

THE COMMONWEALTH OF MASSACHUSETTS

RETURN

OF THE

CITY OF WESTFIELD GAS AND ELECTRIC

TO THE

DEPARTMENT OF PUBLIC UTILITIES

OF MASSACHUSETTS

For the Year Ended December 31,

2014

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

Timothy M. Fouché

Official Title:

Accounting Manager

Office Address:

**100 Elm Street
Westfield, MA 01085**

Westfield Gas & Electric

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FOR GAS PLANTS ONLY:

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Westfield Gas & Electric**GENERAL INFORMATION**

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

2. * If the town (or city) has acquired a plant,
 Kind of plant, whether gas or electric: Gas and Electric
 * Owner from whom purchased, if so acquired: Westfield Gas & Electric
 * Date of votes to acquire a plant in accordance
 with the provisions of Chapter 164 of the General Laws:
 * Record of votes: First vote: Yes, 1466
 * Record of votes: First vote: No, 219
 * Record of votes: Second vote: Yes, 1306
 * Record of votes: Second vote: No, 445
 * Date when town (or city) began to sell gas and electricity June 1, 1899

3. Name and address of manager of municipal lighting:

 Daniel J. Howard
 26 Deborah Lane
 Westfield, Ma 01085

4. Name and address of mayor or selectmen:

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

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

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

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

 Karen Fanion - 83 Cabot Road - Westfield, Ma 01085

7. Names and addresses of members of municipal light board:

 Thomas P. Flaherty - 79 Wildflower Circle - Westfield, Ma 01085
 Jane Wensley - 3 Lathrop Avenue - Westfield, Ma 01085
 Kevin Kelleher - 270 Prospect St Ext - Westfield, Ma 01085
 Ramon Rivera - 16 Mechanic Street - Westfield, Ma 01085
 Francis L. Liptak - 75 City View Boulevard - Westfield, Ma 01085
 Edward Roman - 73 Glenwood Drive - Westfield, Ma 01085
 Robert Sacco - 65 Devon Terrace - Westfield, Ma 01085

8. Total valuation of estates in town (or city) according to last State valuation: \$3,047,312,806

9. Tax rate for all purposes during the year: Fiscal 2015

	Residential	\$18.54
	Commercial	\$34.69

10. Amount of manager's salary: \$190,320

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

12. Amount of salary paid to members of municipal light board annually: \$5,000

Annual Report of:

For year ended December 31, 2014

Westfield Gas & Electric**SCHEDULE OF ESTIMATE**

INCOME FROM PRIVATE CONSUMERS:

From sales of gas

From sales of electricity

TOTAL:

EXPENSES:

For operation, maintenance and repairs

For interest on bonds, notes or scrip

For depreciation fund (3.0 percent on \$ as per page 8 & 9)

For sinking fund requirements

For note payments

For bond payments

For loss in preceding year

TOTAL:

COST:

Of gas to be used for municipal buildings

Of gas to be used for street lights

Of electricity to be used for municipal bldgs..

Of electricity to be used for street lights ...

Total of the above items to be included in the tax levy

New construction to be included in the tax levy

Total amounts to be included in the tax levy ...

CUSTOMERS**GAS:**

City or Town

Number of Customers
Meters, Dec. 31

Westfield

TOTAL:

10,187

ELECTRICITY:

City or Town

Number of Customers
Meters, Dec. 31

Westfield

TOTAL:

17,870

Westfield Gas & Electric**APPROPRIATIONS SINCE BEGINNING OF YEAR**

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

FOR CONSTRUCTION OR PURCHASE OF PLANT:

*At meeting 19 , to be paid from
*At meeting 19 , to be paid from

TOTAL: \$0

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

1. Street lights	\$374,151
2. Municipal buildings	\$1,942,638

TOTAL: \$2,316,789

CHANGES IN THE PROPERTY

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

In electric property:

None

In gas property:

None

Annual Report of

Westfield Gas & Electric

Year ended December 31, 2014

BONDS

(Issued on Account of Gas or Electric Lighting)

When Authorized*	Date of issue	Amount of Original Issue	Period of Payments		Interest		Amount Outstanding
			Amounts	When Payable	Rate	When Payable	
March 21, 1996	November 15, 1996	\$1,000,000	\$50,000	Annually	4.95	May November	100,000
December 22, 1997	August 1, 1998	\$1,000,000	\$50,000	Annually	4.71	February August	0
July 6, 1999	May 1, 2000	\$1,300,000	\$130,000	Annually	5.50	May November	0
August 28, 2001	December 15, 2001	\$650,000	\$65,000	Annually	3.94	June December	0
February 6, 2003	April 15, 2003	\$1,928,850	\$197,400	Annually	3.01	March September	0
July 15, 2004	July 15, 2004	\$1,000,000	\$100,000	Annually	3.51	February August	0
June 3, 2004	February 1, 2006	\$2,100,000	\$110,000	Annually	4.21	February August	1,210,000
	February 1, 2008, Refi 8/1/98 Bond	\$520,155	\$51,163	Annually	3.08	February August	198,257
June 1, 2006	April 1, 2008	\$6,000,000	\$315,000	Annually	4.31	April October	4,110,000
June 3, 2004	April 4, 2014	\$1,600,000		Annually	4.30	March/September	\$1,600,000
May 15, 2008	April 4, 2014	\$2,500,000		Annually	4.30	March/September	\$2,500,000
October 20, 2011	April 4, 2014	\$1,650,000		Annually	4.30	March/September	\$1,650,000
	Total	\$21,249,005					11,368,257

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

*Date of meeting and whether regular or special

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

[illegible]

TOTAL COST OF PLANT -- ELECTRIC							
Line No.	Account (a)	Balance Beginning of Year (b)	Additions (c)	Retirements (d)	Adjustments (e)	Transfers (f)	Balance End of Year (g)
1	1. INTANGIBLE PLANT						
2							\$0
3		\$0	\$0	0.00	\$0	\$0	\$0
4	2. PRODUCTION PLANT						
5	A. Steam Plant Production						
6	310 Land & Land Rights						\$0
7	311 Structures and Improvements						\$0
8	312 Boiler Plant Equipment						\$0
9	313 Engines & Engine Driven Generators		None				\$0
10	314 Turbogenerator Units						\$0
11	315 Accessory Electric Equipment						\$0
12	316 Misc. Power Plant Equipment						\$0
13							\$0
14	Total Steam Production Plant	\$0	\$0	0.00	\$0	\$0	\$0
15	B. Nuclear Production Plant						
16	320 Land & Land Rights						\$0
17	321 Structures & Improvements						\$0
18	322 Reactor Plant Equipment		None				\$0
19	323 Turbogenerator Units						\$0
20	324 Accessory Electric Equipment						\$0
21	325 Misc. Power Plant Equipment						\$0
22	Total Nuclear Production Plant	\$0	\$0	0.00	\$0	\$0	\$0

TOTAL COST OF PLANT -- ELECTRIC - Continued							
Line No.	Account (a)	Balance Beginning of Year (b)	Additions (c)	Retirements (d)	Adjustments (e)	Transfers (f)	Balance End of Year (g)
1	C. Hydraulic Production Plant						
2	330 Land & Land Rights		None				\$0
3	331 Structures & Improvements						\$0
4	332 Reservoirs, Dams & Waterways						\$0
5	333 Water Wheels, Turbines & Generators						\$0
6	334 Accessory Electric Equipment						\$0
7	335 Misc. Power Plant Equipment						\$0
8	336 Roads, Railroads & Bridges						\$0
9	Total Hydraulic Production Plant	\$0	\$0	0.00	\$0	\$0	\$0
10	D. Other Production Plant						
11	340 Land & Land Rights						\$0
12	341 Structures & Improvements	\$990,588					\$990,588
13	342 Fuel Holders, Producers & Accessories						\$0
14	343 Prime Movers						\$0
15	344 Generators						\$0
16	345 Accessory Electric Equipment						\$0
17	346 Misc. Power Plant Equipment						\$0
18	Total Other Production Plant	\$990,588	\$0	0.00	\$0	\$0	\$990,588
19	TOTAL PRODUCTION PLANT	\$990,588	\$0	0.00	\$0	\$0	\$990,588
20	3. TRANSMISSION PLANT						
21	350 Land & Land Rights						\$0
22	351 Clearing Land & Rights of Way						\$0
23	352 Structures & Improvements						\$0
24	353 Station Equipment						\$0
25	354 Towers & Fixtures						\$0
26	355 Poles & Fixtures						\$0
27	356 Overhead Conductors & Devices						\$0
28	357 Underground Conduit						\$0
29	358 Underground Conductors & Devices						\$0
30	359 Roads & Trails						\$0
31	Total Transmission Plant	\$0	\$0	0.00	\$0	\$0	\$0

TOTAL COST OF PLANT -- ELECTRIC - Continued

Line No.	Account (a)	Balance Beginning of Year (b)	Additions (c)	Retirements (d)	Adjustments (e)	Transfers (f)	Balance End of Year (g)
1	4. DISTRIBUTION PLANT						
2	360 Land & Land Rights	\$351,471					\$351,471
3	361 Structures & Improvements	\$640,880					\$640,880
4	362 Station Equipment	\$5,649,907	\$159,389				\$5,809,296
5	363 Storage Battery Equipment	\$0					\$0
6	364 Poles, Towers & Fixtures	\$2,496,053	\$17,417	(\$3,539)			\$2,509,931
7	365 Overhead Conductors & Devices	\$14,601,634	\$354,583	(\$440)			\$14,955,776
8	366 Underground Conduit	\$1,505,771	\$23,864				\$1,529,635
9	367 Underground Conductors & Devices	\$6,212,943					\$6,212,943
10	368 Line Transformers	\$9,276,860	\$13,844	(\$20,291)			\$9,270,413
11	369 Services	\$2,724,617	\$74,194				\$2,798,811
12	370 Meters	\$3,437,577		(\$99,932)			\$3,337,645
13	371 Installations on Customer's Premises	\$244,717					\$244,717
14	372 Leased Property on Customer's Premises	\$0					\$0
15	373 Street Lighting & Signal Systems	\$1,515,343	\$91,586				\$1,606,929
16	382 Computer Hardware and Equipment	\$150,571	\$302,346				\$452,917
17	383 Computer Software	\$699,120	\$387,532				\$1,086,652
18	384 Communication Equipment	\$830,041	\$471,564				\$1,301,605
19	Total Distribution Plant	\$50,337,505	\$1,896,318	(\$124,203)	\$0	\$0	\$52,109,620
20	4. GENERAL PLANT						
21	389 Land & Land Rights	\$10,000					\$10,000
22	390 Structures & Improvements	\$5,623,268	\$5,800				\$5,629,068
23	391 Office Furniture & Equipment	\$3,919,143	\$89,270	(\$920,000)			\$3,088,413
24	392 Transportation Equipment	\$3,043,821	\$289,370				\$3,333,191
25	393 Stores Equipment	\$47,518	\$78,288				\$125,806
26	394 Tools, Shop & Garage Equipment	\$211,492	\$16,457				\$227,949
27	395 Laboratory Equipment	\$146,370					\$146,370
28	396 Power Operated Equipment	\$42,955					\$42,955
29	397 Communication Equipment	\$6,591,408					\$6,591,408
30	398 Misc. Equipment	\$161,002					\$161,002
31	399 Other Tangible Property	\$0					\$0
32	Total General Plant	\$19,796,977	\$479,185	(\$920,000)	\$0	\$0	\$19,356,162
33	Total Electric Plant In Service	\$71,125,070	\$2,375,503	(\$1,044,203)	\$0	\$0	\$72,456,371
34	Total Cost of Electric Plant						\$72,456,371
35							
36	Less Cost of Land, Land Rights, Right of Way						(\$361,471)
37	Total Cost upon which Depreciation is based						\$72,094,900

