916
Admin & General	Accounts 920 through 935
Depreciation	Account 403
Interest on bonds	Account 431

N = The estimated dollar amount necessary to meet the Department's fiduciary obligations including but not limited to bond principal, annual in-lieu-of tax commitment, and net income requirements as authorized for the Gas Division.

D = The projected dollar amount of Customer Charge and Delivery Charge recovery to be applied.

F = The accumulated difference between the dollars to be previously recovered under this schedule and the dollars actually collected hereunder through the prior month.

S = Projected CCF sales relative to the applicable rate schedule.

Effective: May 1, 2012

City of Westfield
Gas & Electric Light Department

GAS SUPPLY CHARGE SCHEDULE

APPLICABILITY:

A Gas Supply Charge shall be applied to each rate schedule in which reference is made to the Department's Gas Supply Charge.

SETTLEMENT OF BILL:

The Gas Supply Charge ("GSC") will be calculated for each gas rate schedule of the Department and may be increased or decreased by an amount per CCF calculated to the nearest one hundredth of a cent ($0.0001) by the following formula:

$$GSC = \frac{PGC + F}{FS}$$

Where:

GSC = Gas Supply Charge per CCF relative to the applicable rate schedule.

PGC = Purchased gas costs to be applied for annual pipeline gas supply including transportation and any other gas supply expenses not recovered in base rates or in the Distribution Adjustment Charge.

F = The accumulated difference between the dollars to be recovered under this schedule and the dollars actually collected hereunder through the end of the prior month.

FS = Projected CCF sales relative to the applicable rate schedule.

Effective: May 1, 2012

M.D.P.U. # 199
CANCELS M.D.T.E. # 166

City of Westfield
Gas & Electric Light Department

RESIDENTIAL SERVICE GAS RATE

AVAILABILITY:

This rate schedule is available to all residential customers for natural gas service in a single family residence or individual apartment.

CHARACTER OF SERVICE:

The supply and delivery of natural gas containing approximately 1,000 BTU's per cubic foot.

RATE:

Customer Charge	-	$6.00 per month
Delivery Charge	-	
November – April		
First 20 CCF		$0.4176 per CCF
All over 20 CCF		$0.3176 per CCF
May – October		
First 20 CCF		$.3727 per CCF
All over 20 CCF		$.2727 per CCF

Distribution Charge – An additional charge per CCF will apply to all delivered gas in accordance with the Gas Distribution Adjustment Schedule calculated for this rate schedule.

Gas Supply Charge – When the customer relies on the Department for the procurement of gas supply, there shall be an additional charge per CCF pursuant to the Gas Supply Charge Schedule calculated for this rate schedule.

ENERGY CONSERVATION AND ENVIRONMENTAL CHARGE:

As may be in effect from time to time for the necessary recovery of certain energy conservation program costs and/or certain environmental related costs.

MINIMUM CHARGE:

The minimum charge per month is reflective of the actual costs incurred to support metering, meter reading and billing.

RESIDENTIAL EARLY PAY DISCOUNT:

All residential customers who are in good financial standing (owing the current balance only) are entitled to a five percent (5%) discount off the base portion of their bill if paid within fifteen (15) days.

FARM DISCOUNT:

Customers who meet the eligibility requirements for being engaged in the business of agriculture or farming as defined in M.G.L. Chapter 128, Section 1A at their service location are eligible for an additional discount from their distribution service rates. The discount will be calculated as 10% of the Customer's total bill for service provided by the Company before application of this discount. Customers who meet the requirements of this section must provide the Company with appropriate documentation of their eligibility under this provision.

TERMS AND CONDITIONS:

Bills are due and payable 28 days after the date of billing. Service is governed by the "Rules and Regulations of the Westfield Gas & Electric Light Department, City of Westfield, Massachusetts".

Effective: May 1, 2012

M.D.P.U. # 200
CANCELS M.D.T.E. # 179

City of Westfield
Gas & Electric Light Department

GENERAL SERVICE GAS RATE

AVAILABILITY:

This rate schedule is available for natural gas service to commercial, industrial and institutional customers.

CHARACTER OF SERVICE:

The supply and delivery of natural gas containing approximately 1,000 BTU's per cubic foot.

RATE:

Customer Charge - $ 10.25 per month

Delivery Charge -

November – April

First 250 CCF	$0.3390 per CCF
All over 250 CCF	$0.2890 per CCF

May – October

First 250 CCF	$.2941 per CCF
All over 250 CCF	$.2441 per CCF

Distribution Charge - An additional charge per CCF will apply to all delivered gas in accordance with the Gas Distribution Adjustment Schedule calculated for this rate schedule.

Gas Supply Charge - When the customer relies on the Department for the procurement of gas supply, there shall be an additional charge per CCF pursuant to the Gas Supply Charge Schedule calculated for this rate schedule.

ENERGY CONSERVATION AND ENVIRONMENTAL CHARGE:

As may be in effect from time to time for the necessary recovery of certain energy conservation program costs and/or certain environmental related costs.

MINIMUM CHARGE:

The minimum charge per month is reflective of the actual costs incurred to support metering, meter reading and billing.

FARM DISCOUNT:

Customers who meet the eligibility requirements for being engaged in the business of agriculture or farming as defined in M.G.L. Chapter 128, Section 1A at their service location are eligible for an additional discount from their distribution service rates. The discount will be calculated as 10% of the Customer's total bill for service provided by the Company before application of this discount. Customers who meet the requirements of this section must provide the Company with appropriate documentation of their eligibility under this provision.

TERMS AND CONDITIONS:

Bills are due and payable 28 days after date of billing. Service is governed by the "Rules and Regulations of the Westfield Gas & Electric Light Department, City of Westfield, Massachusetts".

Effective May 1, 2012

M.D.P.U. # 201
CANCELS M.D.T.E. # 180

City of Westfield
Gas & Electric Light Department

MUNICIPAL SERVICE GAS RATE

AVAILABILITY:

This rate schedule is available for natural gas service to municipal customers.

CHARACTER OF SERVICE:

The supply and delivery of natural gas containing approximately 1,000 BTU's per cubic foot.

RATE:

Customer Charge - $ 10.25 per month

Delivery Charge -

November – April

First 250 CCF	$0.3390 per CCF
All over 250 CCF	$0.2890 per CCF

May – October

First 250 CCF	$.2941 per CCF
All over 250 CCF	$.2441 per CCF

Distribution Charge - An additional charge per CCF will apply to all delivered gas in accordance with the Gas Distribution Adjustment Schedule calculated for this rate schedule.

Gas Supply Charge - When the customer relies on the Department for the procurement of gas supply, there shall be an additional charge per CCF pursuant to the Gas Supply Charge Schedule calculated for this rate schedule.

ENERGY CONSERVATION AND ENVIRONMENTAL CHARGE:

As may be in effect from time to time for the necessary recovery of certain energy conservation program costs and/or certain environmental related costs.

MINIMUM CHARGE:

The minimum charge per month is reflective of the actual costs incurred to support metering, meter reading and billing.

FARM DISCOUNT:

Customers who meet the eligibility requirements for being engaged in the business of agriculture or farming as defined in M.G.L. Chapter 128, Section 1A at their service location are eligible for an additional discount from their distribution service rates. The discount will be calculated as 10% of the Customer's total bill for service provided by the Company before application of this discount. Customers who meet the requirements of this section must provide the Company with appropriate documentation of their eligibility under this provision.

TERMS AND CONDITIONS:

Bills are due and payable 28 days after date of billing. Service is governed by the "Rules and Regulations of the Westfield Gas & Electric Light Department, City of Westfield, Massachusetts".

Effective May 1, 2012

M.D.P.U. # 213
CANCELS M.D.T.E. # 188

City of Westfield
Gas & Electric Light Department

OPTIONAL GAS SERVICE SCHEDULE - A

AVAILABILITY:

This rate is available for industrial and large Commercial customers with gas dual fuel capability who are located adjacent to the Department's existing distribution mains, which have adequate capacity so that gas delivered hereunder will not impair service to other customers.

