

**Office of the Attorney General
First Set of Information Requests**

**THE BERKSHIRE GAS COMPANY
D.P.U. 18-40**

Witness: Adam Danner
Date: June 1, 2018

Question:

AG-1-3: Please provide for the 10-Qs and quarterly reports to bondholders and shareholders for Avangrid and the Company for the years 2016, 2017 and 2018 as they become available.

Response: Please see attachment AG-1-3(a) for Avangrid for the years 2017 and 2018. 2016 reports for Avangrid were provided in the initial filing.

Please see attachment AG-1-3(b) for UIL for 2015. The public filer changed from UIL to Avangrid as a result of the merger that occurred in December in 2015.

BULK ATTACHMENT

**Office of the Attorney General
First Set of Information Requests**

**THE BERKSHIRE GAS COMPANY
D.P.U. 18-40**

Witness: Karen L. Zink / Steven P. Favuzza
Date: June 1, 2018

Question:

AG-1-5: Please provide a list or index, or any document which contains a list or index of the Company's and the Service Company's periodic reports (i.e., monthly, quarterly) used internally.

Response: Neither the Company's nor the Service Company's maintain a list or index of periodic internal reports used internally.

**Office of the Attorney General
First Set of Information Requests**

**THE BERKSHIRE GAS COMPANY
D.P.U. 18-40**

Witness: Adam Danner
Date: June 1, 2018

Question:

AG-1-6: Please provide the following information for the Company for each month of the year 2016 through the present:

- 1) the budgeted and actual monthly income statements;
- 2) a Statement of Cash Flows; and
- 3) the short-term debt balance, short-term interest expense and rate as well as a comparison of the short-term interest rate to the contemporaneous prime rate.

Response:

- 1) Please see attachment AG-1-16(a).
- 2) The Company does not prepare a statement of cashflows on a monthly basis, they are prepared quarterly on a year to date basis. Please see attachment AG-1-16(b) for the full year, 2016, full year 2017 and April 2018 year to date statement of cash flows.
- 3) Please see attachment AG-1-16(c).

THE BERKSHIRE GAS COMPANY STATEMENTS OF INCOME 2016													
Categories	Jan-16	Feb-16	Mar-16	Apr-16	May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Dec-16	TOTAL 2016
TOTAL GAS & TRANSPORT REVENUE	10,799,540	10,140,589	7,583,762	5,897,393	2,584,137	1,753,955	1,637,244	1,758,716	2,402,565	3,179,998	6,052,332	11,327,937	65,118,167
TOTAL RECOVERABLE GAS COSTS	4,923,031	4,468,791	3,044,826	2,174,941	423,272	169,213	218,497	234,924	649,079	689,814	2,175,296	5,698,453	24,870,137
GROSS MARGIN	5,876,509	5,671,798	4,538,935	3,722,452	2,160,866	1,584,743	1,418,747	1,523,792	1,753,486	2,490,184	3,877,035	5,629,484	40,248,030
TOTAL OTHER OPERATING REVENUE	42,672	6,231	6,057	11,767	26,164	19,173	47,526	61,752	41,968	19,747	6,765	5,014	294,836
NET REVENUES	5,919,181	5,678,029	4,544,992	3,734,219	2,187,030	1,603,916	1,466,273	1,585,544	1,795,454	2,509,931	3,883,800	5,634,498	40,542,866
OPERATING EXPENSES:													
PRODUCTION EXPENSES	207,492	190,545	106,974	159,651	113,366	141,966	135,078	131,529	127,530	153,918	153,885	181,269	1,803,203
TRANSMISSION & DISTRIBUTION	854,889	760,446	741,308	780,236	841,550	699,301	658,637	640,540	633,229	757,035	717,830	625,667	8,710,668
CUSTOMER ACCOUNTS EXPENSE	296,787	227,973	125,632	240,477	267,568	370,944	329,136	277,094	262,440	182,455	203,311	1,454,244	4,238,061
MARKETING SERVICES EXPENSE	48,452	45,830	51,991	54,897	52,853	56,855	40,009	45,621	45,526	51,610	37,656	67,044	598,344
ADMINISTRATIVE & GENERAL	519,149	461,817	450,542	445,054	555,931	568,544	488,302	498,035	557,983	795,850	502,605	1,589,646	7,433,458
TOTAL O&M WITH PAYROLL TAXES	1,926,769	1,686,611	1,476,447	1,680,315	1,831,268	1,837,610	1,651,162	1,592,819	1,626,708	1,940,868	1,615,287	3,917,870	22,783,734
TAXES-GENERAL	177,909	179,948	179,948	187,380	279,325	282,277	181,542	181,313	187,708	235,812	251,404	263,305	2,587,871
DEPRECIATION EXPENSE	564,661	567,809	570,222	572,731	576,443	580,686	585,496	590,649	595,378	600,193	604,128	606,420	7,014,816
TOTAL OPERATING EXPENSES	2,669,339	2,434,368	2,226,617	2,440,426	2,687,036	2,700,573	2,418,200	2,364,781	2,409,794	2,776,873	2,470,819	4,787,595	32,386,422
OPERATING INCOME	3,249,842	3,243,661	2,318,375	1,293,793	(500,006)	(1,096,657)	(951,927)	(779,237)	(614,340)	(266,943)	1,412,981	846,903	8,156,444
OTHER INCOME (NET BEFORE TAXES)	60,294	70,776	23,463	11,333	48,180	52,557	65,233	83,501	76,578	71,479	39,457	92,360	695,211
OPERATING & OTHER INCOME	3,310,136	3,314,437	2,341,838	1,305,126	(451,826)	(1,044,100)	(886,694)	(695,736)	(537,762)	(195,464)	1,452,438	939,263	8,851,655
INCOME DEDUCTIONS:													
INTEREST LONG TERM DEBT	271,208	271,186	271,186	271,186	271,186	271,186	271,186	271,186	271,186	271,186	271,186	271,186	3,244,799
AMORTIZATION OF DEBT EXPENSE	10,313	10,313	10,313	24,093	24,093	(6,135)	9,081	8,979	8,979	8,979	8,979	8,877	126,864
AMORTIZATION OF GOODWILL	-	-	-	-	-	-	-	-	-	-	-	-	-
OTHER INTEREST EXPENSE	(3,628)	(3,466)	(1,903)	(1,290)	(1,690)	(16)	(78)	(52)	(655)	224	2,232	(15,324)	(25,646)
MISCELLANEOUS	3,709	3,600	4,440	3,600	3,600	4,694	4,471	46,657	3,918	3,600	3,600	2,662	88,551
TOTAL INCOME DEDUCTIONS	281,602	281,633	284,036	297,589	297,189	269,729	284,660	326,770	283,428	283,989	285,997	257,946	3,434,568
NET INCOME BEFORE TAX	3,028,534	3,032,804	2,057,802	1,007,537	(749,015)	(1,313,829)	(1,171,354)	(1,022,506)	(821,190)	(479,453)	1,166,441	681,317	5,417,087
INCOME TAXES:													
STATE FRANCHISE TAX	243,011	243,128	164,769	80,968	(58,908)	(104,578)	(93,261)	(81,209)	(65,337)	(37,914)	93,695	41,896	426,260
FEDERAL INCOME TAX	978,369	960,027	604,203	315,329	(236,051)	(412,136)	(367,421)	(320,932)	(313,142)	(144,077)	386,547	251,550	1,702,266
INVESTMENT TAX CREDIT/ADJ	(3,408)	(3,408)	(3,408)	(3,408)	(3,408)	(3,408)	(3,408)	(3,408)	(3,408)	(3,408)	(3,408)	(3,408)	(40,896)
TOTAL INCOME TAXES	1,217,972	1,199,747	765,564	392,889	(298,367)	(520,122)	(464,090)	(405,549)	(381,887)	(185,399)	476,834	290,038	2,087,630
NET INCOME	1,810,562	1,833,057	1,292,238	614,648	(450,648)	(793,707)	(707,264)	(616,957)	(439,303)	(294,054)	689,607	391,279	3,329,457

THE BERKSHIRE GAS COMPANY STATEMENTS OF INCOME BUDGET 2016													
Categories	Jan-16	Feb-16	Mar-16	Apr-16	May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Dec-16	TOTAL 2016
TOTAL GAS & TRANSPORT REVENUE	12,313,858	11,257,927	8,684,229	5,191,687	1,567,261	1,953,331	1,755,981	1,923,496	2,979,795	3,147,958	7,406,091	10,921,927	69,103,541
TOTAL RECOVERABLE GAS COSTS	5,605,651	4,556,758	3,814,998	1,236,404	(52,848)	329,545	159,400	369,611	1,067,041	599,690	3,433,356	5,700,894	26,820,500
GROSS MARGIN	6,708,207	6,701,169	4,869,231	3,955,283	1,620,109	1,623,786	1,596,581	1,553,885	1,912,754	2,548,268	3,972,735	5,221,033	42,283,041
TOTAL OTHER OPERATING REVENUE	17,342	14,342	10,242	7,342	12,342	8,342	9,342	8,342	7,542	2,742	4,842	13,342	116,104
NET REVENUES	6,725,549	6,715,511	4,879,473	3,962,625	1,632,451	1,632,128	1,605,923	1,562,227	1,920,296	2,551,010	3,977,577	5,234,375	42,399,145
OPERATING EXPENSES:													
PRODUCTION EXPENSES	265,005	269,709	281,103	243,156	238,685	274,581	253,707	255,704	271,094	224,733	228,809	251,264	3,057,551
TRANSMISSION & DISTRIBUTION	811,591	797,771	903,477	729,346	684,118	802,122	656,831	653,415	800,621	701,299	722,795	863,833	9,127,223
CUSTOMER ACCOUNTS EXPENSE	249,781	247,120	273,487	249,679	247,880	269,613	259,427	247,551	269,639	251,058	247,625	269,902	3,082,762
MARKETING SERVICES EXPENSE	62,781	78,963	71,817	110,197	68,512	68,618	64,762	83,478	80,800	71,911	66,915	73,395	902,149
ADMINISTRATIVE & GENERAL	540,891	551,591	599,374	526,587	513,480	553,966	521,290	519,523	564,182	523,901	567,255	587,156	6,569,196
TOTAL O&M WITH PAYROLL TAXES	1,930,050	1,945,155	2,129,258	1,858,965	1,752,675	1,968,900	1,756,018	1,759,671	1,986,336	1,772,902	1,833,400	2,045,550	22,738,881
TAXES-GENERAL	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	2,400,000
DEPRECIATION EXPENSE	647,006	669,192	677,798	685,280	692,148	700,160	706,966	714,074	721,144	728,134	734,212	739,552	8,415,666
TOTAL OPERATING EXPENSES	2,777,056	2,814,347	3,007,056	2,744,245	2,644,823	2,869,060	2,662,984	2,673,745	2,907,480	2,701,036	2,767,612	2,985,102	33,554,547
OPERATING INCOME	3,948,493	3,901,164	1,872,417	1,218,380	(1,012,372)	(1,236,932)	(1,057,061)	(1,111,518)	(987,184)	(150,026)	1,209,965	2,249,273	8,844,598
OTHER INCOME (NET BEFORE TAXES)	21,876	6,859	12,630	2,061	46,206	62,085	68,453	74,671	69,314	65,279	27,412	40,636	497,482
OPERATING & OTHER INCOME	3,970,369	3,908,023	1,885,047	1,220,441	66,166	174,847	88,608	36,847	17,870	4,747	1,237,377	2,289,909	9,342,080
INCOME DEDUCTIONS:													
INTEREST LONG TERM DEBT	271,185	271,185	271,185	271,185	271,185	271,185	271,185	271,185	271,185	271,185	271,185	261,731	3,244,766
AMORTIZATION OF DEBT EXPENSE	10,313	10,313	10,313	10,313	10,313	10,313	10,313	10,313	10,313	10,313	10,313	10,313	123,756
AMORTIZATION OF GOODWILL	-	-	-	-	-	-	-	-	-	-	-	-	-
OTHER INTEREST EXPENSE	175	175	175	175	175	175	175	175	175	175	175	175	2,100
MISCELLANEOUS	3,642	3,752	3,642	3,642	3,642	3,642	3,642	3,642	3,642	3,642	3,642	3,642	43,814
TOTAL INCOME DEDUCTIONS	285,315	285,425	285,315	285,315	285,315	285,315	285,315	285,315	285,315	285,315	285,315	275,861	3,414,436
NET INCOME BEFORE TAX	3,685,054	3,622,598	1,599,732	935,126	(1,251,481)	(1,460,162)	(1,273,923)	(1,322,162)	(1,203,185)	(370,062)	952,062	2,014,048	5,927,644
INCOME TAXES:													
STATE FRANCHISE TAX	294,804	289,808	127,979	74,810	(100,119)	(116,813)	(101,914)	(105,773)	(96,255)	(29,605)	76,165	161,124	474,212
FEDERAL INCOME TAX	1,186,587	1,166,477	515,114	301,111	(402,977)	(470,172)	(410,203)	(425,736)	(387,426)	(119,160)	306,564	648,523	1,908,701
INVESTMENT TAX CREDIT/ADJ	(3,869)	(3,869)	(3,869)	(3,869)	(3,869)	(3,869)	(3,869)	(3,869)	(3,869)	(3,869)	(3,869)	(3,869)	(46,428)
TOTAL INCOME TAXES	1,477,523	1,452,416	639,223	372,052	(506,965)	(590,854)	(515,986)	(535,378)	(487,549)	(152,634)	378,860	805,778	2,336,485
NET INCOME	2,207,531	2,170,183	960,509	563,075	(744,517)	(869,308)	(757,937)	(786,784)	(715,636)	(217,428)	573,202	1,208,270	3,591,159

THE BERKSHIRE GAS COMPANY STATEMENTS OF INCOME 2017													
Categories	Jan-17	Feb-17	Mar-17	Apr-17	May-17	Jun-17	Jul-17	Aug-17	Sep-17	Oct-17	Nov-17	Dec-17	TOTAL 2017
TOTAL GAS & TRANSPORT REVENUE	11,776,776	10,471,494	10,916,528	5,526,115	3,621,683	1,537,395	1,910,906	1,934,904	2,363,654	3,238,866	6,253,224	12,603,331	72,154,875
TOTAL RECOVERABLE GAS COSTS	5,870,345	5,116,188	5,302,624	2,173,146	1,061,297	73,926	364,815	316,093	628,055	422,699	2,252,515	6,566,648	30,148,351
GROSS MARGIN	5,906,431	5,355,306	5,613,904	3,352,968	2,560,386	1,463,468	1,546,091	1,618,811	1,735,599	2,816,167	4,000,709	6,036,683	42,006,523
TOTAL OTHER OPERATING REVENUE	3,957	3,417	2,967	4,405	549	9,916	12,280	9,808	9,257	13,033	6,313	2,349	78,251
NET REVENUES	5,910,388	5,358,723	5,616,871	3,357,373	2,560,935	1,473,384	1,558,371	1,628,619	1,744,856	2,829,200	4,007,022	6,039,032	42,084,774
OPERATING EXPENSES:													
PRODUCTION EXPENSES	170,552	174,322	174,353	186,841	198,701	139,970	143,928	175,000	138,647	166,352	81,139	276,796	2,026,601
TRANSMISSION & DISTRIBUTION	834,913	780,779	861,416	792,296	764,591	1,017,207	767,070	763,949	857,442	1,014,295	832,622	881,240	10,167,820
CUSTOMER ACCOUNTS EXPENSE	358,014	204,931	232,932	158,294	160,876	210,328	300,633	333,590	250,182	195,522	354,101	280,971	3,040,374
MARKETING SERVICES EXPENSE	43,315	43,243	45,308	42,893	46,055	41,392	39,158	47,644	44,801	44,453	38,610	32,036	508,908
ADMINISTRATIVE & GENERAL	599,488	692,960	546,793	617,411	553,897	515,780	678,518	474,702	564,682	680,051	1,077,837	(395,945)	6,606,174
TOTAL O&M WITH PAYROLL TAXES	2,006,282	1,896,235	1,860,802	1,797,735	1,724,120	1,924,677	1,929,307	1,794,885	1,855,754	2,100,673	2,384,309	1,075,098	22,349,877
TAXES-GENERAL	212,544	212,544	212,544	285,936	285,936	285,934	206,706	206,706	229,497	230,485	273,730	303,221	2,945,783
DEPRECIATION EXPENSE	611,949	608,970	609,316	609,634	612,767	661,420	808,908	625,884	627,241	634,382	637,940	645,521	7,693,932
TOTAL OPERATING EXPENSES	2,830,775	2,717,749	2,682,662	2,693,305	2,622,823	2,872,031	2,944,921	2,627,475	2,712,492	2,965,540	3,295,979	2,023,840	32,989,592
OPERATING INCOME	3,079,613	2,640,974	2,934,209	664,068	(61,888)	(1,398,647)	(1,386,550)	(998,856)	(967,637)	(136,340)	711,043	4,015,192	9,095,182
OTHER INCOME (NET BEFORE TAXES)	27,966	284,843	(231,617)	(8,270)	42,067	54,117	58,780	60,009	71,834	88,242	38,808	51,310	538,089
OPERATING & OTHER INCOME	(3,107,579)	(2,925,817)	2,702,592	(655,798)	19,821	1,344,530	1,327,770	938,847	895,803	48,098	(749,851)	(4,066,502)	(4,228,087)
INCOME DEDUCTIONS:													
INTEREST LONG TERM DEBT	261,731	261,731	261,731	261,731	261,731	261,731	261,731	261,731	261,731	261,731	252,276	261,731	3,131,317
AMORTIZATION OF DEBT EXPENSE	8,979	8,979	8,979	8,979	8,979	8,979	8,979	8,979	8,979	8,979	8,979	8,979	107,748
AMORTIZATION OF GOODWILL	-	-	-	-	-	-	-	-	-	-	-	-	-
OTHER INTEREST EXPENSE	3,935	2,919	2,869	(826)	(2,965)	(7,093)	(4,003)	184	3,518	4,636	11,589	17,749	32,512
MISCELLANEOUS	109	10,066	3,614	6,600	1,281	3,371	5,100	18,600	8,370	4,161	2,100	5,207	68,579
TOTAL INCOME DEDUCTIONS	274,754	283,695	277,193	276,484	269,026	266,988	271,807	289,494	282,598	279,507	274,944	293,666	3,340,156
NET INCOME BEFORE TAX	2,832,825	2,642,122	2,425,399	379,314	(288,847)	(1,611,518)	(1,599,577)	(1,228,341)	(1,178,401)	(327,605)	474,907	3,772,836	6,293,115
INCOME TAXES:													
STATE FRANCHISE TAX	226,865	209,955	208,962	30,322	(22,700)	(128,558)	(127,479)	(96,683)	(93,835)	653,345	195,781	(812,136)	243,839
FEDERAL INCOME TAX	882,798	842,959	815,513	120,179	570	(520,972)	(517,262)	(442,876)	(365,579)	(785,330)	-	1,317,576	1,347,576
INVESTMENT TAX CREDIT/ADJ	(2,990)	(2,990)	(2,990)	(2,990)	(2,990)	(2,990)	(2,990)	(2,990)	(2,990)	(2,990)	(2,990)	(2,990)	(35,880)
TOTAL INCOME TAXES	1,106,673	1,049,924	1,021,485	147,511	(25,120)	(652,520)	(647,731)	(542,549)	(462,404)	(134,975)	192,791	502,450	1,555,535
NET INCOME	1,726,152	1,592,198	1,403,914	231,803	(263,727)	(958,998)	(951,846)	(685,792)	(715,997)	(192,630)	282,116	3,270,386	4,737,580

THE BERKSHIRE GAS COMPANY STATEMENTS OF INCOME BUDGET 2017													
Categories	Jan-17	Feb-17	Mar-17	Apr-17	May-17	Jun-17	Jul-17	Aug-17	Sep-17	Oct-17	Nov-17	Dec-17	TOTAL 2017
TOTAL GAS & TRANSPORT REVENUE	12,366,996	11,264,603	8,738,217	5,236,105	1,552,179	1,941,494	1,765,552	1,934,116	3,001,939	3,163,946	7,409,189	11,086,996	69,461,332
TOTAL RECOVERABLE GAS COSTS	5,629,263	5,006,304	3,364,935	1,906,069	(68,384)	315,280	325,050	374,621	967,628	755,105	3,081,856	5,091,092	26,748,819
GROSS MARGIN	6,737,733	6,258,299	5,373,282	3,330,036	1,620,563	1,626,214	1,440,502	1,559,495	2,034,311	2,408,841	4,327,333	5,995,904	42,712,513
TOTAL OTHER OPERATING REVENUE	17,342	14,342	10,242	7,842	7,842	4,342	5,342	4,342	3,042	3,242	4,842	13,342	96,104
NET REVENUES	6,755,075	6,272,641	5,383,524	3,337,878	1,628,405	1,630,556	1,445,844	1,563,837	2,037,353	2,412,083	4,332,175	6,009,246	42,808,617
OPERATING EXPENSES:													
PRODUCTION EXPENSES	266,716	265,833	265,157	237,880	253,271	257,813	252,608	261,512	244,913	227,214	230,233	223,830	2,986,980
TRANSMISSION & DISTRIBUTION	906,509	838,984	894,084	763,055	747,433	726,697	714,137	744,020	709,195	759,571	771,340	794,093	9,369,118
CUSTOMER ACCOUNTS EXPENSE	354,927	256,690	94,609	242,695	287,181	388,514	581,577	346,263	234,083	39,592	134,210	211,662	3,172,003
MARKETING SERVICES EXPENSE	54,915	68,848	56,570	103,603	60,163	50,610	54,141	75,611	62,052	63,033	57,813	54,882	762,241
ADMINISTRATIVE & GENERAL	731,860	704,819	730,533	674,139	676,138	713,337	667,011	680,864	689,617	672,841	708,953	726,476	8,376,592
TOTAL O&M WITH PAYROLL TAXES	2,314,927	2,135,174	2,040,953	2,021,372	2,024,186	2,136,971	2,269,474	2,108,270	1,939,860	1,762,251	1,902,549	2,010,943	24,666,934
TAXES-GENERAL	203,500	203,500	203,500	203,500	203,500	203,500	203,500	203,500	203,500	203,500	203,500	203,500	2,442,000
DEPRECIATION EXPENSE	694,869	696,791	698,591	701,488	706,938	714,145	720,610	726,190	732,306	738,973	742,824	745,494	8,619,219
TOTAL OPERATING EXPENSES	3,213,296	3,035,465	2,943,044	2,926,360	2,934,624	3,054,616	3,193,584	3,037,960	2,875,666	2,704,724	2,848,873	2,959,937	35,728,153
OPERATING INCOME	3,541,779	3,237,176	2,440,480	411,518	(1,306,219)	(1,424,060)	(1,747,740)	(1,474,123)	(838,313)	(292,641)	1,483,302	3,049,309	7,080,464
OTHER INCOME (NET BEFORE TAXES)	18,154	5,739	9,607	2,534	46,378	61,163	76,888	78,078	71,238	64,128	25,251	39,648	498,806
OPERATING & OTHER INCOME	3,559,933	3,242,915	2,450,087	414,052	(1,259,841)	(1,362,897)	(1,670,852)	(1,396,045)	(767,075)	(228,513)	1,508,553	3,088,957	7,579,270
INCOME DEDUCTIONS:													
INTEREST LONG TERM DEBT	261,731	261,731	261,731	261,731	261,731	261,731	261,731	261,731	261,731	261,731	261,731	252,277	3,131,318
AMORTIZATION OF DEBT EXPENSE	9,475	9,475	9,475	9,475	9,475	9,475	9,475	9,475	9,475	9,475	9,475	9,475	113,700
AMORTIZATION OF GOODWILL	-	-	-	-	-	-	-	-	-	-	-	-	-
OTHER INTEREST EXPENSE	7,163	6,651	4,673	2,275	178	178	1,055	4,541	7,455	10,135	12,251	14,546	71,101
MISCELLANEOUS	3,706	3,818	4,706	3,706	3,706	4,706	3,706	3,706	4,706	3,706	3,706	4,706	48,584
TOTAL INCOME DEDUCTIONS	282,075	281,675	280,585	277,187	275,090	276,090	275,967	279,453	283,367	285,047	287,163	281,004	3,364,703
NET INCOME BEFORE TAX	3,277,858	2,961,240	2,169,502	136,865	(1,534,931)	(1,638,987)	(1,946,819)	(1,675,498)	(1,050,442)	(513,560)	1,221,390	2,807,953	4,214,567
INCOME TAXES:													
STATE FRANCHISE TAX	256,316	231,627	169,885	11,373	(118,950)	(127,018)	(151,116)	(129,956)	(81,209)	(39,371)	95,930	219,658	337,170
FEDERAL INCOME TAX	1,030,929	931,556	683,045	45,034	(479,517)	(511,990)	(608,986)	(523,815)	(327,609)	(159,209)	385,378	883,390	1,348,206
INVESTMENT TAX CREDIT/ADJ	(3,015)	(3,015)	(3,015)	(3,015)	(3,015)	(3,015)	(3,015)	(3,015)	(3,015)	(3,015)	(3,015)	(3,015)	(36,180)
TOTAL INCOME TAXES	1,284,229	1,160,169	849,915	53,392	(601,481)	(642,023)	(763,117)	(656,786)	(411,833)	(201,595)	478,293	1,100,033	1,649,196
NET INCOME	1,993,628	1,801,071	1,319,587	83,472	(933,450)	(996,964)	(1,183,702)	(1,018,713)	(638,609)	(311,965)	743,097	1,707,919	2,565,371

THE BERKSHIRE GAS COMPANY STATEMENTS OF INCOME 2018					
Categories	Jan-18	Feb-18	Mar-18	Apr-18	TOTAL 2018
TOTAL GAS & TRANSPORT REVENUE	13,066,390	9,967,198	10,946,538	8,321,145	42,301,271
TOTAL RECOVERABLE GAS COSTS	6,442,046	4,693,996	5,423,221	3,860,271	20,419,534
GROSS MARGIN	6,624,344	5,273,202	5,523,317	4,460,874	21,881,737
TOTAL OTHER OPERATING REVENUE	5,093	7,280	(2,756,951)	1,096,089	(1,648,489)
NET REVENUES	6,629,437	5,280,482	2,766,366	5,556,963	20,233,248
OPERATING EXPENSES:					
PRODUCTION EXPENSES	237,249	148,245	110,248	88,442	584,184
TRANSMISSION & DISTRIBUTION	952,615	739,088	829,978	1,146,917	3,668,598
CUSTOMER ACCOUNTS EXPENSE	237,084	156,412	343,048	319,045	1,055,589
MARKETING SERVICES EXPENSE	30,472	19,956	23,816	25,684	99,928
ADMINISTRATIVE & GENERAL	562,919	638,967	695,140	704,889	2,601,915
TOTAL O&M WITH PAYROLL TAXES	2,020,339	1,702,668	2,002,230	2,284,977	8,010,214
TAXES-GENERAL	302,212	298,430	298,029	369,802	1,268,473
DEPRECIATION EXPENSE	651,463	652,687	656,161	653,594	2,613,905
TOTAL OPERATING EXPENSES	2,974,014	2,653,785	2,956,420	3,308,373	11,892,592
OPERATING INCOME	3,655,423	2,626,697	(190,055)	2,248,591	8,340,656
OTHER INCOME (NET BEFORE TAXES)	15,645	25,146	(12,387)	9,661	38,065
OPERATING & OTHER INCOME	3,671,068	2,651,843	(202,422)	2,238,931	8,359,420
INCOME DEDUCTIONS:					
INTEREST LONG TERM DEBT	252,276	252,276	252,276	252,276	1,009,104
AMORTIZATION OF DEBT EXPENSE	8,979	8,979	8,979	8,979	35,916
AMORTIZATION OF GOODWILL	-	-	-	-	-
OTHER INTEREST EXPENSE	17,363	18,831	22,545	21,999	80,738
MISCELLANEOUS	1,118	53,600	10,276	(1,500)	63,494
TOTAL INCOME DEDUCTIONS	279,736	333,686	294,076	281,754	1,189,252
NET INCOME BEFORE TAX	3,391,332	2,318,157	(496,518)	1,957,177	7,170,148
INCOME TAXES:					
STATE FRANCHISE TAX	36,526	420,330	(77,819)	160,769	539,806
FEDERAL INCOME TAX	(520,724)	1,668,180	90,676	296,966	1,535,098
INVESTMENT TAX CREDIT/ADJ	(2,544)	(2,544)	(2,544)	7,632	-
TOTAL INCOME TAXES	486,742	(2,085,966)	(10,313)	465,367	(1,144,170)
NET INCOME	3,878,074	232,191	(506,831)	1,491,810	5,095,244

THE BERKSHIRE GAS COMPANY STATEMENTS OF INCOME BUDGET 2018					
Categories	Jan-18	Feb-18	Mar-18	Apr-18	TOTAL 2018
TOTAL GAS & TRANSPORT REVENUE	12,778,637	12,125,724	10,588,491	6,361,053	41,853,905
TOTAL RECOVERABLE GAS COSTS	6,299,508	5,771,487	4,986,652	2,436,949	19,494,595
GROSS MARGIN	6,479,129	6,354,237	5,601,839	3,924,104	22,359,310
TOTAL OTHER OPERATING REVENUE	12,650	11,650	5,200	4,350	33,850
NET REVENUES	6,491,779	6,365,887	5,607,039	3,928,454	22,393,160
OPERATING EXPENSES:					
PRODUCTION EXPENSES	218,929	210,756	241,237	213,581	884,502
TRANSMISSION & DISTRIBUTION	840,285	779,119	847,848	709,682	3,176,934
CUSTOMER ACCOUNTS EXPENSE	385,888	232,770	249,066	217,741	1,085,465
MARKETING SERVICES EXPENSE	36,291	36,593	40,990	43,103	156,977
ADMINISTRATIVE & GENERAL	1,228,924	1,213,827	1,142,532	810,563	4,395,846
TOTAL O&M WITH PAYROLL TAXES	2,710,316	2,473,064	2,521,674	1,994,670	9,699,724
TAXES-GENERAL	313,300	313,300	313,300	313,300	1,253,200
DEPRECIATION EXPENSE	746,946	748,128	749,076	750,559	2,994,708
TOTAL OPERATING EXPENSES	3,770,562	3,534,492	3,584,049	3,058,529	13,947,632
OPERATING INCOME	2,721,217	2,831,395	2,022,990	869,925	8,445,527
OTHER INCOME (NET BEFORE TAXES)	19,168	5,917	9,511	3,130	37,725
OPERATING & OTHER INCOME	2,740,385	2,837,312	2,032,500	873,055	8,483,252
INCOME DEDUCTIONS:					
INTEREST LONG TERM DEBT	251,506	251,506	251,506	251,506	1,006,025
AMORTIZATION OF DEBT EXPENSE	9,060	9,060	9,060	9,060	36,240
AMORTIZATION OF GOODWILL	-	-	-	-	-
OTHER INTEREST EXPENSE	25,488	21,053	14,823	9,738	71,102
MISCELLANEOUS	3,600	3,600	4,520	28,600	40,320
TOTAL INCOME DEDUCTIONS	289,654	285,219	279,909	298,904	1,153,687
NET INCOME BEFORE TAX	2,450,731	2,552,093	1,752,591	574,151	7,329,566
INCOME TAXES:					
STATE FRANCHISE TAX	237,245	247,364	174,993	52,825	712,427
FEDERAL INCOME TAX	454,403	472,727	320,368	111,133	1,358,632
INVESTMENT TAX CREDIT/ADJ	(2,990)	(2,990)	(2,990)	(2,990)	(11,960)
TOTAL INCOME TAXES	688,658	717,102	492,371	160,968	2,059,099
NET INCOME	1,762,073	1,834,991	1,260,220	413,183	5,270,467

THE BERKSHIRE GAS COMPANY
STATEMENT OF CASH FLOWS
(In Thousands)

	Year to Date March 31, 2018	Year Ended December 31, 2017	Year Ended December 31, 2016
Cash Flows From Operating Activities			
Net income	\$ 2,872	\$ 4,738	\$ 4,061
Adjustments to reconcile net income to net cash provided by operating activities:			
Depreciation and amortization	2,016	8,121	7,483
Deferred income taxes	(328)	6,167	1,500
Uncollectible expense	1,265	524	641
Pension expense	318	1,260	1,908
Regulatory assets/liabilities amortization	620	1,543	1,742
Other non-cash items, net	47	130	(434)
Changes in:			
Accounts receivable and unbilled revenue, net	(1,335)	(1,946)	(2,272)
Natural gas in storage	1,088	10	446
Accounts payable and accrued liabilities	(8,392)	604	886
Taxes accrued/refundable, net	447	434	(7,173)
Pension accrued	70	(2,362)	(972)
Environmental liabilities	-	1,000	350
Regulatory assets/liabilities	4,466	(4,852)	(2,005)
Other assets	(102)	(1,322)	856
Other liabilities	(275)	(1,047)	(217)
Total Adjustments	(95)	8,264	2,739
Net Cash provided by Operating Activities	<u>2,777</u>	<u>13,002</u>	<u>6,800</u>
Cash Flows from Investing Activities			
Plant expenditures including AFUDC debt	(1,541)	(17,778)	(16,448)
Net Cash used in Investing Activities	<u>(1,541)</u>	<u>(17,778)</u>	<u>(16,448)</u>
Cash Flows from Financing Activities			
Payment of common stock dividend	-	-	(7,500)
Payment of long-term debt	-	(1,455)	(1,455)
Notes payable to affiliates	(1,370)	6,500	15,764
Other	-	-	(33)
Net Cash provided by Financing Activities	<u>(1,370)</u>	<u>5,045</u>	<u>6,776</u>
Unrestricted Cash and Temporary Cash Investments:			
Net change for the period	(134)	269	(2,872)
Balance at beginning of period	347	78	2,950
Balance at end of period	<u>\$ 213</u>	<u>\$ 347</u>	<u>\$ 78</u>

BGC

Short Term Debt Borrowings

2016 through April 2018

Month	Balance End of Month	Interest Expense	Interest Rate	Prime Rate
Jan-16	\$ -	\$ -	N/A	N/A
Feb-16	\$ -	\$ -	N/A	N/A
Mar-16	\$ -	\$ -	N/A	N/A
Apr-16	\$ -	\$ -	N/A	N/A
May-16	\$ -	\$ -	N/A	N/A
Jun-16	\$ -	\$ -	N/A	N/A
Jul-16	\$ -	\$ -	N/A	N/A
Aug-16	\$ -	\$ -	N/A	N/A
Sep-16	\$ 1,800,000	\$ 254	0.75%	3.50%
Oct-16	\$ 2,900,000	\$ 1,350	0.77%	3.50%
Nov-16	\$ 7,300,000	\$ 3,647	0.79%	3.50%
Dec-16	\$ 8,300,000	\$ 4,793	0.78%	3.75%
Jan-17	\$ 7,250,000	\$ 6,018	0.97%	3.75%
Feb-17	\$ 8,900,000	\$ 4,879	1.00%	3.75%
Mar-17	\$ 4,650,000	\$ 4,729	0.98%	4.00%
Apr-17	\$ 2,450,000	\$ 2,615	1.16%	4.00%
May-17	\$ 250,000	\$ 792	1.20%	4.00%
Jun-17	\$ 2,400,000	\$ 750	1.20%	4.25%
Jul-17	\$ 5,250,000	\$ 3,574	1.35%	4.25%
Aug-17	\$ 7,350,000	\$ 7,305	1.39%	4.25%
Sep-17	\$ 9,300,000	\$ 9,780	1.39%	4.25%
Oct-17	\$ 11,700,000	\$ 12,088	1.38%	4.25%
Nov-17	\$ 15,250,000	\$ 15,910	1.38%	4.25%
Dec-17	\$ 14,800,000	\$ 17,829	1.41%	4.50%
Jan-18	\$ 13,300,000	\$ 19,986	1.73%	4.50%
Feb-18	\$ 16,650,000	\$ 20,991	1.79%	4.50%
Mar-18	\$ 13,450,000	\$ 22,991	1.85%	4.75%
Apr-18	\$ 12,000,000	\$ 21,532	2.23%	4.75%

**Office of the Attorney General
First Set of Information Requests**

**THE BERKSHIRE GAS COMPANY
D.P.U. 18-40**

Witness: Adam Danner
Date: June 1, 2018

Question:

AG-1-7: Please provide the following information for the years 2016 through 2018:

- (1) capitalization table for each of the affiliates of the Company showing the outstanding balances of capital, the capital ratios, and the costs of capital; and
- (2) the annual balance sheets and income statements for each of the affiliates of the Company.