Westfield Gas & Electric

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

TOTAL COST OF PLANT -- GAS - Continued

TOTAL COST OF PLANT -- GAS - Continued									
Line No.		Account (a)	Balance Beginning of Year (b)	Additions (c)	Retirements (d)	Adjustments (e)	Transfers (f)	Balance End of Year (g)	
1		4.TRANSMISSION & DISTRIBUTION PLANT							
2	365.1	Land & Land Rights	\$106,843					\$106,843	
3	365.2	Right of Way	\$0					\$0	
4	366	Structures & Improvements	\$132,834					\$132,834	
5	367	Gas Mains	\$29,522,386	\$1,104,575	(\$5,540)			\$30,621,421	
6	368	Compressor Station Equipment	\$0					\$0	
7	369	Measuring and Regulating Station Equipment	\$856,816					\$856,816	
8		Station Equipment	\$0					\$0	
9	370	Communication Equipment	\$371,289	\$168,171				\$539,460	
10	380	Services	\$9,320,474	\$438,485	(\$135)			\$9,758,824	
11	381	Meters	\$2,403,839		(\$64,566)			\$2,339,273	
12	382	Meter Installations	\$0					\$0	
13	383	House Regulators	\$189,392		(\$288)			\$189,104	
14	386	Other Property on Customers Premise	\$0					\$0	
15	387	Other Equipment	\$16,843					\$16,843	
16		Total Distribution Plant	\$42,920,716	\$1,711,231	(\$70,529)	\$0	\$0	\$44,561,418	
17		5. GENERAL PLANT							
18	389	Land & Land Rights							
19	390	Structures & Improvements	\$1,853,657	\$1,450				\$1,855,107	
20	391	Office Furniture & Equipment	\$1,443,967	\$20,217	(\$230,000)			\$1,234,184	
21	392	Transportation Equipment	\$713,125	\$149,182				\$862,307	
22	393	Stores Equipment	\$26,368					\$26,368	
23	394	Tools, Shop & Garage Equipment	\$441,901					\$441,901	
24	395	Laboratory Equipment	\$88,707					\$88,707	
25	396	Power Operated Equipment	\$124,432					\$124,432	
26	397	Communication Equipment	\$1,114,102					\$1,114,102	
27	398	Miscellaneous Equipment	\$95,360					\$95,360	
28	399	Other Tangible Property	\$0					\$0	
29		Total General Plant	\$5,901,619	\$170,849	(\$230,000)	\$0	\$0	\$5,842,468	
30		Total Gas Plant In Service	\$48,913,326	\$1,882,080	(\$300,529)	\$0	\$0	\$50,494,877	
31		Total Cost of Gas Plant							\$50,494,877
32									
33		Less Cost of Land, Land Rights, Right of Way							(\$197,834)
34		Total Cost upon which Depreciation is based							\$50,297,043

Annual Report of:

For Year Ended December 31, 2014

Westfield Gas & Electric

COMPARATIVE BALANCE SHEET Assets and Other Debits				
Line No.	Title of Account (a)	Balance Beginning of Year (b)	Balance End Year	Increase or (Decrease)
1	UTILITY PLANT			
2	101 Utility Plant -Electric.....	\$39,696,240	\$39,942,744	\$246,504
3	101 Utility Plant- Gas	\$31,410,787	\$31,831,402	\$420,615
4				
5	Total Utility Plant.....	\$71,107,027	\$71,774,146	\$667,119
6				
7				
8	124 Other Investments.....	\$299,750	\$299,750	\$0
9				
10				
11	FUND ACCOUNTS			
12	125 Sinking Funds.....			
13	126 Depreciation Fund (P. 14).....	\$208,209	\$227,974	\$19,765
14	128 Other Special Funds.....	\$28,822,276	\$30,024,184	\$1,201,908
15	Total Funds.....	\$29,330,235	\$30,551,908	\$1,221,673
16	CURRENT AND ACCRUED ASSETS			
17	131 Cash (P. 14).....	\$6,517,287	\$9,344,253	\$2,826,966
18	132 Special Deposits.....			
19	132 Working Funds.....	\$1,194	\$1,194	\$0
20	141 Notes and Receivables.....			
21	142 Customer Accounts Receivable.....	\$4,844,003	\$4,627,310	(\$216,693)
22	143 Other Accounts Receivable.....	\$6,292,095	\$6,309,459	\$17,364
23	146 Receivables from Municipality.....	\$411,844	\$280,108	(\$131,736)
24	151 Materials and Supplies (P. 14).....	\$2,020,808	\$2,187,009	\$166,201
25				
26	165 Prepayments.....	\$2,940,522	\$2,966,794	\$26,272
27	174 Miscellaneous Current Assets			
28	Total Current and Accrued Assets...	\$23,027,753	\$25,716,127	\$2,688,374
29	DEFERRED DEBITS			
30	181 Unamortized Debt Discount.....	\$30,446	\$28,512	(\$1,934)
31	182 Extraordinary Property Debits.....	\$744,906	\$707,661	(\$37,245)
32	185 Other Deferred Debits.....			
33	Total Deferred Debits.....	\$775,352	\$736,173	(\$39,179)
34				
35	Total Assets and Other Debits.....	\$124,240,367	\$128,778,354	\$4,537,987

Annual Report of:

For Year Ended December 31, 2014

Westfield Gas & Electric**COMPARATIVE BALANCE SHEET Liabilities and Other Credits**

Line No.	Title of Account (a)	Balance Beginning of Year (b)	Balance End Year	Increase or (Decrease)
1	APPROPRIATIONS			
2	201 Appropriations for Construction.....			
3	SURPLUS			
4	205 Sinking Fund Reserves.....			
5	206 Loans Repayment.....	\$20,954,836	\$21,580,999	\$626,163
6	207 Appropriations for Construction Repayment..	\$0	\$0	\$0
7	208 Unappropriated Earned Surplus (P. 12).....	\$31,842,786	\$33,862,935	\$2,020,149
8	Total Surplus.....	\$52,797,622	\$55,443,934	\$2,646,312
9	LONG TERM DEBT			
10	221 Bonds (P. 6).....	\$6,244,420	\$11,368,257	\$5,123,837
11	231 Notes Payable (P. 7).....	\$5,750,000	\$0	(\$5,750,000)
12	Total Bonds and Notes.....	\$11,994,420	\$11,368,257	(\$626,163)
13	CURRENT AND ACCRUED LIABILITIES			
14	232 Accounts Payable.....	\$7,098,865	\$7,153,179	\$54,314
15	234 Payables to Municipality.....	\$201,505	\$206,046	\$4,541
16	235 Customer Deposits.....	\$34,350	\$152,962	\$118,612
17	236 Taxes Accrued.....	\$3,579	\$3,579	\$0
18	237 Interest Accrued.....	\$0	\$0	\$0
19	242 Miscellaneous Current and Accrued Liabilities	\$2,798,133	\$2,785,416	(\$12,717)
20	Total Current and Accrued Liabilities...	\$10,136,432	\$10,301,182	\$164,750
21	DEFERRED CREDITS			
22	251 Unamortized Premium on Debt.....			
23	252 Customer Advance for Construction.....			
24	253 Other Deferred Credits.....			
25	Total Deferred Credits	\$0	\$0	\$0
26	RESERVES			
27	260 Reserves for Uncollectable Accounts.....	\$668,001	\$751,375	\$83,374
28	261 Property Insurance Reserve.....	\$0	\$0	\$0
29	262 Injuries and Damages Reserves.....	\$0	\$0	\$0
30	263 Pensions and Benefits.....	\$6,690,395	\$6,634,688	(\$55,707)
31	265 Miscellaneous Operating Reserves.....	\$36,347,904	\$37,596,848	\$1,248,944
32	Total Reserves.....	\$43,706,300	\$44,982,911	\$1,276,611
33	CONTRIBUTIONS IN AID OF CONSTRUCTION			
34	271 Contributions in Aid of Construction.....	\$5,605,593	\$6,682,070	\$1,076,477
35	Total Liabilities and Other Credits	\$124,240,367	\$128,778,354	\$4,537,987

State below if any earnings of the Municipal Lighting Plant have been used for any purpose other than discharging indebtedness of the plant, the purpose for which used and the amount thereof.

Westfield Gas & Electric

STATEMENT OF INCOME FOR THE YEAR

Line No.	Account (a)	Total	
		Current Year (b)	Increase or (Decrease) from Preceding Year (c)
1	OPERATING INCOME		
2	400 Operating Revenues (P.37 and 43)	\$74,762,815	\$7,665,701
3	Operating Expenses:		
4	401 Operation Expense (P. 42 & 47)	\$65,239,775	\$6,547,871
5	402 Maintenance Expense (P. 42 and 47)	\$3,610,850	\$591,105
6	403 Depreciation Expense	\$3,584,373	\$149,901
7	407 Amortization of Property Losses	\$37,245	\$0
8			
9	408 Taxes (P. 49)	\$0	\$0
10	Total Operating Expenses	\$72,472,243	\$7,288,877
11	Operating Income	\$2,290,572	\$376,825
12	414 Other Utility Operating Income (P. 50)	\$0	\$0
13			
14	Total Operating Income	\$2,290,572	\$376,825
15	OTHER INCOME		
16	415 Income from Merchandising, Jobbing and Contract Work (P.51)	\$636,521	(\$603,585)
17	419 Interest Income	\$0	\$0
18	421 Miscellaneous Nonoperating Income	\$704,226	\$60,408
19	Total Other Income	\$1,340,747	(\$543,177)
20	Total Income	\$3,631,319	(\$166,352)
21	MISCELLANEOUS INCOME DEDUCTIONS		
22	425 Miscellaneous Amortization	\$0	\$0
23	426 Other Income Deductions	\$0	\$0
24	Total Income Deductions	\$0	\$0
25	Income Before Interest Charges	\$3,631,319	(\$166,352)
26	INTEREST CHARGES		
27	427 Interest on Bonds and Notes	\$467,431	\$87,527
28	428 Amortization of Debt Discount and Expense	\$1,934	\$0
29	429 Amortization of Premium on Debt-Credit	\$0	\$0
30	431 Other Interest Expense	\$100,643	\$2,952
31	432 Interest Charged to Construction - Credit	\$0	\$0
32	Total Interest Charges	\$570,008	\$90,479
33	NET INCOME	\$3,061,311	(\$256,831)

EARNED SURPLUS

Line No.	(a)	Debits (b)	Credits (c)
34	208 Unappropriated Earned Surplus (at beginning of period)		\$31,842,774
35			
36			
37	433 Balance Transferred from Income		\$3,061,311
38	434 Miscellaneous Credits to Surplus (P. 21)		
39	435 Miscellaneous Debits to Surplus (P. 21)	\$1,041,163	
40	436 Appropriations of Surplus (P. 21)	\$0	
41	437 Surplus Applied to Depreciation		
42	208 Unappropriated Earned Surplus (at end of period)	\$33,862,922	
43			
44	Totals	\$34,904,085	\$34,904,085

Westfield Gas & Electric

STATEMENT OF INCOME FOR THE YEAR

Line No.	Account (a)	Electric		Gas	
		Current Year (b)	Increase or (Decrease) from Preceding Year (c)	Current Year (b)	Increase or (Decrease) from Preceding Year (c)
1	OPERATING INCOME				
2	400 Operating Revenues (P.37 and 43)	\$ 50,704,160	\$ 2,000,199	\$ 24,023,575	\$ 5,630,422
3	Operating Expenses:				
4	401 Operation Expense (P. 42 & 47)	\$ 44,534,900	\$ 1,296,491	\$ 20,669,796	\$ 5,216,301
5	402 Maintenance Expense (P. 42 and 47)	\$ 2,545,348	\$ 397,075	\$ 1,065,502	\$ 194,030
6	403 Depreciation Expense	\$ 2,122,908	\$ 87,820	\$ 1,461,465	\$ 62,081
7	407 Amortization of Property Losses		\$ -	\$ 37,245	\$ -
8			\$ -		\$ -
9	408 Taxes (P. 49)	\$ -	\$ -	\$ -	\$ -
10	Total Operating Expenses	\$ 49,203,156	\$ 1,781,386	\$ 23,234,008	\$ 5,472,412
11	Operating Income	\$ 1,501,004	\$ 218,814	\$ 789,567	\$ 158,010
12	414 Other Utility Operating Income (P. 50)	\$ -	\$ -	\$ -	\$ -
13					
14	Total Operating Income	\$ 1,501,004	\$ 218,814	\$ 789,567	\$ 158,010
15	OTHER INCOME				
16	415 Income from Merchandising, Jobbing and Contract Work	\$ 520,637	\$ (465,834)	\$ 115,883	\$ (137,752)
17	419 Interest Income	\$ -	\$ -	\$ -	\$ -
18	421 Miscellaneous Nonoperating Income (p21)	\$ 593,872	\$ 79,156	\$ 110,354	\$ (18,748)
19	Total Other Income	\$ 1,114,509	\$ (386,678)	\$ 226,237	\$ (156,500)
20	Total Income	\$ 2,615,513	\$ (167,864)	\$ 1,015,804	\$ 1,510
21	MISCELLANEOUS INCOME DEDUCTIONS				
22	425 Miscellaneous Amortization	\$ -	\$ -	\$ -	\$ -
23	426 Other Income Deductions	\$ -	\$ -	\$ -	\$ -
24	Total Income Deductions	\$ -	\$ -	\$ -	\$ -
25	Income Before Interest Charges	\$ 2,615,513	\$ (167,864)	\$ 1,015,804	\$ 1,510
26	INTEREST CHARGES				
27	427 Interest on Bonds and Notes	\$ 344,948	\$ 92,197	\$ 122,482	\$ (4,671)
28	428 Amortization of Debt Discount and Expense	\$ 1,199	\$ -	\$ 735	\$ -
29	429 Amortization of Premium on Debt-Credit		\$ -		\$ -
30	431 Other Interest Expense	\$ 80,122	\$ 2,170	\$ 20,521	\$ 782
31	432 Interest Charged to Construction - Credit		\$ -		\$ -
32	Total Interest Charges	\$ 426,269	\$ 94,367	\$ 143,738	\$ (3,889)
33	NET INCOME	\$ 2,189,244	\$ (262,231)	\$ 872,066	\$ 5,399