CHARACTER OF SERVICE:

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

RATE – APPLIED MONTHLY:

On a periodic basis the Department may notify qualifying customers of the projected gas rate for the next succeeding period. The customer will have an option to receive gas at such rate specified by the Department. All gas purchased under this schedule shall vary monthly according to the Department's wholesale gas costs, gas transportation expenses, pipeline costs and revenue requirements. The price of all gas sold under this schedule may be modified as necessary to provide an appropriate benefit to the Department.

MINIMUM CHARGE:

The minimum charge per month is reflective of the actual costs incurred to support metering, meter reading and billing.

UNAUTHORIZED USE OF GAS:

All gas taken by a customer on any day during a period of curtailment without the express permission of the Energy Supply Division and all gas taken by a customer on any day during a curtailment period in excess of the volume of gas authorized by the Energy Supply Division shall be paid for by the customer at a rate equivalent to the monthly peaking costs per CCF in addition to all other charges payable under this rate schedule. The General Manager may waive any such additional charges for unauthorized use of gas if the Department's cost of gas is not affected by the unauthorized use by the customer.

ENERGY CONSERVATION AND ENVIRONMENTAL CHARGE:

As may be in effect from time to time for the necessary recovery of certain energy conservation program costs and/or certain environmental related costs.

TERMS AND CONDITIONS:

Service under this rate shall be negotiated individually. If a customer wishes to terminate the optional gas service schedule, they must notify the Department in writing, two weeks prior to the normal meter reading date. The customer will then be placed automatically on its applicable gas rate schedule for the next billing period.

Effective: May 1, 2012

M.D.P.U. # 214
CANCELS M.D.T.E. # 186

City of Westfield
Gas & Electric Light Department

Gas Contract Service Rate - B

AVAILABILITY:

This rate schedule is available to large or aggregated commercial, industrial and institutional customers that would enter into an agreement for gas service which, in the Department's sole discretion, would benefit both the customer and the Department. The minimum annual volume for a negotiated contract under this rate shall be at least 75,000 CCF. Gas service provided under this rate is for the customer's exclusive use and not for resale.

TERM:

For an agreement period not exceeding two years.

CHARACTER OF SERVICE:

The supply and delivery of natural gas containing approximately 1,000 BTU's per cubic foot.

RATE:

The negotiated rate shall be made up of any of the following component charges:

Customer Charge -	A monthly administrative charge applicable to each meter.
Delivery/Distribution Charge -	An additional charge per CCF to recover costs associated with delivery of gas to the customer's meter and peaking costs when applicable.
Gas Supply Charge -	An additional charge per CCF to recover charges associated with gas supply

The rates for gas service and terms and conditions under this rate schedule will be negotiated between the customer and the General Manager. In negotiating such rates and terms and conditions, the Manager shall consider, among other things, the following concerns and factors:

a. Any benefits in utility gas supply planning that may arise as a result of the customer's contractual commitment;

b. Whether the customer agrees to purchase from the Department either a certain minimum or maximum volume of gas or a certain minimum or maximum percentage of its energy needs in gas over the term of the contract;
c. The cost of competing energy alternatives available to the customer, including the cost of any relevant alternative fuels;
d. The projected cost of gas to the Department to supply the customer's needs over the term of the contract
e. The projected revenues and margin that will be derived from the gas sales to the customer over the term of the contract;
f. Consideration of any economic development factors;
g. The customer's load factor; and
h. Other projected benefits or disadvantages to the gas utility occurring as a result of the contract.

Utility bills rendered under this schedule shall be subject to any applicable utility tax.

UNAUTHORIZED USE OF GAS:

All gas taken by a customer on any day during a period of curtailment without the express permission of the Energy Supply Division and all gas taken by a customer on any day during a curtailment period in excess of the volume of gas authorized by the Energy Supply Division shall be paid for by the customer at a rate equivalent to the monthly peaking costs per CCF in addition to all other charges payable under this rate schedule. The General Manager may waive any such additional charges for unauthorized use of gas if the Department's cost of gas is not affected by the unauthorized use by the customer.

ENERGY CONSERVATION AND ENVIRONMENTAL CHARGE:

As may be in effect from time to time for the necessary recovery of certain energy conservation program costs and/or certain environmental related costs.

MINIMUM CHARGE:

The minimum charge per month is reflective of the actual costs incurred to support metering, meter reading and billing.

TERMS AND CONDITIONS:

Bills are due and payable 28 days after date of billing. Service is governed by the "Rules and Regulations of the Westfield Gas & Electric Light Department, City of Westfield, Massachusetts".

M.D.T.E. NO. 183

City Of Westfield
Gas & Electric Light Department

GAS ECONOMIC DEVELOPMENT RATE

AVAILABILITY:

Gas service is available under this rate schedule to any industrial or commercial customer within the service territory served by this Department that satisfies the following requirements:

- A new gas customer that meets a minimum usage requirement of 5,000 CCF per year.

  Or

- An existing gas customer that expands facilities or operations such that incremental gas requirements are increased by more than 5,000 CCF per year.

CHARACTER OF SERVICE:

The supply and delivery of natural gas containing approximately 1,000 BTU's per cubic foot.

RATE AND TERMS AND CONDITIONS:

The monthly customer charge shall be the same as the customer's normally applicable sales rate schedule.

The gas sales rate shall be the gas cost of the customer's normally applicable rate schedule plus a discounted margin as defined below.

The margin of the applicable sales rate schedule shall be discounted over a three-year period as shown in the following schedule:

Year	Margin Discount
1st Year	50%
2nd Year	30%
3rd Year	10%

At the end of the third year, the discount will be eliminated and the customer will receive service under the customer's normally applicable sales rate schedule.

Bills are due and payable in accordance with the Department's collection procedures.

Service is governed by the "Rules and Regulations of the Westfield Gas & Electric Light Department, City of Westfield, Massachusetts."

Effective: July 1, 2000

M.D.P.U. # 202
CANCELS M.D.T.E. # 189

WESTFIELD GAS AND ELECTRIC LIGHT DEPARTMENT

RESIDENTIAL ELECTRIC SERVICE RATE

#11 AND #12

APPLICABILITY:

The rate is applicable to all residential customers for all uses of electricity in a single family residence or individual apartment.

MONTHLY RATE:

Delivery Services:		
Customer Charge	$4.25	per meter
Transmission Charge	$0.00503	per kWh
Distribution Charge	$0.02564	per kWh
Supplier Services:		
Electric Supply Charge	$.07829	per kWh

RATE ADJUSTMENTS:

This rate may be adjusted as provided in the Company's Demand Side Management and Renewable Energy Programs.

DELIVERY SERVICES ADJUSTMENTS:

There shall be adjustments to the Transmission Charge and Distribution Charge in the above rate as provided, respectively, in the Department's Transmission Service Adjustment Clause and Distribution Service Adjustment Clause, each as calculated for this rate schedule and in effect at the time of delivery.

ELECTRIC SUPPLY SETTLEMENT:

There shall be an adjustment to the Electric Supply Charge in the above rate as provided in the Department's Electric Supply Charge Settlement Clause as calculated for this rate schedule and in effect from time to time.

MINIMUM CHARGE:

The minimum charge per month is reflective of the actual costs incurred to support metering, meter reading and billing.

RESIDENTIAL EARLY DISCOUNT:

All residential customers who are in good financial standing (owing the current balance only) are entitled to a five percent (5%) discount off the base portion of their bill if paid within fifteen (15) days.

FARM DISCOUNT:

Customers who meet the eligibility requirements for being engaged in the business of agriculture or farming as defined in M.G.L. Chapter 128, Section 1A at their service location are eligible for an additional discount from their distribution service rates. The discount will be calculated as 10% of the Customer's total bill for service provided by the Company before application of this discount. Customers who meet the requirements of this section must provide the Company with appropriate documentation of their eligibility under this provision.