Response:

- (1) Please see attachment AG-1-7(a) for the ROE filings for CNG and SCG, and attachment AG-1-7(b) for UI.
- (2) Please see attachment AG-1-7(c) for audited financial statements for UI, attachment AG-1-7(d) for CNG and attachment AG-1-7(e) for SCG.

BULK ATTACHMENT

**Office of the Attorney General
First Set of Information Requests**

**THE BERKSHIRE GAS COMPANY
D.P.U. 18-40**

Witness: Steven P. Favuzza
Date: June 1, 2018

Question:
AG-1-11: Please provide all publications, rating announcements, etc., concerning the Avangrid and its affiliates by Moody's, Standard & Poor's, Fitch and other similar entities from January 1, 2015 through the present.

Response: Please see attachments AG-1-11(a) through AG-1-11(d) for 2015 through 2018.

BULK ATTACHMENT

**Office of the Attorney General
First Set of Information Requests**

**THE BERKSHIRE GAS COMPANY
D.P.U. 18-40**

Witness: Jennifer M. Boucher and Adam Danner

Date: June 1, 2018

Question:

AG-1-13: Please provide the following information for the Company:

- (1) the most recent five-year sales volume forecasts for each of its customer classes;
- (2) the most recent five-year financial forecast; and
- (3) the most recent projected financings for the next five years

Response:

- (1) The Company's most recent five-year sales volume forecasts for each customer class are provided as Attachment AG-1-13(a). These forecasts were approved by the Department in the Company's most recent Forecast & Supply Plan, D.P.U. 16-103 (2017).
- (2) The Company's most recent five-year financial forecast is provided as Attachment AG-1-13(b).
- (3) With respect to projected financings, the Company plans to issue \$20 million in 2019, in part to repay maturing debt, and subsequently another ~\$20 million by year-end 2021. The timing of the issuances will be dependent upon market conditions and the need for capital. The Company will update the estimate provided with its initial filing, when it has more information when it has more information about the terms of the new 2019 debt issuance.

****ATTACHMENTS AG-1-13(b) IS CONFIDENTIAL AND PROPRIETARY****

****PROTECTIVE TREATMENT****

TABLE G-1
MASS DPU 07/16

RESIDENTIAL WITH GAS HEATING

BERKSHIRE GAS
JULY 2016

Sales and Transportation Loads
HISTORICAL SENDOUT (Dth)

SPLIT -YEAR 11/1 - 10/31	AVG # OF CUSTOMERS [1]	ACTUAL			NORMAL			ACTUAL USE / CUST	
		HEATING SEASON	NON-HTG SEASON	TOTAL SPLIT-YR	HEATING SEASON	NON-HTG SEASON	TOTAL SPLIT-YR	HEATING SEASON	NON-HTG SEASON
2011-2012	26,983	1,636,385	643,916	2,280,301	1,844,736	742,680	2,587,416	60.6460	23.8641
2012-2013	28,156	1,904,962	803,842	2,708,804	1,953,804	799,940	2,753,744	67.6586	28.5501
2013-2014	29,504	2,263,840	891,707	3,155,547	2,146,797	876,915	3,023,712	76.7308	30.2236
2014-2015	30,428	2,356,814	907,907	3,264,721	2,171,536	920,105	3,091,641	77.4550	29.8377
2015-2016	30,886	1,846,174	896,157	2,742,331	2,098,110	896,157	2,994,267	59.7738	29.0150

FORECASTED SENDOUT (Dth) [2]

SPLIT -YEAR 11/1 - 10/31	AVG # OF CUSTOMERS [1]	NORMAL			DESIGN	NORMAL USE / CUST	
		HEATING SEASON	NON-HTG SEASON	TOTAL SPLIT-YR	HEATING SEASON	HEATING SEASON	NON-HTG SEASON
2016-2017	31,286	2,215,053	953,467	3,168,520	2,558,380	70.8011	30.4762
2017-2018	31,672	2,241,984	962,583	3,204,568	2,589,390	70.7868	30.3919
2018-2019	32,156	2,266,486	966,087	3,232,573	2,619,124	70.4835	30.0435
2019-2020	32,654	2,288,938	969,984	3,258,923	2,647,036	70.0973	29.7052
2020-2021	33,123	2,311,924	975,109	3,287,033	2,675,175	69.7989	29.4393

NOTES:

[1]: Average number of customers is calculated for the four quarters Q4 through Q3 (October through September).

[2]: Forecasted Customer Count and Sendout includes effects of the Moratorium and Energy Efficiency.

General Note: "Sendout" and "Demand" are used interchangeably in the EFSB tables.

NOTE: 2015-2016 contains actual data through March 2016 and forecast data from April-October 2016.

TABLE G-2
MASS DPU 07/16

RESIDENTIAL WITHOUT GAS HEATING

BERKSHIRE GAS
JULY 2016

Sales and Transportation Loads
HISTORICAL SENDOUT (Dth)

SPLIT -YEAR 11/1 - 10/31	AVG # OF CUSTOMERS [1]	ACTUAL			NORMAL			ACTUAL USE / CUST	
		HEATING SEASON	NON-HTG SEASON	TOTAL SPLIT-YR	HEATING SEASON	NON-HTG SEASON	TOTAL SPLIT-YR	HEATING SEASON	NON-HTG SEASON
2011-2012	4,511	38,394	38,801	77,195	39,907	39,623	79,530	8.5114	8.6017
2012-2013	4,185	36,366	36,786	73,152	36,666	36,700	73,366	8.6907	8.7910
2013-2014	3,877	35,731	34,972	70,703	35,076	34,888	69,964	9.2163	9.0206
2014-2015	3,613	35,438	31,901	67,339	34,536	32,015	66,551	9.8086	8.8298
2015-2016	3,383	28,716	30,107	58,823	29,959	30,107	60,067	8.4890	8.9003

FORECASTED SENDOUT (Dth) [2]

SPLIT -YEAR 11/1 - 10/31	AVG # OF CUSTOMERS [1]	NORMAL			DESIGN	NORMAL USE / CUST	
		HEATING SEASON	NON-HTG SEASON	TOTAL SPLIT-YR	HEATING SEASON	HEATING SEASON	NON-HTG SEASON
2016-2017	3,119	27,108	28,111	55,218	28,547	8.6904	9.0118
2017-2018	2,876	25,017	25,864	50,881	26,345	8.6985	8.9930
2018-2019	2,633	22,921	23,609	46,529	24,137	8.7059	8.9673
2019-2020	2,390	20,820	21,358	42,178	21,925	8.7130	8.9382
2020-2021	2,146	18,726	19,113	37,839	19,720	8.7248	8.9054

GENERAL NOTES:

[1]: Average number of customers is calculated for the four quarters Q4 through Q3 (October through September).

[2]: Forecasted Customer Count and Sendout includes effects of the Moratorium and Energy Efficiency.

NOTE: 2015-2016 contains actual data through March 2016 and forecast data from April-October 2016.

TABLE G-3(HLF)
MASS DPU 07/16

BERKSHIRE GAS
JULY 2016

HIGH LOAD FACTOR COMMERCIAL AND INDUSTRIAL

Sales and Transportation Loads

HISTORICAL SENDOUT (Dth)

SPLIT -YEAR 11/1 - 10/31	AVG # OF CUSTOMERS [1]	ACTUAL			NORMAL		
		HEATING SEASON	NON-HTG SEASON	TOTAL SPLIT-YR	HEATING SEASON	NON-HTG SEASON	TOTAL SPLIT-YR
2011-2012	3,923	1,571,824	536,317	2,108,141	1,788,857	622,887	2,411,744
2012-2013	4,034	1,850,507	633,434	2,483,941	1,877,604	651,708	2,529,313
2013-2014	4,155	2,173,846	721,593	2,895,439	2,046,004	730,332	2,776,336
2014-2015	4,219	2,251,003	733,344	2,984,347	2,058,309	741,018	2,799,327
2015-2016	4,250	1,717,071	757,155	2,474,227	1,961,626	757,155	2,718,782

FORECASTED SENDOUT (Dth) [2]

SPLIT -YEAR 11/1 - 10/31	AVG # OF CUSTOMERS [1]	NORMAL			DESIGN
		HEATING SEASON	NON-HTG SEASON	TOTAL SPLIT-YR	HEATING SEASON
2016-2017	4,317	2,079,217	776,806	2,856,023	2,405,051
2017-2018	4,366	2,093,092	786,920	2,880,012	2,422,544
2018-2019	4,418	2,115,782	783,827	2,899,610	2,449,205
2019-2020	4,469	2,121,292	772,959	2,894,251	2,458,568
2020-2021	4,517	2,125,904	766,236	2,892,140	2,466,794

NOTES:

[1]: Average number of customers is calculated for the four quarters Q4 through Q3 (October through September).

[2]: Forecasted Customer Count and Sendout includes effects of the Moratorium and Energy Efficiency.

NOTE: 2015-2016 contains actual data through March 2016 and forecast data from April-October 2016.

TABLE G-3(LLF)
MASS DPU 07/16

BERKSHIRE GAS
JULY 2016

LOW LOAD FACTOR COMMERCIAL AND INDUSTRIAL

Sales and Transportation Loads

HISTORICAL SENDOUT (Dth)

SPLIT -YEAR 11/1 - 10/31	AVG # OF CUSTOMERS [1]	ACTUAL			NORMAL		
		HEATING SEASON	NON-HTG SEASON	TOTAL SPLIT-YR	HEATING SEASON	NON-HTG SEASON	TOTAL SPLIT-YR
2011-2012	1,057	646,960	772,483	1,419,443	670,601	781,489	1,452,090
2012-2013	1,044	690,256	823,695	1,513,951	692,685	825,510	1,518,195
2013-2014	1,054	716,917	873,744	1,590,661	704,580	875,483	1,580,063
2014-2015	1,053	709,804	904,445	1,614,249	691,527	906,320	1,597,847
2015-2016	1,053	650,533	882,570	1,533,103	674,942	882,570	1,557,512

FORECASTED SENDOUT (Dth) [2]

SPLIT -YEAR 11/1 - 10/31	AVG # OF CUSTOMERS [1]	NORMAL			DESIGN
		HEATING SEASON	NON-HTG SEASON	TOTAL SPLIT-YR	HEATING SEASON
2016-2017	1,058	724,164	872,717	1,596,880	753,038
2017-2018	1,058	717,068	860,757	1,577,825	745,952
2018-2019	1,057	706,172	844,055	1,550,228	735,043
2019-2020	1,056	693,981	829,004	1,522,985	722,812
2020-2021	1,054	684,177	816,578	1,500,756	712,955

NOTES:

[1]: Average number of customers is calculated for the four quarters Q4 through Q3 (October through September).

[2]: Forecasted Customer Count and Sendout includes effects of the Moratorium and Energy Efficiency.

NOTE: 2015-2016 contains actual data through March 2016 and forecast data from April-October 2016.

Income Statement					
BGC (million \$)	2018	2019	2020	2021	2022
Operating Revenues					
Operating Expenses					
Purchased power, natural gas and fuel used					
Operation and maintenance					
Depreciation and amortization					
Taxes other than income taxes					
Total Operating Expenses					
Operating income (loss) from continuing operations					
Other Income and (Expense)					
Other income and (expense)					
Earnings (losses) from equity method investments					
Interest expense, net of capitalization					
Income Before Income Tax					
Income tax expense					
Net Income					
Balance Sheet					
BGC (million \$)					
Cash and cash equivalents					
Other current assets					
Total Current Assets					
Property Plant and Equipment					
Regulatory Assets					
Goodwill					
Other long-term assets					
Total Non-current Assets					
TOTAL ASSETS					
Notes Payable					
Other current liabilities					
Current Liabilities					
Regulatory Liabilities					
Deferred Income Taxes					
Other long-term liabilities					
Long-term Liabilities					
Long-term Debt (including current portion)					
Equity					
TOTAL EQUITY AND LIABILITIES					
CASH FLOW STATEMENT					
BGC (million \$)	2018	2019	2020	2021	2022
Cash, Beginning of Year					
Net Income					
Depreciation & Amortization					
Deferred Income Taxes					
Working capital/Other					
Net Cash Provided From Operations					
Utility Plant Investments					
Other Investments / Divestments					
Net Cash Used in Investing Activities					
LTD Issuance / (redemptions)					
STD - net					
Common Stock					
From / (To) Tax Equity Investors					
Dividends / Infusions					
Net Cash Used in Financing Activities					
Cash, End of Year					

**Office of the Attorney General
First Set of Information Requests**

**THE BERKSHIRE GAS COMPANY
D.P.U. 18-40**

Witness: Adam Danner
Date: June 1, 2018

Question:

AG-1-14: Please provide the following information for the Company for each of the quarters of 2015 through 2017:
(1) the average book value per share of common stock for the quarter;
(2) the book value per share of the common stock at the end of the quarter; and
(3) the pre-tax interest coverage ratios for the previous twelve months.

Response: (1) The Company is not publically traded, and has only a nominal amount of shares of common stock outstanding.
(2) The Company is not publically traded, and has only a nominal amount of shares of common stock outstanding.
(3) Please see attachment AG-1-14.

BGC

Rolling 12 month Interest Coverage Ratio Calculations

Q1 2014 through Q1 2018 by quarter

\$000's

Income (Expense)

	Rolling 12 months Q1 2015	Rolling 12 months Q2 2015	Rolling 12 months Q3 2015	Full Year 12 months Q142015	Rolling 12 months Q1 2016	Rolling 12 months Q2 2016	Rolling 12 months Q3 2016	Full Year 12 months Q4 2016	Rolling 12 months Q1 2017	Rolling 12 months Q2 2017	Rolling 12 months Q3 2017	Full Year 12 months Q1 2017	Rolling 12 months Q1 2018
Net Income	7,326	6,791	6,582	3,038	1,760	1,868	1,985	4,061	3,847	3,487	2,896	4,738	2,888
Add back:													
Interest	3,567	3,523	3,482	3,440	3,409	3,403	3,385	3,346	3,332	3,281	3,253	3,270	3,291
Income Taxes	5,372	4,557	4,131	1,693	380	919	1,153	2,580	2,575	2,470	2,069	1,556	(504)
EBIT	16,265	14,871	14,195	8,171	5,549	6,190	6,523	9,987	9,754	9,238	8,218	9,564	5,675
Interest	3,567	3,523	3,482	3,440	3,409	3,403	3,385	3,346	3,332	3,281	3,253	3,270	3,291
Interest Coverage Ratio	4.56	4.22	4.08	2.38	1.63	1.82	1.93	2.98	2.93	2.82	2.53	2.92	1.72

**Office of the Attorney General
First Set of Information Requests**

**THE BERKSHIRE GAS COMPANY
D.P.U. 18-40**

Witness: Steven P. Favuzza
Date: June 1, 2018

Question:
AG-1-15: Please provide Avangrid market-to-book ratio for each of the months of 2015 through 2018.

Response: Avangrid's price to book ratio for the quarterly periods from 2015 to 2018 are as follows:

		Book	
	Share	Value	Price/Book
Date	Price*	Per Share	Ratio
12/31/2015	\$ 35.45	\$ 48.78	0.73
3/31/2016	\$ 37.45	\$ 48.93	0.77
6/30/2016	\$ 43.43	\$ 48.75	0.89
9/30/2016	\$ 39.80	\$ 48.71	0.82
12/31/2016	\$ 36.50	\$ 49.22	0.74
3/31/2017	\$ 41.61	\$ 49.35	0.84
6/30/2017	\$ 43.40	\$ 49.32	0.88
9/30/2017	\$ 47.03	\$ 49.25	0.95
12/31/2017	\$ 50.58	\$ 48.85	1.04
3/31/2018	\$ 51.12	\$ 49.56	1.03
* adjusted for dividends			

Please note that Avangrid does not track its price to book ratio. To be responsive to this request, we have provided quarterly data from the following website:

<http://www.macrotrends.net/stocks/charts/AGR/price-book/avangrid-inc-price-book-ratio-history>

**Office of the Attorney General
First Set of Information Requests**

**THE BERKSHIRE GAS COMPANY
D.P.U. 18-40**

Witness: Steven P. Favuzza
Date: June 1, 2018

Question:
AG-1-16: Please provide the debt and equity rating history for the years 2015 through 2018 for Avangrid, the Company, and its affiliates.

Response: Please provide the debt and equity rating history for the years 2015 through 2018 for Avangrid, the Company, and its affiliates.

	S&P ("Issuer Credit Rating")						Moody's ("Long-term Issuer Rating")						Fitch ("Long-term Issuer Default Rating")				
	AGR	UIL	SCG	CNG	BGC		AGR	UIL	SCG	CNG	BGC		AGR	UIL	SCG	CNG	BGC
2015	NR	BBB	BBB	BBB	BBB		NR	Baa2	Baa1	A3	Baa1		NR	NR	NR	NR	NR
2016	BBB+	A-	A-	A-	A-		Baa1	NR	Baa1	A3	Baa1		BBB+	NR	BBB+	A-	A-
2017	BBB+	NR	A-	A-	A-		Baa1	NR	A3	A3	Baa1		BBB+	NR	BBB+	A-	A-
2018	BBB+	NR	A-	A-	A-		Baa1	NR	A3	A3	Baa1		BBB+	NR	BBB+	A-	A-

Note: S&P does not produce reports specific to Berkshire Gas Company.
NR = Not Rated

**Office of the Attorney General
First Set of Information Requests**

**THE BERKSHIRE GAS COMPANY
D.P.U. 18-40**

Witness: Adam Danner
Date: June 1, 2018

Question:

AG-1-17: Please provide the following items for the Company for each of the most recent five years:

- 1) the plant in service by account and the additions, retirements, transfers, and adjustments to each of those accounts;
- 2) the year-end construction work in progress balances; and
- 3) the land and rights-of-way by account.

Response: Please see attachment AG-1-17 which references the utility plant – gas data for the years 2013 through 2017 as provided on the Company's annual returns to the Department.

Annual report of

THE BERKSHIRE GAS COMPANY

Year ended December 31, 2013

UTILITY PLANT - GAS

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

Line No.	Account (a)	Balance Beginning of Year (b)	Additions (c)	Retirements (d)	Adjustments (e)	Transfers (f)	Balance End of Year (g)
1	1. INTANGIBLE PLANT						
2	301 Organization.....	\$0	\$0				\$0
3	303 Miscellaneous Intangible Plant.....	51,932,490			0		51,932,490
4	Total Intangible Plant.....	51,932,490	0	0	0	0	51,932,490
5	2. PRODUCTION PLANT						
6	Manufactured Gas Production Plant.....						
7	304 Land and Land Rights.....	1,754,413					1,754,413
8	305 Structures and Improvements.....	4,742,594					4,742,594
9	306 Boiler Plant Equipment.....	0					0
10	307 Other Power Equipment.....	0					0
11	310 Water Gas Generating Equipment.....	0					0
12	311 Liquefied Petroleum Gas Equipment.....	1,515,469					1,515,469
13	312 Oil Gas Generation Equipment.....	0					0
14	313 Generating Equipment-Other Process..	0					0
15	315 Catalytic Cracking Equipment.....	0					0
16	316 Other Reforming Equipment.....	0					0
17	317 Purification Equipment.....	0					0
18	318 Residual Refining Equipment.....	0					0
19	319 Gas Mixing Equipment.....	1,292,988					1,292,988
20	320 Other Equipment.....	588,710	13,560				612,270
21	Total Manufactured Gas.....	0					0
	Production Plant.....	9,904,174	13,560	0	0	0	9,917,734
22	3. STORAGE PLANT						
23	360 Land and Land Rights.....	0					0
24	361 Structures and Improvements.....	0					0
25	362 Gas Holders.....	0					0
26	363 Other Equipment.....	0					0
27	Total Storage Plant.....	\$0	\$0	\$0	\$0	\$0	\$0

Annual report of

THE BERKSHIRE GAS COMPANY

Year ended December 31, 2013

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UTILITY PLANT - GAS (Continued)							
Line No.	Account (a)	Balance Beginning of Year (b)	Additions (c)	Retirements (d)	Adjustments (e)	Transfers (f)	Balance End of Year (g)
1	4. TRANSMISSION AND DISTRIBUTION PLANT						
2	365 Land and Land Rights.....	\$110,357					\$110,357
3	365 Rights-of-Way.....	136,024					136,024
4	366 Structures and Improvements.....	957,164	0				957,164
5	367 Mains.....	78,075,399	4,847,113	248,925	2,247		82,675,834
6	368 Compressor Station Equipment.....	0					0
7	369 Measuring and Regulating Station Equipment.....	5,086,889	195,809	0			5,282,698
8	380 Services.....	45,136,034	4,263,460	218,979	0		49,180,515
9	381 Meters.....	8,845,992	629,952	497,908	0		8,978,036
10	382 Meter Installations.....	10,569,676	1,187,371	0	0		11,757,047
11	383 House Regulators.....	1,397,554	81,825	47,213	0		1,432,166
12	386 Other Property on Cust's Premises...	0					0
13	387 Other Equipment.....	53,941					53,941
14	Total Transmission and Distribution Plant.....	150,369,030	11,205,530	1,013,025	2,247	0	160,563,782
15	5. GENERAL PLANT						
16	389 Land and Land Rights.....	152,540					152,540
17	390 Structures and Improvements.....	5,999,415	2,043,231				8,042,645
18	391 Office Furniture and Equipment.....	2,902,569	579,118	0	0		3,481,687
19	392 Transportation Equipment.....	2,649,071	485,073	0			3,134,144
20	393 Stores Equipment.....	11,500		0			11,500
21	394 Tools, Shop and Garage Equipment....	1,329,184	42,709	0			1,371,893
22	395 Laboratory Equipment.....	20,739					20,739
23	396 Power Operated Equipment.....	0					0
24	397 Communication Equipment.....	243,542	0				243,542
25	398 Miscellaneous Equipment.....	113,190	46,077				159,267
26	399 Other Tangible Property.....	0					0
27	Total General Plant.....	13,421,750	3,196,208	0	0	0	16,617,957
28	Total Gas Plant in Service.....	225,627,444	14,415,288	1,013,025	2,247	0	239,031,984
29	104 Utility Plant Leased to Others.....						
30	105 Property Held for Future Use.....						
31	107 Construction Work In Progress.....	2,768,380	12,439,039			(14,415,298)	792,121
32	Total Utility Plant-Gas.....	\$228,395,824	\$26,854,337	\$1,013,025	\$2,247	(\$14,415,298)	\$239,824,085

Note: Completed Construction Not Classified, Account 106 shall be classified in this schedule according to prescribed accounts, on an estimated basis if necessary, and the entries included in column (c). Also, to be included in column (c) are entries for reversals of tentative distributions of prior year reported in column (c). Likewise, if the respondent has a significant amount of plant retirements which have not been classified to primary accounts at the end of year, a tentative distribution of such retirements, on an estimated basis with appropriate contra entry to the Depreciation Reserve Account, shall be included in column (d). Include also in column (d) reversals of tentative distributions of prior year of unclassified retirements. Attach an insert page showing the account distributions of these tentative classifications in columns (c) and (d) including the reversals of the prior years tentative account distributions of these amounts. Careful observance of the above instructions and the texts of Accounts 101 and 106 will avoid serious omissions of the reported amount of respondent's plant actually in service at end of year.

Annual report of

THE BERKSHIRE GAS COMPANY

Year ended December 31, 2014

UTILITY PLANT - GAS							
<p>1. Report below the cost of utility plant in service according to prescribed accounts.</p> <p>2. Do not include as adjustments, corrections of additions and retirements for the current or the preceding year. Such items should be included in column (c) or (d) as appropriate.</p> <p>3. Credit adjustments of plant accounts should be enclosed in parentheses to indicate the negative effect of such amounts.</p> <p>4. Reclassifications or transfers within utility plant accounts should be shown in column (f).</p>							
Line No.	Account (a)	Balance Beginning of Year (b)	Additions (c)	Retirements (d)	Adjustments (e)	Transfers (f)	Balance End of Year (g)
1	1. INTANGIBLE PLANT						
2	301 Organization.....	\$0	\$0				\$0
3	303 Miscellaneous Intangible Plant.....	51,932,490			0		51,932,490
4	Total Intangible Plant.....	51,932,490	0	0	0	0	51,932,490
5	2. PRODUCTION PLANT						
6	Manufactured Gas Production Plant.....						
7	304 Land and Land Rights.....	1,754,413					1,754,413
8	305 Structures and Improvements.....	4,742,594	6,789				4,749,383
9	306 Boiler Plant Equipment.....	0					0
10	307 Other Power Equipment.....	0					0
11	310 Water Gas Generating Equipment.....	0					0
12	311 Liquefied Petroleum Gas Equipment..	1,515,469					1,515,469
13	312 Oil Gas Generation Equipment.....	0					0
14	313 Generating Equipment-Other Process..	0					0
15	315 Catalytic Cracking Equipment.....	0					0
16	316 Other Reforming Equipment.....	0					0
17	317 Purification Equipment.....	0					0
18	318 Residual Refining Equipment.....	0					0
19	319 Gas Mixing Equipment.....	1,292,988					1,292,988
20	320 Other Equipment.....	612,270					612,270
21	Total Manufactured Gas.....	0					0
	Production Plant.....	9,917,734	6,789	0	0	0	9,924,523
22	3. STORAGE PLANT						
23	360 Land and Land Rights.....	0					0
24	361 Structures and Improvements.....	0					0
25	362 Gas Holders.....	0					0
26	363 Other Equipment.....	0					0
27	Total Storage Plant.....	\$0	\$0	\$0	\$0	\$0	\$0

Annual report of

THE BERKSHIRE GAS COMPANY

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Year ended December 31, 2014

UTILITY PLANT - GAS (Continued)							
Line No.	Account (a)	Balance Beginning of Year (b)	Additions (c)	Retirements (d)	Adjustments (e)	Transfers (f)	Balance End of Year (g)
1	4. TRANSMISSION AND DISTRIBUTION PLANT						
2	365 Land and Land Rights.....	\$110,357					\$110,357
3	365 Rights-of-Way.....	136,024					136,024
4	366 Structures and Improvements.....	957,164	0		1		957,165
5	367 Mains.....	82,675,834	4,270,073	142,630			86,803,277
6	368 Compressor Station Equipment.....	0					0
7	369 Measuring and Regulating Station Equipment.....	5,282,698	515,854	114,291			5,684,261
8	380 Services.....	49,180,515	3,235,312	129,228	9		52,286,608
9	381 Meters.....	8,978,036	1,392,899	955,116	0		9,415,819
10	382 Meter Installations.....	11,757,047	0	0	(2)		11,757,045
11	383 House Regulators.....	1,432,166	159,839	0	0		1,592,005
12	386 Other Property on Cust's Premises...	0					0
13	387 Other Equipment.....	53,941					53,941
14	Total Transmission and Distribution Plant.....	160,563,782	9,573,977	1,341,265	8	0	168,796,502
15	5. GENERAL PLANT						
16	389 Land and Land Rights.....	152,540	108,284				260,824
17	390 Structures and Improvements.....	8,042,645	954,474	209	4		8,996,913
18	391 Office Furniture and Equipment.....	3,481,687	285,708	0	1		3,767,396
19	392 Transportation Equipment.....	3,134,144	208,457	294,539			3,048,062
20	393 Stores Equipment.....	11,500		0			11,500
21	394 Tools, Shop and Garage Equipment....	1,371,893	3,470	1,261	12		1,374,114
22	395 Laboratory Equipment.....	20,739			1		20,740
23	396 Power Operated Equipment.....	0					0
24	397 Communication Equipment.....	243,542	0		(1)		243,541
25	398 Miscellaneous Equipment.....	159,267	0		(1)		159,266
26	399 Other Tangible Property.....	0					0
27	Total General Plant.....	16,617,957	1,560,393	296,009	16	0	17,882,356
28	Total Gas Plant in Service.....	239,031,963	11,141,159	1,637,274	24	0	248,535,872
29	104 Utility Plant Leased to Others.....						
30	105 Property Held for Future Use.....						
31	107 Construction Work in Progress.....	792,121	12,215,066			(11,363,260)	1,643,927
32	Total Utility Plant-Gas.....	\$239,824,084	\$23,356,225	\$1,637,274	\$24	(\$11,363,260)	\$250,179,799

Note: Completed Construction Not Classified, Account 106 shall be classified in this schedule according to prescribed accounts, on an estimated basis if necessary, and the entries included in column (c). Also, to be included in column (c) are entries for reversals of tentative distributions of prior year reported in column (c). Likewise, if the respondent has a significant amount of plant retirements which have not been classified to primary accounts at the end of year, a tentative distribution of such retirements, on an estimated basis with appropriate contra entry to the Depreciation Reserve Account, shall be included in column (d). Include also in column (d) reversals of tentative distributions of prior year of unclassified retirements. Attach an insert page showing the account distributions of these tentative classifications in columns (c) and (d) including the reversals of the prior years tentative account distributions of these amounts. Careful observance of the above instructions and the texts of Accounts 101 and 106 will avoid serious omissions of the reported amount of respondent's plant actually in service at end of year.

Annual report of

THE BERKSHIRE GAS COMPANY

Year ended December 31, 2015

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UTILITY PLANT - GAS

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

Line No.	Account (a)	Balance Beginning of Year (b)	Additions (c)	Retirements (d)	Adjustments (e)	Transfers (f)	Balance End of Year (g)
1	1. INTANGIBLE PLANT						
2	301 Organization.....	\$0	\$0				\$0
3	303 Miscellaneous Intangible Plant.....	51,932,490			0		51,932,490
4	Total Intangible Plant.....	51,932,490	0	0	0	0	51,932,490
5	2. PRODUCTION PLANT						
6	Manufactured Gas Production Plant.....						
7	304 Land and Land Rights.....	1,754,413					1,754,413
8	305 Structures and Improvements.....	4,749,383		4,865			4,744,519
9	306 Boiler Plant Equipment.....	0					0
10	307 Other Power Equipment.....	0					0
11	310 Water Gas Generating Equipment.....	0					0
12	311 Liquefied Petroleum Gas Equipment...	1,515,469	6,514				1,521,983
13	312 Oil Gas Generation Equipment.....	0					0
14	313 Generating Equipment-Other Process..	0					0
15	315 Catalytic Cracking Equipment.....	0					0
16	316 Other Reforming Equipment.....	0					0
17	317 Purification Equipment.....	0					0
18	318 Residual Refining Equipment.....	0					0
19	319 Gas Mixing Equipment.....	1,292,988	18,577	18,806			1,292,759
20	320 Other Equipment.....	612,270	115,364				727,634
21	Total Manufactured Gas.....	0					0
	Production Plant.....	9,924,523	140,455	23,670	0	0	10,041,308
22	3. STORAGE PLANT						
23	360 Land and Land Rights.....	0					0
24	361 Structures and Improvements.....	0					0
25	362 Gas Holders.....	0					0
26	363 Other Equipment.....	0					0
27	Total Storage Plant.....	\$0	\$0	\$0	\$0	\$0	\$0

Annual report of

THE BERKSHIRE GAS COMPANY

Year ended Dec

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UTILITY PLANT - GAS (Continued)

Line No.	Account (a)	Balance Beginning of Year (b)	Additions (c)	Retirements (d)	Adjustments (e)	Transfers (f)	Balance End of Year (g)
1	4. TRANSMISSION AND DISTRIBUTION PLANT						
2	365 Land and Land Rights.....	\$110,357					\$110,357
3	365 Rights-of-Way.....	136,024	7,651				143,675
4	366 Structures and Improvements.....	957,165	1,908	1,494			957,580
5	367 Mains.....	86,803,277	3,704,090	160,969			90,346,398
6	368 Compressor Station Equipment.....	0					0
7	369 Measuring and Regulating Station Equipment.....	5,684,261	1,064,204	117,733			6,630,732
8	380 Services.....	52,286,608	3,166,985	1,609,819			53,843,774
9	381 Meters.....	9,415,819	946,967	385,171	0		9,977,614
10	382 Meter Installations.....	11,757,045	0	0	0		11,757,045
11	383 House Regulators.....	1,592,005	172,207	0	0		1,764,212
12	386 Other Property on Cust's Premises...	0					0
13	387 Other Equipment.....	53,941					53,941
14	Total Transmission and Distribution Plant.....	168,796,502	9,064,012	2,275,185	0	0	175,585,329
15	5. GENERAL PLANT						
16	389 Land and Land Rights.....	260,824	17,187				278,011
17	390 Structures and Improvements.....	8,996,913	484,995	49,379			9,432,528
18	391 Office Furniture and Equipment.....	3,767,396	241,762	390,717	0		3,618,441
19	392 Transportation Equipment.....	3,048,062	652,387	133,589			3,566,860
20	393 Stores Equipment.....	11,500	30,225	0			41,725
21	394 Tools, Shop and Garage Equipment....	1,374,114	207,821	21,195	0		1,560,741
22	395 Laboratory Equipment.....	20,740			0		20,740
23	396 Power Operated Equipment.....	0					0
24	397 Communication Equipment.....	243,541	361,059		0		604,600
25	398 Miscellaneous Equipment.....	159,266	0		0		159,266
26	399 Other Tangible Property.....	0					0
27	Total General Plant.....	17,882,356	1,995,436	594,880	0	0	19,282,912
28	Total Gas Plant in Service.....	248,535,871	11,199,903	2,893,735	0	0	256,842,040
29	104 Utility Plant Leased to Others.....						
30	105 Property Held for Future Use.....						
31	107 Construction Work in Progress.....	1,643,927	16,287,779			(11,526,313)	6,405,394
32	Total Utility Plant-Gas.....	\$250,179,799	\$27,487,683	\$2,893,735	\$0	(\$11,526,313)	\$263,247,435

Note: Completed Construction Not Classified, Account 106 shall be classified in this schedule according to prescribed accounts, on an estimated basis if necessary, and the entries included in column (c). Also, to be included in column (c) are entries for reversals of tentative distributions of prior year reported in column (c). Likewise, if the respondent has a significant amount of plant retirements which have not been classified to primary accounts at the end of year, a tentative distribution of such retirements, on an estimated basis with appropriate contra entry to the Depreciation Reserve Account, shall be included in column (d). Include also in column (d) reversals of tentative distributions of prior year of unclassified retirements. Attach an insert page showing the account distributions of these tentative classifications in columns (c) and (d) including the reversals of the prior years tentative account distributions of these amounts. Careful observance of the above instructions and the texts of Accounts 101 and 106 will avoid serious omissions of the reported amount of respondent's plant actually in service at end of year.