Annual Report of:

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Year ended December 31, 2014

Westfield Gas & Electric

CASH BALANCES AT END OF YEAR (Account 131)			
Line No.	Items (a)	Amount (b)	
1	Operation Fund.....	\$9,344,253.00	
2	Interest Fund.....	\$0.00	
3	Bond Fund.....	\$0.00	
4	Construction Fund.....	\$0.00	
5	Reserve Fund	\$30,024,184.00	
6			
7			
8			
9			
10			
11			
12	TOTAL	\$39,368,437.00	
MATERIALS AND SUPPLIES (Account 151-159, 163) Summary per Balance Sheet			
Line No.	Account (a)	Amount End of Year	
		Electric (b)	Gas (c)
13	Fuel (Account 151) (See Schedule, Page 25).....		\$21,237.00
14	Fuel Stock Expenses (Account 152).....		
15	Residuals (Account 153).....		
16	Plant Materials and Operating Supplies (Account 154).....	\$1,409,482.00	\$718,880.00
17	Merchandise (Account 155).....	\$14,964.00	\$22,445.00
18	Other Materials and Supplies (Account 156).....		
19	Nuclear Fuel Assemblies and Components - In Reactor (Acct 157)		
20	Nuclear Fuel Assemblies and Components - Stock Acct (Acct 158)		
21	Nuclear Byproduct Materials (Account 159).....		
22	Stores Expense (Account 163).....		
23	Total per Balance Sheet	\$1,424,446.00	\$762,562.00
Depreciation Fund Account (Account 126)			
Line No.	(a)		Amount (b)
24	DEBITS		
25	Balance of Account at Beginning of Year.....		\$208,209.00
26	Income During Year from Balance on Deposit.....		\$42.00
	Amount Transferred from Bond Fund.....		\$85,506.00
27	Amount Transferred from Operations Fund.....		\$607,427.00
28	Depreciation allowance		\$3,584,373.00
29	TOTAL		\$4,485,557.00
30			
31	CREDITS		
32	Amount expended for Construction Purposes (Sec. 57C164 of G.L.)		\$4,257,583.00
33	Amounts Expended for Renewals.....		
34	Adjustment		
35			
36			
37			
38			
39			
40	Balance on Hand at End of Year.....		\$227,974.00
41	TOTAL		\$4,485,557.00

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For the year ended December 31, 2014

Westfield Gas & Electric

UTILITY PLANT - ELECTRIC							
Line No.	Account (a)	Balance Beginning of Year (b)	Additions (c)	Depreciation (d)	Other Credits (e)	Adjustments Transfers (f)	Balance End of Year (g)
1	1. INTANGIBLE PLANT						\$0
2							\$0
3		\$0	\$0	\$0	\$0	\$0	\$0
4							
5	2. PRODUCTION PLANT						
6	A. Steam Plant						
7	310 Land & Land Rights						\$0
8	311 Structures & Improvements						\$0
9	312 Boiler Plant Equipment						\$0
10	313 Engines & Engine Driven Generators		None				\$0
11	314 Turbogenerator Units						\$0
12	315 Accessory Electric Equipment						\$0
13	316 Misc. Power Plant Equipment						\$0
14							
15	Total Steam Production Plant	\$0	\$0	\$0	\$0	\$0	\$0
16	B. Nuclear Production Plant						
17	320 Land & Land Rights						\$0
18	321 Structures & Improvements						\$0
19	322 Reactor Plant Equipment		None				\$0
20	323 Turbogenerator Units						\$0
21	324 Accessory Electric Equipment						\$0
22	325 Misc. Power Plant Equipment						\$0
23	Total Nuclear Production Plant	\$0	\$0	\$0	\$0	\$0	\$0

Westfield Gas & Electric

UTILITY PLANT - ELECTRIC (Continued)

Line No.	Account (a)	Balance Beginning of Year (b)	Additions (c)	Depreciation (d)	Other Credits (e)	Adjustments Transfers (f)	Balance End of Year (g)
1	C. Hydraulic Production Plant						
2	330 Land & Land Rights						\$0
3	331 Structures & Improvements						\$0
4	332 Reservoirs, Dams & Waterways						\$0
5	333 Water Wheels, Turbines & Generators		None				\$0
6	334 Accessory Electric Equipment						\$0
7	335 Misc. Power Plant Equipment						\$0
8	336 Roads, Railroads & Bridges						\$0
9	Total Hydraulic Production Plant	\$0	\$0	\$0	\$0	\$0	\$0
10	D. Other Production Plant						
11	340 Land & Land Rights	\$0					\$0
12	341 Structures & Improvements	\$799,052		(\$34,778)			\$764,274
13	342 Fuel Holders, Producers & Accessories	\$0					\$0
14	343 Prime Movers	\$0					\$0
15	344 Generators	\$0					\$0
16	345 Accessory Electric Equipment	\$0					\$0
17	346 Misc. Power Plant Equipment	\$0					\$0
18	Total Other Production Plant	\$799,052	\$0	(\$34,778)	\$0	\$0	\$764,274
19	Total Production Plant	\$799,052	\$0	(\$34,778)	\$0	\$0	\$764,274
20	3. TRANSMISSION PLANT						
21	350 Land & Land Rights						\$0
22	351 Clearing Land & Rights of Way						\$0
23	352 Structures & Improvements						\$0
24	353 Station Equipment		None				\$0
25	354 Towers & Fixtures						\$0
26	355 Poles & Fixtures						\$0
27	356 Overhead Conductors & Devices						\$0
28	357 Underground Conduit						\$0
29	358 Underground Conductors & Devices						\$0
30	359 Roads & Trails						\$0
31	Total Transmission Plant	\$0	\$0	\$0	\$0	\$0	\$0

Westfield Gas & Electric

UTILITY PLANT - ELECTRIC (Continued)

Line No.	Account (a)	Balance Beginning of Year (b)	Additions (c)	Depreciation (d)	Other Credits (e)	Adjustments Transfers (f)	Balance End of Year (g)
1	4. DISTRIBUTION PLANT						
2	360 Land & Land Rights	\$351,471					\$351,471
3	361 Structures & Improvements	\$230,707		(\$19,837)			\$210,870
4	362 Station Equipment	\$2,049,915	\$159,389	(\$58,694)			\$2,150,610
5	363 Storage Battery Equipment	\$0					\$0
6	364 Poles, Towers & Fixtures	\$686,598	\$17,417	(\$33,464)	\$3,451	(\$3,539)	\$670,463
7	365 Overhead Conductors & Devices	\$9,930,886	\$354,583	(\$381,779)	\$440	(\$440)	\$9,903,689
8	366 Underground Conduit	\$444,597	\$23,864	(\$37,712)			\$430,749
9	367 Underground Conductors & Devices	\$3,929,871		(\$197,789)			\$3,732,082
10	368 Line Transformers	\$5,855,571	\$13,844	(\$257,949)	\$14,287	(\$20,291)	\$5,605,463
11	369 Services	\$1,378,659	\$74,194	(\$72,851)			\$1,380,002
12	370 Meters	\$2,780,746		(\$35,213)	\$99,932	(\$99,932)	\$2,745,533
13	371 Installations on Customers Premises	\$71,327		(\$6,642)			\$64,685
14	372 Leased Property on Cust's Premises	\$0					\$0
15	373 Street Lighting & Signal Systems	\$773,054	\$91,586	(\$35,158)			\$829,482
16	382 Computer Hardware and Equipment	\$137,778	\$302,346	(\$12,793)			\$427,331
17	383 Computer Software	\$647,983	\$387,532	(\$51,137)			\$984,378
18	384 Communication Equipment	\$827,675	\$471,564	(\$2,366)			\$1,296,873
19	Total Distribution Plant	\$30,096,838	\$1,896,318	(\$1,203,384)	\$118,111	(\$124,202)	\$30,783,681
20	5. GENERAL PLANT						
21	389 Land & Land Rights	\$10,000					\$10,000
22	390 Structures & Improvements	\$3,805,569	\$5,800	(\$200,122)			\$3,611,247
23	391 Office Furniture & Equipment	\$919,978	\$89,270	(\$182,968)	\$920,000	(\$920,000)	\$826,280
24	392 Transportation Equipment	\$1,037,723	\$289,370	(\$204,331)			\$1,122,763
25	393 Stores Equipment	\$9,414	\$78,288	(\$1,298)			\$86,404
26	394 Tools, Shop & Garage Equipment	\$69,677	\$16,457	(\$19,809)			\$66,325
27	395 Laboratory Equipment	\$46,706		(\$510)			\$46,196
28	396 Power Operated Equipment	\$15,619		(\$1,063)			\$14,556
29	397 Communications Equipment	\$2,820,388		(\$271,354)			\$2,549,034
30	398 Misc. Equipment	\$65,274		(\$3,292)			\$61,982
31	399 Other Tangible Property	\$0					\$0
32	Total General Plant	\$8,800,348	\$479,185	(\$884,746)	\$920,000	(\$920,000)	\$8,394,787
33	Total Electric Plant in Service	\$39,696,238	\$2,375,503	(\$2,122,908)	\$1,038,111	(\$1,044,202)	\$39,942,742
34	104 Utility Plant Leased to Others	\$0					\$0
35	106 Completed Construction Not Classified	\$0					\$0
36	107 Construction Work in Progress	\$0					\$0
37	Total Utility Plant Electric	\$39,696,238	\$2,375,503	(\$2,122,908)	\$1,038,111	(\$1,044,202)	\$39,942,742

Annual Report of:

For year ended December 31, 2014

Westfield Gas & Electric**PRODUCTION FUEL AND OIL STOCKS (Included in Account 151)**

Line No.	Item (a)	Total Cost (b)	KINDS OF FUEL AND OIL			
			Quantity (c) Propane	Cost (d) Propane	Quantity (e) LNG	Cost (f) LNG
1	On Hand Beginning of Year.....	\$ -	0	\$ -	0	\$ -
2	Received During Year.....	\$ -	0	\$ -	0	\$ -
3						
4	TOTAL	\$ -	0	\$ -	0	\$ -
5						
6	Used During Year (Note A).....					
7	Sendout	\$ -	0	\$ -	0	\$ -
8	Boiler Fuel	\$ -	-	\$ -	0	\$ -
9	Distribution Use	\$ -	0	\$ -	0	\$ -
10	Boil Off	\$ -	0	\$ -	0	\$ -
11	Sold or Transferred.....					
12						
13	TOTAL DISPOSED OF	\$ -	0	\$ -	0	\$ -
14						
15	BALANCE END OF YEAR	\$ -	0	\$ -	0	\$ -
16						
17			KINDS OF FUEL AND OIL			
18	Item (a)		Quantity (h)	Cost (i)	Quantity (j)	Cost (k)
19						
20						
21	On Hand Beginning of Year.....					
22						
23	Received During Year.....					
24						
25	TOTAL		0	0	0	0
26						
27	Used During Year (Note A).....					
28						
29						
30			NONE			
31						
32	Sold or Transferred.....					
33						
34	TOTAL DISPOSED OF		0	0	0	0
35						
36	BALANCE END OF YEAR		0	0	0	0
37						
38						
39						
40						