PASNY - HYDRO-ELECTRIC CREDIT:

There will a credit applied to all residential customers' bills for hydro power, based on savings between fossil fuels and hydro.

TERMS AND CONDITIONS:

Bills are due and payable no later than 28 days after date of billing. Service is governed by the Rules and Regulations of the Westfield Gas and Electric Light Department, City of Westfield, Massachusetts.

Effective: May 1, 2012

M.D.P.U. # 203
CANCELS M.D.T.E. # 190

WESTFIELD GAS AND ELECTRIC LIGHT DEPARTMENT

SMALL GENERAL SERVICE ELECTRIC RATE

#21, #22 and #23

APPLICABILITY:

The rate is applicable to all non-residential uses of electricity, where the customer's monthly kilowatt-hours do not exceed 4,000 kWh in any three consecutive months.

MONTHLY RATE:

Delivery Services:	
Customer Charge	$4.75 per meter
Transmission Charge	$0.00494 per kWh
Distribution Charge	$0.03593 per kWh
Supplier Services:	
Electric Supply Charge	$0.08599 per kWh

RATE ADJUSTMENTS:

This rate may be adjusted as provided in the Company's Demand Side Management and Renewable Energy Programs.

DELIVERY SERVICES ADJUSTMENTS:

There shall be adjustments to the Transmission Charge and Distribution Charge in the above rate as provided, respectively, in the Department's Transmission Service Adjustment Clause and Distribution Service Adjustment Clause, each as calculated for this rate schedule and in effect at the time of delivery.

ELECTRIC SUPPLY SETTLEMENT:

There shall be an adjustment to the Electric Supply Charge in the above rate as provided in the Department's Electric Supply Charge Settlement Clause as calculated for this rate schedule and in effect from time to time.

MINIMUM CHARGE:

The minimum charge per month is reflective of the actual costs incurred to support metering, meter reading and billing.

POWER FACTOR REQUIREMENT:

All customers must maintain at least 90% power factor, every percent under 90, the customer will be billed 1/2% of the total energy charge.

FARM DISCOUNT:

Customers who meet the eligibility requirements for being engaged in the business of agriculture or farming as defined in M.G.L. Chapter 128, Section 1A at their service location are eligible for an additional discount from their distribution service rates. The discount will be calculated as 10% of the Customer's total bill for service provided by the Company before application of this discount. Customers who meet the requirements of this section must provide the Company with appropriate documentation of their eligibility under this provision.

TERMS AND CONDITIONS:

Bills are due and payable no later than 28 days after date of billing. Service is governed by the Rules and Regulations of the Westfield Gas and Electric Light Department, City of Westfield, Massachusetts.

Effective: May 1, 2012

M.D.P.U. # 211
CANCELS M.D.T.E. # 191

WESTFIELD GAS AND ELECTRIC LIGHT DEPARTMENT

GENERAL POWER ELECTRIC RATE

#25 AND #26

APPLICABILITY:

The rate is applicable only to existing customers receiving service hereunder prior to January 1, 1998 for all uses of electricity, where the customer's monthly kilowatt-hours do not exceed 4,000 kWh in any three consecutive months. All electricity delivered hereunder shall be measured through one meter.

MONTHLY RATE:

Delivery Services:

Customer Charge	$4.75 per meter
Transmission Charge	$0.00304 per kWh
Distribution Charge	$0.04900 per kWh

Supplier Services:

Electric Supply Charge	$0.06178 per kWh

RATE ADJUSTMENTS:

This rate may be adjusted as provided in the Company's Demand Side Management and Renewable Energy Programs.

DELIVERY SERVICES ADJUSTMENTS:

There shall be adjustments to the Transmission Charge and Distribution Charge in the above rate as provided, respectively, in the Department's Transmission Service Adjustment Clause and Distribution Service Adjustment Clause, each as calculated for this rate schedule and in effect at the time of delivery.

ELECTRIC SUPPLY SETTLEMENT:

There shall be an adjustment to the Electric Supply Charge in the above rate as provided in the Department's Electric Supply Charge Settlement Clause as calculated for this rate schedule and in effect from time to time.

MINIMUM CHARGE:

The minimum charge per month is reflective of the actual costs incurred to support metering, meter reading and billing.

POWER FACTOR REQUIREMENT:

All customers must maintain at least 90% power factor, every percent under 90, the customer will be billed 1/2% of the total energy charge.

FARM DISCOUNT:

Customers who meet the eligibility requirements for being engaged in the business of agriculture or farming as defined in M.G.L. Chapter 128, Section 1A at their service location are eligible for an additional discount from their distribution service rates. The discount will be calculated as 10% of the Customer's total bill for service provided by the Company before application of this discount. Customers who meet the requirements of this section must provide the Company with appropriate documentation of their eligibility under this provision.

TERMS AND CONDITIONS:

Bills are due and payable no later than 28 days after date of billing. Service is governed by the Rules and Regulations of the Westfield Gas and Electric Light Department, City of Westfield, Massachusetts.

Effective May 1, 2012

WESTFIELD GAS AND ELECTRIC LIGHT DEPARTMENT

GENERAL SERVICE ELECTRIC RATE

#31, #32, #33 and #34

APPLICABILITY:

The rate is applicable to all non-residential uses of electricity not specifically provided for by the Department's other electric rate schedules. All electricity delivered hereunder shall be measured through one meter.

MONTHLY RATE:

Delivery Services:		
Customer Charge	$25.00	per meter
Transmission Charge	$0.00520	per kWh
Distribution Charge		
All Kilowatts of Billing Demand	$3.30	per kWh
All Kilowatt-hours	$0.01393	per kWh
Supplier Services:		
Electric Supply Charge	$0.08547	per kWh

RATE ADJUSTMENTS:

This rate may be adjusted as provided in the Company's Demand Side Management and Renewable Energy Programs.

DELIVERY SERVICES ADJUSTMENTS:

There shall be adjustments to the Transmission Charge and Distribution Charge in the above rate as provided, respectively, in the Department's Transmission Service Adjustment Clause and Distribution Service Adjustment Clause, each as calculated for this rate schedule and in effect at the time of delivery.

ELECTRIC SUPPLY SETTLEMENT:

There shall be an adjustment to the Electric Supply Charge in the above rate as provided in the Department's Electric Supply Charge Settlement Clause as calculated for this rate schedule and in effect from time to time.

MINIMUM CHARGE:

The minimum charge per month is reflective of the actual costs incurred to support metering, meter reading and billing, plus $3.30 per kW of Billing Demand, where the Billing Demand is defined as the customer's highest thirty-minute kilowatt demand occurring during the current and preceding eleven months.

POWER FACTOR REQUIREMENT:

All customers must maintain at least 90% power factor, every percent under 90, the customer will be billed 1/2% of the total energy charge.

FARM DISCOUNT:

Customers who meet the eligibility requirements for being engaged in the business of agriculture or farming as defined in M.G.L. Chapter 128, Section 1A at their service location are eligible for an additional discount from their distribution service rates. The discount will be calculated as 10% of the Customer's total bill for service provided by the Company before application of this discount. Customers who meet the requirements of this section must provide the Company with appropriate documentation of their eligibility under this provision.

TERMS AND CONDITIONS:

Bills are due and payable no later than 28 days after date of billing. Service is governed by the Rules and Regulations of the Westfield Gas and Electric Light Department, City of Westfield, Massachusetts.

Effective: May 1, 2012

M.D.P.U. # 205
CANCELS M.D.T.E. # 193

WESTFIELD GAS AND ELECTRIC LIGHT DEPARTMENT

LARGE POWER ELECTRIC RATE

#35 and #36

APPLICABILITY:

The rate is applicable to existing customers receiving service hereunder prior to January 1, 1998. The rate is applicable to new customers if the Department estimates that the customer's average monthly load factor will exceed 65% and the customer's monthly demand will exceed 100 kilowatts. All electricity delivered hereunder shall be measured through one meter.