Annual report of

THE BERKSHIRE GAS COMPANY

Year ended December 31, 2016

UTILITY PLANT - GAS							
<p>1. Report below the cost of utility plant in service according to prescribed accounts.</p> <p>2. Do not include as adjustments, corrections of additions and retirements for the current or the preceding year. Such items should be included in column (c) or (d) as appropriate.</p> <p>3. Credit adjustments of plant accounts should be enclosed in parentheses to indicate the negative effect of such amounts.</p> <p>4. Reclassifications or transfers within utility plant accounts should be shown in column (f).</p>							
Line No.	Account (a)	Balance Beginning of Year (b)	Additions (c)	Retirements (d)	Adjustments (e)	Transfers (f)	Balance End of Year (g)
1	1. INTANGIBLE PLANT						
2	301 Organization.....	\$0	\$0				\$0
3	303 Miscellaneous Intangible Plant.....	51,932,490			0		51,932,490
4	Total Intangible Plant.....	51,932,490	0	0	0	0	51,932,490
5	2. PRODUCTION PLANT						
6	Manufactured Gas Production Plant.....						
7	304 Land and Land Rights.....	1,754,413					1,754,413
8	305 Structures and Improvements.....	4,744,519		10,306			4,734,213
9	306 Boiler Plant Equipment.....	0					0
10	307 Other Power Equipment.....	0					0
11	310 Water Gas Generating Equipment.....	0					0
12	311 Liquefied Petroleum Gas Equipment...	1,521,983	81,763				1,603,746
13	312 Oil Gas Generation Equipment.....	0					0
14	313 Generating Equipment-Other Process..	0					0
15	315 Catalytic Cracking Equipment.....	0					0
16	316 Other Reforming Equipment.....	0					0
17	317 Purification Equipment.....	0					0
18	318 Residual Refining Equipment.....	0					0
19	319 Gas Mixing Equipment.....	1,292,759					1,292,759
20	320 Other Equipment.....	727,634	75,154	4,185			798,603
21	Total Manufactured Gas.....	0					0
	Production Plant.....	10,041,308	156,917	14,491	0	0	10,183,734
22	3. STORAGE PLANT						
23	360 Land and Land Rights.....	0					0
24	361 Structures and Improvements.....	0					0
25	362 Gas Holders.....	0					0
26	363 Other Equipment.....	0					0
27	Total Storage Plant.....	\$0	\$0	\$0	\$0	\$0	\$0

Annual report of

THE BERKSHIRE GAS COMPANY

Year ended December 31, 2016

UTILITY PLANT - GAS (Continued)							
Line No.	Account (a)	Balance Beginning of Year (b)	Additions (c)	Retirements (d)	Adjustments (e)	Transfers (f)	Balance End of Year (g)
1	4. TRANSMISSION AND DISTRIBUTION PLANT						
2	365 Land and Land Rights.....	\$110,357					\$110,357
3	365 Rights-of-Way.....	143,675					143,675
4	366 Structures and Improvements.....	957,580					957,580
5	367 Mains.....	90,346,398	5,848,081	62,186			96,132,293
6	368 Compressor Station Equipment.....	0					0
7	369 Measuring and Regulating Station Equipment.....	6,630,732	403,011	26,540			7,007,203
8	380 Services.....	53,843,774	3,084,626	302,755			56,625,645
9	381 Meters.....	9,977,614	2,023,101	265,049	0		11,735,666
10	382 Meter Installations.....	11,757,045	18,703	0	0		11,775,748
11	383 House Regulators.....	1,764,212	245,653	0	0		2,009,866
12	386 Other Property on Cust's Premises...	0					0
13	387 Other Equipment.....	53,941		835			53,106
14	Total Transmission and Distribution Plant.....	175,585,329	11,623,175	657,365	0	0	186,551,139
15	5. GENERAL PLANT						
16	389 Land and Land Rights.....	278,011					278,011
17	390 Structures and Improvements.....	9,432,528	5,356,306	56,274			14,732,560
18	391 Office Furniture and Equipment.....	3,618,441	85,449	157,767	0		3,546,123
19	392 Transportation Equipment.....	3,566,880	934,547	424,129			4,077,278
20	393 Stores Equipment.....	41,725	141,702	653			182,774
21	394 Tools, Shop and Garage Equipment...	1,560,741	392,323	38,549	0		1,914,514
22	395 Laboratory Equipment.....	20,740			0		20,740
23	396 Power Operated Equipment.....	0	347,627				347,627
24	397 Communication Equipment.....	604,600	491,244		0		1,095,844
25	398 Miscellaneous Equipment.....	159,266	0	9,658	0		149,608
26	399 Other Tangible Property.....	0					0
27	Total General Plant.....	19,282,912	7,740,198	687,030	0	0	26,345,079
28	Total Gas Plant in Service.....	256,842,039	19,529,291	1,358,886	0	0	275,012,444
29	104 Utility Plant Leased to Others.....						
30	105 Property Held for Future Use.....						
31	107 Construction Work in Progress.....	6,405,394	16,351,801			(19,350,222)	3,406,973
32	Total Utility Plant-Gas.....	\$263,247,434	\$35,881,092	\$1,358,886	\$0	(\$19,350,222)	\$278,419,418

Note: Completed Construction Not Classified, Account 106 shall be classified in this schedule according to prescribed accounts, on an estimated basis if necessary, and the entries included in column (c). Also, to be included in column (c) are entries for reversals of tentative distributions of prior year reported in column (c). Likewise, if the respondent has a significant amount of plant retirements which have not been classified to primary accounts at the end of year, a tentative distribution of such retirements, on an estimated basis with appropriate contra entry to the Depreciation Reserve Account, shall be included in column (d). Include also in column (d) reversals of tentative distributions of prior year of unclassified retirements. Attach an insert page showing the account distributions of these tentative classifications in columns (c) and (d) including the reversals of the prior years tentative account distributions of these amounts. Careful observance of the above instructions and the texts of Accounts 101 and 106 will avoid serious omissions of the reported amount of respondent's plant actually in service at end of year.

Annual report of

THE BERKSHIRE GAS COMPANY

Year ended December 31, 2017

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UTILITY PLANT - GAS

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

Line No	Account (a)	Balance Beginning of Year (b)	Additions (c)	Retirements (d)	Adjustments (e)	Transfers (f)	Balance End of Year (g)
1	1. INTANGIBLE PLANT						
2	301 Organization.....	\$0					\$0
3	303 Miscellaneous Intangible Plant.....	51,932,490	360,120		0		52,292,610
4	Total Intangible Plant.....	51,932,490	360,120	0	0	0	52,292,610
5	2. PRODUCTION PLANT						
6	Manufactured Gas Production Plant.....						
7	304 Land and Land Rights.....	1,754,413					1,754,413
8	305 Structures and Improvements.....	4,734,213	18,917	62,650			4,690,479
9	306 Boiler Plant Equipment.....	0					0
10	307 Other Power Equipment.....	0					0
11	310 Water Gas Generating Equipment.....	0					0
12	311 Liquefied Petroleum Gas Equipment.....	1,603,746	(296)				1,603,451
13	312 Oil Gas Generation Equipment.....	0					0
14	313 Generating Equipment-Other Process.....	0					0
15	315 Catalytic Cracking Equipment.....	0					0
16	316 Other Reforming Equipment.....	0					0
17	317 Purification Equipment.....	0					0
18	318 Residual Refining Equipment.....	0					0
19	319 Gas Mixing Equipment.....	1,292,759					1,292,759
20	320 Other Equipment.....	798,603	0	0			798,603
21	Total Manufactured Gas.....	0					0
	Production Plant.....	10,183,734	18,621	62,650	0	0	10,139,705
22	3. STORAGE PLANT						
23	360 Land and Land Rights.....	0					0
24	361 Structures and Improvements.....	0					0
25	362 Gas Holders.....	0					0
26	363 Other Equipment.....	0					0
27	Total Storage Plant.....	\$0	\$0	\$0	\$0	\$0	\$0

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Annual report of

THE BERKSHIRE GAS COMPANY

Year ended December 31, 2017

UTILITY PLANT - GAS (Continued)							
Line No.	Account (a)	Balance Beginning of Year (b)	Additions (c)	Retirements (d)	Adjustments (e)	Transfers (f)	Balance End of Year (g)
1	4. TRANSMISSION AND DISTRIBUTION PLANT						
2	365 Land and Land Rights	\$110,357	\$12,652				\$123,009
3	365 Rights-of-Way.....	143,675					143,675
4	366 Structures and Improvements.....	957,580					957,580
5	367 Mains.....	96,132,293	6,448,633	444,960			102,135,967
6	368 Compressor Station Equipment.....	0					0
7	369 Measuring and Regulating Station Equipment.....	7,007,203	240,954	39,511			7,208,645
8	380 Services.....	56,625,645	3,452,396	192,229			59,885,812
9	381 Meters.....	11,735,666	936,899	417,651	0		12,254,914
10	382 Meter Installations.....	11,775,748	311	0	0		11,776,058
11	383 House Regulators.....	2,009,866	353,047	0	0		2,362,913
12	386 Other Property on Cust's Premises.....	0					0
13	387 Other Equipment.....	53,106		0			53,106
14	Total Transmission and Distribution Plant.....	186,551,139	11,444,892	1,094,352	0	0	196,901,680
15	5. GENERAL PLANT						
16	389 Land and Land Rights.....	278,011	5,127				283,137
17	390 Structures and Improvements.....	14,732,560	6,370,710	43,856			21,059,412
18	391 Office Furniture and Equipment.....	3,546,123	161,013	0	0		3,707,136
19	392 Transportation Equipment.....	4,077,278	76,678	293,400			3,860,556
20	393 Stores Equipment.....	182,774	10,247	0			193,021
21	394 Tools, Shop and Garage Equipment....	1,914,514	52,796	5,598	0		1,961,712
22	395 Laboratory Equipment.....	20,740			0		20,740
23	396 Power Operated Equipment.....	347,627	2,190		0		349,817
24	397 Communication Equipment.....	1,095,844	11,971		0		1,107,816
25	398 Miscellaneous Equipment.....	149,608	0	0	0		149,608
26	399 Other Tangible Property	0					0
27	Total General Plant.....	26,345,079	6,690,732	342,855	0	0	32,692,955
28	Total Gas Plant in Service.....	275,012,442	18,514,365	1,499,856	0	0	292,026,951
29	104 Utility Plant Leased to Others.....						
30	105 Property Held for Future Use.....						
31	107 Construction Work in Progress.....	3,406,973	17,236,839			(18,506,790)	2,137,022
32	Total Utility Plant-Gas.....	\$278,419,416	\$35,751,204	\$1,499,856	\$0	(\$18,506,790)	\$294,163,974

Note: Completed Construction Not Classified, Account 106 shall be classified in this schedule according to prescribed accounts, on an estimated basis if necessary, and the entries included in column (c). Also, to be included in column (c) are entries for reversals of tentative distributions of prior year reported in column (c). Likewise, if the respondent has a significant amount of plant retirements which have not been classified to primary accounts at the end of year, a tentative distribution of such retirements, on an estimated basis with appropriate contra entry to the Depreciation Reserve Account, shall be included in column (d). Include also in column (d) reversals of tentative distributions of prior year of unclassified retirements. Attach an insert page showing the account distributions of these tentative classifications in columns (c) and (d) including the reversals of the prior years tentative account distributions of these amounts. Careful observance of the above instructions and the texts of Accounts 101 and 106 will avoid serious omissions of the reported amount of respondent's plant actually in service at end of year

**Office of the Attorney General
First Set of Information Requests**

**THE BERKSHIRE GAS COMPANY
D.P.U. 18-40**

Witness: David M. Grande
Date: June 1, 2018

Question:
AG-1-19: Please provide capital authorization and closing reports for all non-GSEP/non-TIRF projects begun or finished since January 1, 2001 of \$50,000 or more in magnitude.

Response: Please see BGC-DMG-1 and supporting exhibits.

**Office of the Attorney General
First Set of Information Requests**

**THE BERKSHIRE GAS COMPANY
D.P.U. 18-40**

Witness: Adam Danner
Date: June 1, 2018

Question:

AG-1-20: Please provide a breakdown of all properties sold or transferred from the Service Company's and the Company's books since January 2001. For each transaction, please provide a schedule indicating the date the property was sold or transferred, the sales price, the book value at the time of sale, the gain or loss recorded on the Company's books, whether the property sold was included in a rate case filing, and whether the sale or transfer was made to an affiliated company. For each property sold or transferred to an affiliated company, please provide the fair market value at the time of the sale or transfer and provide the workpapers in support of the calculation of the fair market value.

Response: There have been no property sales or transfers since January 2014 for the Service Company.

The Company had two transactions which occurred since 2001. First, land in North Adams, Massachusetts was sold for \$65,000 in September 2006 to a non-affiliated company. The original purchase price of the land in 1951 was \$3,973. \$1,518 was retired on the books after the sale, thus, the gain on the property was \$62,545. Second, property was purchased at 52-56 Gordon Street in Pittsfield, Massachusetts for \$1 in 2002 and then sold to a non-affiliated company for \$1 in 2010. Thus there was no gain on the sale of this property.

**Office of the Attorney General
First Set of Information Requests**

**THE BERKSHIRE GAS COMPANY
D.P.U. 18-40**

Witness: Adam Danner
Date: June 1, 2018

Question:
AG-1-24: Please provide each of the years 2001 through 2017 and test year depreciation accrual rates and depreciation expense by plant account.

Response: Please see attachment AG-1-24.

FINAL BOOK DEPRECIATION
FOR THE PERIOD ENDED DECEMBER 2001

Line Acct No No	Description	Utility Plant in Service @ 12/31/2000	Utility Plant in Service @ 12/31/2001	Average Utility Plant for Cal 2001	2001 Accrual Rates	ACTUAL Depreciation Expense Cal 2001
1	<u>Production Plant</u>					
2. 304	Land and Land Rights	1,378,175	1,378,175	1,378,175	0.00	0
3. 305	Structures and Improvements	5,244,837	5,269,342	5,257,090	2.36	124,067
5. 307	Other Power Equipment	0	0	0	5.66	0
6. 311.0	1 Liquefied Petroleum Gas Equipment	1,886,251	2,014,671	1,950,461	3.62	70,607
7. 319	Gas Mixing Equipment	35,738	35,738	35,738	4.64	1,658
7. 319.1	Gas Mixing Equip-LNG	1,855,911	1,855,911	1,855,911	7.79	144,575
8. 320	Other Equipment	104,995	104,995	104,995	4.43	4,651
9.	Total Production Plant	10,505,907	10,658,832	10,582,370		345,559
10	<u>Transmission and Distribution Plant</u>					
11. 365.01	1 Land and Land Rights	110,357	110,357	110,357	0	0
12. 365.02	2 Rights-of-Way	169,441	174,441	171,941	0	0
13. 366.01	1 Compressor Station Struct.	437,084	437,084	437,084	2.76	12,064
14. 366.02	2 Structures and Improvements	272,329	272,329	272,329	2.75	7,489
15. 367.01	Mains	55,129,581	58,028,718	56,579,150	2.39	1,352,242
16. 368	Compressor Station Equip.	219,097	219,097	219,097	3.03	6,639
17. 369	Measuring and Regulating Equipment	3,452,444	3,710,778	3,581,611	4.28	153,293
18. 369.01	1 Measuring and Regulating Equipment-Computers	446,346	446,346	446,346	13.61	0
19. 380	Services	27,950,679	29,028,774	28,489,727	5.91	1,683,743
20. 381	Meters	8,679,509	8,842,299	8,760,904	4.80	420,523
21. 382.01	1 Meter Installations	4,034,891	4,142,674	4,088,783	3.87	158,236
22. 382.02	2 Meter Installations - Industrial	2,269,193	2,548,807	2,409,000	4.42	106,478
23. 383.01	House Regulators	965,811	990,597	978,204	5.25	51,356
25. 387	Other Equipment	39,114	39,114	39,114	5.91	2,312
26	Total Transmission and Distribution Plant	104,175,876	108,991,415	106,583,646		3,954,373
1	<u>General Plant</u>					
2. 389	Land and Land Rights	152,540	152,540	152,540	0	0
3. 390.01	1 Struct & Improve-Pitts.	3,894,508	3,905,729	3,900,119	2.31	90,093
4. 390.01	1 Struct & Improve-Gfd.	462,631	462,631	462,631	2.31	10,687
6. 391	Office Furniture and Equip.	904,390	908,215	906,303	3.63	32,899
7. 391.01	1 Office Equip -Computers	1,271,179	1,317,379	1,294,279	14.34	0
8. 392	Transportation Equipment	689,076	564,851	626,964	14.18	0
9. 393	Stores Equipment	17,740	17,740	17,740	7.16	0
10. 394	Tools, Shop, Garage Equip.	750,943	774,164	762,554	5.12	39,043
11. 395	Laboratory Equipment	28,078	28,078	28,078	3.74	1,050
12. 397	Communication Equipment	124,741	131,947	128,344	7.50	9,626
13. 398	Miscellaneous Equipment	77,882	77,882	77,882	6.52	5,078
14.	Total General Plant	8,373,708	8,341,156	8,357,432		188,475
15.	Total	123,055,491	127,991,403	125,523,447		4,488,407

THE BERKSHIRE GAS COMPANY
FINAL BOOK DEPRECIATION
FOR THE PERIOD ENDED DECEMBER 2002

Line Acct No No	Description	Utility Plant in Service @ 12/31/2001	Utility Plant in Service @ 12/31/2002	Average Utility Plant for FY 2002	2002 Accrual Rates	ACTUAL Depreciation Expense FY 2002
1	<u>Production Plant</u>					
2. 304	Land and Land Rights	1,378,175	1,378,176	1,378,176	0.00	0
3. 305	Structures and Improvements	5,269,342	5,279,781	5,274,562	2.29	120,527
5. 307	Other Power Equipment	0	0	0	0.47	0
6. 311.0	1 Liquefied Petroleum Gas Equipment	2,014,671	2,014,671	2,014,671	2.19	44,091
7. 319	Gas Mixing Equipment	35,738	35,738	35,738	4.36	1,559
7. 319.1	Gas Mixing Equip-LNG	1,855,911	1,855,911	1,855,911	6.10	113,194
8. 320	Other Equipment	104,995	104,995	104,995	3.89	4,081
9.	Total Production Plant	10,658,832	10,669,272	10,664,052		283,452
10	<u>Transmission and Distribution Plant</u>					
11. 365.01	1 Land and Land Rights	110,357	110,357	110,357	0.00	0
12. 365.02	2 Rights-of-Way	174,441	174,441	174,441	0.00	0
13. 366.01	1 Compressor Station Struct.	437,084	437,084	437,084	2.51	10,974
14. 366.02	2 Structures and Improvements	272,329	272,329	272,329	2.46	6,710
15. 367.01	Mains	58,028,718	59,226,177	58,627,448	2.38	1,394,845
16. 368	Compressor Station Equip.	219,097	219,097	219,097	2.69	5,891
17. 369	Measuring and Regulating Equipment	3,710,778	3,774,591	3,742,685	3.85	143,962
18. 369.01	1 Measuring and Regulating Equipment-Computers	446,346	446,346	446,346	0.00	0
19. 380	Services	29,028,774	30,172,027	29,600,401	5.83	1,726,468
20. 381	Meters	8,842,299	8,694,641	8,768,470	4.15	363,565
21. 382.01	1 Meter Installations	4,142,674	4,389,242	4,265,958	3.73	159,116
22. 382.02	2 Meter Installations - Industrial	2,548,807	2,701,684	2,625,246	3.56	93,350
23. 383.01	House Regulators	990,597	1,023,556	1,007,077	3.82	38,444
25. 387	Other Equipment	39,114	39,114	39,114	6.45	2,521
26.	Total Transmission and Distribution Plant	108,991,415	111,680,686	110,336,051		3,945,847
1	<u>General Plant</u>					
2. 389	Land and Land Rights	152,540	152,540	152,540	0.00	0
3. 390.01	1 Struct & Improve-Pitts.	3,905,729	4,070,538	3,988,134	2.02	80,737
4. 390.01	1 Struct & Improve-Gfld.	462,631	498,981	480,806	2.02	9,734
6. 391	Office Furniture and Equip.	908,215	908,215	908,215	4.20	38,103
7. 391.01	1 Office Equip -Computers	1,317,379	1,371,306	1,344,343	0.00	17,976
7. 391.01	1 Office Equip -Computers-New	0	81,712	40,856	20.00	8,171
8. 392	Transportation Equipment	564,851	509,292	537,072	1.36	4,697
9. 393	Stores Equipment	17,740	22,980	20,360	0.60	1,747
10. 394	Tools, Shop, Garage Equip.	774,164	856,883	815,524	3.85	31,417
11. 395	Laboratory Equipment	28,078	28,078	28,078	2.79	784
12. 397	Communication Equipment	131,947	131,947	131,947	3.86	5,091
13. 398	Miscellaneous Equipment	77,882	77,882	77,882	2.72	2,121
14.	Total General Plant	8,341,156	8,710,354	8,525,755		200,576
15.	Total	127,991,403	131,060,312	129,525,857		4,429,875
Less CIAC						(46,155)
Net Depreciation Exp.						4,383,720

THE BERKSHIRE GAS COMPANY
FINAL BOOK DEPRECIATION
FOR THE PERIOD ENDED DECEMBER 2003

Line Acct No No	Description	Utility Plant In Service @ 12/31/2002	Utility Plant In Service @ 12/31/2003	Average Utility Plant for FY 2003	2003 Accrual Rates	ACTUAL Depreciation Expense FY 2003
1	<u>Production Plant</u>					
2. 304	Land and Land Rights	1,378,176	1,378,176	1,378,176	0	0
3. 305	Structures and Improvements	5,279,781	4,875,838	5,077,810	2.28	115,774
5. 307	Other Power Equipment	0	0	0	0	0
6. 311.0	1 Liquefied Petroleum Gas Equipment	2,014,671	1,708,849	1,861,760	2.06	38,352
7. 319	Gas Mixing Equipment	35,738	35,738	35,738	4.34	1,551
7. 319.1	Gas Mixing Equip-LNG	1,855,911	1,855,911	1,855,911	5.95	110,427
8. 320	Other Equipment	104,995	194,423	149,709	3.84	5,749
9.	Total Production Plant	10,669,272	10,048,935	10,359,104		271,853
10	<u>Transmission and Distribution Plant</u>					
11. 365.01	1 Land and Land Rights	110,357	110,357	110,357	0	0
12. 365.02	2 Rights-of-Way	174,441	110,439	142,440	0	0
13. 366.01	1 Compressor Station Struct.	437,084	437,084	437,084	2.49	10,883
14. 366.02	2 Structures and Improvements	272,329	272,328	272,329	2.44	6,645
15. 367.01	Mains	59,226,177	60,125,318	59,675,748	2.38	1,420,283
16. 368	Compressor Station Equip.	219,097	219,097	219,097	2.66	5,828
17. 369	Measuring and Regulating Equipment	3,774,591	3,774,590	3,774,591	3.81	143,812
18. 369.01	1 Measuring and Regulating Equipment-Computers	446,346	446,346	446,346	0.00	0
19. 380	Services	30,172,027	30,922,379	30,547,203	5.83	1,780,902
20. 381	Meters	8,694,641	8,840,107	8,767,374	4.09	358,586
21. 382.01	1 Meter Installations	4,389,242	4,726,625	4,557,934	3.72	169,555
22. 382.02	2 Meter Installations - Industrial	2,701,684	2,809,222	2,755,453	3.48	95,890
23. 383.01	House Regulators	1,023,556	1,089,436	1,056,496	3.69	38,985
25. 387	Other Equipment	39,114	39,114	39,114	6.50	2,542
26	Total Transmission and Distribution Plant	111,680,686	113,922,442	112,801,564		4,033,910
1	<u>General Plant</u>					
2. 389	Land and Land Rights	152,540	152,540	152,540	0.00	0
3. 390.01	1 Struct & Improve-Pitts.	4,070,538	4,180,641	4,125,590	2.00	82,512
4. 390.01	1 Struct & Improve-Gfld.	498,981	492,581	495,781	2.00	9,916
6. 391	Office Furniture and Equip.	908,215	913,328	910,772	4.25	38,708
7. 391.01	1 Office Equip.-Comp-fully deprec	1,317,379	1,317,379	1,317,379	0.00	0
7. 391.01	1 Office Equip.-Computers used	53,927	129,554	91,741	33.00	30,274
7. 391.01	1 Office Equip.-Computers-New	81,712	117,837	99,675	20.00	19,935
8. 392	Transportation Equip-fully deprec	491,900	491,900	491,900	0.00	0
8. 392	Transportation Equipment-used	17,392	93,992	55,692	50.00	27,846
8. 392	Transportation Equipment-New	0	115,916	57,958	20.00	not in op
9. 393	Stores Equipment	22,980	22,980	22,980	0.00	1,747
10. 394	Tools, Shop, Garage Equip.	856,883	979,621	918,252	3.74	34,343
11. 395	Laboratory Equipment	28,078	28,078	28,078	2.71	761
12. 397	Communication Equipment	131,947	142,928	137,438	3.53	4,852
13. 398	Miscellaneous Equipment	77,882	77,882	77,882	2.38	1,854
14.	Total General Plant	8,710,354	9,256,957	8,983,655		252,746
15.	Total	131,060,312	133,228,334	132,144,323		4,558,509

Less CIAC (49,714)

Net Depreciation Exp. 4,508,795

THE BERKSHIRE GAS COMPANY
FINAL BOOK DEPRECIATION
FOR THE PERIOD ENDED DECEMBER 2004

Line Acct No No	Description	Utility Plant In Service @ 12/31/2003	Utility Plant In Service @ 12/31/2004	Average Utility Plant for FY 2004	2004 Accrual Rates	ACTUAL Depreciation Expense FY 2004
1	<u>Production Plant</u>					
2. 304	Land and Land Rights	1,378,178	1,378,178	1,378,178	0	0
3. 305	Structures and Improvements	4,875,838	4,875,838	4,875,838	2.28	111,169
5. 307	Other Power Equipment	0	0	0	0	0
6. 311.0	1 Liquefied Petroleum Gas Equipment	1,708,849	1,708,849	1,708,849	2.08	35,202
7. 319	Gas Mixing Equipment	35,738	35,738	35,738	4.34	1,551
7. 319.1	Gas Mixing Equip-LNG	1,855,911	1,152,394	1,504,153	5.95	89,497
8. 320	Other Equipment	194,423	227,393	210,908	3.84	8,099
9.	Total Production Plant	10,048,935	9,378,388	9,713,662		245,518
10	<u>Transmission and Distribution Plant</u>					
11. 365.01	1 Land and Land Rights	110,357	110,357	110,357	0	0
12. 365.02	2 Rights-of-Way	110,439	110,439	110,439	0	0
13. 366.01	1 Compressor Station Struct.	437,084	437,084	437,084	2.49	10,883
14. 366.02	2 Structures and Improvements	272,328	272,328	272,328	2.44	6,845
15. 367.01	Mains	60,125,318	61,348,287	60,737,303	2.38	1,445,548
16. 368	Compressor Station Equip.	219,097	219,097	219,097	2.66	5,828
17. 369	Measuring and Regulating Equipment	3,774,590	3,936,110	3,855,350	3.81	146,889
18. 369.01	1 Measuring and Regulating Equipment-Computers	446,348	141,511	293,929	0.00	0
19. 380	Services	30,922,379	32,280,597	31,601,488	5.83	1,842,367
20. 381	Meters	8,840,107	8,803,929	8,822,018	4.09	360,821
21. 382.01	1 Meter Installations	4,726,625	4,943,210	4,834,918	3.72	179,859
22. 382.02	2 Meter Installations - Industrial	2,809,222	2,913,937	2,861,580	3.48	99,583
23. 383.01	House Regulators	1,089,436	1,105,603	1,097,520	3.69	40,498
25. 387	Other Equipment	39,114	53,941	46,528	6.50	3,024
26.	Total Transmission and Distribution Plant	113,922,442	116,677,430	115,299,936		4,141,945
1	<u>General Plant</u>					
2. 389	Land and Land Rights	152,540	152,540	152,540	0.00	0
3. 390.01	Struct & Improvements	4,673,222	4,693,656	4,683,439	2.00	93,669
4. 390.02	Struct & Improvements-Leased	0	11,581	5,791	10.00	579
5. 391	Office Furniture and Equip.	913,328	821,478	867,403	4.25	36,865
6. 391.01	1 Office Equip.-Comp-fully deprec	1,317,379	800,711	1,059,045	0.00	fully deprec
6. 391.01	1 Office Equip.-Computers used	129,554	166,389	147,971	33.00	48,831
6. 391.01	1 Office Equip.-Computers-New	117,637	264,145	190,891	20.00	38,178
7. 392	Transportation Equip-fully deprec	491,900	381,688	436,794	0.00	0
7. 392	Transportation Equipment-used	93,992	153,805	123,899	50.00	61,949
7. 392	Transportation Equipment-New	115,916	473,493	294,704	20.00	58,941
8. 393	Stores Equipment	22,980	13,604	18,292	0.00	1,747
9. 394	Tools, Shop, Garage Equip.	978,621	1,027,477	1,003,549	3.74	37,533
10. 395	Laboratory Equipment	28,078	28,078	28,078	2.71	761
11. 397	Communication Equipment	142,928	142,928	142,928	3.53	5,045
12. 398	Miscellaneous Equipment	77,882	77,882	77,882	2.38	1,854
	Total General Plant	9,256,957	9,209,455	9,233,206		385,951
15.	Total	133,228,334	136,265,273	134,246,803		4,773,414
	Less CIAC					(55,817)
	Net Depreciation Exp.					4,717,597

THE BERKSHIRE GAS COMPANY
FINAL BOOK DEPRECIATION
FOR THE PERIOD ENDED DECEMBER 2005

Line Acct No No	Description	Utility Plant in Service @ 12/31/2004	Utility Plant in Service @ 12/31/2005	Average Utility Plant for FY 2005	2005 Accrual Rates	ACTUAL Depreciation Expense FY 2005
1	<u>Production Plant</u>					
2 304	Land and Land Rights	1,378,176	1,755,932	1,567,054	0	0
3 305	Structures and Improvements	4,875,838	4,506,470	4,691,154	2.28	106,958
5 307	Other Power Equipment	0	0	0	0	0
6 311.0	1 Liquefied Petroleum Gas Equipment	1,708,849	1,709,574	1,709,212	2.06	35,210
7 319	Gas Mixing Equipment	35,738	35,738	35,738	4.34	1,551
7 319.1	Gas Mixing Equip-LNG	1,152,394	1,195,839	1,174,117	5.95	69,860
8 320	Other Equipment	227,393	245,008	236,201	3.84	9,070
9	Total Production Plant	9,378,388	9,448,561	9,413,475		222,649
10	<u>Transmission and Distribution Plant</u>					
11. 365 01	1 Land and Land Rights	110,357	110,357	110,357	0	0
12 365 02	2 Rights-of-Way	110,439	110,439	110,439	0	0
13 366 01	1 Compressor Station Struct.	437,084	437,084	437,084	2.49	10,883
14 366 02	2 Structures and Improvements	272,328	276,647	274,488	2.44	6,697
15 367.01	Mains	61,349,287	62,305,301	61,827,294	2.38	1,471,490
16 368	Compressor Station Equip.	219,097	219,097	219,097	2.66	5,828
17 369	Measuring and Regulating Equipment	3,936,110	4,194,857	4,065,484	3.81	154,895
18 369.01	1 Measuring and Regulating Equipment-Computers	141,511	141,511	141,511	0.00	0
19 380	Services	32,280,597	33,492,356	32,886,477	5.83	1,917,282
20 381	Meters	8,803,929	8,897,930	8,850,930	4.09	362,003
21 382.01	1 Meter Installations	4,943,210	5,109,035	5,026,123	3.72	186,972
22 382.02	2 Meter Installations - Industrial	2,913,937	3,109,533	3,011,735	3.48	104,808
23 383.01	House Regulators	1,105,603	1,115,765	1,110,684	3.69	40,984
25 387	Other Equipment	53,941	53,941	53,941	6.50	3,506
26.	Total Transmission and Distribution Plant	116,677,430	119,573,853	118,125,642		4,265,349
1	<u>General Plant</u>					
2 389	Land and Land Rights	152,540	152,540	152,540	0.00	0
3 390.01	1 Struct & Improve-Pitts.	4,705,237	4,757,995	4,731,616	2.00	94,632
6 391	Office Furniture and Equip	821,478	824,338	822,908	4.25	34,974
7 391.01	1 Office Equip -Comp-fully deprec	800,711	800,711	800,711	0.00	0
7 391.01	1 Office Equip -Computers used	166,389	166,389	166,389	33.00	74,761
7 391.01	1 Office Equip -Computers-New	264,145	402,089	333,117	20.00	66,623
8 392	Transportation Equip-fully deprec	381,688	247,556	314,622	0.00	0
8 392	Transportation Equipment-used	153,805	195,557	174,681	50.00	67,495
8 392	Transportation Equipment-New	473,493	927,680	700,586	14.20	99,483
9 393	Stores Equipment	13,604	13,604	13,604	0.00	0
10 394	Tools, Shop, Garage Equip	1,027,478	1,075,109	1,051,294	3.74	39,318
11 395	Laboratory Equipment	28,078	28,078	28,078	2.71	761
12 397	Communication Equipment	142,928	143,907	143,418	3.53	5,063
13 398	Miscellaneous Equipment	77,882	77,882	77,882	2.38	1,854
14.	Total General Plant	9,209,456	9,813,435	9,511,445		484,964
15.	Total	135,265,274	138,835,849	137,050,561		4,972,962
	Less CIAC					(63,411)
	Net Depreciation Exp.					4,909,551

THE BERKSHIRE GAS COMPANY
FINAL BOOK DEPRECIATION
FOR THE PERIOD ENDED DECEMBER 2006

Acct No.	Description	Utility Plant in Service @ 12/31/2005	Utility Plant in Service @ 12/31/2006	Average Utility Plant for FY 2006	2006 Accrual Rates	ACTUAL Depreciation Expense FY 2006
Production Plant						
304	Land and Land Rights	1,755,932	1,754,414	1,755,173	0	0
305	Structures and Improvements	4,506,470	4,451,571	4,479,021	2.28	102,122
307	Other Power Equipment	0	0	0	0	0
311	1 Liquefied Petroleum Gas Equipment	1,709,574	1,515,469	1,612,522	2.08	33,218
319	Gas Mixing Equipment	35,738	35,738	35,738	4.34	1,551
319.1	Gas Mixing Equip-LNG	1,195,839	1,195,839	1,195,839	4.18	49,886
319.1	Gas Mixing Equip-LNG phantom	0	0	0	0	23,874
320	Other Equipment	245,008	277,252	261,130	3.84	10,027
Total Production Plant		9,448,561	9,230,283	9,339,422		220,778
Transmission and Distribution Plant						
365.01	1 Land and Land Rights	110,357	110,357	110,357	0	0
365.02	2 Rights-of-Way	110,439	110,439	110,439	0	0
366.01	1 Compressor Station Struct.	437,084	437,084	437,084	2.49	10,883
366.02	2 Structures and Improvements	276,647	276,647	276,647	2.44	6,750
367.01	Mains	62,305,301	67,840,365	65,072,833	2.38	1,548,733
368	Compressor Station Equip.	219,097	219,097	219,097	2.66	5,828
369	Measuring and Regulating Equipment	4,194,857	4,220,854	4,207,856	3.81	160,319
369.01	1 Measuring and Regulating Equipment-Computers	141,511	141,511	141,511	0.00	0
380	Services	33,492,356	34,514,835	34,003,596	5.83	1,982,410
381	Meters	8,897,930	9,067,232	8,982,581	4.09	367,388
382.01	1 Meter Installations	5,109,035	5,260,451	5,184,743	3.72	192,872
382.02	2 Meter Installations - Industrial	3,109,533	3,051,637	3,080,585	3.48	107,204
383	House Regulators	1,115,765	1,143,309	1,129,537	3.69	41,680
387	Other Equipment	53,941	53,941	53,941	6.50	3,506
Total Transmission and Distribution Plant		119,573,853	126,447,759	123,010,806		4,427,574
General Plant						
389	Land and Land Rights	152,540	152,540	152,540	0.00	0
390.01	1 Struct & Improve-Pitts.	4,757,995	4,788,326	4,773,161	2.00	95,463
391	Office Furniture and Equip.	824,338	822,330	823,334	4.25	34,992
391.01	1 Office Equip.-Comp-fully deprec	800,711	572,836	686,774	0.00	0
391.01	1 Office Equip.-Computers used	166,389	166,389	166,389	per schedule	12,523
391.01	1 Office Equip.-Computers-New	402,089	725,389	563,739	20.00	112,748
392	Transportation Equip-fully deprec	247,556	175,781	211,669	0.00	0
392	Transportation Equipment-used	195,557	178,166	186,862	per schedule	20,876
392	Transportation Equipment-New	927,680	1,274,223	1,100,952	20.00	220,190
393	Stores Equipment	13,604	13,604	13,604	0.00	0
394	Tools, Shop, Garage Equip.	1,075,109	1,164,464	1,119,787	3.74	41,880
395	Laboratory Equipment	28,078	28,078	28,078	2.71	761
397	Communication Equipment	143,907	200,249	172,078	3.53	6,074
398	Miscellaneous Equipment	77,882	77,882	77,882	2.38	1,854
Total General Plant		9,813,435	10,340,258	10,076,846		547,361
Total		138,835,849	146,018,300	142,427,074		6,195,713
Less CIAC						(69,128)
Net Depreciation Exp.						5,126,585