Westfield Gas & Electric

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

Westfield Gas & Electric

UTILITY PLANT - GAS (Continued)							
Line No.	Account (a)	Balance Beginning of Year (b)	Additions (c)	Depreciation (d)	Other Credits (e)	Adjustments Transfers (f)	Balance End of Year (g)
1	4. DISTRIBUTION AND DISTRIBUTION PLANT						
2	365.1 Land & Land Rights	\$106,843					\$106,843
3	365.2 Rights of Way	\$0					\$0
4	366 Structures and Improvements	\$4,419		(\$1,147)			\$3,272
5	367 Mains	\$20,724,382	\$1,104,575	(\$825,430)	\$5,540	(\$5,540)	\$21,003,527
6	368 Compressor Station Equipment	\$0					\$0
7	369 Measuring and Regulating	\$577,483		(\$23,948)			\$553,535
8	Station Equipment	\$0					\$0
9	370 Communications Equipment	\$365,740	\$168,171	(\$5,549)			\$528,363
10	380 Services	\$6,050,695	\$438,485	(\$257,246)	\$135	(\$135)	\$6,231,934
11	381 Meters	\$1,549,431		(\$50,557)	\$64,566	(\$64,566)	\$1,498,874
12	382 Meter Installations	\$0					\$0
13	383 House Regulators	\$43,151		(\$5,679)	\$288	(\$288)	\$37,472
14	386 Other Property on Customers Premises	\$0					\$0
15	387 Other Equipment	\$2,675		(\$96)			\$2,579
16	Total Transmission and Distribution Plant	\$29,424,819	\$1,711,231	(\$1,169,652)	\$70,529	(\$70,529)	\$29,966,398
17	5. GENERAL PLANT						
18	389 Land & Land Rights	\$0					\$0
19	390 Structures & Improvements	\$1,091,684	\$1,450	(\$55,351)			\$1,037,783
20	391 Office Furniture & Equipment	\$122,290	\$20,217	(\$102,066)	\$230,000	(\$230,000)	\$40,441
21	392 Transportation Equipment	\$168,884	\$149,182	(\$45,340)			\$272,727
22	393 Stores Equipment	\$4,707		(\$777)			\$3,930
23	394 Tools, Shop & Garage Equipment	\$145,179		(\$4,352)			\$140,827
24	395 Laboratory Equipment	\$24,310		(\$4,239)			\$20,071
25	396 Power Operated Equipment	\$32,793		(\$266)			\$32,527
26	397 Communications Equipment	\$252,107		(\$76,379)			\$175,728
27	398 Miscellaneous Equipment	\$53,022		(3,043)			\$49,979
28	399 Other Tangible Property	\$0					\$0
29	Total General Plant	\$1,894,976	\$170,849	(\$291,813)	\$230,000	(\$230,000)	\$1,774,013
30	Total Electric Plant in Service	\$31,410,786	\$1,882,080	(\$1,461,465)	\$300,529	(\$300,529)	\$31,831,401
31	104 Utility Plant Leased to Others	\$0					\$0
32	106 Completed Construction Not Classified	\$0					\$0
33	107 Construction Work in Progress	\$0				\$0	\$0
34	Total Utility Plant Gas	\$31,410,786	\$1,882,080	(\$1,461,465)	\$300,529	(\$300,529)	\$31,831,401

MISCELLANEOUS NON-OPERATING INCOME (Account 421)		
Line No.	(a)	(b)
1	Electric Division	\$ 593,872
2	Gas Division	\$ 110,354
3		\$ -
4		\$ -
5		\$ -
6		\$ -
	TOTAL	\$ 704,226
OTHER INCOME DEDUCTIONS (Account 426)		
Line No.	Item (a)	Amount (b)
7	None	
8		
9		
10		
11		
12		
13		
14		
	TOTAL	
MISCELLANEOUS CREDITS TO SURPLUS (Account 434)		
Line No.	Item (a)	Amount (b)
15		
16		
17		
18		
19		
20		
21		
22		
23		
	TOTAL	\$ -
MISCELLANEOUS DEBITS TO SURPLUS (Account 435)		
Line No.	Item (a)	Amount (b)
24	Bond Principal Repayments	\$ 626,163
25	In Lieu of Tax Payment to the Town	\$ 415,000
26		
27		
28		
29		
30		
31		
32		
	TOTAL	\$ 1,041,163
APPROPRIATIONS OF SURPLUS (Account 436)		
Line No.	Item (a)	Amount (b)
33		
34		\$ -
35		
36		
37		
38		
39		
40	TOTAL	\$ -

Westfield Gas & Electric

MUNICIPAL REVENUES (Account 482,444)						
(K.W.H. sold under the provisions of Chapter 269, Acts of 1927)						
Line No.	Acct. No.	Gas Schedule (a)	Cubic Feet (b)	Revenues Received (c)	Avg. Revenues per M.C.F. (.0000) (d)	
1	482	Municipals	30,134,000	\$ 449,216	\$ 14.9073	
2						
3						
4						
		Totals	30,134,000	\$ 449,216	14.9073	
		Electric Schedule (a)	K.W.H. (b)	Revenues Received (c)	Avg. Revenues per K.W.H. (.0000) (d)	
5	444	Municipals: (Other than Street Lighting)	13,289,324	\$ 1,945,701	\$ 0.1464	
6	M-14	Street Lighting	Total	13,289,324	\$ 1,945,701	\$ 0.1464
7						
8						
9						
10						
11						
12						
13						
14						
15						
16	Total	2,644,425	\$ 331,611	\$ 0.1254		
17						
18						
19						
20	Totals	15,933,749	\$ 2,277,312	\$ 0.1429		
21						
22						
23						
24						
PURCHASES POWER (Account 555)						
Line No.	Names of Utilities from which Electric Energy is Purchased (a)		Where and at What Voltage Received (b)	K.W.H. (c)	Amount (d)	Cost per K.W.H. (Cents) (0.0000) (e)
25	See Page 54 thru 56					
26						
27						
28						
29						
30						
31						
32						
33						
34						
35						
36						
37						
38						
39						
40						
41						
SALES FOR RESALE (Account 447)						
Line No.	Names of Utilities to which Electric Energy is Sold (a)		Where and at What Voltage Received (b)	K.W.H. (c)	Amount (d)	Revenues K.W.H. (Cents) (0.0000) (e)
42	See Page 52 and 53					
43						
44						
45						
46						
47						
48						
49						
50						
51						
	Totals	0	\$ -	\$ -		

Westfield Gas & Electric

ELECTRIC OPERATING REVENUES (ACCOUNT 400)

1. Report below the amount of operating revenue for the year for each prescribed account and the amount of increase or decrease over the preceding year.
2. If increases and decreases are not derived from previously reported figures explain any inconsistencies.
3. Number of customers should be reported on the basis of number of meters, plus number of flat rate accounts, except that where separate meter readings are added for billing purposes, one customer shall be counted for each group of meters so added. The average number of customers means the average of the 12 figures at the close of each month. If the customer count in the residential service classification includes customers counted more than once because of special services, such as water heating, etc., indicate in a footnote the number of such duplicate customers included in the classification.
4. Unmetered sales should be included below. the details of such sales should be given in a footnote.
5. Classification of Commercial and Industrial Sales Account 442, according to Small (or Commercial) and Large, (or Industrial) may be according to the basis of classification regularly used by the respondent if such basis of classification is not greater than 1000 Kw of demand. See Account 442 of the Uniform System of Accounts. Explain basis of classification.

Line No.	Account (a)	Operating Revenues		Kilowatt-hours Sold		Average Number of Customers per Month	
		Amount for Year (b)	Increase or (Decrease) from Preceding Year (c)	Amount for Year (d)	Increase or (Decrease) from Preceding Year (e)	Number for Year (f)	Increase or (Decrease) from Preceding Year (g)
1	SALES OF ELECTRICITY						
2	440 Residential Sales	\$ 18,636,734	\$ 590,066	126,893,586	(6,222,264)	15,761	94
3	442 Commercial & Industrial Sales						
4	Small (or Commercial) see instr. 5	\$ 15,277,101	\$ 1,275,262	105,111,546	2,194,429	1,853	53
5	Large (or Industrial) see instr. 5	\$ 14,353,486	\$ (94,280)	118,009,679	(7,823,663)	117	5
6	444 Municipal Sales (P. 22)	\$ 2,277,312	\$ 193,114	15,933,749	516,275	139	(15)
7	445 Other Sales to Public Authorities	\$ 144,391	\$ (2,450)	858,378	(32,144)	0	
8	446 Sales to Railroads & Railways		\$ -				
9	448 Interdepartmental Sales		\$ -		-		
10	449 Miscellaneous Electric Sales	\$ 15,136	\$ 38,487				
11	Total Sales to Ultimate Consumers	\$ 50,704,160	\$ 2,000,199	366,806,938	(11,367,367)	17,870	137
12	447 Sales for Resale						
13	Total Sales of Electricity	\$ 50,704,160	\$ 2,000,199	366,806,938	(11,367,367)	17,870	137
14	OTHER OPERATING REVENUES						
15	450 Forfeited Discounts						
16	451 Miscellaneous Service Revenues						
17	453 Sales of Water & Water Power						
18	454 Rent from Electric Property						
19	455 Interdepartmental Rents						
20	456 Other Electric Revenues						
21							
22							
23							
24							
25	Total Other Operating Revenues	\$ -	\$ -				
26	Total Electric Operating Revenues	\$ 50,704,160	\$ 2,000,199				

* Includes revenues from application of fuel clauses

Total KWH to which applied

Westfield Gas & Electric

SALES OF ELECTRICITY TO ULTIMATE CONSUMERS							
Report by account the K.H.W. sold, the amount derived and the number of customers under each filed schedule or contract. Municipal sales, contract sales and unbilled sales may be reported seperately in total.							
Line No.	Account No.	Schedule (a)	K.W.H. (b)	Revenue (c)	Average Revenue Per K.W.H. Cents (0.0000) (d)	Number of Customers (Per Bills Rendered)	
						July 31 (e)	December 31 (f)
1	440-00	Res. Light	104,488,244	\$ 15,382,998.83	\$ 0.1472	13,489	13,471
2	440-01	Res. Heat	22,405,342	\$ 3,253,735.28	\$ 0.1452	2,300	2,290
3	440-02	Comm. Heat	1,500,842	\$ 224,286.26	\$ 0.1494	158	159
4	442-01	Comm. Light	103,610,704	\$ 15,052,815.17	\$ 0.1453	1,691	1,694
5	442-02	Ind. Power	118,009,679	\$ 14,353,486.27	\$ 0.1216	105	117
6	444-01	Mun.Street Light	2,644,425	\$ 331,610.98	\$ 0.1254	1	1
7	444-02	Mun. Buildings	11,251,622	\$ 1,667,019.52	\$ 0.1482	131	126
8	444-03	Mun. Power	2,037,702	\$ 278,681.09	\$ 0.1368	12	12
9	445-01	Area Light	858,378	\$ 144,390.90	\$ 0.1682		
10	449-01	Deferred Revenue		\$ 15,136.00			
11							
12							
13							
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47							
48	TOTAL SALES TO ULTIMATE						
49	CONSUMERS (Page 37 line 11)		366,806,938	\$ 50,704,160.30	0.1382	17,887	17,870

Annual Report of:

For Year Ended December 31, 2014

Westfield Gas & Electric

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

Annual Report of:

For Year Ended December 31, 2014

Westfield Gas & Electric

ELECTRIC OPERATION AND MAINTENANCE EXPENSES			
Line No.	Account (a)	Amount for Year (b)	Increase or (Decrease) Preceding Year (c)
1	HYDRAULIC POWER GENERATION - continued		
2	Maintenance:		
3	541 Maintenance supervision and engineering		
4	542 Maintenance of structures		None
5	543 Maintenance of Reservoirs, dams & waterways		
6	544 Maintenance of Electric Plant		
7	545 Maintenance of miscellaneous hydraulic plant		
8	Total maintenance	\$0	\$0
9	Total power production expenses - hydraulic power	\$0	\$0
10	OTHER POWER GENERATION		
11	Operation:		
12	546 Operation supervision and engineering		
13	547 <u>Fuel</u>	\$ 22,840	\$ 14,243
14	548 Generation Expense		
15	549 Miscellaneous other power generation expenses		
16	550 Rents		
17	Total operation	\$22,840	\$14,243
18	Maintenance:		
19	551 Maintenance supervision and engineering		
20	552 Maintenance of structures		
21	553 <u>Maintenance of generating & electric plant</u>	\$ 28,907	\$ 24,064
22	554 <u>Maintenance of miscellaneous other power generation plant</u>	\$ 686	\$ 566
23	Total maintenance	\$29,593	\$ 24,630
24	Total power production expenses - other power	\$52,433	\$38,872
25	OTHER POWER SUPPLY EXPENSES		
26	555 <u>Purchased Power</u>	\$ 27,281,419	\$ (435,786)
27	556 System control & load dispatching	\$ -	\$ 167,000
28	557 <u>Other expenses</u>	\$ 430,946	\$ 61,927
29	Total other power supply expenses	\$ 27,712,365	\$ (206,858)
30	Total power production expenses	\$ 27,764,798	\$ (167,986)
31	TRANSMISSION EXPENSES		
32	Operation:		
33	560 Operation supervision and engineering		\$ -
34	561 Load dispatching	\$ -	\$ -
35	562 Station expenses		
36	563 Overhead line expenses		\$ -
37	564 Underground line expenses		\$ -
38	565 <u>Transmission of electricity by others</u>	\$ 5,965,011	\$ 262,034
39	566 Miscellaneous transmission expenses		\$ -
40	567 Rents		\$ -
41	Total operation	\$ 5,965,011	\$ 262,034
42	Maintenance:		
43	568 Maintenance supervision and engineering	\$ -	
44	569 Maintenance of structures		
45	570 Maintenance of station equipment	\$ -	
46	571 Maintenance of overhead lines		
47	572 Maintenance of underground lines	\$ -	
48	573 Maintenance of miscellaneous transmission plant	\$ -	
49	Total maintenance	\$ -	\$ -
50	Total transmission expenses	\$ 5,965,011	\$ 262,034

Westfield Gas & Electric

ELECTRIC OPERATION AND MAINTENANCE EXPENSES			
Line	Account (a)	Amount for Year (b)	Increase or (Decrease) Preceding Year (c)
1	DISTRIBUTION EXPENSES		
2	Operation:		
3	580 <u>Operation supervision and engineering</u>	\$ 751,147	\$ 250,440
4	581 <u>Load dispatching</u>	\$ 400,145	\$ 39,099
5	582 <u>Station expenses</u>	\$ -	\$ -
6	583 <u>Overhead line expenses</u>	\$ 2,716	\$ (6,096)
7	584 <u>Underground line expenses</u>	\$ 54,543	\$ 1,669
8	585 <u>Street lighting & signal system expenses</u>	\$ 135,325	\$ 45,671
9	586 <u>Meter expenses</u>	\$ 46,843	\$ (3,810)
10	587 <u>Customer installations expenses</u>	\$ 2,870	\$ (7,529)
11	588 <u>Miscellaneous distribution expenses</u>	\$ 980,417	\$ 153,740
12	589 <u>Rentals</u>	\$ -	\$ -
13	Total operation	\$ 2,374,007	\$ 473,185
14	Maintenance:		
15	590 <u>Maintenance supervision and engineering</u>	\$ -	\$ -
16	591 <u>Maintenance of structures</u>	\$ -	\$ -
17	592 <u>Maintenance of station equipment</u>	\$ 62,607	\$ (4,501)
18	593 <u>Maintenance of overhead lines</u>	\$ 1,599,334	\$ 262,288
19	594 <u>Maintenance of underground lines</u>	\$ 124,875	\$ 32,438
20	595 <u>Maintenance of line transformers</u>	\$ 10,465	\$ 2,326
21	596 <u>Maintenance of street lighting & signal systems</u>	\$ -	\$ -
22	597 <u>Maintenance of meters</u>	\$ -	\$ -
23	598 <u>Maintenance of miscellaneous distribution plant</u>	\$ -	\$ -
24	Total maintenance	\$ 1,797,281	\$ 292,550
25	Total distribution expenses	\$ 4,171,289	\$ 765,735
26	CUSTOMER ACCOUNTS EXPENSES		
27	Operation:		
28	901 <u>Supervision</u>	\$ 190,373	\$ 9,706
29	902 <u>Meter reading expenses</u>	\$ 142,849	\$ (30,290)
30	903 <u>Customer records & collection expenses</u>	\$ 978,891	\$ 222,478
31	904 <u>Uncollectible accounts</u>	\$ 312,546	\$ (39,702)
32	905 <u>Miscellaneous customer accounts expenses</u>	\$ 562,933	\$ 17,552
33	909 <u>Advertising and instructional expense</u>	\$ 1,078,277	\$ 48,374
34	Total customer accounts expenses	\$ 3,265,870	\$ 228,118
35	SALES EXPENSES		
36	Operation:		
37	911 <u>Supervision</u>	\$ -	\$ -
38	912 <u>Conservation audit expenses</u>	\$ -	\$ -
39	913 <u>Advertising expense</u>	\$ 111,878	\$ 10,738
40	916 <u>Miscellaneous sales expenses</u>	\$ -	\$ -
41	Total sales expenses	\$ 111,878	\$ 10,738
42	ADMINISTRATIVE & GENERAL EXPENSES		
43	Operation:		
44	920 <u>Administrative & general salaries</u>	\$ 866,520	\$ (135,005)
45	921 <u>Office supplies & expenses</u>	\$ 569,579	\$ (7,118)
46	922 <u>Administrative expenses transferred - Cr.</u>	\$ -	\$ -
47	923 <u>Outside services employed</u>	\$ 1,029,224	\$ 88,059
48	924 <u>Property insurance</u>	\$ 150,555	\$ 88,589
49	925 <u>Injuries & damages</u>	\$ 120,167	\$ (218,651)
50	926 <u>Employee pension & benefits</u>	\$ 2,379,382	\$ 500,739
51	928 <u>Regulatory commission expenses</u>	\$ 28,000	\$ -
52	929 <u>Duplicate charges - Cr.</u>	\$ (122,700)	\$ (17,332)
53	930 <u>Miscellaneous general expenses</u>	\$ 62,204	\$ 1,508
54	931 <u>Municipal services</u>	\$ -	\$ -
55	Total operations	\$ 5,082,930	\$ 300,790

Westfield Gas & Electric

ELECTRIC OPERATION AND MAINTENANCE EXPENSES				
Line	Account (a)	Amount for Year (b)	Increase or (Decrease) Preceding Year (c)	
	ADMINISTRATIVE & GENERAL EXPENSES - continued			
1	Maintenance:			
2	933 Maintenance of Transportation	\$ 423,778	\$	35,986
3	935 Maintenance of General Plant	\$ 294,696	\$	43,910
4	Total administrative & general expenses	\$ 5,801,404	\$	380,686
5	Total Electric Operation & Maintenance Expenses	\$ 47,080,248	\$	1,479,325
	SUMMARY OF ELECTRIC OPERATION AND MAINTENANCE EXPENSES			
	Functional Classification (a)	Operation (b)	Maintenance (c)	Total (d)
6	Power Production Expenses			
7	Electric Generation:			
8	Steam Power			\$0
9	Nuclear Power			\$0
10	Hydraulic Power			\$0
11	Other Power	22,840	29,593	\$52,433
12	Other Power Supply Expenses	\$ 27,712,365	\$0	\$27,712,365
13	Total Power Production Expenses	\$27,735,205	\$29,593	\$27,764,798
14	Transmission Expenses	\$5,965,011	\$0	\$5,965,011
15	Distribution Expenses	\$2,374,007	\$1,797,281	\$4,171,289
16	Customer Accounts Expenses	\$3,265,870		\$3,265,870
17	Sales Expenses	\$111,878		\$111,878
18	Administrative & General Expenses	\$ 5,082,930	\$ 718,474	\$5,801,404
19				
20	Total Electric Operation and Maintenance Expenses	\$44,534,901	\$2,545,348	\$47,080,248
21				
Ratio of Operating expenses to operating revenues (carry out decimal two places, e.g.: (0.00%). Compute by dividing Revenues (Acct.400) into the sum of Operation and Maintenance Expenses (Page 42, Line 20(d), Depreciation (Acct.403) and Amortization (Acct.407))				97.04%
Total Salaries and Wages of electric department for year, including amounts Charged to operating expenses, construction and other accounts				\$ 5,222,028
Total number of employees of electric department at end of year including administrative, operating, maintenance, construction and other employees (including part time employees)				51

Westfield Gas & Electric

Account (a)	Operating Revenues		MCF Sold (1000 BTU)		Average Number of Customers per Month	
	Amount for Year (b)	Increase or (Decrease) from Preceding Year (c)	Amount for Year (d)	Increase or (Decrease) from Preceding Year (e)	Number for Year (f)	Increase or (Decrease) from Preceding Year (g)
SALES OF GAS						
480 Residential Sales	\$ 10,881,334	\$ 2,409,319	676,232.1	44,776.9	9,091	173
481 Commercial & Industrial Sales:						
Small (or Commercial) see instr.. 5	\$ 8,931,971	\$ 3,519,523	610,610.6	162,497.8	1,026	68
Large (or Industrial) see instr. 5	\$ 3,780,560	\$ (486,820)	314,036.4	(76,452.9)	24	(44)
482 Municipal Sales (P. 22)	\$ 449,216	\$ 200,886	30,134.1	9,478.8	46	11
483 Other Sales						
449 Deferred Revenue	(\$19,505)	\$ (5,185)				
Total Sales to Ultimate Consumers	\$24,023,576	\$5,637,723	1,631,013.2	140,300.6	10,187	208
483 Sales for Resale						
Total Sales of Gas	\$24,023,576	\$5,637,723	1,631,013.2	\$140,301	10,187	208
OTHER OPERATING REVENUES						
487 Forfeited Discounts						
488 Miscellaneous Service Revenues						
489 Revenues from Trans. of Gas of Other						
490 Revenues from Products Extracted from Natural Gas						
491 Rev. from Natural Gas Processed by Others						
493 Rent from Gas Property						
494 Interdepartmental Rents						
495 Other Gas Revenues		\$0				
Total Other Operating Revenues	\$0	\$0				
Total Gas Operating Revenues	\$24,023,576	\$5,637,723				
<div><div></div><div>Purchased Price Adj. Clauses</div><div>Fuel Clauses</div></div>						
* Includes revenues from application of Total M.C.F. which Applied						

Annual Report of:

For year ended December 31, 2014

Westfield Gas & Electric**SALES OF GAS TO ULTIMATE CONSUMERS**

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

Line No.	Account No.	Schedule (a)	M.C.F. (1000 BTU) (b)	Revenue (c)	Average Revenue Per M.C.F. \$0.0000 (d)	Number of Customers (Per Bills Rendered)	
						July 31 (e)	December 31 (f)
1	480-G61	Res. Gas	34,598.9	\$615,319	\$ 17.7844	1,276	1,276
2	480-G62	Res. Heat	641,633.2	\$10,266,014	\$ 15.9998	7,743	7,815
3	481-G73	Commercial	610,610.6	\$8,931,971	\$ 14.6279	1,018	1,026
4	481-G83	Econ. Dev. G-83	-	\$0	\$ -	0	0
5	481-G74	Industrial	37,591.6	\$535,571	\$ 14.2471	8	10
6	481-G81	Flex Rate	49,130.8	\$719,280	\$ 14.6401	3	4
7	481-G84	Econ. Dev. G-84	-	\$0	\$ -	0	0
8	481-410	Serv. Agree. G-50	0.0	\$0	\$ -	0	0
9	481-419	Serv. Agree. G-90	15,015.0	\$226,630	\$ 15.0936	7	7
10	481-420	Serv. Agree. G-91	27,047.8	\$288,996	\$ 10.6846	1	0
11	481-421	Serv. Agree. G-92	36,379.7	\$396,051	\$ 10.8866	13	0
12	481-470	Serv. Agree. G-93	6,576.7	\$83,147	\$ 12.6426	2	1
		Serv. Agree. G-94	12,413.3	\$132,428	\$ 10.6683	1	0
		Serv. Agree. G-95	50,506.3	\$587,972	\$ 11.6415	2	1
13		Serv. Agree. G-96	4,098.1	\$50,499	\$ 12.3226	1	1
14	482-G71	Municipal	5,270.5	\$78,495	\$ 14.8932	12	12
15	482-G72	Municipal Heat	24,863.6	\$370,721	\$ 14.9102	34	34
16		Department Use	2,989.3	\$35,079	\$ 11.7349	3	3
17		Flex Rate WSC	75,277.1	\$759,985	\$ 10.0958	23	0
18		Deferred Rev Adj					
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48	TOTAL SALES TO ULTIMATE						
49	CONSUMERS (Page 43 line 9)		1,634,002.5	\$24,078,159	\$ 14.7357	10,147	10,190