MONTHLY RATE:

Delivery Services:			
Customer Charge	@	$65.00	per meter
Transmission Charge	@	$0.00473	per kWh
Distribution Charge			
All Kilowatts of Billing Demand	@	$4.00	per kWh
All Kilowatt-hours	@	$0.00750	per kWh
Supplier Services:			
Electric Supply Charge	@	$0.08012	per kWh

RATE ADJUSTMENTS:

This rate may be adjusted as provided in the Company's Demand Side Management and Renewable Energy Programs.

DELIVERY SERVICES ADJUSTMENTS:

There shall be adjustments to the Transmission Charge and Distribution Charge in the above rate as provided, respectively, in the Department's Transmission Service Adjustment Clause and Distribution Service Adjustment Clause, each as calculated for this rate schedule and in effect at the time of delivery.

ELECTRIC SUPPLY SETTLEMENT:

There shall be an adjustment to the Electric Supply Charge in the above rate as provided in the Department's Electric Supply Charge Settlement Clause as calculated for this rate schedule and in effect from time to time.

MINIMUM CHARGE:

The minimum charge per month is reflective of the actual costs incurred to support metering, meter reading and billing, plus $4.00 per kW of billing demand, where the Billing Demand is defined as the customer's highest thirty-minute kilowatt demand occurring during the current and preceding eleven months.

POWER FACTOR REQUIREMENT:

All customers must maintain at least 90% power factor, every percent under 90, the customer will be billed 1/2% of the total energy charge.

FARM DISCOUNT:

Customers who meet the eligibility requirements for being engaged in the business of agriculture or farming as defined in M.G.L. Chapter 128, Section 1A at their service location are eligible for an additional discount from their distribution service rates. The discount will be calculated as 10% of the Customer's total bill for service provided by the Company before application of this discount. Customers who meet the requirements of this section must provide the Company with appropriate documentation of their eligibility under this provision.

TERMS AND CONDITIONS:

Bills are due and payable no later than 28 days after date of billing. Service is governed by the Rules and Regulations of the Westfield Gas and Electric Light Department, City of Westfield, Massachusetts.

Effective: May 1, 2012

M.D.P.U. # 206
CANCELS M.D.T.E. # 194

WESTFIELD GAS AND ELECTRIC LIGHT DEPARTMENT

CONTRACT SERVICE TIME-OF-USE ELECTRIC RATE

#60

APPLICABILITY:

The rate is applicable to large power customers whose monthly demand requirements are at least 1,250 kilowatts and whose monthly load factor is 60% or greater. All electricity delivered hereunder shall be measured through one meter, except that, where the Electric Department deems it impractical to deliver electric service through one meter, measurement may be through two or more meters as determined by the Electric Department.

MONTHLY RATE:

Delivery Services:		
Customer Charge	Customer Specific	
Transmission Charge:		
All On-Peak kWh	$0.00605	per kWh
All Off-Peak kWh	$0.00000	per kWh
Distribution Charge:		
All On-Peak kWh	$0.01287	per kWh
All Off-Peak kWh	$0.00695	per kWh
Supplier Services:		
Electric Supply Charge:		
All Kilowatts of Billing Demand	$15.50	per kW
All Kilowatt-Hours	$.03708	per kWh

RATE ADJUSTMENTS:

This rate may be adjusted as provided in the Company's Demand Side Management and Renewable Energy Programs.

DELIVERY SERVICES ADJUSTMENTS:

There shall be adjustments to the Transmission Charge and Distribution Charge in the above rate as provided, respectively, in the Department's Transmission Service Adjustment Clause and Distribution Service Adjustment Clause, each as calculated for this rate schedule and in effect at the time of delivery.

ELECTRIC SUPPLY SETTLEMENT:

There shall be an adjustment to the Electric Supply Charge in the above rate as provided in the Department's Electric Supply Charge Settlement Clause as calculated for this rate schedule and in effect from time to time.

MINIMUM CHARGE:

The minimum charge per month is the greater of the Customer Charge or the minimum monthly charge stated in the contract for electric service.

CUSTOMER CHARGE:

The Customer Charge is determined on a case by case basis for each customer billed hereunder and is based upon the specific nature and type of service rendered by the Department.

DETERMINATION OF BILLING DEMAND:

The Billing Demand is the customer's highest 30-minute kilowatt registration measured during the month in the On-Peak Hours defined herein. However, the Billing Demand shall not be less than 50% of the highest 30-minute kilowatt registration measured during the current and most recent eleven months, nor less than 50% of the contract demand.

POWER FACTOR REQUIREMENT:

All customers must maintain at least 90% power factor. If the customer's power factor is less than 90% lagging, the customer may be required to correct the power factor to at least 90% lagging as a condition of service. If the customer does not correct the power factor to at least 90% lagging, then the customer will reimburse the Department for all costs which it incurs to make such correction.

DEFINITION OF ON-PEAK AND OFF-PEAK ENERGY:

The On-Peak Energy is defined as all kilowatt-hours used by the customer during the On-Peak Hours beginning 6:00 a.m. and ending 10:00 p.m. each day, excluding Saturdays and Sundays. The Off-Peak Energy is defined as all kilowatt-hours used by the customer during all hours other than the on-peak hours described above.

EXTRA FACILITIES CHARGE:

An Extra Facilities Charge shall be billed each month when the customer has requested the Department to furnish facilities which are in excess of the facilities normally furnished by the Department to serve customers without cost under its standard rate schedules and Rules and Regulations. The Extra Facilities Charge shall be equal to the excess facilities investment (including any net replacements from time to time) with an additional monthly carrying cost factor of 1.5%.

If mutually agreeable between the Electric Division and the customer, the customer may pay to the Department a non-refundable contribution-in-aid of

construction equal to all or a portion of the excess facilities investment. In such instance, the Extra Facilities Charge shall be determined based on the excess facilities investment, if any, remaining after the contribution-in-aid to construction has been paid. In any case, however, all facilities shall remain the property of the Department.

The Department shall have the option of refusing requests for excess facilities if, on its own determination, the requested facilities are not feasible, or may adversely affect the Department's service to other customers.

FARM DISCOUNT:

Customers who meet the eligibility requirements for being engaged in the business of agriculture or farming as defined in M.G.L. Chapter 128, Section 1A at their service location are eligible for an additional discount from their distribution service rates. The discount will be calculated as 10% of the Customer's total bill for service provided by the Company before application of this discount. Customers who meet the requirements of this section must provide the Company with appropriate documentation of their eligibility under this provision.

TERMS AND CONDITIONS:

Bills are due and payable no later than 28 days after date of billing. Service is governed by the Rules and Regulations of the Westfield Gas and Electric Light Department, City of Westfield, Massachusetts.

Effective: May 1, 2012

M.D.P.U. # 208
CANCELS M.D.T.E. # 196

WESTFIELD GAS AND ELECTRIC LIGHT DEPARTMENT

ELECTRIC SUPPLY CHARGE SETTLEMENT CLAUSE

APPLICABILITY:

An Electric Supply Charge Settlement factor shall be applied to each electric rate schedule in which reference is made to the Department's Electric Supply Charge.

SETTLEMENT OF BILL

The Electric Supply Charge set forth in each applicable electric rate schedule and contract of the Department shall be increased or decreased by the Electric Supply Charge Settlement Clause ("ESC") calculated for each rate schedule on a per kilowatt-hour basis calculated to the nearest one thousandth of a cent ($0.00001) by the following formula:

$$ESC = \frac{P + Y + F + G - R}{S} - B$$

Where:

ESC = Electric Supply Charge Settlement Clause factor per kilowatt-hour sold relative to the applicable rate schedule.

P = The projected dollar amount to be applied, paid to all suppliers of purchased power and related services other than transmission costs referenced in the Department's Transmission Service Adjustment Clause, including all fuel costs charged by such suppliers excluding PASNY.