THE BERKSHIRE GAS COMPANY
FINAL BOOK DEPRECIATION
FOR THE PERIOD ENDED DECEMBER 2007

Line Acct No No	Description	Utility Plant in Service @ 12/31/2006	Utility Plant in Service @ 12/31/2007	Average Utility Plant for FY 2007	2007 Accrual Rates	ACTUAL Depreciation Expense FY 2007
1	<u>Production Plant</u>					
2. 304	Land and Land Rights	1,754,414	1,754,414	1,754,414	0	0
3. 305	Structures and Improvements	4,451,571	4,511,415	4,481,493	2.28	102,178
5. 307	Other Power Equipment	0	0	0	0	0
6. 311.0	1 Liquefied Petroleum Gas Equipment	1,515,469	1,515,469	1,515,469	2.06	31,219
7. 319	Gas Mixing Equipment	35,738	35,738	35,738	4.34	1,551
7. 319.1	Gas Mixing Equip-LNG	1,195,839	1,195,839	1,195,839	5.95	71,152
319.1	Gas Mixing Equip-LNG phantom	0				
8. 320	Other Equipment	277,252	300,930	289,091	3.84	11,101
9.	Total Production Plant	9,230,283	9,313,805	9,272,044		217,201
10	<u>Transmission and Distribution Plant</u>					
11. 365.01	1 Land and Land Rights	110,357	110,357	110,357	0	0
12. 365.02	2 Rights-of-Way	110,439	110,439	110,439	0	0
13. 366.01	1 Compressor Station Struct.	437,084	437,084	437,084	2.49	10,883
14. 366.02	2 Structures and Improvements	276,647	276,647	276,647	2.44	6,750
15. 367.01	1 Mains	67,840,365	68,753,212	68,296,789	2.38	1,625,464
16. 368	Compressor Station Equip.	219,097	219,097	219,097	2.66	5,828
17. 369	Measuring and Regulating Equipment	4,220,854	4,235,135	4,227,995	3.81	161,087
18. 369.01	1 Measuring and Regulating Equipment-Computers	141,511	141,511	141,511	0.00	0
19. 380	Services	34,514,835	35,618,988	35,066,912	5.83	2,044,401
20. 381	Meters	9,067,232	8,978,590	9,022,911	4.09	369,037
21. 382.01	1 Meter Installations	5,260,451	5,483,185	5,371,818	3.72	199,832
22. 382.02	2 Meter Installations - Industrial	3,051,637	3,382,628	3,217,133	3.48	111,956
23. 383.01	House Regulators	1,143,309	1,186,457	1,164,883	3.69	42,984
25. 387	Other Equipment	53,941	53,941	53,941	6.50	3,506
26.	Total Transmission and Distribution Plant	126,447,759	128,987,271	127,717,515		4,581,728
1	<u>General Plant</u>					
2. 389	Land and Land Rights	152,540	152,540	152,540	0.00	0
3. 390.01	1 Struct & Improve	4,788,326	4,839,129	4,813,728	2.00	98,275
6. 391	Office Furniture and Equip.	822,330	829,788	826,059	4.25	35,108
7. 391.01	1 Office Equip.-Comp-fully deprec	739,225	739,225	739,225	0.00	0
7. 391.01	1 Office Equip.-Computers used	0	106,690	53,345 see schedule		17,800
7. 391.01	1 Office Equip.-Computers-New	725,389	1,045,717	885,553	20.00	177,111
8. 392	Transportation Equip-fully deprec	353,947	297,979	325,963	0.00	0
8. 392	Transportation Equipment-used	0	0	0	50.00	0
8. 392	Transportation Equipment-New	1,274,223	1,654,367	1,464,295	14.20	207,930
9. 393	Stores Equipment	13,604	13,604	13,604	0.00	0
10. 394	Tools, Shop, Garage Equip.	1,164,464	1,220,951	1,192,708	3.74	44,607
11. 395	Laboratory Equipment	28,078	16,102	22,090	2.71	599
12. 397	Communication Equipment	200,249	196,841	198,545	3.53	7,009
13. 398	Miscellaneous Equipment	77,882	69,854	73,868	2.38	1,758
14.	Total General Plant	10,340,258	11,182,786	10,761,522		588,195
15.	Total	146,018,300	149,483,862	147,751,081		5,387,124
Less CIAC						(75,595)
Net Depreciation Exp.						5,311,529

THE BERKSHIRE GAS COMPANY
FINAL BOOK DEPRECIATION
FOR THE PERIOD ENDED DECEMBER 2008

Line Acct No No	Description	Utility Plant In Service @ 12/31/2007	Utility Plant In Service @ 12/31/2008	Average Utility Plant for FY 2008	2008 Accrual Rates	ACTUAL Depreciation Expense FY 2008
1	<u>Production Plant</u>					
2. 304	Land and Land Rights	1,754,414	1,754,414	1,754,414	0	0
3. 305	Structures and Improvements	4,511,415	4,511,415	4,511,415	2.28	102,860
5. 307	Other Power Equipment	0	0	0	0	0
6. 311.0	1 Liquefied Petroleum Gas Equipment	1,515,469	1,515,469	1,515,469	2.06	31,219
7. 319	Gas Mixing Equipment	35,738	101,625	68,682	4.34	2,981
7. 319.1	Gas Mixing Equip-LNG	1,195,839	1,195,839	1,195,839	5.95	71,152
319.1	Gas Mixing Equip-LNG phantom					
8. 320	Other Equipment	300,930	304,873	302,902	3.64	11,631
9.	Total Production Plant	9,313,805	9,383,635	9,348,720		219,844
10	<u>Transmission and Distribution Plant</u>					
11. 365.01	1 Land and Land Rights	110,357	110,357	110,357	0	0
12. 365.02	2 Rights-of-Way	110,439	110,439	110,439	0	0
13. 366.01	1 Compressor Station Struct.	437,084	0	218,542	2.49	5,442
14. 366.02	2 Structures and Improvements	276,847	276,847	276,847	2.44	6,750
15. 367.01	Mains	68,753,212	69,607,937	69,180,575	2.38	1,646,498
16. 368	Compressor Station Equip.	219,097	0	109,549	2.66	2,914
17. 369	Measuring and Regulating Equipment	4,235,135	4,275,613	4,255,374	3.81	162,130
18. 369.01	1 Measuring and Regulating Equipment-Computers	141,511	141,511	141,511	0.00	0
19. 380	Services	35,618,988	37,469,701	36,544,345	5.83	2,130,535
20. 381	Meters	8,979,590	8,979,886	8,979,238	4.09	367,251
21. 382.01	1 Meter Installations	5,483,185	5,640,802	5,561,994	3.72	206,906
22. 382.02	2 Meter Installations - Industrial	3,382,628	3,545,570	3,464,099	3.48	120,551
23. 383.01	House Regulators	1,186,457	1,214,025	1,200,241	3.69	44,289
25. 387	Other Equipment	53,941	53,941	53,941	6.50	3,506
26.	Total Transmission and Distribution Plant	128,987,271	131,426,429	130,206,850		4,696,771
1	<u>General Plant</u>					
2. 389	Land and Land Rights	152,540	152,540	152,540	0.00	0
3. 390.01	1 Struct & Improve	4,839,129	5,086,740	4,962,935	2.00	99,259
6. 391	Office Furniture and Equip.	829,788	831,096	830,442	4.25	35,294
7. 391.01	1 Office Equip.-Comp-fully deprec	739,225	723,619	731,422	0.00	0
7. 391.01	1 Office Equip.-Computers used	106,690	106,690	106,690	see schedule	35,563
7. 391.01	1 Office Equip.-Computers-New	1,045,717	1,198,853	1,122,185	20.00	224,437
8. 392	Transportation Equip-fully deprec	297,979	134,736	216,357	0.00	0
8. 392	Transportation Equipment-used	0	0	0	50.00	0
8. 392	Transportation Equipment-New	1,654,367	2,094,332	1,874,349	14.20	266,158
9. 393	Stores Equipment	13,604	13,604	13,604	0.00	0
10. 394	Tools, Shop, Garage Equip.	1,220,951	1,247,079	1,234,015	3.74	46,152
11. 395	Laboratory Equipment	16,102	16,102	16,102	2.71	436
12. 397	Communication Equipment	196,841	204,215	200,528	3.53	7,079
13. 398	Miscellaneous Equipment	69,854	76,661	74,268	2.38	1,766
14.	Total General Plant	11,182,786	11,888,086	11,535,436		716,145
15.	Total	149,483,862	152,698,150	151,091,006		5,632,760
	Less CIAC					(83,457)
	Net Depreciation Exp.					5,549,303

THE BERKSHIRE GAS COMPANY
FINAL BOOK DEPRECIATION
FOR THE PERIOD ENDED DECEMBER 2009

Line Acct No No	Description	Utility Plant In Service @ 12/31/2008	Utility Plant In Service @ 12/31/2009	Average Utility Plant for FY 2009	2009 Accrual Rates	ACTUAL Depreciation Expense FY 2009
1	<u>Production Plant</u>					
2. 304	Land and Land Rights	1,754,414	1,754,414	1,754,414	0	0
3. 305	Structures and Improvements	4,511,415	4,511,415	4,511,415	2.28	102,860
5. 307	Other Power Equipment	0	0	0	0	0
6. 311.0	1 Liquefied Petroleum Gas Equipment	1,515,469	1,515,469	1,515,469	2.06	31,219
7. 319	Gas Mixing Equipment	101,625	97,150	99,388	4.34	4,313
7. 319.1	Gas Mixing Equip-LNG	1,195,839	1,195,839	1,195,839	5.95	71,152
319.1	Gas Mixing Equip-LNG phantom					
8. 320	Other Equipment	304,873	304,873	304,873	3.84	11,707
9.	Total Production Plant	9,383,635	9,379,160	9,381,398		221,252
10	<u>Transmission and Distribution Plant</u>					
11. 365.01	1 Land and Land Rights	110,357	110,357	110,357	0	0
12. 365.02	2 Rights-of-Way	110,439	110,439	110,439	0	0
13. 366.01	1 Compressor Station Struct.	0	0	0	2.49	0
14. 366.02	2 Structures and Improvements	276,647	276,647	276,647	2.44	6,750
15. 367.01	Mains	69,607,937	70,710,924	70,159,431	2.38	1,669,794
16. 368	Compressor Station Equip.	0	0	0	2.66	0
17. 369	Measuring and Regulating Equipment	4,275,613	4,349,775	4,312,694	3.81	164,314
18. 369.01	1 Measuring and Regulating Equipment-Computers	141,511	141,511	141,511	0.00	0
19. 380	Services	37,469,701	38,596,839	38,033,270	5.83	2,217,340
20. 381	Meters	8,979,886	8,785,955	8,872,921	4.09	362,902
21. 382.01	1 Meter Installations	5,640,802	5,718,300	5,679,551	3.72	211,279
22. 382.02	2 Meter Installations - Industrial	3,545,570	3,714,548	3,630,059	3.48	126,328
23. 383.01	House Regulators	1,214,025	1,243,107	1,228,566	3.69	45,334
25. 387	Other Equipment	53,941	53,941	53,941	6.50	3,506
26.	Total Transmission and Distribution Plant	131,426,429	133,792,343	132,609,386		4,807,546
1	<u>General Plant</u>					
2. 389	Land and Land Rights	152,540	152,540	152,540	0.00	0
3. 390.01	1 Struct & Improve	5,086,740	5,271,967	5,179,354	2.00	103,587
6. 391	Office Furniture and Equip.	831,096	832,226	831,662	4.25	35,346
7. 391.01	1 Office Equip.-Comp-fully deprec	723,619	718,862	721,241	0.00	0
7. 391.01	1 Office Equip.-Computers used	106,690	106,690	106,690	see schedule	35,563
7. 391.01	1 Office Equip.-Computers-New	1,198,653	1,357,605	1,276,129	20.00	255,626
8. 392	Transportation Equip-fully deprec	134,736	53,471	94,103	0.00	0
8. 392	Transportation Equipment-used	0	0	0	50.00	0
8. 392	Transportation Equipment-New	2,094,332	2,212,560	2,153,446	14.20	305,789
9. 393	Stores Equipment	13,604	13,604	13,604	0.00	0
10. 394	Tools, Shop, Garage Equip.	1,247,079	1,265,784	1,256,432	3.74	46,991
11. 395	Laboratory Equipment	16,102	16,102	16,102	2.71	436
12. 397	Communication Equipment	204,215	214,878	209,547	3.53	7,397
13. 398	Miscellaneous Equipment	78,661	95,017	86,849	2.38	2,067
14.	Total General Plant	11,886,086	12,311,306	12,099,697		792,802
15.	Total	152,696,150	155,482,811	154,090,481		5,821,600
	Less CIAC					(97,413)
	Net Depreciation Exp.					5,724,187

THE BERKSHIRE GAS COMPANY
FINAL BOOK DEPRECIATION
FOR THE PERIOD ENDED DECEMBER 2010

Line Acct No No	Description	Utility Plant in Service @ 12/31/2009	Utility Plant in Service @ 12/31/2010	Average Utility Plant for FY 2010	2010 Accrual Rates	ACTUAL Depreciation Expense FY 2010
1	<u>Production Plant</u>					
2. 304	Land and Land Rights	1,754,414	1,754,413	1,754,414	0	0
3. 305	Structures and Improvements	4,511,415	4,511,415	4,511,415	2.28	102,860
5. 307	Other Power Equipment	0	0	0	0	0
6. 311 0	1 Liquefied Petroleum Gas Equipment	1,515,469	1,515,469	1,515,469	2.08	31,219
7. 319	Gas Mixing Equipment	97,150	97,150	97,150	4.34	4,216
7. 319.1	Gas Mixing Equip-LNG	1,195,839	1,195,839	1,195,839	5.95	71,152
319.1	Gas Mixing Equip-LNG phantom	0				
8. 320	Other Equipment	304,873	382,495	343,684	3.84	13,197
9.	Total Production Plant	9,379,160	9,456,781	9,417,971		222,645
10	<u>Transmission and Distribution Plant</u>					
11. 365.01	1 Land and Land Rights	110,357	110,357	110,357	0	0
12. 365.02	2 Rights-of-Way	110,439	110,439	110,439	0	0
13. 368.01	1 Compressor Station Struct.	0	437,084	218,542	2.49	5,442
14. 368.02	2 Structures and Improvements	276,647	276,647	276,647	2.44	6,750
15. 367.01	Mains	70,710,924	72,995,439	71,853,182	2.38	1,710,106
16. 368	Compressor Station Equip.	0	0	0	2.66	0
17. 369	Measuring and Regulating Equipment	4,349,775	4,519,676	4,434,726	3.81	168,963
18. 369.01	1 Measuring and Regulating Equipment-Computers	141,511	141,511	141,511	0.00	0
19. 380	Services	38,596,839	39,933,756	39,265,298	5.83	2,289,167
20. 381	Meters	8,765,955	8,772,502	8,769,229	4.09	358,661
21. 382.01	1 Meter Installations	5,718,300	5,867,354	5,792,827	3.72	215,493
22. 382.02	2 Meter Installations - Industrial	3,714,548	3,848,505	3,781,527	3.48	131,597
23. 383.01	House Regulators	1,243,107	1,280,256	1,261,682	3.69	46,556
25. 387	Other Equipment	53,941	53,941	53,941	6.50	3,506
26.	Total Transmission and Distribution Plant	133,792,343	138,347,467	136,069,905		4,936,241
1	<u>General Plant</u>					
2. 389	Land and Land Rights	152,540	152,540	152,540	0.00	0
3. 390.01	1 Struct & Improve	5,271,966	5,347,456	5,309,711	2.00	106,194
6. 391	Office Furniture and Equip.	832,228	834,753	833,491	4.25	35,423
7. 391.01	1 Office Equip.-Comp-fully deprec	718,862	0	359,431	0.00	0
7. 391.01	1 Office Equip.-Computers used	106,690	106,690	0 see schedule		17,800
7. 391.01	1 Office Equip.-Computers-New	1,357,805	1,670,869	1,514,237	20.00	302,847
8. 392	Transportation Equip-fully deprec	53,471	53,471	53,471	0.00	0
8. 392	Transportation Equipment-used	0	0	0	50.00	0
8. 392	Transportation Equipment-New	2,212,560	2,115,810	2,164,185	14.20	307,314
9. 393	Stores Equipment	13,604	13,604	13,604	0.00	0
10. 394	Tools, Shop, Garage Equip.	1,265,784	1,367,387	1,316,586	3.74	49,240
11. 395	Laboratory Equipment	16,102	16,102	16,102	2.71	436
12. 397	Communication Equipment	214,878	234,215	224,547	3.53	7,926
13. 398	Miscellaneous Equipment	95,017	99,214	97,116	2.38	2,311
14.	Total General Plant	12,311,307	12,012,111	12,055,019		829,494
15.	Total	155,482,810	159,816,359	157,542,895		6,988,380
	Less CIAC					(112,727)
	Net Depreciation Exp.					5,875,653

THE BERKSHIRE GAS COMPANY
FINAL BOOK DEPRECIATION
FOR THE PERIOD ENDED DECEMBER 2011

Line Acct No No	Description	Utility Plant In Service @ 12/31/2010	Utility Plant In Service @ 12/31/2011	Average Utility Plant for FY 2011	2011 Accrual Rates	ACTUAL Depreciation Expense FY 2011
1	<u>Production Plant</u>					
2. 304	Land and Land Rights	1,754,414	1,754,414	1,754,414	0	0
3. 305	Structures and Improvements	4,732,703	4,736,382	4,734,543	2.28	107,948
5. 307	Other Power Equipment	0	0	0	0	0
6. 311.0	1 Liquefied Petroleum Gas Equipment	1,558,189	1,515,469	1,535,829	2.06	31,638
7. 319	Gas Mixing Equipment	97,150	97,150	97,150	4.34	4,218
7. 319.1	Gas Mixing Equip-LNG	1,195,839	1,195,839	1,195,839	5.95	71,152
319.1	Gas Mixing Equip-LNG phantom	0				
8. 320	Other Equipment	518,296	610,974	564,635	3.84	21,682
9.	Total Production Plant	9,854,591	9,910,228	9,882,410		236,836
10	<u>Transmission and Distribution Plant</u>					
11. 365.01	1 Land and Land Rights	110,357	110,357	110,357	0	0
12. 365.02	2 Rights-of-Way	136,024	136,024	136,024	0	0
13. 366.01	1 Compressor Station Struct.	437,084	437,084	437,084	2.49	10,883
14. 366.02	2 Structures and Improvements	332,989	421,706	377,348	2.44	9,207
15. 367.01	Mains	74,430,426	75,536,679	74,983,553	2.38	1,784,609
16. 368	Compressor Station Equip.	0	0	0	2.66	0
17. 369	Measuring and Regulating Equipment	4,577,272	4,712,369	4,644,821	3.81	178,968
18. 369.01	1 Measuring and Regulating Equipment-Computers	141,511	141,511	141,511	0.00	0
19. 380	Services	41,044,763	41,869,523	41,457,143	5.83	2,416,951
20. 381	Meters	8,824,294	8,790,210	8,807,252	4.09	360,217
21. 382.01	1 Meter Installations	5,971,772	5,995,446	5,983,609	3.72	222,590
22. 382.02	2 Meter Installations - Industrial	3,981,942	4,001,438	3,991,690	3.48	138,911
23. 383.01	House Regulators	1,328,821	1,331,623	1,330,222	3.69	49,085
25. 387	Other Equipment	53,941	53,941	53,941	6.50	3,506
26.	Total Transmission and Distribution Plant	141,371,196	143,537,911	142,454,554		5,172,927
1	<u>General Plant</u>					
2. 389	Land and Land Rights	152,540	152,540	152,540	0.00	0
3. 390.01	1 Struct & Improve	5,908,693	5,971,569	5,940,131	2.00	118,803
6. 391	Office Furniture and Equip.	877,593	904,038	890,815	4.25	37,860
7. 391.01	1 Office Equip.-Comp-fully deprec	739,225	353,767	546,496	0.00	0
7. 391.01	1 Office Equip.-Computers used	106,690	106,690	106,690	0.00	0
7. 391.01	1 Office Equip.-Computers-New	1,042,610	1,483,608	1,263,109	20.00	252,622
8. 392	Transportation Equip-fully deprec	274,458	165,433	219,945	0.00	0
8. 392	Transportation Equipment-used	0	0	0	50.00	0
8. 392	Transportation Equipment-New	2,267,874	2,373,795	2,320,834	14.20	329,558
9. 393	Stores Equipment	13,604	13,604	13,604	0.00	0
10. 394	Tools, Shop, Garage Equip.	1,476,201	1,501,283	1,488,742	3.74	55,679
11. 395	Laboratory Equipment	20,740	20,740	20,740	2.71	562
12. 397	Communication Equipment	238,954	241,019	238,987	3.53	8,436
13. 398	Miscellaneous Equipment	111,558	111,558	111,558	2.38	2,655
14.	Total General Plant	13,228,738	13,399,642	13,314,190		806,175
15.	Total	164,454,525	166,847,781	165,651,153		6,215,739
	structure & improv leased	11228	11228	Less CIAC		(125,720)
		164,465,753	166,859,009			
				Net Depreciation Exp.		6,090,019

THE BERKSHIRE GAS COMPANY
FINAL BOOK DEPRECIATION
FOR THE PERIOD ENDED DECEMBER 2012

Line Acct No No	Description	Utility Plant In Service @ 12/31/2011	Utility Plant In Service @ 12/31/2012	Average Utility Plant for FY 2012	2012 Accrual Rates	ACTUAL Depreciation Expense FY 2012
1	<u>Production Plant</u>					
2. 304	Land and Land Rights	1,754,413	1,754,413	1,754,413	0	0
3. 305	Structures and Improvements	4,736,382	4,742,595	4,739,489	2.28	108,060
5. 307	Other Power Equipment	0	0	0	0	0
6. 311.0	1 Liquefied Petroleum Gas Equipment	1,515,469	1,515,469	1,515,469	2.06	31,219
7. 319	Gas Mixing Equipment	97,150	97,150	97,150	4.34	4,216
7. 319.1	Gas Mixing Equip-LNG	1,195,839	1,195,839	1,195,839	5.95	71,152
319.1	Gas Mixing Equip-LNG phantom	0				
8. 320	Other Equipment	610,974	598,709	604,842	3.84	23,226
9.	Total Production Plant	9,910,227	9,904,175	9,907,201		237,874
10	<u>Transmission and Distribution Plant</u>					
11. 365.01	1 Land and Land Rights	110,357	110,357	110,357	0	0
12. 365.02	2 Rights-of-Way	136,024	136,024	136,024	0	0
13. 366.01	1 Compressor Station Struct.	437,084	437,084	437,084	2.49	10,883
14. 366.02	2 Structures and Improvements	421,706	520,081	470,894	2.44	11,490
15. 367.01	Mains	75,536,679	78,075,398	76,806,039	2.38	1,827,984
16. 368	Compressor Station Equip.	0	0	0	2.66	0
17. 369	Measuring and Regulating Equipment	4,712,369	4,945,378	4,828,874	3.81	183,980
18. 369.01	1 Measuring and Regulating Equipment-Computers	141,511	141,511	141,511	0.00	0
19. 380	Services	41,869,522	45,136,033	43,502,778	5.83	2,536,212
20. 381	Meters	8,790,211	8,845,990	8,818,101	4.09	360,660
21. 382.01	1 Meter Installations	5,995,446	6,381,524	6,188,485	3.72	230,212
22. 382.02	2 Meter Installations - Industrial	4,001,438	4,188,151	4,094,795	3.48	142,499
23. 383.01	House Regulators	1,331,623	1,397,556	1,364,590	3.69	50,353
25. 387	Other Equipment	53,941	53,941	53,941	6.50	3,506
26.	Total Transmission and Distribution Plant	143,537,911	150,369,028	146,953,470		5,357,779
1	<u>General Plant</u>					
2. 389	Land and Land Rights	152,540	152,540	152,540	0.00	0
3. 390.01	1 Struct & Improve	5,971,569	5,988,187	5,979,878	2.00	119,598
6. 391	Office Furniture and Equip.	904,035	913,400	908,718	4.25	38,620
7. 391.01	1 Office Equip.-Comp-fully deprec	353,767	353,767	353,767	0.00	0
7. 391.01	1 Office Equip.-Computers used	106,690	106,690	106,690	see schedule	0
7. 391.01	1 Office Equip.-Computers-New	1,483,608	1,528,712	1,506,160	20.00	301,232
8. 392	Transportation Equip-fully deprec	165,433	165,433	165,433	0.00	0
8. 392	Transportation Equipment-used	0	0	0	50.00	0
8. 392	Transportation Equipment-New	2,373,795	2,483,637	2,428,716	14.20	344,878
9. 393	Stores Equipment	13,604	11,501	12,553	0.00	0
10. 394	Tools, Shop, Garage Equip.	1,501,283	1,329,185	1,415,234	3.74	52,930
11. 395	Laboratory Equipment	20,740	20,740	20,740	2.71	562
12. 397	Communication Equipment	241,019	243,541	242,280	3.53	8,552
13. 398	Miscellaneous Equipment	111,558	113,118	112,338	2.38	2,674
14.	Total General Plant	13,399,641	13,410,451	13,405,046		869,046
15.	Total	166,847,779	173,683,654	170,265,717		6,464,699
	Less CIAC					(140,180)
	Net Depreciation Exp.					6,324,519

THE BERKSHIRE GAS COMPANY
FINAL BOOK DEPRECIATION
FOR THE PERIOD ENDED DECEMBER 2013

Line Acct No No	Description	Utility Plant In Service @ 12/31/2012	Utility Plant In Service @ 12/31/2013	Average Utility Plant for FY 2013	2013 Accrual Rates	ACTUAL Depreciation Expense FY 2013
1	<u>Production Plant</u>					
2. 304	Land and Land Rights	1,754,414	1,754,414	1,754,414	0	0
3. 305	Structures and Improvements	4,742,594	4,742,594	4,742,594	2.28	108,131
5. 307	Other Power Equipment	0	0	0	0	0
6. 311.0	1 Liquefied Petroleum Gas Equipment	1,515,469	1,515,469	1,515,469	2.06	31,219
7. 319	Gas Mixing Equipment	97,150	97,150	97,150	4.34	4,216
7. 319.1	Gas Mixing Equip-LNG	1,195,839	1,195,839	1,195,839	5.95	71,152
319.1	Gas Mixing Equip-LNG phantom	0				
8. 320	Other Equipment	598,709	612,269	605,489	3.84	23,251
9.	Total Production Plant	9,904,175	9,917,735	9,910,955		237,969
10	<u>Transmission and Distribution Plant</u>					
11. 365.01	1 Land and Land Rights	110,357	110,357	110,357	0	0
12. 365.02	2 Rights-of-Way	136,024	136,024	136,024	0	0
13. 366.01	1 Compressor Station Struct.	437,084	437,084	437,084	2.49	10,883
14. 366.02	2 Structures and Improvements	520,082	520,082	520,082	2.44	12,690
15. 367.01	Mains	78,075,399	82,675,834	80,375,617	2.38	1,912,940
16. 368	Compressor Station Equip.	0	0	0	2.66	0
17. 369	Measuring and Regulating Equipment	4,945,377	5,141,186	5,043,282	3.81	192,149
18. 369.01	1 Measuring and Regulating Equipment-Computers	141,511	141,511	141,511	0.00	0
19. 380	Services	45,136,032	49,179,904	47,157,968	5.83	2,749,310
20. 381	Meters	8,845,991	8,978,035	8,912,013	4.09	364,501
21. 382.01	1 Meter Installations	6,391,523	7,110,838	6,746,081	3.72	250,954
22. 382.02	2 Meter Installations - Industrial	4,188,150	4,846,406	4,417,278	3.48	153,721
23. 383.01	House Regulators	1,397,554	1,432,166	1,414,860	3.69	52,208
25. 387	Other Equipment	53,941	53,941	53,941	6.50	3,506
26.	Total Transmission and Distribution Plant	150,369,025	160,563,168	155,468,097		5,702,863
1	<u>General Plant</u>					
2. 389	Land and Land Rights	152,540	152,540	152,540	0.00	0
3. 390.01	1 Struct & Improve	5,999,420	8,042,851	7,021,036	2.00	140,421
6. 391	Office Furniture and Equip.	913,401	1,042,930	978,166	4.25	41,572
7. 391.01	1 Office Equip.-Comp-fully deprec	353,767	353,767	353,767	0.00	0
7. 391.01	1 Office Equip.-Computers used	106,890	106,890	106,890	see schedule	0
7. 391.01	1 Office Equip.-Computers-New	1,528,712	1,978,302	1,753,507	20.00	350,701
8. 392	Transportation Equip-fully deprec	165,433	165,433	165,433	0.00	0
8. 392	Transportation Equipment-used	0	0	0	50.00	0
8. 392	Transportation Equipment-New	2,483,836	2,968,709	2,726,173	14.20	387,116
9. 393	Stores Equipment	11,500	11,500	11,500	0.00	0
10. 394	Tools, Shop, Garage Equip.	1,329,185	1,371,894	1,350,540	3.74	50,510
11. 395	Laboratory Equipment	20,740	20,740	20,740	2.71	562
12. 397	Communication Equipment	243,541	243,541	243,541	3.53	8,597
13. 398	Miscellaneous Equipment	113,189	159,266	136,226	2.38	3,242
14.	Total General Plant	13,421,754	18,617,963	15,019,659		962,722
15.	Total	173,894,984	187,098,866	180,396,910		6,923,664
	Less CIAC					(165,798)
	Net Depreciation Exp.					6,757,757

UIL Holdings Corporation
Berkshire Gas Company
Accumulated Depreciation - YTD Rollforward
For the years 2014-2017

	Life Depr Rate	COR Rate	Combined Rate	2017 Provision	2016 Provision	2015 Provision	2014 Provision
Gas Intangible Plant							
30300G Int Plt Misc SW Grp.	10.00%	0.00%	10.00%	78,781.52	-	-	-
				<u>78,781.52</u>	<u>-</u>	<u>-</u>	<u>-</u>
Gas Manufactured Production Plant							
30400G MGP Lnd/Lnd Rgts.	0.00%	0.00%	0.00%	-	-	-	-
30500G MGP Struct/Imp	2.28%	0.00%	2.28%	107,415.18	108,074.23	108,207.42	108,150.51
30700G MGP Other Power Eq	0.00%	0.00%	0.00%	-	-	-	-
31100G MGP LP Gas EQ	2.06%	0.00%	2.06%	33,033.37	31,910.27	31,336.10	31,218.60
31900G MGP Gas Mixing Equipment	4.34%	0.00%	4.34%	4,216.32	4,216.32	4,216.32	4,216.32
31910G MGP Gas Mixing Eq-LNG Plan	5.95%	0.00%	5.95%	71,138.88	71,138.88	70,958.60	71,152.44
32000G MGP Other Eq.	3.84%	0.00%	3.84%	30,666.36	28,232.14	27,520.62	23,511.12
				<u>246,470.11</u>	<u>243,571.84</u>	<u>242,239.06</u>	<u>238,248.99</u>
Gas Transmission Line Plant							
36510G T Lnd/Lnd Rgts	0.00%	0.00%	0.00%	-	-	-	-
36520G T Lnd/Lnd Rgts ROW	0.00%	0.00%	0.00%	-	-	-	-
36610G T Struct/Imp Cmpsr Sta	2.37%	0.13%	2.50%	10,903.08	10,903.08	10,903.08	10,903.08
36620G T Struct/Imp M&R Sta	2.32%	0.13%	2.45%	8,383.32	8,383.32	8,387.90	8,419.92
36630G T Struct/Imp Oth	2.32%	0.12%	2.44%	4,335.72	4,335.72	4,310.49	4,289.16
36700G T Mains Stl	1.76%	0.62%	2.38%	1,021,803.84	1,002,613.81	993,573.00	980,168.81
36701G T New Bus Mains Stl	1.76%	0.62%	2.38%	3,595.61	1,579.85	143.14	-
36710G T Mains Other	1.76%	0.62%	2.38%	119,090.92	119,217.40	122,689.79	126,008.26
36720G T Mains Plst	1.76%	0.62%	2.38%	1,153,707.93	1,052,789.14	980,505.61	892,210.38
36721G T New Bus Mains Plst	1.76%	0.62%	2.38%	43,058.04	29,792.69	686.79	-
36800G T Cmpsr Sta	2.66%	0.00%	2.66%	-	-	-	-
36900G T M&R Eq	3.05%	0.76%	3.81%	264,751.93	257,397.07	224,647.64	198,084.48
36910G T M&R Eq - Computers	0.00%	0.00%	0.00%	-	-	-	-
				<u>2,629,630.39</u>	<u>2,487,012.08</u>	<u>2,345,847.44</u>	<u>2,220,084.09</u>
Gas Distribution Line Plant							
37800 M&R Sta Equip	3.05%	0.76%	3.81%	2,110.29	259.34	142.26	38.36
37900 M&R Sta Eq-Cty Gte	3.05%	0.76%	3.81%	-	-	(9.25)	9.25
38000G D Svc Stl	2.80%	3.03%	5.83%	605,836.83	610,315.48	637,060.04	644,737.79
38001G D New Bus/CES Svc Stl	2.80%	3.03%	5.83%	10,232.65	7,907.03	1,666.72	-
38010G D Svc Oth	2.80%	3.03%	5.83%	16,452.60	17,482.04	32,263.23	44,218.97
38020G D Svc Plst.	2.80%	3.03%	5.83%	2,578,706.47	2,451,996.41	2,372,247.04	2,224,413.88
38021G D New Bus/CES Svc Plst	2.80%	3.03%	5.83%	151,888.37	108,884.64	26,222.10	-
38100G D Meter.	4.09%	0.00%	4.09%	488,171.60	428,445.37	388,649.59	367,617.82
38200G D Meter Inst.	3.24%	0.48%	3.72%	265,475.02	264,849.00	264,771.72	264,771.72
38220G D Meter Inst-Industrial	2.89%	0.59%	3.48%	161,769.36	161,769.36	161,769.36	161,769.36
38300G D House Reg.	3.51%	0.19%	3.70%	81,518.66	68,921.84	60,524.70	54,951.98
38700G D Other Equipment	6.50%	0.00%	6.50%	-	-	-	-
				<u>4,362,161.85</u>	<u>4,120,830.51</u>	<u>3,945,307.51</u>	<u>3,762,529.13</u>
Gas General Plant							
38900G GP Lnd/Lnd Rgts.	0.00%	0.00%	0.00%	-	-	-	-
39010G GP Struct/Imp Depr.	2.00%	0.00%	2.00%	325,519.21	272,756.76	183,531.38	163,215.44
39100G GP Office Furn/Eq.	4.25%	0.00%	4.25%	46,380.71	46,075.85	45,187.18	47,232.81
39140G GP Data Process Eq BER & C	20.00%	0.00%	20.00%	159,310.43	-	226,530.89	208,446.13
39200G GP Trans Eq.	12.50%	0.00%	12.50%	500,024.62	477,662.15	429,963.32	386,190.97
39300G GP Stores Eq.	6.67%	0.00%	6.67%	12,832.57	9,608.24	1,996.52	-
39400G GP Tools/Shop/Gar Eq.	3.74%	0.00%	3.74%	72,543.44	66,165.17	55,294.27	51,322.66
39500G GP Lab Eq.	2.71%	0.00%	2.71%	562.08	562.08	562.08	562.08
39600G GP Power Op Eq.	12.50%	0.00%	12.50%	43,624.40	26,445.93	-	-
39700G GP Comm Eq.	3.53%	0.00%	3.53%	39,080.25	27,709.90	10,665.79	8,597.04
39800G GP Misc Eq.	2.38%	0.00%	2.38%	3,560.64	3,723.50	3,790.56	3,790.56
				<u>1,203,438.35</u>	<u>930,709.58</u>	<u>957,521.99</u>	<u>869,357.69</u>
Tot Reg & Non Reg Plant in Svc				<u>8,520,482.22</u>	<u>7,782,124.01</u>	<u>7,490,916.00</u>	<u>7,090,219.90</u>
CIAC Activity							
36700G CIAC Mains Stl	2.38%	0.00%	2.38%	(3,036.89)	(1,322.97)	(735.11)	(127.01)
36702G CIAC New Bus Mains Stl	2.38%	0.00%	2.38%	-	(11.67)	(17.50)	-
36710G CIAC Mains Other	2.38%	0.00%	2.38%	(90,711.24)	(90,711.24)	(196,303.78)	(74,920.90)
36720G CIAC Mains Plst	2.38%	0.00%	2.38%	(3,190.67)	(2,132.75)	(971.55)	(210.03)
36722G CIAC New Bus Mains Plst	2.38%	0.00%	2.38%	(5,397.42)	(2,125.47)	(18.82)	-
38000G CIAC Svc Stl	5.83%	0.00%	5.83%	(2,164.16)	(1,430.23)	548,260.54	32,918.53
38002G CIAC New Bus Svc Stl	5.83%	0.00%	5.83%	(1,686.44)	(1,087.77)	(157.13)	-
38010G CIAC Svc Oth	5.83%	0.00%	5.83%	(128,840.40)	(128,840.40)	(880,220.15)	(125,451.94)
38020G CIAC Svc Plst	5.83%	0.00%	5.83%	(14,009.09)	(9,009.33)	(11,061.75)	(1,531.86)
38022G CIAC New Bus Svc Plst	5.83%	0.00%	5.83%	(21,265.05)	(13,928.98)	(2,472.31)	-
38100G CIAC Meter	4.09%	0.00%	4.09%	(9,818.88)	(9,818.88)	(37,227.87)	(5,880.08)
38200G CIAC Meter Inst	3.72%	0.00%	3.72%	(1,337.88)	(1,337.88)	(1,589.30)	(1,230.19)
38220G CIAC Meter Inst-Industrial	3.48%	0.00%	3.48%	(1,442.28)	(1,442.28)	(5,531.63)	(1,171.93)
				<u>(282,900.40)</u>	<u>(263,199.83)</u>	<u>(588,046.36)</u>	<u>(177,605.41)</u>
PWC Audit Adjustment - CIAC						348,000.00	
				<u>8,237,581.82</u>	<u>7,518,924.18</u>	<u>7,250,869.64</u>	<u>6,912,614.49</u>

**Office of the Attorney General
First Set of Information Requests**

**THE BERKSHIRE GAS COMPANY
D.P.U. 18-40**

Witness: Adam Danner
Date: June 1, 2018

Question:
AG-1-27: Please itemize all test year expenses from the Company allocated to any of the Company's affiliates. In your response, please include the expense account description, account number, allocation formula, all workpapers, calculations, assumptions and basis for assumptions for each expense allocated.