GAS OPERATION AND MAINTENANCE EXPENSES			
Line No.	Account (a)	Revised Budget	Increase or (Decrease) Preceding Budget
1	PRODUCTION EXPENSES		
2	MANUFACTURED GAS PRODUCTION EXPENSES		
3	STEAM PRODUCTION		
4	Operation:		
5	700 Operation supervision and engineering		
6	701 Operation labor		
7	702 Boiler fuel		
8	703 Miscellaneous steam expenses		
9	704 Steam transferred - Cr.		
10	Total operation	\$0	\$0
11	Maintenance:		
12	705 Maintenance supervision and engineering		
13	706 Maintenance of structures and improvements		
14	707 Maintenance of boiler plant equipment		
15	708 Maintenance of other steam production plant		
16	Total maintenance	\$0	\$0
17	Total power production expenses - steam power	\$0	\$0
18	MANUFACTURED GAS PRODUCTION		
19	Operation:		
20	710 Operation supervision and engineering		
21	Production labor and expenses:		
22	711 Steam expenses		
23	712 Other power expenses		
24	715 Water gas generating expenses		
25	716 Oil gas generating expenses		
26	717 Liquefied petroleum gas expenses		
27	718 Other process production expenses		
28	Gas fuels:		
29	721 Water gas generator fuel		
30	722 Fuel for oil gas		
31	723 Fuel for liquefied petroleum gas process		
32	724 <u>Other gas fuels</u>	\$ -	\$ -
33	Gas raw materials:		
34	726 Oil for water gas		
35	727 Oil for oil gas		
36	728 Liquefied petroleum gas		
37	729 Raw materials for other gas processes		
38	730 Residuals expenses		
39	731 Residual produced -0- Cr.		
40	732 Purification expenses		
41	733 Gas mixing expenses		\$0
42	734 Duplicate charges - Cr.		
43	735 Miscellaneous production expenses		
44	736 Rents		
45	Total operation	\$ -	\$ -
46	Maintenance:		
47	740 Maintenance supervision and engineering	\$ -	\$ -
48	741 Maintenance of structures and improvements	\$ -	\$ -
49	742 <u>Maintenance of production equipment</u>	\$ -	\$ (1,130)
50	Total maintenance	\$ -	\$ (1,130)
51	Total manufactured gas production	\$ -	\$ (1,130)
52			

Annual Budget:

For Year Ended December 31, 2014

Westfield Gas & Electric

GAS OPERATION AND MAINTENANCE EXPENSES -- Continued			
Line No.	Account (a)	Amount for Year (b)	Increase or (Decrease) Preceding Year (c)
1	OTHER GAS SUPPLY EXPENSES		
2	Operation:		
3	804 <u>Natural gas city gate purchases</u>	\$ 16,611,319	\$ 4,383,479
4	805 <u>Other gas purchases</u>	\$ 300,000	\$ 943,446
5	806 Exchange gas	\$ -	\$ -
6	807 Purchased gas expenses	\$ -	\$ -
7	810 Gas used for compressor station fuel - Cr.	\$ -	\$ -
8	811 Gas used for products extraction - Cr.	\$ -	\$ -
9	813 <u>Other gas supply expenses</u>	\$ -	\$ -
10	814 <u>Environmental Response</u>	\$ 74,939	\$ (131,679)
11	Total other gas supply expenses	\$ 16,986,258	\$ 5,195,246
12	Total production expenses	\$ 16,986,258	\$ 5,194,115
13	LOCAL STORAGE EXPENSES		
14	Operation:		
15	840 Operation supervision and engineering		
16	841 Operation labor and expenses		
17	842 Rents		
18	Total operation	\$ -	\$ -
19	Maintenance:		
20	843 Maintenance supervision and engineering		
21	844 Maintenance of structures and improvement		
22	845 Maintenance of gas holders		
23	846 Maintenance of other equipment		
24	Total maintenance	\$ -	\$ -
25	Total transmission and distribution expense	\$ -	\$ -
26	TRANSMISSION AND DISTRIBUTION EXPENSES		
27	Operation:		
28	850 <u>Operation supervision and engineering</u>	\$ 270,946	\$ (145,871)
29	851 System control and load dispatching	\$ -	\$ -
30	852 Communication system expenses	\$ -	\$ -
31	853 Compressor station labor and expense	\$ -	\$ -
32	855 Fuel and power for compressor station	\$ -	\$ -
33	857 <u>Measuring and regulating station expense</u>	\$ 900	\$ 900
34	858 Transmission and compression of gas by others	\$ -	\$ -
35	870 Operation supervision and engineering	\$ -	\$ -
36	871 Distribution and Load Dispatching	\$ -	\$ -
37	874 <u>Mains and services expense</u>	\$ 79,643	\$ 13,398
38	878 <u>Meter and house regulator expense</u>	\$ 72,941	\$ (30,508)
39	879 <u>Customer installation expenses</u>	\$ 286,279	\$ 36,660
40	880 <u>Other expenses</u>	\$ 307,353	\$ (62,888)
41	881 Rents	\$ -	\$ -
42	Total operation	\$ 1,018,061	\$ (188,307)
43	Maintenance:		
44	885 Maintenance supervision and engineering	\$ -	\$ -
45	886 Maintenance of structures and improvement	\$ -	\$ -
46	887 <u>Maintenance of mains</u>	\$ 496,945	\$ 176,636
47	888 Maintenance of compressor station equipment	\$ -	\$ -
48	889 <u>Maintenance of measuring and regulation station equipment</u>	\$ 75,244	\$ 30,264
49	892 <u>Maintenance of services</u>	\$ 109,957	\$ (11,474)
50	893 <u>Maintenance of meters and house regulator</u>	\$ 168,123	\$ 61,505
51	894 Maintenance of other equipment	\$ -	\$ -
52	896 Maintenance of power operated equipment	\$ -	\$ -
53	Total maintenance	\$ 850,269	\$ 256,931
54	Total transmission expenses	\$ 1,868,330	\$ 68,624

Annual Budget:

For Year Ended December 31, 2014

Westfield Gas & Electric

GAS OPERATION AND MAINTENANCE EXPENSES -- Continued			
Line	Account (a)	Amount for Year (b)	Increase or (Decrease) Preceding Year (c)
1	CUSTOMER ACCOUNTS EXPENSES		
2	Operation:		
3	901 <u>Supervision</u>	\$ 47,593	\$ 2,426
4	902 <u>Meter reading expenses</u>	\$ 34,863	\$ (7,857)
5	903 <u>Customer records & collection expenses</u>	\$ 229,445	\$ 40,538
6	904 <u>Uncollectible accounts</u>	\$ 87,466	\$ (20,477)
7	905 Miscellaneous customer accounts expenses	\$ 360,757	\$ 92,260
8	Total customer accounts expenses	\$ 760,125	\$ 106,891
9	SALES EXPENSES		
10	Operation:		
11	909 <u>Conservation audit expenses</u>	\$ -	\$ -
12	910 <u>Communications expense</u>	\$ -	\$ -
13	912 <u>Demonstrating and selling expense</u>	\$ -	\$ -
14	913 <u>Advertising expense</u>	\$ 30,860	\$ 315
15	916 Miscellaneous sales expenses	\$ -	\$ -
16	Total sales expenses	\$ 30,860	\$ 315
17	ADMINISTRATIVE & GENERAL EXPENSES		
18	Operation:		
19	920 <u>Administrative & general salaries</u>	\$ 265,584	\$ (54,353)
20	921 <u>Office supplies & expenses</u>	\$ 152,485	\$ 29,761
21	922 Administrative expenses transferred - Cr.	\$ -	\$ -
22	923 <u>Outside services employed</u>	\$ 454,774	\$ (59,672)
23	924 <u>Property insurance</u>	\$ 40,025	\$ 21,715
24	925 <u>Injuries & damages</u>	\$ 42,850	\$ (18,820)
25	926 <u>Employee pension & benefits</u>	\$ 927,961	\$ 185,701
26	928 <u>Regulatory commission expenses</u>	\$ 7,000	\$ -
27	929 Duplicate charges - Cr.	\$ (35,079)	\$ (4,066)
28	930 <u>Miscellaneous general expenses</u>	\$ 18,891	\$ 1,890
29	931 Rents	\$ -	\$ -
30	Total operations	\$ 1,874,492	\$ 102,156
31	Maintenance:		
32	933 Maintenance of Transportation Equipment	\$ 23,430	\$ (38,207)
33	935 <u>Maintenance of general plant</u>	\$ 191,803	\$ (12,280)
34	Total administrative & general expenses	\$ 2,089,725	\$ 51,669
35	Total Gas Operation & Maintenance Expenses	\$ 21,735,298	\$ 5,421,614
36			
37			
38	SUMMARY OF GAS OPERATION AND MAINTENANCE EXPENSE		
39			
40			
41	Functional Classification	Operation	Maintenance
42	(a)	(b)	(c)
43			Total (d)
44	Steam production	\$0	\$ -
45	Manufactured gas production	\$0	\$ -
46	Other gas supply expenses	\$16,986,258	\$ 16,986,258
47	Total Production Expenses	\$16,986,258	\$ 16,986,258
48	Local storage expenses	\$0	\$ -
49	Transmission and distribution expenses	\$1,018,061	\$ 850,269
50	Customer accounts expenses	\$760,125	\$ 760,125
51	Sales expenses	\$30,860	\$ 30,860
52	Administrative and general expenses	\$ 1,874,492	\$ 215,233
53			
54	Total Gas Operation and Maint. Expenses	\$20,669,795	\$ 1,065,503
55			
56	Ratio of Operating expenses to operating revenues		96.71%
57			
58	Total Salaries and Wages of gas department for year, including		
59	amounts charged to operating expenses, construction and other accounts		\$ 1,852,822
60			
61	Total number of employees of gas department at end of year including		
62	administrative, operating, maintenance, construction and other employees		21
63			

Westfield Gas & Electric

SALES FOR RESALES (Account 483)							
Line No	Names of Companies to Which Gas is Sold (a)	Where Delivered and Where and How Measured (b)	M.C.F. (1000 BTU) (c)	Rate per M.C.F. (\$0.0000) (d)	Amount (e)		
1		NONE					
2							
3							
4							
5							
6							
7							
8							
9							
10							
11	TOTALS	0	0	\$0			
12							
SALE OF RESIDUALS (Accounts 730, 731)							
Line No	Kind (a)	Revenue (b)	Inventory Cost (c)	Handling Selling, Etc (d)	(e)	Total Cost (f)	Net Revenue (g)
13			NONE				
14							
15							
16							
17							
18							
19							
20							
21							
22							
23	TOTALS:	\$0	\$0	\$0	0	\$0	\$0
24							
PURCHASED GAS (Account 804)							
Line No	Names of Companies from which Gas is Purchased (a)	And Where and How Measured (b)	M.C.F. (1000 BTU) (c)	M.C.F. (\$0.000) (d)	Amount (e)		
22	Hess Energy Mgt	Westfield Gate Station measured by orifice plates turbine meter	1,654,109	\$ 10.0425	\$ 16,611,320		
23							
24							
25							
26							
27							
28							
29							
30							
31							
32	Bay State Gas Co.	Agawam/Westfield City Border	0	\$ -	\$ -		
33	Holyoke Gas & Elec	Holyoke/Westfield City Border	0	\$ -	\$ -		
34							
35	TOTALS	1,654,109	\$ 10.0425	\$ 16,611,320			
36							

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

5. For any tax which it was necessary to apportion to more than one utility department or account, state in a footnote the basis or apportioning such tax.

6. Do not include in this schedule entries with respect to deferred income taxes, or taxes collected through payroll deductions or otherwise pending transmittal of such taxes to the taxing authority.

[illegible]

Annual Report of:

For Year Ended December 31, 2014

Westfield Gas & Electric

OTHER UTILITY OPERATING INCOME (Account 414)

Report below the particulars called for in each column.

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

Annual Report of:

For Year Ended December 31, 2014

Westfield Gas & Electric**INCOME FROM MERCHANDISING, JOBBING, AND CONTRACT WORK (Account 415)**Report by utility departments the revenues, costs, expenses, and not income from merchandising,
jobbing, & contract work during year.