Y = The projected dollar amount per kilowatt-hour to be applied, paid to suppliers of purchased power excluding PASNY, multiplied by the kilowatt-hours to be purchased from PASNY.

F = The accumulated difference between the dollars to be previously recovered under this clause and the dollars actually collected hereunder through the end of the prior month.

G = The dollar amount established to provide for accelerated recovery of generation assets.

R = The applicable revenues to be received from off-system sales for resale transactions.

S = The projected kilowatt-hour sales relative to the applicable rate schedule.

B = The total dollar amount of the items described above recovered by the Department's applicable base electric rates, expressed as an amount per kilowatt-hour sold.

Effective: May 1, 2012

WESTFIELD GAS AND ELECTRIC LIGHT DEPARTMENT

DISTRIBUTION SERVICE ADJUSTMENT CLAUSE

APPLICABILITY:

A Distribution Service Adjustment shall be applied to each electric rate schedule in which reference is made to the Department's Distribution Charge.

ADJUSTMENT OF BILL:

The Distribution Charge set forth in each applicable electric rate schedule and contract of the Department shall be increased or decreased by the Distribution Service Adjustment Clause ("DSAC") calculated for each rate schedule on a per kilowatt-hour basis calculated to the nearest one thousandth of a cent ($0.00001) by the following formula:

$$DSAC = \frac{D + P - I + F}{S} - B$$

Where:

DSAC = Distribution Service Adjustment Clause factor per kilowatt-hour sold relative to the applicable rate schedule.

D = The projected dollar amount to be applied of Electric Division expenses in the following accounts, plus an allocation of expenses for support services:

Operations	Accounts 580 through 589
Maintenance	Accounts 590 through 598
Customer Accounts	Accounts 901 through 909
Sales	Accounts 911 through 916
Admin. & General	Accounts 920 through 935
Depreciation	Account 403
Interest	Accounts 427 through 432

P = The estimated dollar amount necessary to meet the Department's fiduciary obligations including but not limited to bond principle, annual in lieu of tax commitment and net income requirements as authorized for the Electric Division.

I = Other Income less Miscellaneous Income Deductions to be applied, as projected in the following accounts:

Other Income	Accounts 415 through 421
Misc. Income Deductions	Accounts 425 through 426

F = The accumulated difference between the dollars to be previously recovered under this clause and the dollars actually collected hereunder through the end of the prior month..

WESTFIELD GAS AND ELECTRIC LIGHT DEPARTMENT

DISTRIBUTION SERVICE ADJUSTMENT CLAUSE

S = The projected kilowatt-hour sales relative to the applicable rate schedule.

B = The total dollar amount of the items described above recovered by the Department's applicable base electric rates, expressed as an amount per kilowatt-hour sold.

Effective: May 1, 2012

WESTFIELD GAS AND ELECTRIC LIGHT DEPARTMENT

TRANSMISSION SERVICE ADJUSTMENT CLAUSE

APPLICABILITY:

A Transmission Service Adjustment shall be applied to each electric rate schedule in which reference is made to the Department's Transmission Charge.

ADJUSTMENT OF BILL

The Transmission Charge set forth in each applicable electric rate schedule and contract of the Department shall be increased or decreased by the Transmission Service Adjustment Clause ("TSAC") calculated for each rate schedule on a per kilowatt-hour basis calculated to the nearest one thousandth of a cent ($0.00001) by the following formula:

$$TSAC = \frac{T + F}{S} - B$$

Where:

TSAC = Transmission Service Adjustment Clause factor per kilowatt-hour sold relative to the applicable rate schedule.

T = The projected dollar amount to be applied of Electric Division expenses in the following accounts:

Operations	Accounts 560 through 567
Maintenance	Accounts 568 through 573

F = The accumulated difference between the dollars to be previously recovered under this clause and the dollars actually collected hereunder through the end of the prior month

S = The projected kilowatt-hour sales relative to the applicable rate schedule.

B = The total dollar amount of the items described above recovered by the Department's applicable base electric rates, expressed as an amount per kilowatt-hour sold.

Effective: May 1, 2012

WESTFIELD GAS AND ELECTRIC LIGHT DEPARTMENT

ELECTRIC CONTRACT SERVICE RATE - E

APPLICABILITY:

This rate schedule is available to large or aggregated commercial, industrial and institutional customers that would enter into an agreement for electric service which, in the Department's sole discretion, would benefit both the customer and the Department. The minimum annual volume for a negotiated contract under this rate shall be at least 3,000,000 kWh. Electric service provided under this rate is for the customer's exclusive use and not for resale.

TERM:

For an agreement period not exceeding two years.

RATE:

The negotiated rate shall be made up of any of the following component charges:

Customer Charge -	A monthly administrative charge applicable to each meter.
Transmission Charge -	An additional charge per kWh to recover costs associated with delivery of electricity to the Westfield receipt station.
Distribution Charge -	An additional charge per kWh to recover costs associated with delivery of electricity to the customer's meter.
Demand Charge -	An additional charge per kW to recover costs necessary to allow the Department to meet the customer's peak electricity needs.
Electric Supply Charge -	An additional charge per kWh to recover charges associated with electric supply

The rates for electric service and terms and conditions under this rate schedule will be negotiated between the customer and the General Manager. In negotiating such rates and terms and conditions, the Manager shall consider, among other things, the following concerns and factors:

a. Any benefits in utility electric supply planning that may arise as a result of the customer's contractual commitment;
b. Whether the customer agrees to purchase from the Department either a certain minimum or maximum volume of electricity or a certain minimum or maximum percentage of its electricity needs over the term of the contract;
c. The cost of competing energy alternatives available to the customer, including the cost of any renewable sources;
d. The projected cost of electricity to the Department to supply the customer's needs over the term of the contract
e. The projected revenues and margin that will be derived from the electricity sales to the customer over the term of the contract;
f. Consideration of any economic development factors;
g. The customer's demand level and load factor; and
h. Other projected benefits or disadvantages to the electric utility occurring as a result of the contract.

Utility bills rendered under this schedule shall be subject to any applicable utility tax.

RATE ADJUSTMENTS:

This rate may be adjusted as provided in the Company's Demand Side Management and Renewable Energy Programs.

MINIMUM CHARGE:

The minimum charge per month is reflective of the actual costs incurred to support metering, meter reading and billing.

POWER FACTOR REQUIREMENT:

All customers must maintain at least a 90% power factor as a condition of service. In the event the customer does not maintain a power factor of at least 90%, the customer will be required to reimburse the Department for all costs it incurs to make such a correction.

TERMS AND CONDITIONS:

Bills are due and payable 28 days after date of billing. Service is governed by the "Rules and Regulations of the Westfield Gas & Electric Light Department, City of Westfield, Massachusetts".

Effective: May 1, 2012

M.D.P.U. NO. 209
CANCELS M.D.P.U. NO. 140

WESTFIELD GAS AND ELECTRIC LIGHT DEPARTMENT

SCHEDULE OF OFF STREET OR CONTRACT LIGHTING

APPLICABILITY:

This rate is applicable to off street lighting or general area lighting only.

SERVICE INSTALLATION CHARGE:

There will be a one-time service charge to cover the cost of labor and equipment required for the installation of the lighting fixture. If one or more poles are required, there will be a charge for the setting of each pole.

Installation of light fixture	$90.00 per light
Installation of pole	$105.00 per pole

MONTHLY RATE:

Nominal Lamp Wattage	Mercury Vapor	H.P. Sodium
150		$13.70
175*	$14.07	
250		$16.73
400		$30.31
400*	$20.43	
1000*	$37.50	

*No additional lights of these types will be installed.

The above rate schedule includes one wooden pole with overhead wires not to exceed one hundred (100) feet and a photo-electric control. If additional poles are required, there will be an additional charge for each pole set. Underground wiring will be paid for by customer.