Response: Berkshire does not allocate any expenses to affiliates.

**Office of the Attorney General
First Set of Information Requests**

**THE BERKSHIRE GAS COMPANY
D.P.U. 18-40**

Witness: Adam Danner
Date: June 1, 2018

Question:
AG-1-28: Please itemize all test year expenses allocated or assigned to the Company from each of its affiliates. In your response, please include the expense account description, account number, allocation formula, all workpapers, calculations, assumptions and basis for assumptions for each expense allocated.

Response: As discussed in the Testimony of Steven P. Favuzza, Berkshire is allocated or assigned expenses related to (1) a "UIL Charge" for allocated costs, (2) direct charges, and (3) shared capital asset costs. Tables 1 and 2 below, which appear in Mr. Favuzza's testimony, also serve as workpapers and illustrate the details and calculations of the UIL Charge and the direct charges. Please see table 3 and 4 for the shared capital asset costs allocated to Berkshire.

Table 1
UIL Charge

Development of UIL Charge			
	Budget for Applicable UIL/AGR charges	BGC Portion 4.04%	
Executive	\$ 2,318,494	\$	93,667
Legal	3,058,850		123,578
Finance	16,836,291		680,186
Administrative Services	6,792,327		274,410
Business Services	2,489,429		100,573
Human Resources	11,066,925		447,104
Information Technology	<u>29,907,865</u>		<u>1,208,278</u>
	\$ 72,470,180	\$	2,927,796

**Office of the Attorney General
First Set of Information Requests**

**THE BERKSHIRE GAS COMPANY
D.P.U. 18-40**

Question AG-1-28

Response Cont.:

Table 2

Berkshire Shared Service: Test Year Direct Charges

Direct Charges

Description

Payroll/Benefits	\$191,000
Communication Services (telephone etc.)	\$135,000
Outside Contractors/Professional Services	\$ 35,000
IT Maintenance (Software/Hardware)	\$ 15,000
Other	\$ 22,000

Table 3

	2017
UIL Charge	\$ 2,927,796
Direct Charges	398,000
Shared Capital Asset Costs	1,820,095
	\$ 5,145,891

Table 4

UIL Shared Capital Asset Cost Workpaper - Allocation to BGC - 2017 (Test Year)			
UIL Average ROE	A	9.69%	Average of UI, SCG, CNG & BGC
UIL Average Cost of Debt	B	5.89%	
UIL Average Equity Percentage	C	50.52%	
Equity Return (recovery of Combined Tax)	D	1.6906	
13-Month Average Base Net Plant (Book Basis with ADIT)	E	\$ 149,464,245.63	Per G/L
Equity Return Portion	$F=A*C*E$	\$ 12,369,385.39	
Debt Interest Recovery Portion	$G=B*C*D*E$	\$ 4,445,968.42	
Depreciation	H	\$ 26,852,473.65	Per G/L
AFUDC regulatory asset amortization (account 580141)	I	\$ 1,098,340.00	Per G/L
Property Tax Expense (account 591055)	$J=E+F+G+H+I$	\$ 285,698.22	Per G/L
UIL Capital Funding Charge	$K=F+G+H+I+J$	\$ 45,051,865.67	
BGC Allocation (approximately 4.04% based on Massachusetts Formula Calculation)		\$ 1,824,704.18	
		Note as \$1.8M	
		in testimony	

**Office of the Attorney General
First Set of Information Requests**

**THE BERKSHIRE GAS COMPANY
D.P.U. 18-40**

Witness: Adam Danner
Date: June 1, 2018

Question:
AG-1-31: Please itemize and quantify all extraordinary income booked by the Company during each of the years 2001 through 2018 and the test year.

Response: The Service Company did not book any extraordinary income during these years.

**Office of the Attorney General
First Set of Information Requests**

**THE BERKSHIRE GAS COMPANY
D.P.U. 18-40**

Witness: Adam Danner
Date: June 1, 2018

Question:

AG-1-38: Please provide for each Avangrid, Service Company, and Company officer and director of the corporation a complete copy of the record of expenses for which each was reimbursed by Avangrid, the Service Company, and the Company since January 1, 2015. Please also provide a complete accounting of the services and goods (air travel, hotel accommodations, meals, etc.) provided directly to each such officer or director including an indication of the amount of each of those reimbursed expenses that was included in the years 2015, 2016, 2017 and the test year the Company's operations and maintenance expenses.

Response: As discussed in the Testimony of Steven P. Favuzza and as discussed and illustrated in the response to AG-1-28, there is only a standard fixed charge allocation to BGC from Avangrid and UIL. The fixed charge is based on estimated costs and does include an estimate for costs such as travel and meals for officers and directors. Please refer to the response to AG-1-55 for further explanation of the amounts related to food, beverage, travel and entertainment costs that are including in the UIL Charge.

Please see attachment AG-1-38(a) for a listing related to Purchasing Card charges for the BGC officers and directors.

Non-Purchasing Card charges for January 1, 2014 through April 30, 2018 totaled \$3,067 and were primarily related to mileage reimbursement.

Please see attachment AG-1-38(b) for policies related to the types of expenses that are allowed to be reimbursed and/or charged to corporate purchasing cards.

Posting Date	Cardholder	Amount	Merchant Name	MCC	MCC Description	G/L Account	COST CENTER
01022015	CHERYL CLARK	251.33	HAMPTON INN AND SUITES	3504	Hilton Hotels	590245	55021
01132015	KAREN ZINK	8.40	STARBUCKS #11903 NEW HAVE	5814	Fast Food Restaurants	590225	55000
01142015	KAREN ZINK	184.00	OMNI NEW HAVEN	3592	Omni Hotels	590245	55000
01162015	CHERYL CLARK	47.38	KOTO	5812	Eating Places Restaurants	590225	55021
01232015	KAREN ZINK	-5.09	CHICK-LETS	5814	Fast Food Restaurants	590225	55000
01232015	KAREN ZINK	15.40	CHICK-LETS	5814	Fast Food Restaurants	590225	55000
01262015	CHERYL CLARK	126.41	COURTYARD BY MARRIOTT NHO	3690	Courtyard by Marriott	590245	55021
01282015	CHERYL CLARK	9.00	SEC OF MA EXPEDITED FEE	9399	Government Services Not Elsewhere Classified	590600	55021
01282015	CHERYL CLARK	100.00	SEC OF MA FILING FEE	9399	Government Services Not Elsewhere Classified	590600	55021
01282015	KAREN ZINK	44.59	ARIZONA PIZZA COMPANY	5812	Eating Places Restaurants	590225	55000
02062015	CHERYL CLARK	25.51	THE UPS STORE 6006	7399	Business Services Not Elsewhere Classified	560100	55021
02092015	CHERYL CLARK	1,000.00	HOLIDAY INN EAST HARTFORD	3501	Holiday Inns	590245	55021
02232015	CHERYL CLARK	70.36	ARIZONA PIZZA COMPANY	5812	Eating Places Restaurants	590225	55021
02262015	KAREN ZINK	50.37	OLYMPIC PIZZA & FAMILY RS	5812	Eating Places Restaurants	590225	55000
03052015	CHERYL CLARK	96.03	OUTBACK 0712	5812	Eating Places Restaurants	590225	55021
03062015	CHERYL CLARK	136.85	HOLIDAY INN EAST HARTFORD	3501	Holiday Inns	590245	55021
03062015	CHERYL CLARK	2,861.28	COURTYARD BY MARRIOTT NHO	3690	Courtyard by Marriott	590245	55021
03062015	CHERYL CLARK	114.27	COURTYARD BY MARRIOTT NHO	3690	Courtyard by Marriott	590245	55021
03062015	KAREN ZINK	4.15	COURTYARD BY MARRIOTT NHO	3690	Courtyard by Marriott	590245	55000
03092015	CHERYL CLARK	21.02	HOLIDAY INN EAST HARTFORD	3501	Holiday Inns	590245	55021
03092015	CHERYL CLARK	1,010.02	HOLIDAY INN EAST HARTFORD	3501	Holiday Inns	590245	55021
03092015	CHERYL CLARK	893.34	HOLIDAY INN EAST HARTFORD	3501	Holiday Inns	590245	55021
03092015	CHERYL CLARK	191.43	HOLIDAY INN EAST HARTFORD	3501	Holiday Inns	590245	55021
03192015	KAREN ZINK	36.00	GARAGE AT POST OFFICE SQU	7523	Automobile Parking Lots and Garages	590100	55000
03192015	KAREN ZINK	2.84	DUNKIN #336018 Q35	5814	Fast Food Restaurants	590225	55000
03302015	KAREN ZINK	50.00	ZUCCO'S FAMILY RESTAURAN	5812	Eating Places Restaurants	590225	55000
04132015	KAREN ZINK	1.06	MCDONALD'S F2109	5814	Fast Food Restaurants	590225	55000
04202015	KAREN ZINK	10.91	DUNKIN #336672 Q35	5814	Fast Food Restaurants	590225	55000
04272015	KAREN ZINK	2.65	DD/BR #337618 Q35	5814	Fast Food Restaurants	590225	55000
04272015	KAREN ZINK	11.53	CROMWELL DINER	5812	Eating Places Restaurants	590225	55000
05012015	KAREN ZINK	850.00	NECPUC	4900	Utilities Electric Gas Sanitary Water	590630	55000
05112015	CHERYL CLARK	46.65	BERKSHIRE HILLS COUNTRY C	5812	Eating Places Restaurants	590225	55021
05142015	CHERYL CLARK	100.00	CROWNE PLAZA PITTSFIELD	3750	Crowne Plaza Hotels	590245	55021
06012015	CHERYL CLARK	75.00	SEC OF MA FILING FEE	9399	Government Services Not Elsewhere Classified	590600	55021
06012015	CHERYL CLARK	6.00	SEC OF MA EXPEDITED FEE	9399	Government Services Not Elsewhere Classified	590600	55021
06052015	KAREN ZINK	12.58	CROMWELL DINER	5812	Eating Places Restaurants	590225	55000
06052015	KAREN ZINK	2.65	DD/BR #337618 Q35	5814	Fast Food Restaurants	590225	55000
06122015	KAREN ZINK	482.34	HYATT REGENCY NEWPORT	3640	Hyatt Hotels	590245	55000
06152015	CHERYL CLARK	469.62	CROWNE PLAZA PITTSFIELD	3750	Crowne Plaza Hotels	590245	55021
06222015	CHERYL CLARK	112.99	BJ WHOLESALE #0355	5300	Wholesale Clubs	530110	55021
06222015	CHERYL CLARK	76.81	WOHRLES FOODS INC	5499	Miscellaneous Food Stores	590225	55021
06242015	CHERYL CLARK	43.51	BED BATH & BEYOND #849	5719	Miscellaneous House Furnishing Specialty Shops	590479	55021
06292015	KAREN ZINK	47.05	BERKSHIRE HILLS COUNTRY C	5812	Eating Places Restaurants	590225	55000
06292015	KAREN ZINK	46.61	PRICE CHOPPER #140	5411	Grocery Stores Supermarkets	590225	55000
07132015	CHERYL CLARK	25.48	BED BATH & BEYOND #849	5719	Miscellaneous House Furnishing Specialty Shops	590479	55021
07162015	CHERYL CLARK	82.00	FRATELLIS	5812	Eating Places Restaurants	590225	55021
07202015	CHERYL CLARK	157.32	HAMPTON INN WEST HAVEN	3665	Hampton Inn Hotels	590245	55021
07212015	CHERYL CLARK	62.16	KOTO	5812	Eating Places Restaurants	590225	55021
07272015	CHERYL CLARK	57.21	SARAH'S CHEESECAKES & CAF	5812	Eating Places Restaurants	590225	55021
07292015	CHERYL CLARK	13.82	FRATELLIS	5812	Eating Places Restaurants	590225	55021
08172015	CHERYL CLARK	23.52	WAL-MART #2228	5310	Discount Stores	530110	55021
08172015	CHERYL CLARK	32.98	BJ WHOLESALE #0355	5300	Wholesale Clubs	530110	55021
09012015	KAREN ZINK	32.88	PANERA BREAD #3436	5814	Fast Food Restaurants	590225	55000
10022015	CHERYL CLARK	27.38	VALLEY DINER	5812	Eating Places Restaurants	590225	55021
10022015	CHERYL CLARK	58.81	GABRIELES RESTAURANT	5812	Eating Places Restaurants	590225	55021
10052015	CHERYL CLARK	115.57	COURTYARD NEW HAVEN	3690	Courtyard by Marriott	590245	55021
10262015	CHERYL CLARK	99.52	BJ WHOLESALE #0355	5300	Wholesale Clubs	530110	55021
10262015	CHERYL CLARK	19.56	WAL-MART #2228	5310	Discount Stores	530110	55021
10262015	CHERYL CLARK	23.48	BED BATH & BEYOND #849	5719	Miscellaneous House Furnishing Specialty Shops	590479	55021
10262015	KAREN ZINK	45.53	PRICE CHOPPER #140	5411	Grocery Stores Supermarkets	590225	55000
11042015	CHERYL CLARK	32.03	OUTBACK 0712	5812	Eating Places Restaurants	590225	55021
11052015	CHERYL CLARK	26.27	TGI FRIDAYS #1573	5812	Eating Places Restaurants	590225	55021
11052015	CHERYL CLARK	119.6	COURTYARD NEW HAVEN	3690	Courtyard by Marriott	590245	55021
11162015	KAREN ZINK	105.8	COURTYARD NEW HAVEN	3690	Courtyard by Marriott	590245	55000
12042015	KAREN ZINK	4.2	STARBUCKS #10948 DERBY	5814	Fast Food Restaurants	590225	55000
12112015	KAREN ZINK	4.2	STARBUCKS #07388 ORANGE	5814	Fast Food Restaurants	590225	55000
12142015	KAREN ZINK	10.82	APPLEBEES 962235300367	5812	Eating Places Restaurants	590225	55000
12172015	KAREN ZINK	120	PRICE CHOPPER #140	5411	Grocery Stores Supermarkets	590225	55000
12182015	KAREN ZINK	274.03	YE OLD FORGE RESTURA	5812	Eating Places Restaurants	590225	55000

Posting Date	Cardholder	Amount	Merchant Name	MCC	MCC Description	G/L	Cost Center
12282015	CHERYL CLARK	\$23.90	BJ WHOLESALE #0355	5300	Wholesale Clubs	530110	55021
01082016	CHERYL CLARK	\$16.95	USPS 24618802035602747	9402	Postage Stamps - Government Only	590450	55021
01112016	KAREN ZINK	\$4.20	STARBUCKS #10948 DERBY	5814	Fast Food Restaurants	590225	55000
01132016	CHERYL CLARK	\$9.00	SEC OF MA EXPEDITED FEE	9399	Government Services Not Elsewhere Classified	590600	55021
01132016	CHERYL CLARK	\$100.00	SEC OF MA FILING FEE	9399	Government Services Not Elsewhere Classified	590600	55021
01222016	KAREN ZINK	\$15.93	STOP & SHOP 0458	5411	Grocery Stores Supermarkets	590225	55000
02012016	CHERYL CLARK	88.18	OUTBACK 0712	5812	Eating Places Restaurants	590225	55021
02012016	CHERYL CLARK	398.29	COURTYARD NEW HAVEN	3690	Courtyard by Marriott	590245	55021
02012016	CHERYL CLARK	119.60	COURTYARD NEW HAVEN	3690	Courtyard by Marriott	590245	55021
02012016	KAREN ZINK	33.76	OLIVE GARDEN 00013888	5812	Eating Places Restaurants	590225	55000
02102016	KAREN ZINK	97.69	J.B.K. RAINBOW LLC	5812	Eating Places Restaurants	590225	55000
02122016	CHERYL CLARK	99.00	BERKSHIRE CHAMBER	8641	Associations Civic Social and Fraternal	590301	55021
02222016	CHERYL CLARK	56.28	EMPLOYERS ASSOC OF THE NO	8699	Membership Organizations-not elsewhere classified	590250	55021
02252016	KAREN ZINK	8.19	STARBUCKS #11342 NEWINGTO	5814	Fast Food Restaurants	590225	55000
02262016	KAREN ZINK	92.55	OUTBACK 0712	5812	Eating Places Restaurants	590225	55000
02292016	KAREN ZINK	119.60	COURTYARD NEW HAVEN	3690	Courtyard by Marriott	590245	55000
03042016	KAREN ZINK	375.00	VARIDESK	5399	Miscellaneous General Merchandise	530110	55000
03092016	KAREN ZINK	3.52	MCDONALD'S F25934	5814	Fast Food Restaurants	590225	55000
03092016	KAREN ZINK	7.38	STARBUCKS #10599 BOSTON	5814	Fast Food Restaurants	590225	55000
03112016	KAREN ZINK	4.26	UNITED ILLUMIN11259140	5814	Fast Food Restaurants	590225	55000
03112016	KAREN ZINK	6.81	STARBUCKS #10948 DERBY	5814	Fast Food Restaurants	590225	55000
03162016	KAREN ZINK	76.80	PANERA BREAD #3436	5814	Fast Food Restaurants	590225	55000
03172016	KAREN ZINK	30.47	ON A ROLL CAFE	5812	Eating Places Restaurants	590225	55000
03242016	CHERYL CLARK	130.46	SARAH'S CHEESECAKES & CAF	5812	Eating Places Restaurants	590225	55021
03252016	CHERYL CLARK	280.87	DUPLI ENVELOPE & GRAPH	7338	Quick Copy Reproduction and Blueprinting Service	590510	55021
03282016	CHERYL CLARK	69.08	SARAH'S CHEESECAKES & CAF	5812	Eating Places Restaurants	590225	55021
04182016	CHERYL CLARK	39.99	BJ WHOLESALE #0355	5300	Wholesale Clubs	530110	55021
05022016	CHERYL CLARK	56.00	SQ RICHMOND BAKERY	5812	Eating Places Restaurants	590225	55021
05122016	CHERYL CLARK	17.88	VALLEY DINER	5812	Eating Places Restaurants	590225	55021
05132016	KAREN ZINK	39.47	PRICE CHOPPER #140	5411	Grocery Stores Supermarkets	590225	55000
05162016	CHERYL CLARK	6.00	SEC OF MA EXPEDITED FEE	9399	Government Services Not Elsewhere Classified	590600	55021
05162016	CHERYL CLARK	75.00	SEC OF MA FILING FEE	9399	Government Services Not Elsewhere Classified	590600	55021
05272016	KAREN ZINK	15.25	VALLEY DINER	5812	Eating Places Restaurants	590225	55000
06062016	CHERYL CLARK	139.48	SARAH'S CHEESECAKES & CAF	5812	Eating Places Restaurants	590225	55021
06142016	CHERYL CLARK	8.57	THE UPS STORE 6006	7399	Business Services Not Elsewhere Classified	590600	55021
06162016	KAREN ZINK	100.13	99 RESTAURANT	5812	Eating Places Restaurants	590225	55000
06242016	CHERYL CLARK	15.53	VALLEY DINER	5812	Eating Places Restaurants	590225	55021
06272016	KAREN ZINK	21.62	99RRANT 30132GREFLD	5812	Eating Places Restaurants	590225	55000
06272016	KAREN ZINK	158.11	HAMPTON INN & SUITES	3665	Hampton Inn Hotels	590245	55000
07222016	CHERYL CLARK	3.87	AMAZON MKTPLACE PMTS	5942	Book Stores	590510	55021
07252016	CHERYL CLARK	108.77	BJ WHOLESALE #0355	5300	Wholesale Clubs	530110	55021
08012016	KAREN ZINK	17.00	SUNOCO 0360673800	5542	Fuel Dispenser Automated	550540	55000
08082016	CHERYL CLARK	43.57	STAPLES 00102962	5943	Office School Supply and Stationery Stores	590510	55021
08102016	KAREN ZINK	761.33	EQUINOX GOLF RESORT AND S	7011	Lodging Hotels Motels Resorts	590245	55000
08172016	KAREN ZINK	132.98	COURTYARD NEW HAVEN	3690	Courtyard by Marriott	590245	55000
08262016	KAREN ZINK	13.50	VALLEY DINER	5812	Eating Places Restaurants	590225	55000
09052016	KAREN ZINK	111.94	SARAH'S CHEESECAKES & CAF	5812	Eating Places Restaurants	590225	55000
09082016	CHERYL CLARK	94.55	AT&T SPRING MOBILE #2310	4812	Telecommunication Equipment Including Telephone Sales	590461	55021
09122016	KAREN ZINK	11.58	THATS A WRAP - LEE	5812	Eating Places Restaurants	590225	55000
09152016	KAREN ZINK	761.33	EQUINOX GOLF RESORT AND S	7011	Lodging Hotels Motels Resorts	590245	55000
09302016	KAREN ZINK	53.49	EB BERKSHIRE BPW 2016	7399	Business Services Not Elsewhere Classified	590600	55000
10192016	KAREN ZINK	22.80	PRICE CHOPPER #140	5411	Grocery Stores Supermarkets	590225	55000
10202016	KAREN ZINK	122.35	THATS A WRAP CAFE	5812	Eating Places Restaurants	590225	55000
11172016	KAREN ZINK	93.98	PANERA BREAD #3436	5814	Fast Food Restaurants	590225	55000
12072016	KAREN ZINK	110.00	PRICE CHOPPER #140	5411	Grocery Stores Supermarkets	590225	55000
12092016	CHERYL CLARK	158.08	COURTYARD NEW HAVEN	3690	Courtyard by Marriott	590245	55021
12232016	KAREN ZINK	16.00	RITE AID STORE - 10065	5912	Drug Stores Pharmacies	590600	55000

Posting Date	Cardholder	Amount	Merchant Name	MCC	MCC Description	G/L Account	Cost Center
12262016	KAREN ZINK	100.00	ZUCCHINIS	5812	Eating Places Restaurants	590225	55000
01172017	CHERYL CLARK	304.62	STAPLES 00102962	5943	Office School Supply and Stationery Stores	590510	55021
01182017	KAREN ZINK	9.28	THE UPS STORE 6006	7399	Business Services Not Elsewhere Classified	590600	55000
02102017	KAREN ZINK	3.85	COURTYARD BY MARRIOTT	3690	Courtyard by Marriott	590245	55000
02172017	CHERYL CLARK	14.88	VALLEY DINER	5812	Eating Places Restaurants	590225	55021
02202017	CHERYL CLARK	15.59	BOSCOVS 66	5311	Department Stores	530110	55021
02202017	CHERYL CLARK	(15.59)	BOSCOVS 66	5311	Department Stores	530110	55021
03032017	CHERYL CLARK	6.00	SEC OF MA EXPEDITED FEE	9399	Government Services Not Elsewhere Classified	590600	55021
03032017	CHERYL CLARK	9.00	SEC OF MA EXPEDITED FEE	9399	Government Services Not Elsewhere Classified	590600	55021
03032017	CHERYL CLARK	75.00	SEC OF MA FILING FEE	9399	Government Services Not Elsewhere Classified	590600	55021
03032017	CHERYL CLARK	100.00	SEC OF MA FILING FEE	9399	Government Services Not Elsewhere Classified	590600	55021
03222017	KAREN ZINK	98.64	SARAH'S CHEESECAKES & CAF	5812	Eating Places Restaurants	590225	55000
03232017	KAREN ZINK	99.32	SARAH'S CHEESECAKES & CAF	5812	Eating Places Restaurants	590225	55000
04112017	KAREN ZINK	1,070.00	NECPUC	4900	Utilities Electric Gas Sanitary Water	590630	55000
04192017	CHERYL CLARK	30.85	THE UPS STORE 6006	7399	Business Services Not Elsewhere Classified	590600	55021
04212017	CHERYL CLARK	102.03	DONUT MAN - PITTSFIELD	5814	Fast Food Restaurants	590225	55021
05082017	CHERYL CLARK	46.23	OUTBACK 0712	5812	Eating Places Restaurants	590225	55021
05092017	CHERYL CLARK	85.57	GOVDOCS, INC.	5999	Miscellaneous and Specialty Retail Stores	590600	55021
05182017	CHERYL CLARK	83.06	THATS A WRAP CAFE	5812	Eating Places Restaurants	590225	55021
06082017	KAREN ZINK	455.62	OMNIMT.WASHINGTONLODGI	3592	Omni Hotels	590245	55000
06232017	KAREN ZINK	158.46	DESMOND HOTEL	7011	Lodging Hotels Motels Resorts	590245	55000
08212017	KAREN ZINK	2.00	NORTHAMPTON PARKING	7523	Automobile Parking Lots and Garages	590100	55000
08252017	KAREN ZINK	56.01	LES ZYGOMATES	5812	Eating Places Restaurants	590225	55000
08282017	KAREN ZINK	30.00	SOUTH STATION PARK	7523	Automobile Parking Lots and Garages	590100	55000
08282017	KAREN ZINK	115.81	ENTERPRISE RENT-A-CAR	3405	Enterprise Rent-A-Car	590110	55000
08282017	KAREN ZINK	25.00	SHELL OIL 10013425003	5542	Fuel Dispenser Automated	550540	55000
09062017	KAREN ZINK	21.80	ENTERPRISE CAR TOLLS	4784	Bridge and Road Fees Tolls	590100	55000
10022017	KAREN ZINK	10.03	COURTYARD NEW HAVEN	3690	Courtyard by Marriott	590245	55000
10022017	KAREN ZINK	119.60	COURTYARD NEW HAVEN	3690	Courtyard by Marriott	590245	55000
10192017	KAREN ZINK	41.05	MARKET 32 BY PRICE CHOPP	5411	Grocery Stores Supermarkets	590225	55000
11202017	KAREN ZINK	12.20	BOS TAXI 0389	4121	Limousines and Taxicabs	590110	55000
11302017	KAREN ZINK	158.68	MAZZEOS RISTORANTE	5812	Eating Places Restaurants	590225	55000
11302017	KAREN ZINK	12.08	MARKET 32 BY PRICE CHOPP	5411	Grocery Stores Supermarkets	590225	55000
12112017	KAREN ZINK	90.00	PRICE CHOPPER #233	5411	Grocery Stores Supermarkets	590225	55000

Posting Date	Cardholder	Amount	Merchant Name	MCC	MCC Description	G/L Account	CC
01052018	KAREN ZINK	20.60	APPLEBEES PITT31231285	5812	Eating Places Restaurants	590225	55000
01102018	KAREN ZINK	10.00	MARKET 32 BY PRICE CHOPP	5411	Grocery Stores Supermarkets	590225	55000
01192018	KAREN ZINK	31.92	DESMOND HOTEL RESTAURANT	5812	Eating Places Restaurants	590225	55000
03122018	KAREN ZINK	1.00	PITTSFIELD PARKING MTR	7523	Automobile Parking Lots and Garages	590100	55000
03282018	KAREN ZINK	1,115.00	NECPUC	4900	Utilities Electric Gas Sanitary Water	590630	55000
03282018	KAREN ZINK	216.91	CLIFF HOUSE RESORT AND SP	7011	Lodging Hotels Motels Resorts	590245	55000
03302018	KAREN ZINK	250.45	DUPLI ENVELOPE & GRAPH	7338	Quick Copy Reproduction and Blueprinting Service	590510	55000
04022018	KAREN ZINK	26.15	UPS (800) 811-1648	4214	Motor Freight Carriers Trucking	530210	55000
04272018	KAREN ZINK	6.81	STARBUCKS STORE 10948	5814	Fast Food Restaurants	590225	55000
05042018	KAREN ZINK	25.30	SARAH S CHEESECAKES & CAF	5812	Eating Places Restaurants	590225	55000
05242018	KAREN ZINK	216.91	CLIFF HOUSE RESORT AND SP	7011	Lodging Hotels Motels Resorts	590245	55000

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CT/MA Purchasing Card Policy





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PURPOSE

The purpose of this procedure is to provide rules, expectations, and information on using the CT/MA (UIL, UI, SCG, CNG, BGC) Purchasing Card. Pcards are not mandatory but issued based on business need and agreement between employee and manager. This policy is in effect for any expenses submitted on or after January 1, 2017.

INSTRUCTION FOR USE

1. PERSONAL USE OF THE PURCHASING CARD

UIL Companies Purchasing Card **MUST NOT** be used for 'STAND-ALONE' personal expenses. To use the Card and then reimburse the Company for personal expenses is not allowed other than 'bundled' personal expenses.

'BUNDLED' personal charges are those which mix business and personal charges because it is impractical to separate them. If 'bundled' personal charges are included, your personal check to reimburse the Company must include the GL Account & Cost Center for the Reconciliation of Personal Expenses or Business Meals' at the time of the period-end reconciliation.

When you use the Card, you commit Company funds. Intentional or repeated use of the Card to pay for personal expenses is considered misappropriation of Company funds and may lead to disciplinary action up to and including suspension and/or termination of employment.

The format and style of the UIL Purchasing Card ensures that you should not confuse it with a personal card you may carry.

Wells Fargo assumes all transactions made with the Purchasing Card benefit UIL. The Company is liable for all charges made using the Purchasing Card unless the required billing dispute resolution process was used for erroneous charges or proper notification was made of a lost/stolen card.

2. USE OF THE PCARD NOT IN ACCORDANCE WITH THIS POLICY

Intentional or repeated use of the Purchasing Card not in accordance with this policy may result in invalidation and forfeiture of the Card and disciplinary action up to and including suspension and/or termination of employment.

If each period's transactions are not reconciled within the allotted time, Pcards may be revoked for non-submittal without adequate explanation. Managers of cardholders, as well as cardholders should place a recurring monthly notice on their calendars to serve as a reminder to log into Wells Fargo CCER system every month to review all charges, submit receipts, and approve charges as applicable. If their cardholders had not submitted the statements for review, the manager can contact the cardholder before the designated time expires. Note: emails (from CCER) are sent to the cardholder and their managers at the beginning of the grace period if the cardholder has failed to submit their statement.



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3. KEY CONTACTS -- WHO TO CALL

To help you use your Purchasing Card, answer any questions you may have, or help resolve problems:

1. To cancel or report a stolen Visa, immediately notify Wells Fargo (24 hours a day/365 days a year):
1-800-932-0036
2. To request assistance with the use of your Purchasing Card, apply for a Purchasing Card or ask questions about Purchasing Card procedures, policy or charges, please call or email
Penny Houston 203-499-3888, penny.houston@uinet.com or Lisa O'Connor 203-926-4579, lisa.oconnor@uinet.com.
3. For assistance with suppliers or merchants, please call **Penny Houston 203-499-3888 or Lisa O'Connor 203-926-4579.**
4. Key Contacts available in your area: Bernice Herring, *Executive*; Talaine Fraser, *Legal & Business Services*; Luann Coughlin, *IR*; Pat Moran, *Transmission*; Linda Morcaldi, *Marketing & Sales*; Jill Thomas, *Client Fulfillment*; Gail Ballou, *Standard Field*; Maria Severino, *EPE*; Karen Bunkoci, Alice Vieira, *Electric Operations*; Kathi Noce, *Customer Care*; Tammie Stanley, Joyce Esposito, Mary Mormile, *IT*; Sally Langner, *HR*; Anna Antonucci, *SCG*; Eric Fay, *CNG Greenwich*; Sandy Cabezas, Tracy Fitzpatrick, *LNG*, Cheryl Clark, *BGC*.

4. GENERAL INFORMATION

All UIL cardholders will have the same company address:

180 Marsh Hill Rd
Orange, CT 06477

To apply for a Purchasing Card:

- Complete the PCard application in its entirety.
- Provide justification including expected use, volume & frequency.
- Read the Guidelines & Compliance Information completely & initial.
- Approvals of Applicant's Manager & VP, including employee #'s, are required.
- Completed application must be sent to Corporate for final approval via email:
John.J.Oneil@avangrid.com

The use a corporate credit card does not excuse the approval of any expense.

All expenses have to be subsequently justified, verified and properly validated with description & receipt submission.

Purchasing Cards should be used in accordance with the following principles:

Appropriateness - the Purchasing Card should be used to cover needs that have been verified and following criteria of efficiency.

Moderation - the Purchasing Card should be used according to criteria of prudence, optimization and responsible control, ensuring that the amounts are adjusted as well as possible in every case and assessing alternatives that enable cost-savings whenever possible.

Truthfulness- the expenses incurred using the Purchasing Card should actually match the expected type of expenses and the type that is described in detailing justifying them.



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Purchasing Cards are Visas backed by the full faith and credit of UIL Companies and are issued in your name when buying business related items or services necessary for you to do your job. As the property of UIL Companies, only Company purchases are acceptable as defined by Travel and Business Expense Policy. Furthermore, there are certain simple procedures that must be followed so that proper regulatory, IRS, Connecticut Sales Tax and accounting requirements are met.

When a UIL Purchasing Card is used for travel expenses, all travel purchases must be made using the travelling employee's pcard so that the expense is properly submitted for approval to the traveling employee's supervisor and not approved by him or herself. The most senior level employee in a group meal should always pay for the meal.

Purchases on your Card are assigned to the cardholder's standard Cost Center account, which is identified on your application request. The transactions will be applied to the cardholder's default accounting, and any reallocation to the accounting can be completed in SAP ZEIM.

You will not be able to obtain cash advances with your Card. They are electronically "blocked out" in the Visa system at the request of UIL Companies.

ALL Original receipts must be obtained for expenses incurred (invoices or receipts), and submitted to the Wells Fargo via email or fax with the appropriate coversheet or can be attached through the upload function to your account.

Initially, each card that has travel and expense charges is set up with spending limits of \$2,500 per single transaction and \$5,000 total per month. If these limits are not sufficient for your needs, you should complete a "request to increase limits" form, identifying the business reason and the increased limits required, and have it authorized by your Manager & VP. Final Authorization will be provided by John O'Neil – VP HR Performance & Governance. Once authorized, the request will be forwarded to Penny Houston for implementation.