Line No.	Item (a)	Electric Department (b)	Gas Department (c)	Other Utility Department (d)	Total (e)
1	Revenues:				
2	Merchandise sales, less discounts, allowances and returns	\$ 110,939	\$ 27,735		\$ -
3					\$ 138,674
4	Contract work				\$ -
5	Commissions				\$ -
6	Other (list according to major classes)				\$ -
7	Internet & Telecommunications Income	\$ 398,285	\$ 99,571		\$ 497,856
8		\$ -	\$ -		\$ -
9					\$ -
10	Total Revenues	\$ 509,224	\$ 127,306	\$ -	\$ 636,530
11					
12					
13	Costs and Expenses:				
14	Cost of sales (list according to major classes of cost)				
15					
16	Merchandising Expense	\$ 38,000	\$ 9,991		\$ 47,991
17	Telecommunications Expense	\$ 42,122	\$ 10,530		\$ 52,652
18					
19					
20					
21					
22					
23					
24					
25					
26	Sales expenses:				
27	Customer accounts expenses:				
28	Administrative and general expenses:				
29					
30	Sales tax expense		\$ -		\$ -
31					
32					
33					
34					
35					
36					
37					
38					
39					
40					
41					
42					
43					
44					
45					
46					
47					
48					
49					
50	Total Costs & Expenses	\$ 80,122	\$ 20,521	\$ -	\$ 100,643
51	Net Profit (or Loss)	\$ 429,102	\$ 106,785	\$ -	\$ 535,887

Westfield Gas & Electric

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

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

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

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

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

Line No.	Sales to	Statistical Classification	Export Across State Lines	Point of Delivery	Substation	Kw or Kva of Demand (Specify which)		
						Contract Demand	Average Monthly Maximum Demand	Annual Maximum Demand
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
1	None							
2								
3								
4								
5								
6								
7								
8								
9								
10								
11								
12								
13								
14								
15								
16								
17								
18								
19								
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21								
22								
23								
24								
25								
26								
27								
28								
29								
30								
31								
32								
33								
34								
35								

Westfield Gas & Electric

SALES FOR RESALE (Account 447) - Continued

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

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

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

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

Type of Demand Reading (i)	Voltage at which Delivered (j)	Kilowatt-hours (k)	Revenue (Omit Cents)				Revenue per Kwh (cents) [0.0000] (p)	Line No.
			Demand Charges (l)	Energy Charges (m)	Other Charges (n)	Total (o)		
None								1
								2
								3
								4
								5
								6
								7
								8
								9
								10
								11
								12
								13
								14
								15
								16
								17
								18
								19
								20
								21
								22
								23
								24
								25
								26
								27
								28
								29
								30
								31
								32
								33
								34
	TOTALS	0	\$0.00	\$0.00	\$0.00	\$0.00	0.0000	35

Annual Report of:

For the year ended December 31, 2014

Westfield Gas & ElectricPURCHASED POWER (Account 555)
(EXCEPT INTERCHANGE POWER)

1. Report power purchased for resale during the year.
Exclude from this schedule and report on page 56 particulars concerning interchange power transactions during the year.

2. Provide subheadings and classify purchases as to
(1) Associated Utilities, (2) Nonassociated Utilities, (3) Associated Nonutilities, (4) Other Nonutilities, (5) Municipalities, (6) R.E.A Cooperatives, and (7) Other Public

Authorities. For each purchase designate statistical classification in column (b), thus: firm power, FP; dump or surplus power, DP; other, O, and place an "x" in column (c) if purchase involves import across a state line.

3. Report separately firm, dump, and other power purchased from the same company. Describe the nature of any purchases classified as Other Power, column (b).

Line No.	Purchased From MMWEC: (a)	Statistical Classification (b)	Across State Line (c)	Point of Receipt (d)	Sub Station (e)	Kw or Kva of Demand		
						Contract Demand (f)	Avg mo. Maximum Demand (g)	Annual Maximum Demand (h)
1	New York Power Authority	FP	X	TOWNLINE		2329		
2	Stonybrook Peaking	O		TOWNLINE		23,061		
3	Stonybrook Intermediate	O		TOWNLINE		31,025		
4	Nuclear Mix 1 (Seabrook)	O	X	TOWNLINE		130		
5	Nuclear Mix 1 (Millstone)	O	X	TOWNLINE		1,333		
6	Nuclear Project 3 (Millstone)	O	X	TOWNLINE		11,453		
7	Nuclear Project 4 (Seabrook)	O	X	TOWNLINE		3,570		
8	Nuclear Project 5 (Seabrook)	O	X	TOWNLINE		485		
9	W. F. Wyman	O	X	TOWNLINE		4,495		
10	NSTAR	O	X	TOWNLINE				
11	Northeast Utilities	O	X	TOWNLINE				
12	Power Brokering	DP	X	TOWNLINE				
13	Hydro Quebec	O	X	TOWNLINE				
14	Eagle Creek	O	X	TOWNLINE		2,000		
15								
16								
17								
18								
19								
20								
21								
22								
23								
24								
25								
26								
27								
28								
29								
30								
31								
32								
33								
34								
35								
36								
37								
38	** Includes transmission and administrative charges.							
39								

Annual Report of:

For the year ended December 31, 2014

Westfield Gas & Electric**PURCHASED POWER (Account 555)
(EXCEPT INTERCHANGE POWER)**

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

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

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

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

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

Type of Demand Reading (i)	Voltage at Which Delivered (j)	Cost of Energy (Omit Cents)					KWH (CENTS) (0.0000) (p)	Line No.
		Kilowatt-Hours (k)	Capacity Charges (l)	Energy Charges (m)	Other Charges (n) **	Total (o)		
60 MINUTES		14,216,398	116,625	69,945	460,398	646,968	0.0455	1
60 MINUTES		1,239,881	415,834	195,115	19,712	630,661	0.5086	2
60 MINUTES		17,814,678	1,142,239	2,053,166	17,850	3,213,255	0.1804	3
60 MINUTES		1,210,310	53,804	8,658	76	62,537	0.0517	4
60 MINUTES		10,948,017	563,182	74,479	9,858	647,519	0.0591	5
60 MINUTES		93,003,118	7,550,310	635,404	83,740	8,269,454	0.0889	6
60 MINUTES		31,561,212	1,964,831	225,485	1,994	2,192,310	0.0695	7
60 MINUTES		4,290,851	281,512	30,747	271	312,530	0.0728	8
60 MINUTES		1,557,323	337,064	269,781	-133,731	473,114	0.3038	9
60 MINUTES			0		1,240	1,240	0.0000	10
61 MINUTES					20,570	20,570	0.0000	11
60 MINUTES		158,219,660		8,369,963		8,369,963	0.0529	12
60 MINUTES					135,326	135,326	0.0000	13
60 MINUTES		6,136,687		319,834		319,834	0.0521	14
								15
								16
								17
								18
								19
								20
								21
								22
								23
								24
								25
								26
								27
								28
								29
								30
								31
								32
								33
								34
								35
								36
								37
								38
TOTALS:		340,198,135	12,425,401	12,252,575	617,305	25,295,281	0.0744	39

INTERCHANGE POWER (Included in Account 555)

1. Report below the kilowatt-hours received and delivered during the year and the net charge or credit under interchange power agreements.

2. Provide subheadings and classify interchanges as to (1) Associated Utilities, (2) Nonassociated Utilities, (3) Associated Nonutilities, (4) Other Nonutilities, (5) Municipalities, (6) R.E.A. Cooperatives, and (7) Other Public Authorities. For each interchange across a state line place an "x" in column (b).

3. Particulars of settlements for interchange power

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

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

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

Line No.	Name of Company (a)	Inter-change Across State Lines (b)	Point of Interchange (c)	Voltage at Which Inter-changed (d)	Kilowatt-hours			Amount of Settlement (h)
					Received (a)	Delivered (f)	Net Difference (g)	
1	NEPEX				394,357,176	354,031,785	40,325,391	7,991,149
2								
3								
4								
5								
6								
7								
8								
9								
10								
11								
12	TOTALS				394,357,176	354,031,785	40,325,391	7,991,149

B. Details of Settlement for Interchange Power

Line No.	Name of Company (i)	Explanation (j)	Amount (k)
13	NEPEX	INTERCHANGE EXPENSE	2,497,284
14		NEPOOL EXPENSE	462,281
15		NEPOOL OPEN ACCESS	5,198,704
16		SETTLEMENTS/ADJUSTMENTS	198,811
17		LOSSES FUND/INADVERTENT	-129,198
18		ARR	-33,655
19		DEMAND RESPONSE	12,579
20		NET WINTER RELIABILITY	-215,658
21	TOTAL		7,991,148.78

ELECTRIC ENERGY ACCOUNT							
Report below the information called for concerning the disposition of electric energy generated, purchased, and interchanged during the year.							
Line No.	Item (a)					Kilowatt hours (b)	
1	SOURCES OF ENERGY						
2	Generation (excluding station use):						
3	Steam						
4	Nuclear						
5	Hydro						
6	Other					0	
7	Total Generation					0	
8	Purchases					380,512,809	
9	Interchanges					In (gross)	
10						Out (gross)	
11						Net (kwh)	
12	Transmission for/by others (wheeling)					Received	
13						Delivered	
14						Net (kwh)	
15	TOTAL					380,512,809	
16	DISPOSITION OF ENERGY						
17	Sales to ultimate consumers (including interdepartmental sales):					367,810,373	
18	Sales for resale					-	
19	Energy furnished without charge						
20	Energy used by the company (excluding station use):						
21	Electric department only						
22	Energy losses:						
23	Transmission and conversion losses						
24	Distribution losses						
25	Unaccounted for losses					12,702,436	
26	Total energy losses					0	
27	Energy losses as percent of total on line 15					3.34%	
28						380,512,809	
MONTHLY PEAKS AND OUTPUT							
<div>1. Report hereunder the information called for pertaining to simultaneous peaks established monthly (in kilowatts) and monthly output (in kilowatt hours) for the combined sources of electric energy of respondent.</div> <div>2. Monthly peak col. (b) should be respondent's maximum kw load as measured by the sum of its coincidental net generation and purchases plus or minus net interchange, minus temporary deliveries (not interchange) of emergency power to another system. Monthly peak including such emergency deliveries should be shown in a footnote with a brief explanation as to the nature of the emergency.</div> <div>3. State type of monthly peak reading (instantaneous 15, 30, or 60 minutes integrated).</div> <div>4. Monthly output should be the sum of respondent's net generation and purchases plus or minus net interchange and plus or minus net transmission or wheeling. Total for the year should agree with line 15 above.</div> <div>5. If the respondent has two or more power systems not physically connected, the information called for below should be furnished for each system.</div>							
	Month (a)	Kilowatts (b)	Day of wk (c)	Day of Month (d)	Hour (e)	Type of Reading (f)	Monthly Output (kwh) (see instr. 4) (g)
	January	62,526	TUE	7	18:00	60 Minute Integrated	35,876,100
	February	59,813	TUE	11	19:00		31,933,939
	March	59,049	MON	3	19:00		33,563,553
	April	50,847	TUE	1	09:00		29,073,520
	May	53,973	TUE	27	17:00		29,022,397
	June	67,869	WED	25	16:00		32,261,165
	July	77,531	WED	2	15:00		36,202,824
	August	70,864	WED	27	17:00		33,160,537
	September	76,471	TUE	2	17:00		30,271,126
	October	49,816	WED	15	20:00		28,684,429
	November	53,472	WED	19	18:00		28,960,569
	December	56,276	MON	8	18:00		31,502,650
	TOTAL:						

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For Year Ended December 31, 2014

Westfield Gas & Electric**GENERATING STATION STATISTICS (Large Stations)**

(Except Nuclear, See Instruction 10)

1. Large stations for the purpose of this schedule are steam and hydro stations of 2,500 Hw* or more of installed capacity and other stations of 500 Kw* or more of installed capacity (name plate ratings). (*10,000 Kw and 2,500 Kw, respectively, if annual electric operating revenues of respondent are \$25,000,000 or more.)

2. If any plant is leased, operated under a license from the Federal Power Commission, or operated as a joint facility, indicate such facts by the use of asterisks and footnotes.

3. Specify if total plant capacity is reported in kva instead of kilowatts as called for on line 5.

4. If peak demand for 60 minutes is not available, give that which is available, specifying period.

5. If a group of employees attends more than one generating station, report on line 11 the approximate average number of employees assignable to each station.