TERMS AND CONDITIONS:

The term of the signed contract will be three (3) years. Bills are due and payable no later than 28 days after date of billing. Broken luminaries or lamps due to vandalism will be replaced by the Department at the customer's expense. Service is governed by the "Rules and Regulations of the Westfield Gas and Electric Light Department, City of Westfield, Massachusetts."

Effective: May 1, 2012

WESTFIELD GAS AND ELECTRIC LIGHT DEPARTMENT

SPECIAL ALL-REQUIREMENTS ELECTRIC RATE

APPLICABILITY:

Customers who meet requirements for the rate will be provided a rate based on Westfield Gas & Electric's average system costs required to provide service to this customer.

RATE ADJUSTMENTS:

This rate may be adjusted as provided in the Department's Demand Side Management and Renewable Energy Programs.

ELECTRIC SUPPLY SETTLEMENT:

There shall be an adjustment to the Electric Supply Charge in the above rate as provided in the Department's Electric Supply Charge Settlement Clause in effect from time to time.

MINIMUM CHARGE:

A minimum charge per month shall be assessed as determined by the Department.

FARM DISCOUNT:

Customers who meet the eligibility requirements for being engaged in the business of agriculture or farming as defined in M.G.L. Chapter 128, Section 1A at their service location are eligible for an additional discount from their distribution service rates. The discount will be calculated at 10% of the Customer's total bill for service provided by the Department before application of this discount. Customers who meet the requirements of this section must provide the Department with appropriate documentation of their eligibility under this provision.

TERMS AND CONDITIONS:

Bills are due and payable no later than 28 days after date of billing. Service is governed by the Rules and Regulations of the Westfield Gas and Electric Light Department, City of Westfield, Massachusetts.

WESTFIELD GAS & ELECTRIC LIGHT DEPARTMENT

ECONOMIC DEVELOPMENT RIDER
Partnership for the Betterment of Westfield

APPLICABILITY:

The rider is available and applicable to the incremental load of a qualifying expansion customer or a new customer eligible to receive service under the WG&ELD Commercial or Power Rates.

QUALIFICATIONS:

The customer must:

1. Demonstrate to WG&ELD satisfaction that it has an economically viable opportunity to expand or to locate outside the Department's service area.
2. Demonstrate to WG&ELD satisfaction that the discounts provided by this Rider, either alone or in conjunction with concessions from the State and/or City of Westfield, are sufficient to cause the customer to add the incremental load in Westfield.
3. The customer must create a minimum of 15 new jobs.
4. Incremental load of at least 10% of the customer's demand level established in the base period, whichever is greater. Average energy level must be 20,000 kwh per month.

DEFINITIONS:

1. A new customer is a future consumer that has not been a customer of WG&ELD in any of the past 12 months preceding application for service under this rider. An existing facility will not be considered a new customer's location unless the facility has been vacant for a period of 2 years.
2. An expansion customer is a current commercial or industrial service recipient that has received full requirements from WG&ELD in the past 12 months.
3. The incremental load is the portion of the customer's total load in kwh that exceeds the customer's load by 10% of the customer's demand level during the base period. The incremental load of a new customer is the total load.
4. The base period is the twelve-month period immediately preceding the month in which an expansion customer becomes eligible for billing under this rider, or a 12-month period that WG&ELD determines to reflect the customer's base level of usage.

CONDITIONS:

1. The customer shall purchase its total electric requirements from WG&ELD.
2. The customer shall begin and/or continue implementation of cost effective conservation and load management measures and programs, as determined by the Department.

ECONOMIC DEVELOPMENT RIDER
Page 2

3. The customer must demonstrate to the satisfaction of WG&ELD that it brings a benefit to the City of Westfield employment, taxes, etc.
4. The customer must provide sufficient information so WG&ELD can calculate the impact this rider has on existing customers.
5. The expansion customer's electric energy (kwh) usage for each month must exceed by at least 10%, the energy usage in the comparable month of the base period.
6. The Department will remove an expansion customer from the rider if, in 3 consecutive months, its kilowatt-hour energy usage is less than 10% greater than its energy usage in the corresponding months of the base period.

BASE MONTHLY CHARGE:

1. The customer's monthly demand, energy and customer charges shall be determined in accordance with the applicable electric rate.
2. The customer will be billed a power cost charge as it applies to all other customers.

MONTHLY DISCOUNT:

1. The monthly discount will be based on the Margin, defined as: Total Electric Revenue/Total Electric Sales (kwh) - Total Bulk Power Cost/Total Electric Sales (kwh).
2. Customer Marginal Discount, per contract agreement, will be: Incremental kwh * Marginal rate ($/kwh) * % value to WG&ELD marginal customer value.

FARM DISCOUNT:

Customers who meet the eligibility requirements for being engaged in the business of agriculture or farming as defined in M.G.L. Chapter 128, Section 1A at their service location are eligible for an additional discount from their distribution service rates. The discount will be calculated as 10% of the Customer's total bill for service provided by the Company before application of this discount. Customers who meet the requirements of this section must provide the Company with appropriate documentation of their eligibility under this provision.

TERMS OF AGREEMENT:

1. The Rider Discount Period is 3 years, with a contract commitment of 5 years.
2. If the customer terminates service or reduces electric load below the minimum requirements before the completion of 5 years, WG&ELD has a right to recover the discounted amount.

Service is governed by the Terms and Conditions of the Westfield Gas & Electric Department.

WESTFIELD GAS AND ELECTRIC LIGHT DEPARTMENT

STORAGE ENERGY RATE CREDIT

APPLICABILITY:

This rate is applicable to customers using electric thermal storage (ETS) space heating devices as the primary source of space heating. The type and installation of ETS devices must be approved by the Department, and their operation must be under the control of the Department.

RATE-PER MONTH:

The rate for service hereunder shall be the stated charges on the otherwise applicable rate, reduced by an amount equal to the ETS Demand Credit times the customer's kilowatts of Energy Storage Capacity.

DEFINITIONS:

The ETS Demand Credit shall be a dollar amount per kilowatt determined annually by the Department reflecting the economic benefit to the Department of the off-peak energy sales and the added system capacity made available by providing service to customers hereunder.

The Energy Storage Capacity shall be the customer's total connected kilowatts of electric thermal storage, as determined by the Department. The Department reserves the right to inspect the customer's ETS devices periodically to determine their current operating capability.

CONTROL HOURS:

On-peak and off-peak hours for which the customer's ETS devices are used to control the space heating load will be determined by the Department.

CONTRACT:

A written contract between the Department and the customer is required for the customer to receive service hereunder.

TERMS AND CONDITIONS:

Except as specifically stated herein, all terms and conditions of the Department's otherwise applicable rate shall apply.

M.D.T.E. NO. 179
CANCELS M.D.T.E. NO.: ORIGINAL

WESTFIELD GAS AND ELECTRIC LIGHT DEPARTMENT

TERMS AND CONDITIONS FOR DISTRIBUTION SERVICE

NOVEMBER 1, 1998

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1. General

These terms and conditions are applicable to and made a part of all service classifications. Any terms and conditions which are inconsistent with any specific provisions of any service classification shall not apply.

2. Territory to which Terms and Conditions Apply

The Terms and Conditions are applicable to all customers, or potential customers, requiring electric service within the franchise area of the Westfield Gas & Electric Light Department, hereinafter referred to as the "Department".

3. Characteristics of Service

3.1. General: The standard service of the Department is alternating current with a nominal frequency of 60 hertz (cycles per second). All types of service listed below are not available at all locations and the Department may specify a certain type of service based on location, size or type of load. The Department must always be consulted to determine the type of service to be supplied to a particular installation.