In case of storm or other emergencies, temporary increases can be requested by managers in writing to Director of Purchasing or the PCard Administrator.

Once per month, cardholders will receive notification from Wells Fargo (CCER) that transactions are available for review. At that time original receipts must be attached into the system to match the appropriate transactions on the expense report. If the original receipt is not available and cannot be obtained from the merchant, then a description for the transaction must state that the transaction is valid. If the cardholder discovers a disputed charge, it is their responsibility to contact the merchant to resolve the issue. Disputed charges should be documented in the description field in WF. Once the credit for the disputed charge is available, the credit should be justified/allocated to the same accounting used for the original disputed charge.



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5. PCARD ACCOUNT ROLES

CARDHOLDER OR RECONCILER RESPONSIBILITIES

On the 25th of every month, the cardholder will receive an email from Wells Fargo CCER.

The following must occur:

- a. Match & Attach Original Detailed Receipts of the expense report for the specified period (25th of one month to the 24th of the next.) If applicable:
 - 1) Identify any 'Bundled' personal expenses and indicate the GL Code & Cost Center in an email to the PCard Administrator noting the Reconciliation of Personal Expenses in the subject line of an email.
 - 2) Submit a personal check made payable to your Operating Company for the total personal expenses and forward to the PCard Program Administrator, AD-1A.
 - 3) Place a check the Personal check box of the appropriate transaction line and include the Check # and date in the description field.
 - 4) Any 'Bundled' Business Meals' on hotel bills need to be broken out and reclassified in SAP (ZEIM). To alleviate this process, we recommend using the PCard to receive a separate receipt when purchasing a business meal.
- b. **All** transactions require a description if it is not readily prominent on the receipt. For Meals, ensure that there is a business reason and the names of all attendees are placed in the description field and submit itemized receipt showing food/drinks purchased. The credit card slip is not considered a valid receipt.
- c. Click the Receipts Attached check boxes.
- d. After you have attached your detailed receipts (ensure you submit ENTIRE invoice not just the 1st or last page) into the system, you must click on the **"Statement Reviewed"** button to designate that the expenses on the statement are in compliance with Corporate Policy which then submits the statement to your supervisor for review and approval.

The accounting will be validated during an export to the financial system where it will display the Cardholder's default accounting. All changes to accounting will take place in SAP ZEIM.

MANAGERS RESPONSIBILITIES include but not limited to:

Ensuring transactions are a valid business expense and are in compliance Business and Travel Expense Policies. Also, each manager must ensure other adherences to Company Policy such as: required receipts are attached or justification & attendee names for business meals are identified. The Managers approval period begins on the 9th of the month. However, if the cardholder completes their reconciliation prior to the 9th, Wells Fargo will notify the manager via email that the statement is available for review and may be review and approved prior to 9th. The approval period ends on the 13th of the month.

The Manager clicking on the **"Approve Statement"** button in Wells Fargo verifies that the charges on the statement are valid business expenses and are in compliance with Policy.

As a recommendation beyond the WF CCER email notifications, Managers should place a recurring Monthly Calendar Entry to assist in helping to remind employees to log into the PCard System every month to review all charges, submit receipts, and approve charges from their direct reports. By doing this, supervisors would also see if their direct reports had charges in that period which had not been reviewed. They could contact the cardholders to remind them to submit their expense reports promptly.



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6. CHANGES TO YOUR PCARD ACCOUNT

- Any changes to Credit Limit or Single Transaction Limit must be requested using the ***Corporate Card Limit Change Request*** form with proper approvals including final approval VP HR Performance & Governance John.J.Oneil@avangrid.com, submitted via email. Once authorized, the request will be forwarded to the PCard Administrator for implementation.
- **If you are transferring to a new position, do not destroy your card.**
 - **If your new manager wishes you to have a card, please email your new accounting & approver's name to PCard Administrator.**
 - **If not, return card to Penny Houston at AD-1A.**

7. ITEMS NOT TO PURCHASE WITH YOUR PCARD

ITEM	ACTION
Stand-Alone Personal Expenses	The card is for business purchases only. Personal expenses are not allowed -- reference page 3 entitled "Personal Use".
Cash Advances	Cash advances of any type (such as an ATM) are not allowed. When needed, cash advances may be obtained through Accounts Payable.
Tuition Expenses	UIL reimburses employees upon successful completion of approved school programs. Thus tuition expenses must not be originally paid for by a Purchasing Card.
Storeroom Inventory Items	To the extent that it makes good business sense, all inventory items (those items having a stock symbol number) are controlled and ordered through the inventory system. Storeroom controlled expense items (brooms, paper towels, rope, nuts, bolts, etc.) are monitored by the storeroom and ordered as needed. Both of these processes ensure proper stocking levels and lowest replenishment costs. If you are unsure about an item, contact your local storeroom for assistance.
Gift Certificates/Cards/Voucher	The IRS considers Gift Certificates/Cards taxable income to employees. Per IRS Regulations, awards to employees of Gift Certificates/Cards (regardless of the amount) are taxable income to the employee.
Services Performed On UIL Property	All contractors who perform a service on UIL Property MUST HAVE A VALID INSURANCE CERTIFICATE ON FILE AND INDEMNITY AGREEMENT BEFORE A SERVICE CONTRACTOR COMES ON SITE. This service should be part of a Purchase Order and not charged on your Purchasing Card. To establish a Purchase Order, contact any buyer.
Computer Hardware/Software	Contact Mary Mormile 203-499-3567.



January 1, 2017



Appendix A: Policy Revisions	Date Published	Publisher	Brief Description of Changes	Reviewed By
No.				
	January 1, 2017	PA	Initial Publication	CD, JO

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 UIL HOLDINGS CORPORATION
POLICY NO. 348
Date: 07/01/15
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TRAVEL AND BUSINESS EXPENSE

A. PURPOSE & OVERVIEW

The purpose of this policy is to address all aspects of travel associated with the business of UIL Holdings Corporation and its affiliates ("UIL" or "Corporation"). To accomplish this, the policy provides the following information:

- B. Scope
- C. General Guidelines
- D. Personal Auto Mileage and Parking Reimbursement
- E. Reimbursement of Travel between Employee's Home and Temporary Work Location
- F. Vehicle Insurance Requirements for Employees Using Personal Vehicles for Corporation Business
- G. Travel Away From Corporation Offices
- H. Making Travel Arrangements
- I. Accommodation and Meal Expenses
- J. Receptions and Entertainment Expenses while Traveling
- K. Approvals and Responsibilities
- L. Group Travel by Corporation Personnel
- M. Special Considerations for Union and non-exempt Employees when Traveling
- N. Cross References

B. SCOPE

This policy applies to all employees of UIL and its affiliates, unless noted otherwise. However, this policy and the UIL policies listed under Cross References (Section N) do not apply to Connecticut Natural Gas employees represented by Connecticut Independent Utility Workers Local 12924.

C. GENERAL GUIDELINES

1. Employees must obtain proper approval for business travel and education prior to making arrangements for the trip. Affiliate practices may require prior approval for use of one's personal vehicle.
2. The Corporation will reimburse employees for reasonable expenses incurred for authorized travel and business expenses while on Corporation business.

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3. Expenditures for travel and accounting for travel will be in accordance with UIL policy.
4. If employees use a personal vehicle for approved Corporation business, they must ensure that the personal vehicle insurance is adequate and includes coverage for business usage (see Section F below). The employee is responsible for paying any costs of arranging this business-use coverage. UIL strictly prohibits employees from using any type of personal motorcycle or bicycle for business reasons, including travel at any time of the day while engaged in Corporation-related business (e.g., travel between UIL facilities or to customer locations).
5. Parking and taxi fares are allowable expenses with a receipt. A receipt is not required for metered parking.
6. Parking and traffic fines are not allowable expenses.

D. PERSONAL AUTO MILEAGE AND PARKING REIMBURSEMENT

1. The Corporation will reimburse employees for mileage incurred while driving their personal vehicle (i.e., employee owned) on Corporation business using the following procedure. If the travel is during a normal workday, employees should record mileage from the origin of the business trip to the destination, less an adjustment if travel begins or ends at the employee's home or other non-work related location. That is, when driving a personal vehicle on Corporation business during a normal workday from or to home, employees shall deduct the normal commute mileage from home to work from the total mileage incurred.
2. The Corporation will not pay for mileage incurred as part of the employee's regular commute to and from work, including overtime work assignments on any day of the week.
3. If employees drive a personal auto on Corporation business on a day other than a normal workday, they should record mileage from the origin of the business trip to the destination, including mileage to and from home.
4. If mileage incurred while driving a personal auto on Corporation business is less than the employee's normal commute, the Corporation will make no reimbursement.
5. The mileage reimbursement rate in effect will be the rate published annually by the IRS and communicated at the start of each year.
6. Where employees use a personal auto and claim mileage, only one person may claim the mileage. Passengers in the vehicle may not claim mileage or cost of equivalent public transportation.

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7. Employees should submit expenses using the appropriate expense reimbursement form. Forms are found by accessing the Employee Self Service (ESS) link on MYUIL's home page, then clicking "Travel Authorization and Expenses" then "Manage Expenses," then "Personal Auto Mileage Reimbursement Form."
8. Effective June 1, 2012, employees assigned to work at the Connecticut Financial Center in New Haven and commute by personal vehicle are eligible to receive a refund for the cost of parking, up to a maximum of \$100.00 per month. If the monthly cost of parking is not deducted from employees' bi-weekly pay, to benefit from this program and to continue receiving the tax reduction on any amount paid for parking over \$100.00, they must submit a receipt for current parking along with a completed DeduCT-A-Ride form monthly to Payroll. The parking refund will be included on the second bi-weekly pay of each month.

Employees are to submit all parking receipts and completed DeduCT-A-Ride forms to Payroll via inter-office mail (mail stop AD-GA), fax (203-499-3695), or email (payroll@uinet.com).

9. Management Compensation Program (MCP) participants (i.e., non-bargaining unit employees) who are required to work extended periods that are not a continuation of their normal work schedule will be reimbursed for mileage incurred while driving a personal vehicle on Corporation business (refer to UI Policy 735). The actual cost of public transportation used is also reimbursable.
10. Employees assigned a UIL vehicle must complete the appropriate affiliate reporting form.

E. REIMBURSEMENT OF TRAVEL BETWEEN EMPLOYEE'S HOME AND TEMPORARY WORK LOCATION

1. When the travel distance between an employee's home and his temporary work location is greater than the travel distance between his home and his regular work location and he is authorized to provide his own transportation, he shall be paid mileage at a rate determined by the Corporation for the additional distance and shall be reimbursed for any additional tolls. For MCP employees, a temporary assignment is considered to be five days or longer and for up to six months. For bargaining unit employees, refer to the applicable collective bargaining agreement.
2. Reimbursement should follow normal mileage procedures as outlined in Section D above.
3. For bargaining unit and non-exempt employees, if the assignment involves travel time for employees in excess of what is ordinarily required to travel between their

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home and usual work location, the additional travel time each way shall be considered working time and paid to the nearest unit of fifteen minutes.

F. VEHICLE INSURANCE REQUIREMENTS FOR EMPLOYEES USING PERSONAL VEHICLES FOR CORPORATION BUSINESS

1. A current and valid personal vehicle insurance policy and motor vehicle license are required for all employees who use their personal vehicle for UIL business.
2. Legally required vehicle insurance is an obligation of the employee.
3. Employees' personal vehicle mileage reimbursement covers all expenses associated with the operation of their vehicle for business purposes.
4. In the event of an accident, employees are required to use their own insurance carrier to cover any-and-all claims.
5. Any employees on Corporation business who are injured while in their own personal vehicle or another employee's personal vehicle, and the injury arises out of and in the course of employment, are covered under Workers' Compensation laws, assuming the injuries are not caused by the willful and serious misconduct of the injured employee or by his or her intoxication.

G. TRAVEL AWAY FROM CORPORATION OFFICES

1. If employees incur other personal expenses for themselves, family members, or friends, such expenses are not reimbursable and are not reportable, or these personal expenses are to be clearly shown as reductions on the applicable affiliate expense report form.
2. The Corporation will make reimbursement in amounts equivalent to the actual reasonable expenses incurred subject to the requirements of this policy.

H. MAKING TRAVEL ARRANGEMENTS

1. When making travel arrangements, employees should search for the most economical fare.
2. Points to take into consideration:
 - It may be more economical to rent a vehicle than to use a personal one.
 - If the meeting starts at the beginning of the week, weigh the cost of a Saturday night stay versus traveling on Sunday.
 - Flight cancellation insurance is an allowable expense. A receipt is required.

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3. Expenditures for additional travel life insurance are not reimbursable.
4. When renting a vehicle the following insurance requirements must be adhered to:
 - When using your UIL P-card, decline Collision/Loss Damage and Personal Effects Insurance since the Card provides this coverage.
 - If you do not use a UIL P-card, you must accept the rental company's collision coverage.
 - You must accept the rental company's liability insurance coverage regardless of the method of payment. You must purchase at least the minimum vehicle liability coverage as required in the state in which the vehicle is rented.

I. ACCOMMODATION AND MEAL EXPENSES

1. Reimbursement for hotels, motels, and other lodging will be limited to reasonable amounts in the particular circumstance.
2. The cost of each meal while traveling on Corporation business must be separately itemized (and totaled for the day) on the applicable expense report form and may include gratuities and taxes. All charges for meals in excess of \$25 must have a receipt (photocopies will not be accepted). When using the UIL P-card, a detailed receipt is required for meals in excess of \$25 and all other charges.
3. Reimbursement for meals will be for actual reasonable expenses incurred and will not be based on a standard allowance nor paid if no meal expense is actually incurred (i.e., no reimbursement is to be provided if the employee chooses to skip a meal). Reimbursement for meals will not apply where meals are included as part of another reimbursable item (e.g., meals included in the transportation charge or in the conference registration fees).
4. When a friend or relative provides accommodation and/or meals without charge, a gift of appreciation other than cash to the host may be appropriate. The maximum value of such a gift should be based on \$25.00 per day of accommodation and/or meals and a purchase receipt of the invoice for the gift is filed with the applicable affiliate expense report form.

J. RECEPTIONS AND ENTERTAINMENT EXPENSES WHILE TRAVELING

1. Generally, without approval of the respective Executive, no reimbursement will be made for reception and entertainment expenses related to social events during the business trip involving only employees of the Corporation or involving only employees and their spouses.

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- Receptions and entertainment expenses must be charged to the expense account designated for such expenses. The nature of the event, including the name of the group or the names of the people being entertained, must be listed on the applicable affiliate expense report form. Receipts are required.

K. APPROVALS AND RESPONSIBILITIES

- Business travel and education must be properly approved prior to making arrangements for the trip. Employees must complete and submit the Travel and Education Authorization (TEA) form through the Employee Self Service (ESS) link on MYUIL. The TEA is not required for travel or education that meets one or more of these criteria: Executive business travel and training; Business Travel between UIL company locations; Business travel that does not require an overnight stay; and/or Training coordinated/sponsored by Workforce Development.
- Actual expenses associated with an approved TEA must be recorded by employees on the Business Travel and Education Expense Form immediately after returning from their travel. The form is accessed by clicking the Employee Self Service (ESS) link on MYUIL's home page, then clicking "Travel Authorization and Expenses," then "Manage Expenses."
- The Business Travel and Education Expense Form can only be completed if it references an approved TEA.
- The employee is responsible for ensuring that claims for expenses comply with UIL policy. **In accordance with Finance Procedure AP-3, "Reimbursement of Employee Related Expenditures" (Section 3, Policy), employees must submit reimbursement requests to UIL Accounts Payable within sixty (60) days of incurring the expenses. All reimbursement requests that are more than sixty days old require approval of the Executive Vice President & Chief Financial Officer. (Refer to Finance Procedure AP-3 for the process of submitting reimbursement requests to Accounts Payable.)**
- The supervisor who approves the Travel and Education Authorization (TEA), Business Travel and Education Expense, Personal Auto Mileage Reimbursement, or Accounts Payable (AP) Payment Request forms is responsible for ensuring that the expenses are for UIL purposes only and are in accordance with Corporation policy.

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6. Travel expenses are reimbursable only by submitting a properly completed and approved expense reimbursement form (Business Travel and Education Expense, Personal Auto Mileage Reimbursement, or Accounts Payable (AP) Payment Request). . The form must be submitted with scanned images of original vouchers, e-tickets, or invoices (photocopies are not acceptable) and should be submitted following completion of each trip. For public transportation, the original ticket receipt or e-ticket must be submitted.
7. All expenses incurred relating to a particular trip must be shown individually on the appropriate expense reimbursement form. These include transportation costs, hotel bills, and car rentals. P-Card expenses (non-reimbursable) should be included on the Business Travel and Education Expense form, to support regulatory reporting.
8. Claims for air and rail fares must be supported by the passenger's copy of the ticket (or invoice in the case of an e-ticket). Credit card sales slips may be used to support claims for gas used for rental cars. Original paid receipts or vouchers are required for all other expenses being claimed, except for mileage, meals of \$25 and under, parking meters, and gratuities paid in cash.
9. Expense reimbursement forms that do not conform to these guidelines will be rejected.
10. Failure to abide by the provisions of this policy may result in disciplinary action, up to and including termination of employment.

L. GROUP TRAVEL BY CORPORATION PERSONNEL

1. Group travel by officers and other employees of the Corporation should be restricted because of the inherent risk associated with travel, regardless of the means. Judgment should be exercised when making travel arrangements to guard against the simultaneous loss of personnel. Due consideration should be given to the personnel who will be traveling, the distance to be traveled and the means used.
2. The responsibility for group travel authorization for officers and other UIL personnel lies with the appropriate senior Executive.

M. SPECIAL CONSIDERATIONS FOR BARGAINING UNIT AND NON-EXEMPT EMPLOYEES WHEN TRAVELING

1. Under Connecticut Department of Labor regulations any time spent by nonexempt Connecticut based employees traveling on behalf of UIL within Connecticut (minus employees' normal daily round-trip commute) is compensatory time. This rule applies to overnight trips within Connecticut.

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2. Federal regulations apply for an out-of-state trip (e.g., Connecticut based employee traveling to Massachusetts or vice versa). In such cases, travel away from home overnight is paid work time when it cuts across the employee's regular work schedule (e.g., 8 a.m. to 5 p.m.) even if the travel occurs on other than a normal workday for the employee.
3. All travel time within another state on a one-day work assignment is compensable except: (a) normal travel time from home to work before the regular work day begins, and from work to home after the work day is over; (b) travel time between home and airport, bus depot, or railroad station, if less than the normal commute time; and (c) meal time.

N. CROSS REFERENCES

- Finance Procedure AP-3 -- Reimbursement of Employee Related Expenditures
- UIL Corrective Action Policy No. 115
- UIL General Rules for Employees Policy No. 328
- UIL Management Compensation Program (MCP) Policy No. 735
- UIL Business Travel and Education Expense Form
- UIL Personal Auto Mileage Reimbursement Form
- UIL Travel & Education Authorization (TEA) Form
- AP Payment Request Form
- Travel & Expense FAQs
- DeduCT-A-Ride Deduction/Reimbursement Authorization (UIL Form #781)
- Applicable Affiliate Collective Bargaining Agreements
- UI OP-G30 -- Vehicle Assignments: 24-Hour Use
- UI OP-G34 -- Travel to Temporary Work Locations

**Office of the Attorney General
First Set of Information Requests**

**THE BERKSHIRE GAS COMPANY
D.P.U. 18-40**

Witness: Adam Danner
Date: June 1, 2018

Question:

AG-1-39: Please provide the following for the years 2015, 2016 and 2017 for each employee, officer, director, shareholder or investor of Avangrid, the Service Company, and the Company applicable:

- 1) the amount(s) of all loans or forgiveness of debts provided by the Company to such individual;
- 2) the type(s) and cost(s) of all services provided by the Company to such individual; and
- 3) the type(s) and cost(s) of all products provided by the Company to such individual.

Response: As discussed in the Testimony of Steven P. Favuzza, and as discussed and illustrated in the response to AG-1-28, there is only a standard fixed charge allocation to Berkshire from Avangrid and UIL. In addition there is no loan forgiveness, services or products provided related any officer or director of Berkshire.

**Office of the Attorney General
First Set of Information Requests**

**THE BERKSHIRE GAS COMPANY
D.P.U. 18-40**

Witness: Angel Bruno
Date: June 1, 2018

Question:
AG-1-41: Please provide a ten-year history of wage and salary increases for each of the employee groups (e.g., union, clerical, management) for the Service Company and the Company.

Response: Please refer to Exhibit BGC-AB-5, and to the table below.

2008-2017 AVANGRID - Berkshire Gas Company Union and Non-Union Wage Increase Historical Correlation					
Year	Executive Merit AVANGRID / UIL ¹	Executive Merit BGC	Non Represented Merit UIL	Non Represented Merit BGC	Local 12325-1
2017	2.5%	1.9%	2.4%	2.5%	3.0%
2016	3%	2.1%	2.5%	3.0%	3.0%
2015	3.4%	3.1%	3.1%	3.4%	3.0%
2014	4.5%	3.9%	3.4%	3.4%	3.0%
2013	5.8%	4.0%	3.5%	4.1%	3.0%
2012	10.8%	4.9%	3.5%	5.5%	3.0%
2011	4.4%	4.7%	3.0%	0.0%	3.0%
2010	4.4%	0.0%	3.4%	3.6%	3.0%
2009	1.4%	0.0%	1.8%	0.0%	3.0%
2008	4.4%	0.0%	3.6%	3.4%	3.0%
Note:					
1. UIL data provided for 2008-2015.					

**Office of the Attorney General
First Set of Information Requests**

**THE BERKSHIRE GAS COMPANY
D.P.U. 18-40**

Witness: Angel Bruno
Date: June 1, 2018

Question:
AG-1-44: Please provide the number of Avangrid, Service Company, and Company employees at the end of each month for the years 2014 through 2018 by employee group (e.g., union, clerical, management).

Response: Please see Attachment AG-1-44.

		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Berkshire Gas	2018	Union	74	74	71	71							
		Clerical	17	17	17	17							
		Management	39	38	38	37							
		Total 2018	130	129	126	125	0	0	0	0	0	0	0
	2017	Union	77	77	77	77	77	77	76	76	76	76	75
		Clerical	19	19	19	18	18	18	18	18	18	18	17
		Management	44	44	43	44	44	43	42	42	41	41	40
		Total 2017	140	140	139	139	139	138	136	136	135	135	132
	2016	Union	78	77	78	77	78	77	77	77	79	78	77
		Clerical	20	20	20	20	20	20	20	20	20	20	20
		Management	45	45	45	45	44	44	44	43	43	43	43
		Total 2016	143	142	143	142	142	141	141	140	142	141	140
	2015	Union	73	72	70	68	68	72	77	75	74	77	77
		Clerical	21	21	21	21	18	18	18	19	19	20	20
		Management	44	44	43	43	46	46	46	46	45	45	45
		Total 2015	138	137	134	132	132	136	141	139	139	138	142
	2014	Union	66	66	66	66	65	67	69	70	70	70	70
		Clerical	17	18	18	18	18	21	22	22	21	21	21
		Management	41	41	42	43	42	42	43	43	44	44	44
		Total 2014	124	125	126	127	125	130	134	135	135	135	135

UIL

		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
2018	Union	954	952	944	934								
	Clerical	88	87	87	87								
	Management	699	697	695	694								
	Total 2018	1741	1736	1726	1715	0	0	0	0	0	0	0	0
2017	Union	975	972	972	971	964	966	963	959	960	958	955	953
	Clerical	102	101	102	101	99	100	99	102	101	98	96	92
	Management	803	797	793	788	783	785	774	766	766	761	746	697
	Total 2017	1880	1870	1867	1860	1846	1851	1836	1827	1827	1817	1797	1742
2016	Union	934	932	938	933	938	976	976	977	980	977	975	975
	Clerical	143	143	145	144	143	112	112	113	111	109	109	109
	Management	812	812	818	812	807	805	802	803	806	803	806	804
	Total 2016	1889	1887	1901	1889	1888	1893	1890	1893	1897	1889	1890	1888
2015	Union	914	915	910	909	903	915	925	920	927	925	929	932
	Clerical	159	159	158	158	153	155	151	149	141	141	144	139
	Management	800	799	795	795	799	804	800	804	808	806	814	811
	Total 2015	1873	1873	1863	1862	1855	1874	1876	1873	1876	1872	1887	1882
2014	Union	919	919	917	913	914	908	913	909	918	916	917	915
	Clerical	153	154	154	153	150	159	161	161	162	159	157	159
	Management	815	815	816	818	812	814	817	813	810	806	806	808
	Total 2014	1887	1888	1887	1884	1876	1881	1891	1883	1890	1881	1880	1882

		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	
Avangrid	2018	Union	3132	3130	3106	3088								
		Clerical	794	798	797	795								
		Management	2648	2650	2639	2633								
		Total 2018	6574	6578	6542	6516	0	0	0	0	0	0	0	
	2017	Union	3214	3216	3205	3198	3185	3213	3208	3189	3182	3195	3194	3180
		Clerical	797	803	809	801	798	798	794	790	788	793	793	776
		Management	2775	2767	2762	2759	2748	2745	2730	2726	2746	2758	2718	2620
		Total 2017	6786	6786	6776	6758	6731	6756	6732	6705	6716	6746	6705	6576
	2016	Union	3245	3235	3237	3223	3223	3268	3262	3259	3259	3257	3241	3229
		Clerical	860	868	867	864	855	818	813	820	815	802	802	805
		Management	2720	2720	2733	2729	2729	2733	2716	2714	2727	2745	2766	2766
		Total 2016	6825	6823	6837	6816	6807	6819	6791	6793	6801	6804	6809	6800
	2015	Union	3228											
		Clerical	473											
		Management	2310											
		Total 2015	6011											

* Avangrid did not exist prior to December 2015.

**Office of the Attorney General
First Set of Information Requests**

**THE BERKSHIRE GAS COMPANY
D.P.U. 18-40**

Witness: Angel Bruno
Date: June 1, 2018

Question:
AG-1-45: Please provide the total amount of deferred salaries and wages incurred during years 2015, 2016, 2017 and the test year as well as the total salaries and wages for each of those periods for the Service Company and the Company.

Response: The requested information is as follows:

Period	Deferred Compensation		Total Salaries*	
	UIL	Berkshire	UIL	Berkshire
2015	\$1,035,670	\$0	\$47,248,511	\$12,695,365
2016	\$1,181,472	\$0	\$51,755,178	\$13,231,272
2017	\$426,175	\$0	\$49,015,993	\$11,172,216

* Total Salaries reflects gross payroll including, but not limited to capital, incentive payments, non-utility, energy efficiency and severance, and does not reflect any shared services reallocations. The 2017 amount provided for Berkshire has been provided for all of these items, with the exception of capital.

**Office of the Attorney General
First Set of Information Requests**

**THE BERKSHIRE GAS COMPANY
D.P.U. 18-40**

Witness: Angel Bruno
Date: June 1, 2018

Question:

AG-1-48: Please provide the latest actuarial reports used to determine the Service Company and the Company's pension cost and post-retirement benefits other than pensions cost.

Response: Attached are the 2018 expense exhibits for Berkshire and UI regarding the qualified pension plans, the post-retirement welfare (OPEB) plans and the non-qualified plans.

Please note that we do not receive full reports containing this information. The attached include the expense and information on only the major actuarial assumptions. We only receive full reports for funding (IRS minimum contribution requirements and IFRS accounting). The underlying assumptions and methodologies differ among each of these and US GAAP accounting which is the relevant accounting for the rate case.

Attachment AG-1-48(a) – Berkshire and UI 2018 OPEB Expense
Attachment AG-1-48(b) – Berkshire and UI 2018 Qualified Plan Expense
Attachment AG-1-48(c) – Berkshire NQ Expense 2017 and estimated 2018
Attachment AG-1-48(d) – UI NQ 2018 US GAAP Expense

**Avangrid - Legacy UIL Postretirement Welfare Plans
2018 US GAAP Expense
Before Purchase Accounting of UIL Acquisition of Gas Companies**

	UIL	Berkshire
Actual January 1, 2018		
Projected Benefit Obligation (PBO)	\$ 63,150,024	\$ 3,699,768
Fair Value of Assets (FVA)	<u>27,117,221</u>	<u>-</u>
Funded Status (FVA – PBO)	\$ (36,032,803)	\$ (3,699,768)
Amounts Not Yet Recognized		
Unrecognized Prior Service Cost/(Credit)	\$ (8,740,609)	\$ -
Unrecognized Net Actuarial Loss/(Gain)	<u>(5,725,065)</u>	<u>838,514</u>
Total	\$ (14,465,674)	\$ 838,514
2018 Expense		
Service Cost	\$ 929,983	\$ 61,396
Interest Cost	2,331,602	136,023
Expected Return on Assets	(1,650,495)	-
Amortization of Prior Service Cost/(Credit)	(1,536,913)	-
Amortization of (Gain)/Loss	<u>(744,482)</u>	<u>84,358</u>
Total Expense (Income)	\$ (670,305)	\$ 281,777
Expected Benefit Payments and Contributions for 2018		
Expected Benefits from Corporate Assets	\$ 2,177,439	\$ 242,777
Expected Employer Contributions to the Trust	-	-
Expected Net Benefits from VEBA/401(h) Accounts	\$1,440,434	-
Key Assumptions at December 31, 2017		
Weighted-Average Salary Scale	N/A	N/A
Expected Return on Assets for 2018 ¹	6.25%	N/A
Health Care Trend (Pre-65/Post-65)		
Initial Rates	7.50%/5.75%	
Ultimate Rates	4.50%/4.50%	
Ultimate Year	2030/2025	

¹ Rate of return reflects that most of the assets (94%) are non-taxable.

**Avangrid - Legacy UIL Qualified Pension Plans
2018 US GAAP Expense
Before Purchase Accounting of UIL Acquisition of Gas Companies**

	UI Pension Plan	Berkshire Non-Union	Berkshire Union
Actual January 1, 2018			
Projected Benefit Obligation (PBO)	\$ 589,542,642	\$ 28,091,-000	\$ 23,007,703
Fair Value of Assets (FVA)	<u>379,212,110</u>	<u>18,508,206</u>	<u>18,004,822</u>
Funded Status (FVA – PBO)	\$ (210,330,532)	\$ (9,582,794)	\$ (5,002,881)
Amounts Not Yet Recognized			
Unrecognized Prior Service Cost/(Credit)	\$ (4,357)	\$ 2,146	\$ 210,577
Unrecognized Net Actuarial Loss/(Gain)	<u>214,096,209</u>	<u>13,365,747</u>	<u>8,783,271</u>
Total	\$ 214,091,852	\$ 13,367,895	\$ 8,993,848
2018 Expense			
Service Cost	\$ 6,413,986	\$ 446,532	\$ 436,619
Interest Cost	21,591,318	1,044,929	856,722
Expected Return on Assets	(28,825,549)	(1,313,102)	(1,222,970)
Amortization of Prior Service Cost/(Credit)	(4,357)	411	168,460
Amortization of (Gain)/Loss	<u>23,638,806</u>	<u>976,437</u>	<u>788,388</u>
Total Expense (Income)	\$ 24,814,204	\$ 1,155,207	\$ 1,027,219
Expected Benefit Payments and Contributions for 2018;			
Market-Related Value			
Expected Benefit Payment	\$ 43,101,987	\$ 1,196,889	\$ 933,493
Expected Administrative Expense	1,120,000	140,000	140,000
Expected Contributions	\$12,368,000	210,000	-
Market-Related Value of Assets, January 1, 2018 ¹	379,212,11	18,421,691	18,069,847
Key Assumptions at December 31, 2017			
Discount Rate	3.80%	3.80%	3.80%
Weighted-Average Salary Scale	3.80%	3.50%	3.50%
Expected Return on Assets for 2018	7.40%	7.40%	7.00%

¹ Market-Related Value of Assets is calculated using the FASB 5-year smoothing method.

Avangrid - Legacy UIL
The Berkshire Gas Company Nonqualified Plan Reserve
As of December 31, 2017 at 3.80% Discount Rate

Funded Position

Benefit Obligation as of 12/31/2016 at 4.24%	\$ 1,531,262
Benefit Payments During 2017	(169,681)
2017 Expense	<u>130,638</u>
Benefit Obligation as of 12/31/2017 at 3.80%	\$ 1,492,219

Key Assumptions at December 31, 2017

Discount Rate	\$ 3.80%
	RP2006 with Fully
	Generational
Mortality Basis	Projection (MP2017)
Census Data	As of May 31, 2017

2018 Estimated Expense Development

Benefit Obligation as of 12/31/2017 at 3.80%	\$ 1,492,219
Expected Benefit Payments During 2018	(169,681)
Expected 2018 Expense Accrual	<u>53,510</u>
Expected Benefit Obligation as of 12/31/2018 at 3.80%	\$ 1,376,048

Avangrid - Legacy UIL Nonqualified Pension Plans
2018 US GAAP Expense
Before Purchase Accounting of UIL Acquisition of Gas Companies

	UI NQ
Actual January 1, 2018	
Projected Benefit Obligation (PBO)	\$ 7,923,126
Fair Value of Assets (FVA)	<u>0</u>
Funded Status (FVA – PBO)	\$ (7,923,126)
Amounts Not Yet Recognized	
Unrecognized Prior Service Cost/(Credit)	\$ -
Unrecognized Net Actuarial Loss/(Gain)	<u>1,638,890</u>
Total	\$ 1,638,890
2018 Expense	
Service Cost	\$ 6,337
Interest Cost	249,269
Expected Return on Assets	0
Amortization of Prior Service Cost/(Credit)	0
Amortization of (Gain)/Loss	<u>264,412</u>
Total Expense (Income)	\$ 520,018
Expected Benefit Payments and Contributions for 2018	
Expected Benefit Payments	\$ 2,752,511
Expected Administrative Expenses	0
Expected Contributions	\$2,752,511
Key Assumptions at December 31, 2017	
Discount Rate	3.80%
Weighted-Average Salary Scale	3.80%
Expected Return on Assets for 2018	N/A

**Office of the Attorney General
First Set of Information Requests**

**THE BERKSHIRE GAS COMPANY
D.P.U. 18-40**

Witness: Angel Bruno
Date: June 1, 2018

Question:

AG-1-51: Please provide the average health care cost per employee incurred by the Company and the Service Company during the year 2015, 2016, 2017 and the test year. Please also provide the copies of the bills paid for the Company's health care for the last two years.

Response: Please see attachment AG-1-51(a) for a report showing the average health care cost per employee incurred by the Company and the Service Company during the years 2015, 2016, 2017.

In regards to the request for copies of the bills paid for the Company's health care for the last two years, please see the below referenced attachments, which are being provided in lieu of copies of invoices. These reports list all payments the Company made to each provider for the period of 2015-2017.

- AG-1-51(b) - report from Berkshire's vision provider, Eyemed.
- AG-1-51(c) - report from Berkshire's dental provider, Delta Dental.
- AG-1-51(d) - report from Berkshire's medical provider, Cigna. Cigna covers the non-union employees.
- AG-1-51(e) - report from Berkshire's medical provider, Tufts, which covers the union employees.

BGC
Rate Case - AG 100
Benefits Expenses for UIL and BGC
Provide to HR

<u>Expense Account</u>	<u>Account Description</u>	<u>2014</u>			<u>2015</u>			<u>2016</u>			<u>2017</u>		
		<u>UIL</u>	<u>BGC</u>	<u>AVERAGE</u>	<u>UIL</u>	<u>BGC</u>	<u>AVERAGE</u>	<u>UIL</u>	<u>BGC</u>	<u>AVERAGE</u>	<u>UIL</u>	<u>BGC</u>	<u>AVERAGE</u>
520160	BENEFITS - DENTAL	(126,941.04)	115,247.80	879.75	(148,818.17)	101,289.02	723.49	(139,546.90)	96,380.59	673.99	283,801.76	169,505.03	1,107.88
520210	BENEFITS - MEDICAL	(1,148,722.77)	1,707,372.41	12,195.52	(1,107,170.58)	2,070,748.70	13,991.55	(1,197,056.81)	2,308,931.99	15,091.06	4,919,884.15	2,475,877.29	16,182.20
520230	BENEFITS - VISION PLAN	(16,022.98)	(35.28)	(0.59)	-	(13,165.53)	(97.52)	-	(5,760.50)	(41.74)	-	1,217.69	22.98
		(1,291,686.79)	1,822,584.93		(1,255,988.75)	2,158,872.19		(1,336,603.71)	2,399,552.08		5,203,685.91	2,646,600.01	
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A Increase in 2017 at UIL vs. prior years is due to a change/correction in the allocation of UI/UIL benefits. Any UIL amounts are allocated to its subsidiaries, where UI gets the majority of the allocation and the impact of this change/correction had an immaterial impact by Company. Most importantly, there are no specific amounts allocated to BGC as BGC uses a "fixed charge" for allocation purposes. See other responses and testimony related to shared services allocations.