3.2. Service: Subject to the restrictions in 3.1, the types of service available are as follows:

3.2.1 Secondary Distribution Service

Single phase, 3 wire, 120/240 volts
Three phase, 4 wire, 208/120 volts
Three phase, 4 wire, 480/277 volts

3.2.2 Primary Distribution Service

Three phase, 4 wire, 23,000 volts

4. Obtaining Service

4.1. Application: An application for electrical service shall be made in person at the Department's office located on 100 Elm Street, or at 140 Turnpike Industrial Road, Gas & Electric Operation Center.

4.2 Selection of Service Classification: The Department will assist in the selection of the rate schedule which is most appropriate for the type of service provided.

4.3 Service Applications: Applications for electric service within the territory served by the Department will be received at any office or through any duly authorized representative of the Department. Prospective non-residential customers must make a written application for service. Applications from prospective residential customers shall be in writing on forms provided by the Department. Service shall not commence until the Department has received said application except that for an interim period pending the receipt of a duly executed written application, the Department may accept an oral application for rate service from customers taking service under residential rate schedules. In the event that an oral application is received by the Department from a person not currently a customer of record of the Department for service at a location where service is disconnected for non-payment, the Department may request an application be made in writing at the office of the Department as a precondition for service, unless otherwise ordered by the DPU. The Department reserves the right to refuse service, at any location, to an applicant who is indebted to the Department for any service furnished to such applicant.

4.4 Lowest Applicable Rate: When a customer applies for service, the Department will give the customer a description of the rates available and will advise the customer as to the least expensive rate available, based on the customer's description of the character of service needed. If the Department is subsequently notified by a customer of a change in the customer's character of service, the rate available to that customer for the service being supplied. However, responsibility for selecting the applicable rate remains the sole responsibility of the customer, subject to the provisions of the Schedule of Rates. The Department will not be liable for any claim that service provided to any customer might have been less expensive or more advantageous to such customer if supplied under a different rate. Unless specifically stated to the contrary, all rates are based on the supply of service to the customer throughout the twelve months of the year, and the Department will not normally change rates more frequently than once in any twelve month period.

4.5 Service Information from Department: Upon receipt of an application from a prospective customer setting forth the location of the premises to be served, the extent of service to be required and other pertinent information, the Department will advise the customer of the type and character of the service it can furnish, the point at which service will be delivered and the location to be provided for the Department's metering equipment.

5. Equipment on the Customer's Premises

5.1 General: The customer is required to furnish, install and maintain all wiring and equipment on the customer's premises beyond the point of attachment of the service lateral, except for the metering equipment described in this section. The customer shall provide sufficient and readily accessible space for the Department's metering equipment,

service laterals, transformers and other equipment or apparatus required for electrical service. The location of service entrance, metering and other equipment will be designated by the Department.

The Department shall have the right of access at all reasonable times for the purpose of installing, reading, inspecting, repairing or testing the Department's equipment and for the purpose of discontinuing service or removing its apparatus or equipment.

5.2 Meters

5.2.1 General: The Department will furnish, install and maintain such meter or meters as are necessary to measure, for Department billing purposes, the electricity used by a customer.

5.2.2 Meters for Secondary Service: For new installations to be metered at voltages not exceeding 600 volts, meter mounting equipment and, where required, current transformers and miscellaneous equipment will be furnished and connected by the Department without charge. The customer will be responsible for mounting the equipment furnished by the Department.

5.2.3 Meters for Primary Service: For new installations to be metered at voltages above 600 volts, meter mounting equipment, current transformers, potential transformers, test switches and miscellaneous equipment will be furnished and installed by the Department at the customer's expense. For underground service, the customer shall provide an enclosure, per Department specifications, for the Department's instrument transformers. For overhead service, the customer shall provide a structure, per Department specifications, suitable for mounting the Department's instrument transformers.

5.2.4 Indicating Devices: The Department will not permit the connection of customer-owned ammeters, voltmeters, pilot lamps or other devices to its instrument transformers. The Department will provide, if so requested by the customer and at the customer's cost, a three wire, form C, contact output for connection to the customer's load monitoring equipment.

5.2.5 Multi-Meter Installations: All service to a single customer at a single site or location shall be rendered through a single meter, unless the Department specifically permits or requires otherwise. Where the Department is to supply individual tenants within a single building, the customer or building owner shall install and maintain feeders from a common location to each tenant, and the Department will install and maintain meters on these feeders.

5.2.6 Sub-metering and Check Metering: Resale of electricity furnished by the Department, based on the registration of customer owned metering devices, is defined a sub-metering and is not permitted. A customer may monitor his own usage through the use of approved meters, computers or other metering device. Such metering is defined as check metering.

5.2.7 Meters shall be outside unless otherwise approved by the Office of the Superintendent.

5.3 Protection of Meters and Other Equipment: The customer shall not injure, interfere, destroy or tamper with the meters or other property of the Department, nor shall the customer permit any person to do so. The customer shall use all reasonable precautions to protect the property of the Department located on the customer's premises. The customer shall be responsible for all damages to or loss of such property unless caused by circumstances beyond the customer's control.

The Department will seal or lock all meters and all enclosures containing meters or metering equipment. No person except a duly authorized employee of the Department shall be permitted in any way to change or modify the Department's equipment. No seals or locks shall be permitted to be removed without authorization of the Department.

When a meter is found to be tampered with, service to that meter will be disconnected. To have service restored, the customer must make an application at the Department's office and pay a service fee of $50.00. Repeated instances of tampering will be reported to the Westfield Police Department for prosecution.

5.4. Customer Wiring: Wiring installed on the customer's premises must conform with all applicable requirements of the Department and the National Electrical Code. Wiring shall be inspected and approved by a Westfield Wiring Inspector acceptable to the Department, prior to the connection of a new service.

5.5 Utilization Apparatus: Motors, welders, furnaces and other utilization apparatus shall be wired, connected and operated so as not to produce any effect on the service to other customers.

Where the use of electric service is to be intermittent, occasional, or subject to violent fluctuations, the customer shall review such proposed use with the Department and obtain the Department's approval.

The customer shall obtain approval from the Department prior to connecting any motor larger than indicated below:

5.5.1 5 Horsepower for single phase, 120, 120/240, 120/208 volt service
5.5.2 15 Horsepower for three phase, 240, 120/208, 277/480 volt service
5.5.3 75 Horsepower for three phase, at 23,000 volt service

5.6 Power Factor: All customers must maintain at least 90% power factor under conditions at the point where electric service is metered. For each percentage point under 90.9%, the customer will be billed 1/2% of the total energy charge.

5.7 Load Balance: Customers receiving three phase service shall maintain as nearly as reasonably possible, equal currents in each of the three phase conductors at the point where electric service is metered. In no event shall the current in all three phase conductors be more than a 5% spread.

6. Meter Reading and Billing

6.1 General: Unless otherwise specified in the service classifications, rates and charges are stated on a monthly basis. The Department will ordinarily schedule meters to be read and bill to be rendered monthly, however, the Department reserves the right to read meters and render bills on a bi-monthly basis.

6.2 Pro-ration of Monthly Charges: For all billings for service including initial bills, final bills and bills for periods other than twenty-five to thirty-six days inclusive, the monthly demand, customer and minimum charges will be pro-rated on the basis of one/thirtieth for each day of service.

Billings for temporary services, however, shall have a minimum billing period of one month.

6.3 Estimated Bills: Where the Department is unable to read the meter, or where actual usage cannot be determined due to meter failure, the customer's usage will be estimated by the Department on the basis of available data and the customer billed accordingly. In no case will a meter go unread for more than three months.

6.4 Payment of Bills: Bills are payable when presented. If payment is not received by the Department prior to the due date specified on the bill, a late payment charge of 1-1/2% per monthly billing period will be applied on the unpaid balance from the due date to the date payment is received. (Late charge applies only to commercial and industrial customers.)