Invoice Type	Group ID	Group Name	Month	Year	Invoice #	Billed	Paid	Balance	Adjustments	Cash on Account
Premium	9859000	BERKSHIRE GAS COMPANY	1	2015	9693148	574.24	574.24	-	-	-
	9859000	BERKSHIRE GAS COMPANY	2	2015	83066	574.24	574.24	-	-	-
	9859000	BERKSHIRE GAS COMPANY	3	2015	2397128	564.22	564.23	-	(0.01)	-
	9859000	BERKSHIRE GAS COMPANY	4	2015	2759379	569.23	453.35	-	115.88	-
	9859000	BERKSHIRE GAS COMPANY	5	2015	3093793	547.83	573.12	-	(25.29)	-
	9859000	BERKSHIRE GAS COMPANY	6	2015	5056279	558.53	558.53	-	-	-
	9859000	BERKSHIRE GAS COMPANY	7	2015	5554645	558.53	682.46	-	(123.93)	-
	9859000	BERKSHIRE GAS COMPANY	8	2015	6015423	558.53	558.53	-	-	-
	9859000	BERKSHIRE GAS COMPANY	9	2015	6492127	558.53	682.46	-	(123.93)	-
	9859000	BERKSHIRE GAS COMPANY	10	2015	7039274	558.53	558.53	-	-	-
	9859000	BERKSHIRE GAS COMPANY	11	2015	7481950	553.46	640.58	-	(87.12)	-
	9859000	BERKSHIRE GAS COMPANY	12	2015	7933134	563.60	563.60	-	-	-
	9859000	BERKSHIRE GAS COMPANY	1	2016	8438282	580.49	671.87	-	(91.38)	-
	9859000	BERKSHIRE GAS COMPANY	2	2016	9044012	611.91	708.23	-	(96.32)	-
	9859000	BERKSHIRE GAS COMPANY	4	2016	9592445	596.20	596.20	-	-	-
	9859000	BERKSHIRE GAS COMPANY	4	2016	9908388	574.80	574.80	-	-	-
	9859000	BERKSHIRE GAS COMPANY	5	2016	694903	596.20	596.20	-	-	-
	9859000	BERKSHIRE GAS COMPANY	6	2016	2074117	585.50	585.50	-	-	-
	9859000	BERKSHIRE GAS COMPANY	7	2016	2521034	553.40	553.40	-	-	-
	9859000	BERKSHIRE GAS COMPANY	8	2016	2932486	574.80	574.80	-	-	-
	9859000	BERKSHIRE GAS COMPANY	9	2016	3322838	574.80	574.80	-	-	-
	9859000	BERKSHIRE GAS COMPANY	10	2016	3673151	579.31	579.31	-	-	-
	9859000	BERKSHIRE GAS COMPANY	11	2016	163021077	569.17	569.17	-	-	-
	9859000	BERKSHIRE GAS COMPANY	12	2016	163054650	569.17	569.17	-	-	-
	9859000	BERKSHIRE GAS COMPANY	1	2017	163072508	542.88	542.88	-	-	-
	9859000	BERKSHIRE GAS COMPANY	2	2017	163091429	542.88	542.88	-	-	-
	9859000	BERKSHIRE GAS COMPANY	3	2017	163112019	547.89	547.89	-	-	-
	9859000	BERKSHIRE GAS COMPANY	4	2017	163132783	542.26	542.26	-	-	-
	9859000	BERKSHIRE GAS COMPANY	5	2017	163153212	542.26	542.26	-	-	-
	9859000	BERKSHIRE GAS COMPANY	6	2017	163173990	542.26	542.26	-	-	-
	9859000	BERKSHIRE GAS COMPANY	7	2017	163194840	542.26	542.26	-	-	-
	9859000	BERKSHIRE GAS COMPANY	8	2017	163216088	542.26	542.26	-	-	-
	9859000	BERKSHIRE GAS COMPANY	9	2017	163247114	536.63	536.63	-	-	-
	9859000	BERKSHIRE GAS COMPANY	10	2017	163275452	536.63	536.63	-	-	-
	9859000	BERKSHIRE GAS COMPANY	11	2017	163302804	541.14	541.14	-	-	-
	9859000	BERKSHIRE GAS COMPANY	12	2017	163331146	530.44	530.44	-	-	(1,210.22)
					Sum:	20,195.01	20,627.11	-	(432.10)	(1,210.22)
Premium	9939992	BERKSHIRE UNION	1	2015	2326905	536.22	536.22	-	-	-
	9939992	BERKSHIRE UNION	2	2015	2326906	536.22	536.22	-	-	-
	9939992	BERKSHIRE UNION	3	2015	2413704	536.22	536.22	-	-	-
	9939992	BERKSHIRE UNION	4	2015	2766605	544.60	545.63	-	(1.03)	-
	9939992	BERKSHIRE UNION	5	2015	3116814	494.85	692.81	-	(197.96)	-
	9939992	BERKSHIRE UNION	6	2015	5079746	522.43	522.43	-	-	-
	9939992	BERKSHIRE UNION	7	2015	5571692	522.43	705.25	-	(182.82)	-
	9939992	BERKSHIRE UNION	8	2015	6034809	522.43	522.43	-	-	-
	9939992	BERKSHIRE UNION	9	2015	6523299	497.82	576.18	-	(78.36)	-
	9939992	BERKSHIRE UNION	10	2015	7062972	569.21	658.81	-	(89.60)	-
	9939992	BERKSHIRE UNION	11	2015	7501877	571.65	661.63	-	(89.98)	-
	9939992	BERKSHIRE UNION	12	2015	7951948	555.42	571.78	-	(16.36)	-
	9939992	BERKSHIRE UNION	1	2016	8445830	554.89	642.24	-	(87.35)	-
	9939992	BERKSHIRE UNION	2	2016	9049154	571.12	661.02	-	(89.90)	-
	9939992	BERKSHIRE UNION	4	2016	9592554	571.12	570.85	-	0.27	-
	9939992	BERKSHIRE UNION	4	2016	9913985	544.07	579.60	-	(35.53)	-
	9939992	BERKSHIRE UNION	5	2016	790912	582.47	582.47	-	-	-
	9939992	BERKSHIRE UNION	6	2016	2099768	574.09	574.09	-	-	-
	9939992	BERKSHIRE UNION	7	2016	2526316	574.09	574.09	-	-	-
	9939992	BERKSHIRE UNION	8	2016	2937853	595.73	595.73	-	-	-
	9939992	BERKSHIRE UNION	9	2016	3338411	579.50	579.50	-	-	-
	9939992	BERKSHIRE UNION	10	2016	3678569	579.50	579.50	-	-	-
	9939992	BERKSHIRE UNION	11	2016	163021037	579.50	579.50	-	-	-
	9939992	BERKSHIRE UNION	12	2016	163054590	579.50	579.50	-	-	-
	9939992	BERKSHIRE UNION	1	2017	163072477	618.43	618.43	-	-	-
	9939992	BERKSHIRE UNION	2	2017	163092411	623.84	623.84	-	-	-
	9939992	BERKSHIRE UNION	3	2017	163112994	637.63	637.63	-	-	-
	9939992	BERKSHIRE UNION	4	2017	163133560	623.84	623.84	-	-	-
	9939992	BERKSHIRE UNION	5	2017	163154002	623.84	623.84	-	-	-
	9939992	BERKSHIRE UNION	6	2017	163174733	582.47	582.47	-	-	-
	9939992	BERKSHIRE UNION	7	2017	163195551	626.81	626.81	-	-	-
	9939992	BERKSHIRE UNION	8	2017	163216300	618.43	618.43	-	-	-
	9939992	BERKSHIRE UNION	9	2017	163246798	692.79	692.79	-	-	-
	9939992	BERKSHIRE UNION	10	2017	163275270	673.59	673.59	-	-	-
	9939992	BERKSHIRE UNION	11	2017	163302636	646.01	646.01	-	-	-
	9939992	BERKSHIRE UNION	12	2017	163330875	671.15	671.15	-	-	-
					Sum:	20,933.91	21,802.53	-	(868.62)	

Self Insured

Master Group Number: 04684

Billing Month	Monthly Subscriber Count	Admin Fees	Paid Claims	Total
2015/01	124	\$508	\$5,937	\$6,446
2015/02	124	\$508	\$10,253	\$10,761
2015/03	124	\$508	\$7,972	\$8,481
2015/04	125	\$513	\$8,588	\$9,101
2015/05	121	\$496	\$10,706	\$11,202
2015/06	120	\$492	\$12,715	\$13,207
2015/07	120	\$492	\$8,208	\$8,700
2015/08	120	\$492	\$7,276	\$7,768
2015/09	120	\$492	\$8,988	\$9,480
2015/10	122	\$500	\$7,548	\$8,048
2015/11	123	\$504	\$8,580	\$9,084
2015/12	123	\$504	\$11,830	\$12,334
2016/01	130	\$553	\$8,861	\$9,414
2016/02	131	\$557	\$8,908	\$9,465
2016/03	131	\$557	\$13,655	\$14,212
2016/04	131	\$557	\$14,926	\$15,483
2016/05	131	\$557	\$10,370	\$10,927
2016/06	133	\$565	\$9,476	\$10,041
2016/07	133	\$565	\$11,234	\$11,799
2016/08	133	\$565	\$9,989	\$10,555
2016/09	132	\$561	\$6,057	\$6,618
2016/10	132	\$561	\$8,699	\$9,260
2016/11	132	\$561	\$9,824	\$10,385
2016/12	132	\$561	\$6,464	\$7,025
2017/01	136	\$598	\$11,389	\$11,988
2017/02	137	\$603	\$10,817	\$11,420
2017/03	137	\$603	\$9,353	\$9,956
2017/04	136	\$598	\$17,723	\$18,321
2017/05	134	\$590	\$15,882	\$16,471
2017/06	134	\$590	\$8,508	\$9,098
2017/07	133	\$585	\$8,357	\$8,942
2017/08	133	\$585	\$15,299	\$15,884
2017/09	132	\$581	\$7,995	\$8,576
2017/10	132	\$581	\$8,640	\$9,221
2017/11	132	\$581	\$11,750	\$12,331
2017/12	132	\$581	\$8,232	\$8,813
Grand Total	129	\$19,805	\$361,010	\$380,815

Jan-15	\$	4,228.99
Feb-15	\$	5,909.29
Mar-15	\$	5,069.14
Apr-15	\$	4,982.28
May-15	\$	4,982.28
Jun-15	\$	4,982.28
Jul-15	\$	4,982.28
Aug-15	\$	4,982.28
Sep-15	\$	4,982.28
Oct-15	\$	4,895.42
Nov-15	\$	4,982.28
Dec-15	\$	4,982.28
Jan-16	\$	5,684.30
Feb-16	\$	5,684.30
Mar-16	\$	5,684.30
Apr-16	\$	5,684.30
May-16	\$	5,780.48
Jun-16	\$	5,684.30
Jul-16	\$	5,684.30
Aug-16	\$	5,684.30
Sep-16	\$	5,586.67
Oct-16	\$	5,586.67
Nov-16	\$	5,586.67
Dec-16	\$	5,586.67
Jan-17	\$	6,029.66
Feb-17	\$	6,029.66
Mar-17	\$	6,029.66
Apr-17	\$	5,926.52
May-17	\$	5,926.52
Jun-17	\$	5,926.52
Jul-17	\$	5,915.40
Aug-17	\$	6,018.54
Sep-17	\$	5,812.26
Oct-17	\$	5,812.26
Nov-17	\$	5,812.26
Dec-17	\$	5,812.26

TUFTS HEALTH PLAN

Billed Entity : **44831-000** THE BERKSHIRE GAS COMPANY
Date range selected 01/01/2015-12/31/2017
Invoiced: **116261.32** Adj: 0.00 Paid: **-116261.32** Bal: 0.00

Invoice Number	Due Date	Type	Charge Amt	Pd To Date	Balance Due

0000000003805568	12/01/2017	IN	5375.84	-5375.84	0.00
0000000003789435	11/01/2017	IN	5375.84	-5375.84	0.00
0000000003778593	10/01/2017	IN	5375.84	-5375.84	0.00
0000000003757355	09/01/2017	IN	5375.84	-5375.84	0.00
0000000003749266	08/01/2017	IN	5375.84	-5375.84	0.00
0000000003738710	07/01/2017	IN	5375.84	-5375.84	0.00
0000000003720742	06/01/2017	IN	5375.84	-5375.84	0.00
0000000003712746	05/01/2017	IN	5375.84	-5375.84	0.00
0000000003702285	04/01/2017	IN	8063.76	-8063.76	0.00
0000000003688972	03/01/2017	IN	2687.92	-2687.92	0.00
0000000003673454	02/01/2017	IN	2687.92	-2687.92	0.00
0000000003664056	01/01/2017	IN	2687.92	-2687.92	0.00
0000000003645181	12/01/2016	IN	2445.62	-2445.62	0.00
0000000003637584	11/01/2016	IN	2445.62	-2445.62	0.00
0000000003627642	10/01/2016	IN	2445.62	-2445.62	0.00
0000000003610362	09/01/2016	IN	2445.62	-2445.62	0.00
0000000003603107	08/01/2016	IN	2445.62	-2445.62	0.00
0000000003593436	07/01/2016	IN	2445.62	-2445.62	0.00
0000000003584046	06/01/2016	IN	2445.62	-2445.62	0.00
0000000003569147	05/01/2016	IN	2445.62	-2445.62	0.00
0000000003555006	04/01/2016	IN	2445.62	-2445.62	0.00
0000000003542556	03/01/2016	IN	2445.62	-2445.62	0.00
0000000003535431	02/01/2016	IN	2445.62	-2445.62	0.00
0000000003526114	01/01/2016	IN	2445.62	-2445.62	0.00
0000000003510902	12/01/2015	IN	2314.97	-2314.97	0.00
0000000003501274	11/01/2015	IN	2314.97	-2314.97	0.00
0000000003485299	10/01/2015	IN	2314.97	-2314.97	0.00
0000000003465294	09/01/2015	IN	2314.97	-2314.97	0.00
0000000003455718	08/01/2015	IN	2314.97	-2314.97	0.00
0000000003443458	07/01/2015	IN	2314.97	-2314.97	0.00
0000000003431239	06/01/2015	IN	2314.97	-2314.97	0.00
0000000003421719	05/01/2015	IN	2314.97	-2314.97	0.00
0000000003409911	04/01/2015	IN	2314.97	-2314.97	0.00
0000000003396876	03/01/2015	IN	2314.97	-2314.97	0.00
0000000003386642	02/01/2015	IN	2314.97	-2314.97	0.00
0000000003376432	01/01/2015	IN	2314.97	-2314.97	0.00

TUFTS HEALTH PLAN

Billed Entity : **68229-000** THE BERKSHIRE GAS COMPANY
Date range selected 01/01/2015-12/31/2017
Invoiced: **4722893.46** Adj: 0.00 Paid: **-4722893.46** Bal: 0.00

Invoice Number	Due Date	Type	Charge Amt	Pd To Date	Balance Due

0000000003803643	12/01/2017	IN	149639.73	-149639.73	0.00
0000000003787520	11/01/2017	IN	145006.08	-145006.08	0.00
0000000003776719	10/01/2017	IN	145006.08	-145006.08	0.00
0000000003755514	09/01/2017	IN	138827.88	-138827.88	0.00
0000000003747428	08/01/2017	IN	143188.96	-143188.96	0.00
0000000003736905	07/01/2017	IN	143824.95	-143824.95	0.00
0000000003718966	06/01/2017	IN	139191.30	-139191.30	0.00
0000000003708630	05/01/2017	IN	146550.63	-146550.63	0.00
0000000003700521	04/01/2017	IN	142280.40	-142280.40	0.00
0000000003687202	03/01/2017	IN	152365.41	-152365.41	0.00
0000000003671710	02/01/2017	IN	149912.30	-149912.30	0.00
0000000003662019	01/01/2017	IN	149912.30	-149912.30	0.00

0000000003643546	12/01/2016	IN	134745.48	-134745.48	0.00
0000000003635963	11/01/2016	IN	134745.48	-134745.48	0.00
0000000003626040	10/01/2016	IN	134745.48	-134745.48	0.00
0000000003608761	09/01/2016	IN	134745.48	-134745.48	0.00
0000000003601489	08/01/2016	IN	134745.48	-134745.48	0.00
0000000003591861	07/01/2016	IN	136977.46	-136977.46	0.00
0000000003582817	06/01/2016	IN	133340.16	-133340.16	0.00
0000000003567535	05/01/2016	IN	133918.82	-133918.82	0.00
0000000003553871	04/01/2016	IN	126148.22	-126148.22	0.00
0000000003540861	03/01/2016	IN	131108.18	-131108.18	0.00
0000000003533686	02/01/2016	IN	131108.18	-131108.18	0.00
0000000003524325	01/01/2016	IN	129958.44	-129958.44	0.00

0000000003509095	12/01/2015	IN	120974.02	-120974.02	0.00
0000000003499449	11/01/2015	IN	135450.22	-135450.22	0.00
0000000003483457	10/01/2015	IN	114635.80	-114635.80	0.00
0000000003463425	09/01/2015	IN	108845.32	-108845.32	0.00
0000000003453800	08/01/2015	IN	113853.30	-113853.30	0.00
0000000003441555	07/01/2015	IN	117765.80	-117765.80	0.00
0000000003429300	06/01/2015	IN	114635.80	-114635.80	0.00
0000000003419766	05/01/2015	IN	128202.44	-128202.44	0.00
0000000003406234	04/01/2015	IN	72301.54	-72301.54	0.00
0000000003392524	03/01/2015	IN	118078.78	-118078.78	0.00
0000000003384678	02/01/2015	IN	118078.78	-118078.78	0.00
0000000003374636	01/01/2015	IN	118078.78	-118078.78	0.00

**Office of the Attorney General
First Set of Information Requests**

**THE BERKSHIRE GAS COMPANY
D.P.U. 18-40**

Witness: Angel Bruno
Date: June 1, 2018

Question:
AG-1-52: Please provide a complete and detailed description of the methods that the Company is using to reduce its health care costs. Please include (but do not limit the description to): (1) the Company's provision of incentives for employees to use the least cost insurer; and (2) the Company's efforts to provide incentives for employees to contribute to lower health care costs.

Response: The Company believes that employee education and wellness, regularly benchmarking our plan offerings, and providing choice are fundamental components of constraining healthcare-related benefits' costs. To that end:

- Avangrid performs due diligence for the Plan by evaluating the provider discounts available under the self-insured plan. Provider discounts reflect the savings that the healthcare insurer has obtained by negotiating costs for services with their in-network providers.
- Avangrid is conducting RFPs to consolidate vendors across the company as well as consolidate Non-Union benefit offerings thereby reducing the number of carriers and plan offerings that need to be maintained.
- Berkshire Non-Union employees are eligible for the Self-Insured CIGNA plans (Plan 1 Core PPO, Plan 3 PPO Buy-up and Plan 4 HDHP plan with HSA).
- The Company's portion of the premiums is capped at 80% of the core PPO. If an employee chooses a more expensive plan, the company contribution does not change from the Core.
- Plan 4, the high deductible plan with a Health Savings Account, is the lowest cost option for employees. The Company contributes \$1,000 for individual coverage and \$2,000 for family coverage into a HSA. The plan is priced as the lowest cost option to encourage employee enrollment
- The company conducts employee education sessions to help drive participation to the high deductible plan.

Berkshire Union employees are all covered under a fully insured contract with Tufts Health Plan. The 2018 renewal increase of 5.9% was under national trends of 7.5%.

**Office of the Attorney General
First Set of Information Requests**

**THE BERKSHIRE GAS COMPANY
D.P.U. 18-40**

Witness: Adam Danner
Date: June 1, 2018

Question:
AG-1-54: Please provide an itemized list of all aircraft and watercraft leased or purchased by AvanGrid, UIL and the Company. For each aircraft and watercraft, please provide the make, model, year, rental charge and original book value.

Response: There are no aircraft or watercraft leased or owned by UIL or Berkshire. There is an aircraft owned by AvanGrid, however, there are no charges associated with any capital assets leased or owned by Avangrid that is charged to Berkshire. See description of the shared service charges in the testimony of Steven P. Favuzza and further details provided in the response to AG-1-28.

**Office of the Attorney General
First Set of Information Requests**

**THE BERKSHIRE GAS COMPANY
D.P.U. 18-40**

Witness: Adam Danner
Date: June 1, 2018

Question:

AG-1-55: Please provide an itemized list of all food, beverage, entertainment, and travel costs included in operations and maintenance expenses in the years 2015, 2016, 2017 and the test year of \$2000 or more. Please also provide for each item, the date, location, number of employees attending, number of non-employees attending, and the nature of the event.

Response: As described in the testimony of Steven P. Favuzza and as illustrated in the response to AG-1-28, charges from UIL (Service Company) are based on budget. As a result, there are no charges to review for UIL to determine if any amounts are in excess of \$2,000. Berkshire's portion of food, beverage, entertainment, and travel costs budgeted at UIL is \$25,484 for the test year (2017).

There were two charges at Berkshire in excess of \$2,000 during the years 2015 through 2017:

- \$3,050 in the first quarter of 2016 for a holiday gathering/service anniversary celebration. The charge was for food, soft drinks and room rental.
- \$2,861 in the first quarter of 2015 for a UIL banquet lunch. This was charged by Cheryl Clark, who was a "UIL" employee and performed services and made charges for UIL on occasion.

**Office of the Attorney General
First Set of Information Requests**

**THE BERKSHIRE GAS COMPANY
D.P.U. 18-40**

Witness: Adam Danner
Date: June 1, 2018

Question:
AG-1-63:

Please provide a complete and detailed description of each self-insurance procedure that Avangrid, the Service Company and the Company have in effect. For each, please provide (but do not limit the response to) the following information:

- 1) a description of the nature of the risks being insured;
- 2) the year accounting of the self-insurance plan costs including the year beginning and ending reserve balance and an itemization of the debits and the credits to the reserve during the year as well as a five-year history of the debits and credits to that reserve; and
- 3) a complete and detailed description of the methodology used to determine the insurance expense including all calculation, formulas, assumptions, and work papers

Response:

- 1) Avangrid Networks (including UI, CNG, SCG, NYSEG, RGE and CMP) carries a base \$1,000,000 (per occurrence) retention (\$2M at UI, CNG & SCG) for its general liability and auto liability third-party claims, for bodily injury (including pain and suffering) and property damage. These claims are considered "self-insured" and are self-administered by in-house trained staff.

Avangrid accounts for general liability and auto liability third-party claims by recording monthly accruals to expenses, based on internal reports generated by in-house claims staff that administers injuries and damages claims. The offset is to the associated injuries and damages reserve account and when claims are paid, they are charged against this account. The reserve account is monitored throughout the year and is adjusted when deemed necessary. Losses are accrued based upon estimates of the liability for claims incurred, and an estimate of claims incurred but not reported.

Berkshire is not considered a "self-insurer" for general liability, auto liability or coverages. Berkshire does not have any Retained Loss Cost Expense associated with third party liability claims. The Company purchases "drop-down" insurance policies to cover general liability and auto liability expenses. Berkshire maintains "first-dollar" primary workers compensation coverage that provides insurance against any workers compensation injury.

**Office of the Attorney General
First Set of Information Requests**

**THE BERKSHIRE GAS COMPANY
D.P.U. 18-40**

**Question AG-1-63
Response Cont.:**

2) As outlined above, Berkshire is not considered to be Self-Insured and therefore does not maintain a balance sheet reserve or liability associated with any retained loss cost expense.

3) Berkshire insurance costs are determined in the following manner:

As a result of not being a “self-insurer” of general liability, auto liability and/or workers compensation risks and exposures, Berkshire does not book costs associated with any retained loss cost expenses. With respect to its overall insurance costs, these are derived from premiums costs associated with the following coverages:

- General Liability – cost is determined by insurance underwriters.
- Auto Liability – cost is determined by insurance underwriters. The Avangrid rate is applied to the vehicle count at each OpCo on the basis of submitted vehicle counts plus the insurance company margin.
- Excess General Liability – cost is determined by insurance underwriters at the Avangrid level. Premiums are then allocated utilizing the annual revenues of covered Avangrid OpCo’s.
- Employment Practices Liability – cost is determined by insurance underwriters. Premium cost is specific to Berkshire.
- Crime (ERISA Bond) – cost is determined by insurance underwriters at the Avangrid level. Premiums are then allocated based on the employee headcount of covered Avangrid OpCo’s.
- Mobile Equipment – cost is determined by insurance underwriters
- Workers Compensation – cost is determined by insurance underwriters and state mandated assessments.
- Property – cost is determined by insurance underwriters at the Avangrid level. Premiums are then allocated utilizing annual property values amongst covered Avangrid OpCo’s.
- Cyber Liability – minimal cost, therefore, not allocated through global parent (Iberdrola S.A.).

See also the response to AG-1-61.

**Office of the Attorney General
 First Set of Information Requests**

**THE BERKSHIRE GAS COMPANY
 D.P.U. 18-40**

Witness: Adam Danner
Date: June 1, 2018

Question:
AG-1-64: Please provide copies of invoices for all lease-type expenses paid during each of the years 2015, 2016, 2017 and the test year. (If the Company only pays a portion of the total lease expense, please provide a summary of each lease invoice showing the total lease expense and the Company's allocated portion of the expense.) Please also indicate when each lease expires.

Response: Please see the table below. The requested invoices are provided as attachment AG-1-64.

<u>Vendor</u>	<u>Description</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>Lease Terms</u>
MailFinance	Postage machine, scale, meter, folder	\$ 1,768.08	\$ 1,733.23	\$ 1,733.24	QUARTERLY - RENEWED 7/1/17-10/1/22 -\$589.36/MONTH FOR 36 MONTHS
North Adams Tower Company	Tower Rental	108.27	106.60	106.29	MONTHLY- RENEWED YEARLY- CONTRACT INCREASE BASED ON CPI INDEX IN DECEMBER
Crown Castle	Tower Rental	623.22	593.54	565.28	MONTHLY- RENEWED YEARLY- CONTRACT INCREASE 5% YEARLY ON 12/1
Delta Sand & Gravel	Tower Rental	2,460.00	2,400.00	2,292.00	SEMI-ANNUAL- RENEWED YEARLY ON 7/1- 5 % INCREASE YEARLY
Berkshire Concrete Corp	Building/Facility	-	1,403.17	1,403.17	MONTHLY, LEASE ENDED JANUARY 2016
Total		\$ 4,959.57	\$ 6,236.54	\$ 6,099.98	



FEDERAL ID NO. 94-2984524

BERKSHIRE GAS
115 Cheshire Rd
Pittsfield MA 01201-1803
Customer Number: 00860737

Page 3 of 3

Current Charges

INVOICE NO. N6695346
COVERAGE PERIOD / DESCRIPTION 15-Sep-17 To 14-Dec-17

LEASE NO.	INSTALL ADDRESS	PAYMENT	AMOUNT
N17051303	BERKSHIRE GAS	Lease Payment	\$ 1,768.08
	115 Cheshire Rd	Mailprotect	39.81
	PITTSFIELD MA 01201	Tax	84.28
Lease Total			\$ 1,892.17

Current Charges Total \$ 1,892.17



INVOICE

USA HEADQUARTERS

2000 CORPORATE DRIVE – CANONSBURG, PA 15317 1-877-4TOWERS (877-486-9377) FAX (724) 416-4441

INVOICE DATE	03/01/17
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ACCOUNT NUMBER	389309
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Due Upon Receipt

BILLING ADDRESS

BERKSHIRE GAS CO
ATTN: Thomas Pleasant
115 CHESHIRE RD
PITTSFIELD MA 01201

BILLING CONTACT

Mike Ferrari
Account Manager
Phone (724) 416-2749
Fax (724) 416-4437
Michael.Ferrari@crowncastle.com

VOICE RIOD	INVOICE NUMBER	SITE NUMBER	SITE DESCRIPTION	LEASE NUMBER	DESCRIPTION	INVOICE AMOUNT	BALANCE DUE
17	21306250	871581	Pittsfield 4500442762 L10	124716	Tower Rental	623.22	623.22

Questions may be answered by the Billing Contact referenced above or the Contract Management & Relations Department at 1-877-4TOWERS (877-486-9377).

RETAIN THIS PORTION FOR YOUR RECORDS

Berkshire Gas Company
P.O. Box 1388
115 Cheshire Rd.
Pittsfield, MA 01202

Delta Sand and Gravel, Inc.
P.O. Box 385
Sunderland, MA 01375

413-665-4051

Invoice

DATE	6/21/2017
INVOICE	153363

SOLD TO:	002200
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THE BERKSHIRE GAS COMPANY
PO BOX 1388
115 CHESHIRE ROAD
PITTSFIELD, MA 01201

TAX EXEMPT NO.	
ORDER NUMBER	

DATE	QUANTITY	U/M	DESCRIPTION	UNIT PRICE	AMOUNT
6/21/2017	6.00	LS	Tower Rent from July 1, 2017 through December 31, 2017	410.00	2,460.00
<p>CLOSED JULY 3RD and JULY 4TH</p> <p>3/4" Double-Washed Crushed Gravel Stone REDUCED over 20% to \$9.75/ton effective 5/22/17!!!</p> <p>Current Price List and Typical Test Results can be found at www.delta-sand.com.</p>					

Summer hours 6:30 AM to 4:00 PM Monday - Friday.
Winter hours 8:30 AM to 3:00 PM Monday - Friday.
Thank you for your business.

SUBTOTAL \$2,460.00
SALES TAX (6.25%) \$0.00

A FINANCE CHARGE of 1 1/2% per month (an Annual Rate of 18%) will be made on amounts 30 days and older.

TOTAL DUE \$2,460.00

RETURN TO: _____

Vendor # ~~60111~~
00261

THE BERKSHIRE GAS COMPANY

CHECK REQUEST

July 1 2014

PAYABLE TO:

ADDRESS:

Berkshire Concrete Corp

PO Box 1145

Pittsfield, MA. 01202

AMOUNT: \$

1403.17

FOR:

Lease bu: lding corner of Old Columbia St.
and Butler Ave. Adams MA. 01220

month:

Last payment Nov. 2014

CHARGE ACCOUNT:

881-5182

6L-570200

IO-55110025

SIGNED: LP

APPROVED: _____

MailFinance
A Neopost USA Company
478 Wheelers Farms Rd • Milford, CT 06461

4500419517



FEDERAL ID NO. 94-2984524

Create a better impression
with a **FREE** customized
slogan for **YOUR** business.

--sample--
**Your slogan
or image
printed here**

NEOPOST
07/15/2015
US POSTAGE \$000.00⁹
ZIP 06461
041M11271813

Advertise on **YOUR** outgoing mail.
Order your **FREE** slogan today!
www.neopostusa.com/slogans

Invoice Date 5/21/2016
Invoice Number N5948110
Invoice Due Date 6/22/2016

Previous Balance \$ 1,733.24
Payments Applied (1,733.24)
Adjustments (0.00)
Current Charges (Itemized on p. 3) 1,733.24

Total Amount Due \$ 1,733.24

24 1 AB 0.399*****AUTO**3-DIGIT 012

Attn: Accounts Payable
BERKSHIRE GAS
115 Cheshire Rd
Pittsfield MA 01201-1803

For your convenience, you can view and
manage your account online by accessing
your MyNeopost account at
www.MyNeopost.com.

Still need assistance? Please use the
Contact Us link or call Neopost USA
Customer Service at **1.800.NEOPOST**
(1.800.636.7678).
Inquiries about MAILPROTECT Call
1.866.223.6378

PLEASE DETACH AND SUBMIT THIS STUB WITH PAYMENT

Payment Stub: To ensure proper credit to your
account, please write your customer number and
invoice number on your check. Please detach and
return this portion with your payment. If you pay
electronically, please do not remit a payment. Your
account will be charged three days prior to the
invoice due date.

Customer Name . . . BERKSHIRE GAS
Customer Number . . 860737

Amount Due by
June 22, 2016

\$ 1,733.24

Amount
Remitted



INVOICE

USA HEADQUARTERS

2000 CORPORATE DRIVE - CANONSBURG, PA 15317 1-877-4TOWERS (877-486-9377) FAX (724) 416-4441

INVOICE
DATE

03/01/16

ACCOUNT
NUMBER

389309

Due Upon Receipt

BILLING ADDRESS

BERKSHIRE GAS CO
ATTN: Thomas Pleasant
115 CHESHIRE RD
PITTSFIELD MA 01201

BILLING CONTACT

Mike Ferrari
Account Manager
Phone (724) 416-2749
Fax (724) 416-4437
Michael.Ferrari@crowncastle.com

INVOICE PERIOD	INVOICE NUMBER	SITE NUMBER	SITE DESCRIPTION	LEASE NUMBER	DESCRIPTION	INVOICE AMOUNT	BALANCE DUE
03/16	18774572	871581	Pittsfield	124716	Tower Rental	593.54	593.54
<p>PO 4500433651-10</p>							
<p>Questions may be answered by the Billing Contact referenced above or the Contract Management & Relations Department at 1-877-4TOWERS (877-486-9377).</p> <p>RETAIN THIS PORTION FOR YOUR RECORDS</p>							

Invoice

Date	Invoice #
11/15/2016	2072

Berkshire Gas Company
P.O. Box 1388
115 Cheshire Rd.
Pittsfield, MA 01202

PO 4500434530-10

		Terms	Due Date
		Net 15	11/30/2016
Description	Qty	Rate	Amount
Tower License Fee - Monthly Fee 2016		106.60	106.60
		Total	\$106.60

Delta Sand and Gravel, Inc.
P.O. Box 395
Sunderland, MA 01375

7025267

Invoice

413-665-4051

DATE	6/21/2016
INVOICE	149364

SOLD TO:	002200
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THE BERKSHIRE GAS COMPANY
PO BOX 1388
115 CHESHIRE ROAD
PITTSFIELD, MA 01201

TAX EXEMPT NO.	
ORDER NUMBER	

DATE	QUANTITY	U/M	DESCRIPTION	UNIT PRICE	AMOUNT
6/21/2016	6.00	LS	Tower Rent from July 1, 2016 through December 31, 2016	400.00	2,400.00
<p>G/L 570210 I/O 55500070</p> <p><i>[Signature]</i> 6/23/16</p> <div style="border: 1px solid black; padding: 5px; text-align: center;"> <p>Summer Hours Begin May 2nd Main Pit 6:30 to 4:00 Mon - Fri East Plumtree 6:30 - 3:00 Mon - Fri</p> </div> <p>Current Price List and Typical Test Results can be found at www.delta-sand.com.</p>					
<p>Summer hours 6:30 AM to 4:00 PM Monday - Friday. Winter hours 6:30 AM to 3:00 PM Monday - Friday.</p>				SUBTOTAL	\$2,400.00

RETURN TO: _____

Vendor # ~~60111~~
00261

THE BERKSHIRE GAS COMPANY

CHECK REQUEST

July 1 2014

PAYABLE TO:

ADDRESS:

Berkshire Concrete Corp

PO Box 1145

Pittsfield, MA. 01202

AMOUNT: \$

1403.17

FOR:

Lease bu: lding corner of Old Columbia St.
and Butler Ave. Adams MA. 01220

month:

Last payment Nov. 2014

CHARGE ACCOUNT:

881-5182

6L-570200

20-55110025

SIGNED: LP

APPROVED: _____

MailFinance

A Neopost USA Company
478 Wheelers Farms Rd • Milford, CT 06461



FEDERAL ID NO. 94-2984524

The Intelligent Mail® package barcode (IM®pb) requirements will take effect January 25, 2015. Learn more about our cost-saving solutions.

Contact your local dealership or call 1-866-984-5694. Visit our IMpb Resource Center at www.neopostusa.com/impb

Invoice Date 2/18/2015
Invoice Number N5175652
Invoice Due Date 3/22/2015



3241 1 AB 0.691*****AUTO**3-DIGIT 012

Previous Balance \$ 1,705.58
Payments Applied (1,705.58)
Adjustments (0.00)
Current Charges (Itemized on p. 3) 1,733.24

Attn: Accounts Payable
BERKSHIRE GAS
115 Cheshire Rd
Pittsfield MA 01201-1803

Total Amount Due \$ 1,733.24

P04500426509
KF
2/23/15

For your convenience, you can view and manage your account online by accessing your myNeopost account at www.myNeopost.com.

Still need assistance? Please use the **Contact Us** link or call Neopost USA Customer Service at **1.800.NEOPOST (1.800.636.7678)**.
Inquiries about MAILPROTECT Call **1.866.223.6378**

PLEASE DETACH AND SUBMIT THIS STUB WITH PAYMENT

Payment Stub: To ensure proper credit to your account, please write your customer number and invoice number on your check. Please detach and return this portion with your payment. If you pay electronically, please do not remit a payment. Your account will be charged three days prior to the invoice due date.

Customer Name . . . BERKSHIRE GAS
Customer Number . . 860737

Amount Due by
March 22, 2015

\$ 1,733.24

Amount
Remitted

Make checks payable to the remit address:

If paying amount other than total due, please indicate reason in box below:

North Adams Tower Company, Inc.
P.O. Box 388
North Adams, MA 01247-8388

15 FEB 20 10

Invoice

Date	Invoice #
12/15/2014	1804

Berkshire Gas Company
P.O. Box 1388
115 Cheshire Rd.
Pittsfield, MA 01202

PO 4500427833-10
CC 1242

Terms	Due Date
Net 15	12/30/2014

Description	Qty	Rate	Amount
Tower License Fee - Monthly Fee 2015 - Jan		106.29	106.29
		Total	\$106.29

Delta Sand and Gravel, Inc.
P.O. Box 395
Sunderland, MA 01375

Invoice

DATE	6/23/2015
INVOICE	145458

413-665-4051

SOLD TO:	002200
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THE BERKSHIRE GAS COMPANY
PO BOX 1388
115 CHESHIRE ROAD
PITTSFIELD, MA 01201

TAX EXEMPT NO.	
ORDER NUMBER	PO 4500430670-10

DATE	QUANTITY	U/M	DESCRIPTION	UNIT PRICE	AMOUNT
6/23/2015	6.00	LS	Rent from July 1, 2015 through December 31, 2015	382.00	2,292.00
<div>Summer Hours begin May 4th 6:30 AM to 4:00 PM Mon - Fri</div>					

**Office of the Attorney General
First Set of Information Requests**

**THE BERKSHIRE GAS COMPANY
D.P.U. 18-40**

Witness: Adam Danner
Date: June 1, 2018

Question:
AG-1-66: Please set forth the accounting information concerning all Service Company and Company out-of-period book adjustments made to book entries for the calendar years 2015, 2016, 2017, 2018 and test year.

Response: There were no out-of-period book adjustments made to book entries for the calendar years 2015-2018 for the Service Company (UIL). Please see attachment AG-1-66 for a listing of out-of-period book adjustment made to book entries for the calendar years 2015-2017 for Berkshire.

Listing of out-of-period book adjustment made to book entries for the calendar years 2014-2017 for BGC
In Dollars

Financial Statement Line Item Description of entry	Debit (Credit)
<u>Recorded in 2014, related to 2013:</u>	
Operating Revenue	63,364
Accounts Receivable	(63,364)
<i>Adjustment related to revenue reconciliation variance</i>	
Property, Plant & Equipment	416,989
Operations and Maintenance Expense	(416,989)
<i>Overhead rates adjustment</i>	
Operations and Maintenance Expense	166,891
Accounts Receivable	(166,891)
<i>To adjust for the impact of unbilled revenues on the Accounts Receivable reserve</i>	
Operations and Maintenance Expense	60,891
Accrued Liabilities	(60,891)
<i>To adjust for the an over accrual (medical insurance expense estimate)</i>	
Operations and Maintenance Expense	621,197
Other Liabilities	(621,197)
<i>Pension/OPEB life expectancy true-up</i>	
Refundable Taxes	221,436
Accrued Taxes	(221,436)
<i>Correct jurisdictional netting of tax obligations</i>	
Current Regulatory Asset	166,000
Long Term Regulatory Asset	(166,000)
<i>Correct classification</i>	
Deferred Tax Liability	390,741
Regulatory Asset	(390,741)
<i>Correct balance mapping from general ledger to financial statements</i>	
Deferred Tax Liability	392,250
Refundable Taxes	(327,250)
Accrued Taxes	(65,000)
<i>To correct taxes (current vs. deferred) on weather derivative</i>	
<u>Recorded in 2015, related to 2014:</u>	
Operations and Maintenance Expense	97,843
Long Term Regulatory Asset	(97,843)
<i>Adjustment related to revenue reconciliation variance</i>	
<u>Recorded in 2016, related to 2015:</u>	
None	
<u>Recorded in 2017, related to 2016:</u>	
Long Term Regulatory Assets	178,000
Accrued Pension/OPEB Obligation	(178,000)
<i>Correct obligation for actual asset values as of 12/31/2016</i>	
Other Investments	26,000
Operations and Maintenance Expense	(26,000)
<i>Correct for understatement of cash surrender value of life insurance investment</i>	
Operations and Maintenance Expense	166,891
Accounts Receivable	(166,891)
<i>To adjust for the impact of unbilled revenues on the Accounts Receivable reserve</i>	

Listing of out-of-period book adjustment made to book entries for the calendar years 2014-2017 for BGC
In Dollars

Financial Statement Line Item Description of entry	Debit (Credit)
Revenues	26,000
Accounts Receivable	(26,000)
<i>Correct for overstatement of revenues from Pittsfield Generating</i>	
Long Term Regulatory Asset	100,000
Accounts Receivable	(100,000)
<i>Correct presentation of Energy Efficiency Costs recoverable through LDAC</i>	
Accounts Receivable	71,000
Property, Plant and Equipment	210,000
Accounts Payable	(71,000)
Accrued Liabilities	(210,000)
<i>True-up accrual estimates</i>	
Accounts Receivable	139,000
Accounts Payable	(139,000)
<i>Correct classification</i>	
<u>Recorded in 2018, related to 2017:</u>	
Long Term Regulatory Assets	534,438
Deferred Income Tax Liability	356,292
Deferred Income Taxes - Regulatory	(356,292)
Pension/OPEB Obligation	(534,438)
<i>Correct obligation for actual asset values as of 12/31/2017</i>	
Pension/OPEB Obligation	107,000
Long Term Regulatory Assets	(107,000)
<i>Update duration used in setting Pension discount rate</i>	
Property, Plant and Equipment	81,000
Operations and Maintenance Expense	17,000
Current Regulatory Asset	55,000
Long Term Regulatory Asset	28,000
Accounts Payable and Accrued Liabilities	(181,000)
<i>Adjustments resulting from Management's subsequent search for unrecorded liabilities</i>	
Accounts Receivable	211,000
Operations and Maintenance Expense (Uncollectibles)	(211,000)
<i>Adjusting entry to correct excess A/R Reserve</i>	
Other Investments	62,011
Other Income	(62,011)
<i>True-up to bank statement balances</i>	
Accounts Payable and Accrued Liabilities	238,719
Operations and Maintenance Expense	(238,719)
<i>Adjustment identified from Accrued Liabilities audit testing</i>	
Long Term Regulatory Assets	281,635
Current Regulatory Asset	(281,635)
<i>Correct classification</i>	
Operations and Maintenance Expense (Uncollectibles)	74,000
Accounts Receivable	(74,000)
<i>Projected misstatement from A/R confirmation audit testing</i>	

**Office of the Attorney General
First Set of Information Requests**

**THE BERKSHIRE GAS COMPANY
D.P.U. 18-40**

Witness: Adam Danner
Date: June 1, 2018

Question:
AG-1-68: Please itemize and quantify the costs of Avangrid, the Service Company and the Company's Outside Services Employed during each of the years 2015, 2016, 2017 and test year.

Response: Please see the response to AG-1-28.

**Office of the Attorney General
First Set of Information Requests**

**THE BERKSHIRE GAS COMPANY
D.P.U. 18-40**

Witness: Adam Danner
Date: June 1, 2018

Question:
AG-1-71: Please provide a detailed description of the Company's accounting policies governing the write-off of accounts receivable during the last four years.

Response: Subsequent to July 1, 2014, the Company's practice is to "charge-off" final account receivables 90 days after issuing a final bill to the customer. The charge-off process marks the account receivable as "doubtful that it will be paid" and retains the final account receivables on the customer billing account. The only accounts that are "written-off" are bankruptcy account receivables as of the bankruptcy filing date.

The Company performs some final collection activity "in-house" prior to referral of final accounts to third party collections and the debt is charged off. A reminder letter is sent 30 days after the final bill is issued. If the balance remains outstanding after 60 days, a second and final reminder letter is issued. Accounts are then referred to a collection agency and "charged off" 90 days from the invoice date of the final bill.

The statute of limitations on the debt is 6 years. If/when a customer requests to re-establish gas utility service and has a charge-off debt that is less than 6 years old, the customer is required to pay the debt in full prior to reestablishing gas service. In some cases, a Cromwell payment agreement may be extended which allows the customer to make a partial payment prior to re-establishment of service and installment payments on the remaining balance.

**Office of the Attorney General
First Set of Information Requests**

**THE BERKSHIRE GAS COMPANY
D.P.U. 18-40**

Witness: Adam Danner
Date: June 1, 2018

Question:
AG-1-74: Please itemize the amounts of donations made to charitable organizations by Avangrid, the Service Company, and the Company during each of the years 2015, 2016, 2017 and test year.

Response: Contributions made by the Company and/or its parent in Massachusetts from 2015 through 2017 are totaled below. Supporting spreadsheets are provided in attachment AG-1-74.

Year	Berkshire Gas	UIL or Avangrid Foundation
2015	\$ 91,090.00	\$ 2,500.00
2016	\$ 75,090.00	\$ 216,000.00
2017	\$ 75,000.00	\$ 77,500.00

2015 Contributions - Berkshire Gas - ACTUALS	Arts & Culture	Civic & Community	Health & Human Services	Economic Development	Education	
Budget: \$65,000						
January						
Amherst Leisure Services Winterfest Sponsorship		\$ 500.00				
Downtown Pittsfield Farmers Market Season Sponsorship		\$ 500.00				
February						
Barrington Stage Company Playwright Mentoring Benefit			\$ 500.00			
Berkshire Chamber of Commerce Fall Foliage Parade Sponsorship				\$ 750.00		
CATA Art on Tour/Matinee Sponsorship			\$ 1,500.00			
Dalton CRA May Day Race Sponsorship		\$ 300.00				
Franklin Cty. Dep. Sheriff's Assoc. Golf Tournament Sponsorship		\$ 340.00				
Pittsfield Shakespeare in the Park Romeo & Juliet Sponsorship	\$ 500.00					
Ventfort Hall General Request		\$ 325.00				
Franklin County Sheriff's Dept. Golf Tournament Entry		\$ 340.00				
March						
Alert Hose Co. Annual Solicitation		\$ 300.00				
Berkshire Medical Center Golf Tournament Team/Sponsorship			\$ 1,100.00			
Norman Rockwell Museum Business Membership Renewal	\$ 500.00					
Pittsfield 4 th of July Parade Sponsorship		\$ 750.00				
Pittsfield Third Thursday Series Sponsorship		\$ 2,500.00				
Porter-Phelps-Huntington Foundation Folk Traditions Sponsorship	\$ 300.00					
Whately Elementary School Field Trip Fundraiser Underwriting					\$ 500.00	
Zumba in the Berkshires Relay for Life Fundraiser Underwriting			\$ 300.00			
April						
Autism Resource Center Walk for Autism Sponsorship			\$ 300.00			
Berkshire County Kids' Place Jimmy's Ride Sponsorship			\$ 500.00			
Great Barrington, Town of Music Series Sponsorship	\$ 250.00					
May						
Berkshire Museum Business Membership Renewal	\$ 500.00					
Conway, Town of Chesbro Challenge Sponsorship		\$ 250.00				
Pittsfield/N. Berk. YMCA Golf Tournament Team/Sponsorship			\$ 565.00			
Rotary Club of Franklin County Golf Team/Sponsorship		\$ 500.00				
UMASS Fine Arts Center Performing Arts Sponsorship					\$ 1,500.00	
June						
Fairview Golf Classic Team Entry			\$ 560.00			
Foodnet Food Program Underwriting			\$ 1,000.00			
Greenfield YMCA Golf Tournament Sponsorship			\$ 500.00			
Berkshire County Kids' Place Golf Tournament Sponsorship			\$ 250.00			
Dalton Firemen's Association Golf Tournament Team/Sponsorship		\$ 250.00				
Boys & Girls Club of Pittsfield Chili & Chowder Fest Sponsorship			\$ 500.00			

July						
1 Berkshire Celebrate the Berkshires Sponsorship				\$ 500.00		
Berkshire Cty. Deputy Sheriffs' Assoc. Golf Team/Sponsor		\$ 250.00				
Deerfield PTA Playground Underwriting					\$ 300.00	
Jonesey Classic Golf Tournament Sponsorship		\$ 100.00				
Kiwanis of Pittsfield Flag of Honor Sponsorship		\$ 1,000.00				
Lenox Police & Fire Charities Golf Tournament Team/Sponsor		\$ 1,500.00				
MCLA Student Government Road Race Sponsorship					\$ 100.00	
August						
A Better Chance 5K Road Race Sponsorship			\$ 500.00			
Adams Lassie League Golf Tournament Sponsorship		\$ 100.00				
Clarksburg Volunteer Fire Co. General Solicitation		\$ 250.00				
Rotary Club of Pittsfield Trunk or Treat Sponsorship		\$ 200.00				
Sonsini Animal Shelter General Solicitation		\$ 500.00				
September						
Berkshire Athenaeum Links for Literacy Sponsorship					\$3,000.00	
Berkshire Healthcare Systems Harvest Run Sponsorship			\$ 250.00			
Hoosac Valley Girls Soccer Program Book Ad		\$ 300.00				
Southern Berkshire Chamber Holiday Stroll Sponsorship				\$1,000.00		
October						
Berkshire United Way Annual Corporate Donation			\$ 5,000.00			
United Way of Franklin County Annual Corporate Donation			\$ 500.00			
Special Olympics of Massachusetts Cop on Top Fundraiser			\$ 500.00			
Warm Up the Winter Fuel Assistance Benefit			\$ 600.00			
Southern Berkshire Chamber Holiday Stroll – Supplemental				\$ 500.00		
November						
Berkshire South General Solicitation			\$ 300.00			
Dalton Civic Arts Committee Holiday Decorations Underwriting	\$ 200.00					
Dalton CRA FAN Solicitation		\$ 500.00				
Greenfield Recreation Dept. Winter Carnival Sponsorship		\$ 100.00				
Pro Adams Ramble/Thunderfest Sponsorship		\$ 1,000.00				
December						
1 Berkshire Annual Support				\$ 10,000.00		
Crane Memorial Center Year-End Solicitation			\$ 1,000.00			
Bridge Year-End Solicitation			\$ 2,500.00			
Volunteers in Medicine General Solicitation			\$ 1,000.00			
Pittsfield Beautiful General Solicitation		\$ 500.00				
Tanglewood Business Membership	\$750.00					
Pittsfield YMCA Year-End Donation			\$ 1,000.00			
Mahaiwe Performing Arts Center Business Membership	\$ 375.00					
MASS MoCa Business Membership	\$ 500.00					
Mass MoCA Nationals Underwriting	\$ 1,000.00					
TOTALS	\$ 4,875.00	\$ 13,155.00	\$ 20,725.00	\$ 12,750.00	\$5,400.00	\$ 56,905.00

IMAGE - NON-Contributions Budget \$50,000						
Mass MoCA Blue Grass Festival Sponsorship	\$ 3,500.00					
Berkshire Art Association Sponsorship	\$ 500.00					
Music in Common Sponsorship	\$ 2,500.00					
City of Pittsfield Winter Arts Festival Sponsorship	\$ 7,300.00					
Colonial Theater Business Membership	\$500.00					
Mahaiwe Performing Arts Center Business Membership	\$375.00					
MASS MoCA Business Membership	\$500.00					
Mass MoCA Nationals Performance Underwriting	\$1,000.00					
Mass MoCA Free Day Sponsorship	\$5,000.00					
Barrington Stage Co 2016 Program Ad	\$1,850.00					
Pittsfield Shakespeare in the Park 2016 Sponsorship	\$3,000.00					
Pittsfield Rotary Auction Donation		\$ 1,000.00				
Berkshire Baseball Sponsorship		\$ 760.00				
Multicultural BRIDGE Book Sponsorship		\$ 500.00				
Rotary Club of Pittsfeild Donation		\$ 200.00				
City of Pittsfield Shanon Grant Underwriting		\$ 1,000.00				
UMASS Baseball Sponsorship					\$ 100.00	
B.F. Sullivan VFW Golf Tournament Sponsorship		\$ 100.00				
Elizabeth Freeman Center Walk A Mile Sponsorship			\$ 1,000.00			
Greenfield Business Association Annual Sponsorship				\$ 1,000.00		
Berkshire Community College 40 under 40 Sponsorship					\$ 2,500.00	
Totals	\$ 26,025.00	\$ 3,560.00	\$ 1,000.00	\$ 1,000.00	\$ 2,600.00	\$ 34,185.00
						\$ 91,090.00

Order	Cost Element	Cost element name	Name of offsetting account	Posting Date	Val.in rep.cur.	Offsetting acct no.	Ref Document Number
	590485				8,132.55		
55001016	593005	DONATIONS-OID or O&M	ELEANOR SONSINI ANIMAL SHELTER	1/4/2016	-1,000.00	7025330	3000019768
55001016	593005	DONATIONS-OID or O&M	THE CHRISTIAN CENTER	1/4/2016	-1,000.00	7026434	3000019767
55001016	593005	DONATIONS-OID or O&M	COLONIAL THEATRE	1/4/2016	-500.00	7025234	3000019769
55001016	593005	DONATIONS-OID or O&M	BOYS & GIRLS CLUB PITTSFIELD	1/4/2016	-1,000.00	7025128	3000019770
55001016	593005	DONATIONS-OID or O&M	HOOSAC VALLEY GIRLS SOCCER BOOSTER	1/29/2016	300.00	8003535	3000020640
55001016	593005	DONATIONS-OID or O&M	ALCHEMY INITIATIVE	1/29/2016	500.00	8000505	3000020641
55001016	593005	DONATIONS-OID or O&M	COLONIAL THEATRE	1/5/2016	500.00	7025234	3000019781
55001016	593005	DONATIONS-OID or O&M	THE CHRISTIAN CENTER	1/5/2016	1,000.00	7026434	3000019782
55001016	593005	DONATIONS-OID or O&M	ELEANOR SONSINI ANIMAL SHELTER	1/5/2016	1,000.00	7025330	3000019783
55001016	593005	DONATIONS-OID or O&M	BOYS & GIRLS CLUB PITTSFIELD	1/5/2016	1,000.00	7025128	3000019780
55001016	593005	DONATIONS-OID or O&M	COLONIAL THEATRE	1/4/2016	500.00	7025234	3000019748
55001016	593005	DONATIONS-OID or O&M	BOYS & GIRLS CLUB PITTSFIELD	1/4/2016	1,000.00	7025128	3000019749
55001016	593005	DONATIONS-OID or O&M	THE CHRISTIAN CENTER	1/4/2016	1,000.00	7026434	3000019746
55001016	593005	DONATIONS-OID or O&M	ELEANOR SONSINI ANIMAL SHELTER	1/4/2016	1,000.00	7025330	3000019747
55001016	593005	DONATIONS-OID or O&M	VALLEY STORM SOFTBALL INC	2/16/2016	300.00	8003731	3000021005
55001016	593005	DONATIONS-OID or O&M	COMMUNITY RECREATION ASSOC INC	2/19/2016	300.00	7025365	3000021052
55001016	593005	DONATIONS-OID or O&M	BERKSHIRE CHAMBER OF COMMERCE	2/19/2016	750.00	7025083	3000021051
55001016	593005	DONATIONS-OID or O&M	FRANKLIN COUNTY COMMUNITY	2/4/2016	250.00	8003716	3000020744
55001016	593005	DONATIONS-OID or O&M	F CTY DEPUTY'S SHERIFFS ASSOC	3/9/2016	590.00	7025600	3000021590
55001016	593005	DONATIONS-OID or O&M	ZUMBA IN THE BERKSHIRES	3/9/2016	300.00	8003275	3000021588
55001016	593005	DONATIONS-OID or O&M	PORTER-PHELPS-HUNTINGTON	3/9/2016	300.00	8000409	3000021591
55001016	593005	DONATIONS-OID or O&M	TOWN OF WHATELY	3/9/2016	500.00	7026266	3000021592
55001016	593005	DONATIONS-OID or O&M	BIG BROTHERS BIG SISTERS	3/9/2016	500.00	7025115	3000021589
55001016	593005	DONATIONS-OID or O&M	AVANGRID FOUNDATION	4/13/2016	-50,000.00	8003788	3000022513
55001016	593005	DONATIONS-OID or O&M	AVANGRID FOUNDATION	4/13/2016	50,000.00	8003788	3000022471
55001016	593005	DONATIONS-OID or O&M	BCC Fondation OLLI Lecture Sponsor	5/25/2016	1,500.00	131334	100089167
55001016	593005	DONATIONS-OID or O&M	City of Pittsfield 3rd Thursday Sponsorship	5/25/2016	2,500.00	131334	100089167
55001016	593005	DONATIONS-OID or O&M	BERKSHIRE MEDICAL CENTER	5/17/2016	2,000.00	7025099	3000023359
55001016	593005	DONATIONS-OID or O&M	ALERT HOSE COMPANY NO 1	5/17/2016	500.00	8003273	3000023358
55001016	593005	DONATIONS-OID or O&M	PITTSFIELD PARADE COMMITTEE	5/17/2016	750.00	7026127	3000023360
55001016	593005	DONATIONS-OID or O&M	NORMAN ROCKWELL MUSEUM	5/17/2016	1,000.00	7025817	3000023326
55001016	593005	DONATIONS-OID or O&M	AVANGRID FOUNDATION	5/5/2016	50,000.00	8003788	3000023088
55001016	593005	DONATIONS-OID or O&M	ELIZABETH FREEMAN CENTER INC	7/13/2016	1,000.00	8000406	3000024872
55001016	593005	DONATIONS-OID or O&M	PITTSFIELD BEAUTIFUL INC	7/13/2016	500.00	7026118	3000024870
55001016	593005	DONATIONS-OID or O&M	BCC FOUNDATION	8/29/2016	500.00	7025072	3000026260
55001016	593005	DONATIONS-OID or O&M	BOYS & GIRLS CLUB PITTSFIELD	8/29/2016	1,000.00	7025128	3000026258
55001016	593005	DONATIONS-OID or O&M	CLARKSBURG VOLUNTEER FIRE CO	8/29/2016	250.00	7025225	3000026257
55001016	593005	DONATIONS-OID or O&M	LENOX POLICE & FIRE CHARITIES	8/4/2016	1,500.00	7025864	3000025587
			Kiwanis Club of Pittsfield	9/7/2016	1,000.00		
			Pittsfield YMCA	9/26/2016	1,000.00		
			ProAdams	9/26/2016	1,000.00		
			Greenfield Business Assoc.	10/28/2016	1,000.00		
			Local Total		25,090.00		
			To Avangrid		50,000		
			GRAND TOTAL		75,090.00		

Berkshire Athenaeum Links for Literacy Sponsorship	3,000.00
City of Pittsfield Winter Arts Festival Sponsorship	6,000.00
Norman Rockwell Museum Business Membership Renewal	1,000.00
Avangrid Foundation	50,000.00
Alert Hose Co. Annual Solicitation	500.00
Berkshire Medical Center Team/Sponsor	2,000.00
Berkshire OLLI Life Long Learning Institute Lecture Sponsorship	1,500.00
Boys & Girls Club Chili & Chowder Fest Sponsorship	1,000.00
Clarksburg Volunteer Fire Co.	250.00
Elizabeth Freeman Center Walk A Mile Sponsorship	1,000.00
Franklin County Sheriff's Golf Tournament - Warm the Children	1,000.00
Kiwanis Club of Pittsfield Park of Honor Sponsorship	1,000.00
Lenox Police & Fire Charities Golf Tournament	1,500.00
Pittsfield 4th of July Parade Sponsorship	750.00
Pittsfield Beautiful	500.00
Pittsfield Third Thursday Series Sponsorship	2,500.00
Pro Adams Rannble/Thunderfest Sponsorship	1,000.00
Whately Elementary School Field Trip Underwriting	500.00
 2017 Total	 75,000.00

	2015 Amount of Donation	2016 Amount of Donation	2017 Amount of Donation
New England Conservatory	-	10,000	-
Berkshire Museum	-	3,000	-
Berkshire Athenaeum Links for Literacy	-	3,000	-
City of Pittsfield - Winter Art	-	6,000	-
Multi-Cultural Berkshire Bridge	-	3,000	-
Barrington Stage	-	23,000	10,000
Mass MoCA	-	85,000	10,000
United Way - Berkshire	-	35,000	10,000
United Way - Franklin	-	4,000	10,000
Berkshire Community College	-	3,000	-
One Berkshire	-	10,000	10,000
Habitat for Humanity Northern Berkshire	-	3,500	-
The Food Bank of Western Mass	-	25,000	-
Glady's Brigham Community Center, Go Girls, Inc.	-	-	25,000
Working for Worcester	2,500	2,500	2,500
Harvard Business School	-	-	-
TOTAL	2,500.00	216,000.00	77,500.00

**Office of the Attorney General
First Set of Information Requests**

**THE BERKSHIRE GAS COMPANY
D.P.U. 18-40**

Witness: Adam Danner
Date: June 1, 2018

Question:
AG-1-76: Please itemize and quantify the costs associated with any shareholder services or dividend reinvestment programs expensed during each of the years 2015, 2016, 2017 and test year-end.

Response: There were no costs incurred related to dividend investment programs. Please see the response to AG-1-27 for a discussion of what is included in the shared services charges, which address the shareholder services part of this question.

**Office of the Attorney General
First Set of Information Requests**

**THE BERKSHIRE GAS COMPANY
D.P.U. 18-40**

Witness: Adam Danner
Date: June 1, 2018

Question:
AG-1-78: Please provide the expenses for each of the years 2015, 2016, 2017 and test year-end relating to corporate identification. Please itemize all expenses relating to any Avangrid, the Service Company, and Company name changes, logo changes, notices of new service centers, and any expense relating to Avangrid, the Service Company and the Company's name being printed on "give-a-way" items, such as mugs, shirts, etc.

Response: There are no charges related to corporate identification from Avangrid and/or UIL that are included in the shared services charges, as described and illustrated in the testimony of Steven P. Favuzza and the response to AG-1-28. Please see the table below for the expenses related to Berkshire for the years 2015-2017.

Year	Item	Cost
2015	RFID Card Pouches	\$ 551.62
	Cell Phone Clips	721.73
	Monitor Calendars	724.57
	Maxglid Stylus Pen	235.48
2015	Monthly Planner - Dig Safe	755.29
	Square Stick Up Calendar	82.08
2015	Clothing	160.91
	Clothing	19.49
	Clothing	143.43
	Clothing	25.99
2015 Total		\$ 3,420.59
2016	Monitor Calendars	\$ 805.05
	Ice Scrapers	437.27
	Banner Material	3,043.39
2016	Monthly Planner - Dig Safe	679.25
	Square Stick Up Calendar	83.49
2016	Hats	3,762.78
	Magnets	927.23
	Magnets	52.50
	Clothing	464.21
	Flashlights	778.05
2016 Total		\$ 11,033.22
2017	Tick Keys	\$ 1,626.26
	Monitor Calendars	779.98
	LED Arbands - Safety	694.22
2017	Monthly Planner - Dig Safe	784.79
	Square Stick Up Calendar	116.47
2017	New Signage - 3 Locations	14,460.00
2017 Total		\$ 18,461.72

**Office of the Attorney General
First Set of Information Requests**

**THE BERKSHIRE GAS COMPANY
D.P.U. 18-40**

Witness: Adam Danner
Date: June 1, 2018

Question:
AG-1-82: Please provide in list form the details of all legal suits presently pending which have been filed by Avangrid, the Service Company, and/or the Company and/or which involve Avangrid, the Service Company and/or the Company.

Response: There are no legal suits presently pending which have been filed by Avangrid, UIL and the Company and, other than cases identified in AG-1-81, there are no pending cases which involve Avangrid, UIL and the Company.

**Office of the Attorney General
First Set of Information Requests**

**THE BERKSHIRE GAS COMPANY
D.P.U. 18-40**

Witness: Adam Danner
Date: June 1, 2018

Question:
AG-1-89: Please itemize and quantify all corporate charges assigned / allocated to the Company from Avangrid and the Service Company for each of the last five years.

Response: Please see the response to AG-1-28.

**Office of the Attorney General
First Set of Information Requests**

**THE BERKSHIRE GAS COMPANY
D.P.U. 18-40**

Witness: Adam Danner
Date: June 1, 2018

Question:
AG-1-90: Please itemize and quantify all outside services charges assigned/allocated to the Company from AvanGrid and UIL for each of the last five years.

Response: Please see the response to AG-1-28.

**Office of the Attorney General
First Set of Information Requests**

**THE BERKSHIRE GAS COMPANY
D.P.U. 18-40**

Witness: Adam Danner
Date: June 1, 2018

Question:
AG-1-92: Please provide a complete and detailed description of the methodology that AvanGrid and UIL use to allocate/assign to the Company plant that is common to more than one of its affiliates [UI, CNG, SCG]. Please also provide the workpapers, calculations, formulas, assumptions, and supporting documents used to determine each allocation or assignment.

Response: Please see the testimony of Steven P. Favuzza as well as response to AG-1-28.

**Office of the Attorney General
First Set of Information Requests**

**THE BERKSHIRE GAS COMPANY
D.P.U. 18-40**

Witness: Steven P. Favuzza
Date: June 1, 2018

Question:
AG-1-93: Please itemize and quantify all of the products and services provided to Avangrid, the Service Company, or any of its affiliates during the test year by each of the firms who employ the directors of Avangrid, the Service Company, or the Company.

Response: UIL is a party to a lease agreement for offices in New Haven from 157 Church Street, LLC, which is controlled by Arnold L. Chase, a director and shareowner of Avangrid, and members of his immediate family. This office space was largely vacated as part of an efficiency-based consolidation of Service Company employees to central offices in Orange, CT. No costs associated with the New Haven lease are allocated to Berkshire.

**Office of the Attorney General
First Set of Information Requests**

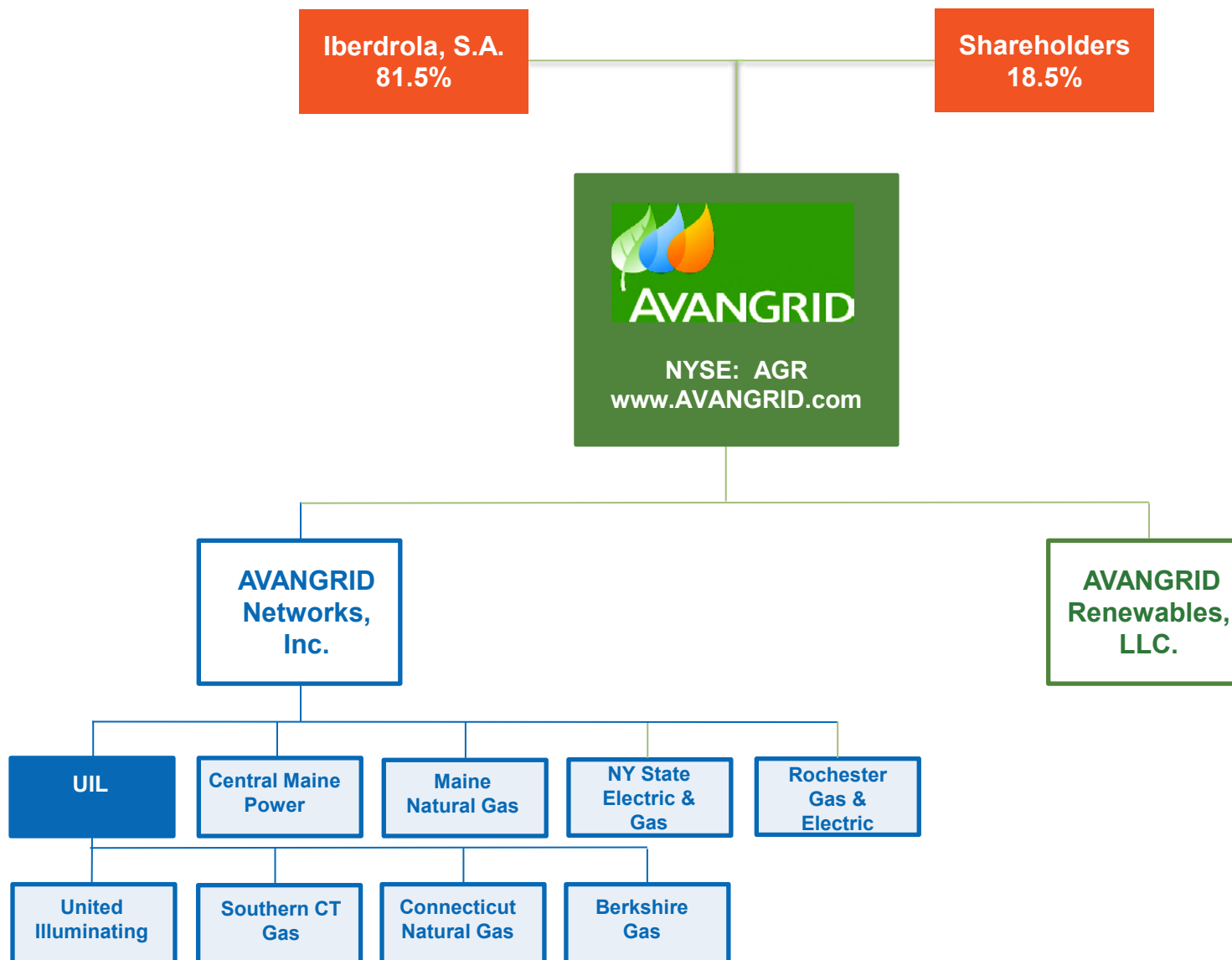
**THE BERKSHIRE GAS COMPANY
D.P.U. 18-40**

Witness: Angel Bruno
Date: June 1, 2018

Question:
AG-1-98: Please provide an organizational chart showing Avangrid's corporate structure and each of its subsidiaries and affiliates.

Response: Please see attachment AG-1-98.

AVANGRID Organizational Structure



**Office of the Attorney General
First Set of Information Requests**

**THE BERKSHIRE GAS COMPANY
D.P.U. 18-40**

Witness: Angel Bruno
Date: June 1, 2018

Question:
AG-1-100: Please provide copies of all employee termination contracts that AvanGrid, UIL and the Company has with their managers and directors.

Response: The requested contracts are provided in attachment AG-1-100(a). Contracts included are for:

- Robert Kump, CEO of Networks page 1-28
- Steven Favuzza, Controller for UIL page 29-52
- Anthony Marone, CEO of UIL page 53-58
- Richard Nicholas, CFO of Avangrid page 59-84
- James Torgerson, CEO of Avangrid page 85-100

Please also see attachment AG-1-100(b), which is the UIL Holdings Corporation Change in Control Severance Plan II. This plan would pay out termination benefits, but only upon a change in control.

BULK ATTACHMENT