7. Discontinuance of Service

7.1 By the Department: The Department, upon reasonable notice, may discontinue service for the following reasons:

1. For the purpose of making permanent or temporary repairs, changes, improvements in any part of its system;
2. For compliance in good faith with any government order or directive;
3. Any of the following acts or omissions on the part of the customer:
   (a) non-payment of a valid bill for service furnished at a present or previous location;
   (b) tampering with any facility of the Department;
   (c) customer moves from the premises, unless customer requests that service be continued;
   (d) service is provided to others (sub-metering);
   (e) failure to provide payment as provided for in these terms and conditions;
   (f) connecting and operating equipment in a manner so as to produce disturbing effects on the service of the Department or other customers;
   (g) the customer's installation poses a hazard to life or property;

(h) customer refuses reasonable access to the Department's employees.

7.2 By the Customer: A customer wishing to discontinue service must give 48 hours advance notice to the Department.

8. Reconnection of Service

8.1 By the Department: The Department requires a 48 hour advance notice for any reconnection of electric service. Reconnections will be scheduled during normal working a.m. hours, Monday through Friday. There will be a charge of $25.00 for each reconnection scheduled during the normal working hours. A request for reconnection after working hours will be charged an actual labor rate multiplied by 1-1/2 times with a minimum call-out rate of 2-1/2 hours. There will also be a charge for a truck and the equipment used for the reconnection. The charge will be applied according to the rate scheduled for equipment in effect at that time.

9. Line Extension

9.1 General: The Department will furnish, install and maintain all electric lines and facilities located on public streets, highways and rights- of- ways acquired by the Department.

9.2 Overhead Lines: If a customer's property abuts on a public street, highway or Department right-of-way, the Department will extend such lines to the customer's property at the Department's cost. (Secondary service only, primary will be charged.)

9.3 Underground lines: If a customer's property abuts on a public street, highway or Department right-of-way, the Department will extend the underground line to the customer's property at the Department's cost. The customer shall pay the Department the actual cost of the line extension on the customer's property.

10. Services

10.1 Overhead: The Department will furnish, install and maintain all poles, conductors, transformers and associated equipment required for overhead service. If the service lateral exceeds 300 feet in length, the customer shall pay the Department the actual cost of that part of the lateral excess of 300 feet.

10.2 Underground: The Department will furnish, install and maintain all underground conductors, transformers and associated equipment required for underground service at the customer's expense. The customer shall furnish, install and maintain, in accordance with the Department's requirements, the underground conduit system, hand holes and transformer foundation as required. The customer shall pay the Department for all those costs.

11. Temporary and Special Services

Where service is to be used for a limited period (such as building construction) the customer will pay a minimum charge of $75.00 for all temporary services. All additional charges will be billed at actual cost.

Whenever, at the customer's request, the Department relocates facilities to suit the convenience of the customer, the customer shall pay all costs of such relocation.

12. Service Limitations

12.1 Service Continuity: The Department will use all reasonable diligence to provide a regular and uninterrupted supply of service, but should supply be discontinued for any reason set forth in these terms and conditions, or should the supply of service be interrupted, curtailed or fail by reason of any interference, the Department shall not be liable for any loss or damage, direct or consequential, resulting from any such discontinuation. Also, the same limitations apply for any interruption abnormal voltage, discontinuance or reversal of it's service due to causes beyond it's immediate control whether accident, labor difficulties, conditions of duel supply, the attitude of any public authority, reduction in voltage, rotating the use of feeders, selected black-outs, or failure to receive any electricity for which in any manner it has contracted, or due to the operation in accordance with good utility practices of any emergency load reduction program by the Westfield Gas and Electric Light Department.

"The utility agrees to use reasonable diligence in providing a regular and uninterrupted supply of power, but does not guarantee a constant supply of power, or the maintenance of unvaried frequency or voltage, and will not be liable in damages to the customer by reason of any failure in respect thereof." Whenever the integrity of the electric service may be threatened by power quality, quality of power at the point of use or disturbances, the customer shall take and use power in such a manner to not cause disturbance or voltage fluctuations on the utility supply system or systems of any third party.

The customer shall use remedial measures at his own expense by way of installing suitable apparatus or otherwise may be necessary to reduce any disturbance, fluctuations or interference to a level deemed tolerable by the utility.

12.2 Emergencies: The Department may curtail or interrupt service or reduce voltage to any customer or customers in the event of an emergency threatening the integrity of its system, or the system of its suppliers, if, in its judgment, such action will prevent or alleviate the emergency condition.

12.3 Contingent Service: The supply of electric service is contingent upon the Department's ability to secure and retain the necessary locations for its poles, wires, conduits, cables and other apparatus.

13. Supplemental and Emergency Power

13.1 Emergency Generation: Where the customer installs one or more emergency generators for the sole purpose of providing emergency power during failure of the Department's service, a double throw switch shall be provided by the customer to prevent a connection between the emergency generator and the Department's service.

13.2 Small Power Production and Co-Generation Facilities: The Department will furnish sup-
plemental, backup or maintenance service to customers owning qualifying co-generation and small power production facilities, and will purchase electricity from such customers. The Department should be contacted early in the design of any such facilities. Rates will be negotiated based on the characteristics of the customer's proposed system. All interconnection equipment and interconnections between the Department's service and the customer's generation shall be subject to the Department's approval.

14. Applicable Laws

All terms and conditions and policies of the Department are subject to the applicable General Laws of the Commonwealth of Massachusetts, Chapter 164 in particular, and application regulations and orders of the Massachusetts Department of Public Utilities.

15. Purchased Power Adjustment

A purchased power adjustment charge will be applied to the bills of all customers. The adjustment is designed to recover or refund any of the Department's purchased power capacity or fuel costs which are above or below the amounts contained in current rates. The purchased power adjustment shall be based on the sum of a capacity cost adjustment and a fuel cost adjustment.

16. Policy for Demand Accounts

1. What is "Demand"?
   - A. The highest amount of electric consumption over 1/2 hour period of time.
   - B. Demand is measured in KW.
   - C. The Demand charge is $3.16 * KW.

2. What type of customer does a demand rate apply to?
   - A. Commercial or Industrial customer

3. What are the Demand Rates?

A. Rate 28 - Commercial All Electric & Heat Service
B. Rate 29 - Commercial Electric Service
C. Rate 30 - General Power Rate

4. Requirements for Demand Rates:
   A. Customer must be a Commercial Electric or General Power Rate paying customer.
   B. All new electric customers are placed either on a Commercial, no demand (Rate 22, 23) or a General Power, no demand (Rate 24).
   C. When one of these customers uses over 1,000 kwh for three (3) consecutive months, the account is reviewed and placed on a demand rate that properly identifies the customer's use.
   D. Commercial (Rate 28, 29) or General Power Rate (Rate 30)

5. How does the demand rate work?
   A. When the customer is placed on the demand rate, a KW reading is taken. This KW reading is used to bill demand.
   B. The demand has a 12 month billing cycle:
      1. The KW reading is taken monthly.
      2. It is reviewed monthly to see if the KW has increased or decreased.
      3. If the KW does not increase from billing demand, it stays there for 12 months.
      4. After 12 months, demand is reviewed to find the next highest demand.
      5. This demand is used for the next 12 months or until a higher demand is reached over the next 12 months.
      6. This cycle is used for billing demand.
      7. If a customer does not use over 1,000 KWH from the time his non-demand rate cycle begins, he will be taken off demand.
      8. When a new customer is determined to be of significant size (2,000 KWH per month) or greater, he will be placed on a demand rate immediately.
      9. When any exceptions to this policy are made, it will be up to the Electric Energy Director to approve or disapprove policy changes.

Annual Report of: For the year ended December 31, 2012

Westfield Gas & Electric

THIS RETURN IS SIGNED UNDER THE PENALTIES OF PERJURY

_____ *Mayor*

_____ *Manager of Electric Light*

_____

_____

_____

_____

_____

_____

_____

Selectmen or Members of the Municipal Light Board

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

_____ SS. _____ 20 _____

Then personally appeared _____

_____

_____

_____

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

_____

Notary Public or Justice of the Peace