6. If gas is used and purchased on a therm basis, the B.t.u. content of the gas should be given and the quantity of fuel consumed converted to M cu. ft.

7. Quantities of fuel consumed and the average cost per unit of fuel consumed should be consistent with charges to expense 501 and

Line No.	Item (a)	Plant (b)	Plant (c)	Plant (d)
1				
2				
3	Kind of plant (steam, hydro, int. com., gas turbine			
4	Type of plant construction (conventional, outdoor		None	
5	boiler, full outdoor, etc.)			
6	Year originally constructed			
7	Year last unit was installed			
8	Total installed capacity (maximum generator name			
9	plate ratings in kw)			
10	Net peak demand on plant-kilowatts (60 min.)			
11	Plant hours connected to load			
12	Net continuous plant capability, kilowatts:			
13	(a) When not limited by condenser water			
14	(b) When limited by condenser water			
15	Average number of employees			
16	Net generation, exclusive of station use			
17	Cost of plant (omit cents):			
18	Land and land rights			
19	Structures and improvements			
20	Reservoirs, dams, and waterways			
21	Equipment costs			
22	Roads, railroads, and bridges			
23	Total cost	\$0	\$0	\$0
24	Cost per kw of installed capacity			
25	Production expenses:			
26	Operation supervision and engineering			
27	Station labor			
28	Fuel			
29	Supplies and expenses, including water			
30	Maintenance			
31	Rents			
32	Steam from other sources			
33	Steam transferred -- Credit			
34	Total production expenses	\$0.00	\$0.00	\$0.00
35	Expenses per net Kwh (5 places)			
36	Fuel: Kind			
37	Unit: (Coal-tons of 2,000 lb.) (Oil-barrels of 42			
38	gals.) (Gas-M cu. ft.) (Nuclear, indicate)			
39	Quantity (units) of fuel consumed			
40	Average heat content of fuel (B.t.u. per lb. of coal,			
41	per gal. of oil, or per cu. ft. of gas)			
42	Average cost of fuel per unit, del. f.o.b. plant			
43	Average cost of fuel per unit consumed			
44	Average cost of fuel consumed per million B.t.u.			
45	Average cost of fuel consumed per kwh net gen.			
46	Average B.t.u. per kwh net generation			
47				
48				

Annual Report of:

For Year Ended December 31, 2014

Westfield Gas & Electric

GENERATING STATION STATISTICS (Large Stations) -- Continued
(Except Nuclear, See Instruction 10)

547 as shown on Line 24

8. The items under cost of plant and production expenses represents accounts or combinations of accounts prescribed by the Uniform System of Accounts. Production expenses, however, do not include Purchased Power, System Control and Load Dispatching, and Other Expenses classified as "Other Power Supply Expenses."

9. If any plant is equipped with combinations of steam, hydro, internal combustion engine or gas turbine equipment, each should be reported as a separate plant. However, if a gas turbine unit functions in a combined

operations with a conventional steam unit, the gas turbine should be included with the steam station.

10. If the respondent operates a nuclear power generating station submit: (a) a brief explanatory statement concerning accounting for the cost of power generated including any attribution of excess costs to research and development expenses; (b) a brief explanation of the fuel accounting specifying the accounting methods and types of cost units used with respect to the various components of the fuel cost, and (c) such additional information as may be informative concerning the type of plant, kind of fuel used, and other physical and operating characteristics of the plant.

Plant (e)	Plant (f)	Plant (g)	Plant (h)	Plant (i)	Plant (j)	Line No.
	None					1
						2
						3
						4
						5
						6
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						10
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						48

Annual Report of:

For Year Ended December 31, 2014

Westfield Gas & Electric**STEAM GENERATING STATIONS**

1. Report the information called for concerning generating stations and equipment at end of year.
2. Exclude from this schedule, plant, the book cost of which is included in Account 121, Nonutility Property.
3. Designate any generating station or portion thereof for which the respondent is not the sole owner. If such property is leased from another company, give name of

lessor, date and term of lease, and annual rent. For any generating station, other than a leased station or portion thereof for which the respondent is not the sole owner but which the respondent operates or shares in the operation of, furnish a succinct statement explaining the arrangement and giving particulars as to such matters as percent ownership by respondent, name of co-owner, basis of sharing output,

Line No.	Name of Station (a)	Location of Station (b)	Number and Year Installed (c)	Boilers			
				Kind of Fuel and Method of Firing (d)	Rated Pressure in lbs. (e)	Rated Steam Temperature* (f)	Rated Max. Continuous M lbs. Steam per Hour (g)
1		None					
2							
3							
4							
5							
6							
7							
8							
9							
10							
11							
12							
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32							
33							
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35							
36							

Westfield Gas & Electric

STEAM GENERATING STATIONS -- Continued

expenses to revenues, and how expenses and/or revenues are accounted for and accounts affected. Specify if lessor, co-owner, or other party is an associated company.

4. Designate any generating station or portion thereof leased to another company and give name or lessee, date and term of lease and annual rent and how determined. Specify whether lessee is an associated company.

5. Designate any plant or equipment owned, not operated, and not leased to another company. If such plant or equipment was not operated within the past year explain whether it has been retired in the books of account or what disposition of the plant or equipment and its book cost are contemplated.

Turbine-Generators*

Year Installed (h)	Type (l)	Steam Pressure at Throttle p.s.i.g. (j)	R.P.M. (k)	Name Plate Rating in Kilowatts		Hydrogen Pressure**		Power Factor (p)	Voltage K.v.++ (q)	Station Capacity Maximum Name Plate Rating*+ (r)	Line No.
				At Minimum Hydrogen Pressure (l)	At Maximum Hydrogen Pressure (m)	Min. (n)	Max. (o)				
	None										1
											2
											3
											4
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											35
											36
TOTALS											37

Annual Report of:

For Year Ended December 31, 2014

Westfield Gas & Electric**HYDROELECTRIC GENERATING STATIONS**

1. Report the information called for concerning generating stations and equipment at end of year. Show associated prime movers and generators on the same line.
2. Exclude from this schedule, plant, the book cost of which is included in Account 121, Nonutility Property.
3. Designate any generating station or portion thereof for which the respondent is not the sole owner. If such

property is leased from another company give name of lessor, date and term of lease, and annual rent. For any generating station, other than a leased station, or portion thereof, for which the respondent is not the sole owner but which the respondent operates or shares in the operation of, furnish a succinct statement explaining the arrangement and giving particulars as to such matters as

Line No.	Name of Station (a)	Location (b)	Name of Stream (c)	Water Wheels			
				Attended or Unattended (d)	Type of Unit* (e)	Year Installed (f)	Gross Static Head with Pond Full (g)
1		None					
2							
3							
4							
5							
6							
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35							
36							
37							

* Horizontal or vertical. Also indicate type of runner -- Francis (F), fixed propeller (FP), automatically adjustable propeller (AP), Impulse (I).

Westfield Gas & Electric

HYDROELECTRIC GENERATING STATIONS -- Continued

percent of ownership by respondent, name of co-owner basis of sharing output, expenses, or revenues, and how expenses and/or revenues are accounted for and accounts affected. Specify if lessor, co-owner, or other party is an associated company.

4. Designate any generating station or portion thereof leased to another company and give name of lessee, date and term of lease and annual rent and how determined.

Specify whether lessee is an associated company.

5. Designate any plant or equipment owned, not operated and not leased to another company. If such plant or equipment was not operated within the past year explain whether it has been retired in the books of account or what disposition of the plant or equipment and its book cost are contemplated.

Water Wheels -- Continued			Generators						Total Installed Generating Capacity in Kil- owatts (name plate ratings) (q)	Line No.
Design Head (h)	R.P.M. (l)	Maximum hp. Capacity of Unit at Design Head (j)	Year Installed (k)	Voltage (l)	Phase (m)	Fre- quency or d.c. (n)	Name Plate Rating of Unit in Kilowatts (o)	Number of Units in Station (p)		
		None								1
										2
										3
										4
										5
										6
										7
										8
										9
										10
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										37
										38
TOTALS										39

Annual Report of:

For Year Ended December 31, 2014

Westfield Gas & Electric**COMBUSTION ENGINE AND OTHER GENERATING STATIONS**
(except nuclear stations)

1. Report the information called for concerning generating stations and equipment at end of year. Show associated prime movers and generators on the same line.
2. Exclude from this schedule, plant, the book cost of which is included in Account 121, Nonutility Property.
3. Designate any generating station or portion thereof for which the respondent is not the sole owner. If such

property is leased from another company, give name of lessor, date and term of lease, and annual rent. For any generating station, other than a leased station, or portion thereof, for which the respondent is not the sole owner but which the respondent operates or shares in the operation of, furnish a succinct statement explaining the arrangement and giving particulars as to such matters as percent owner-

Line No.	Name of Station (a)	Location of Station (b)	Prime Movers				
			Diesel or Other Type Engine (c)	Name of Maker (d)	Year Installed (e)	2 or 4 Cycle (f)	Belted or Direct Connected (g)
1		None					
2							
3							
4							
5							
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37							
38							
39							

Westfield Gas & Electric

COMBUSTION ENGINE AND OTHER GENERATING STATIONS -- Continued

(except nuclear stations)

ship by respondent, name of co-owner, basis of sharing output, expenses, or revenues, and how expenses and/or revenues are accounted for and accounts affected. Specify if lessor, co-owner, or other party is an associated company.

4. Designate any generating station or portion thereof leased to another company and give name of lessee, date and term of lease and annual rent and how determined.

Specify whether lessee is an associated company.

5. Designate any plant or equipment owned, not operated and not leased to another company. If such plant or equipment was not operated within the past year explain whether it has been retired in the books of account or what disposition of the plant or equipment and its book cost are contemplated.

Prime Movers -- Continued			Generators					Total Installed Generating Capacity in Kilowatts (name plate ratings) (q)	Line No.
Rated hp. of Unit (h)	Total Rated hp. of Station Prime Movers (l)	Year Installed (j)	Voltage (k)	Phase (l)	Frequency or d.c. (m)	Name Plate Rating of Unit in Kilowatts (n)	Number of Units in Station (o)		
	None								1
									2
									3
									4
									5
									6
									7
									8
									9
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TOTALS									38
									39

Westfield Gas & Electric

1. Small generating stations, for the purpose of this schedule, are steam and hydro stations of less than 2,500 KW* and other stations of less than 500 KW* installed capacity (name plate ratings). (*10,000 KW and 2,500 KW, respectively, if annual electric operating revenues of respondent are \$25,000,000 or more.
2. Designate any plant leased from others, operated under a license from the Federal Power Commission,

GENERATING STATION STATISTICS (Small Stations)
or operated as a joint facility, and give a concise statement of the facts in a footnote.

3. List plants appropriately under subheadings for steam, hydro, nuclear internal combustion engine and gas turbine stations. For nuclear, see instructions 10 page 59.

4. Specify if total plant capacity is reported in kva instead of kilowatts.

5. If peak demand for 60 minutes is not available, give that which is available, specifying period.

6. If any plant is equipped with combustions of steam, hydro, internal combustion engine or gas turbine equipment, each should be reported as a separate plant. However, if the exhaust heat from the gas turbine is utilized in a steam turbine regenerative feed water cycle, report as one plant.

[illegible]

Annual Report of:

For Year Ended December 31, 2014

Westfield Gas & Electric

TRANSMISSION LINE STATISTICS								
Report information concerning transmission lines as indicated below.								
Line No.	Designation		Operating Voltage (c)	Type of Supporting Structure (d)	Length (Pole Miles)		Number of Circuits (g)	Size of Conductor and Material (h)
	From (a)	To (b)			On Structures of Line Designated (e)	On Structures of Another Line (f)		
1								
2								
3								
4								
5								
6		None						
7								
8								
9								
10								
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12								
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14								
15								
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36								
37								
38								
39								
40								
41								
42								
43								
44								
45								
46								
47	TOTALS				0.00	0.00	0	

* Where other than 60 cycle, 3 phase, so indicate.

Annual Report of:

For Year Ended December 31, 2014

Westfield Gas & Electric

SUBSTATIONS

1. Report below the information called for concerning substations of the respondent as of the end of the year.

2. Substations which serve but one industrial or street railway customer should not be listed hereunder.

3. Substations with capacities of less than 5000 Kva, except those serving customers with energy for resale, may be grouped according to functional character, but the number of such substations must be shown.

4. Indicate in column (b) the functional character of each substation, designating whether transmission or distribution and whether attended or unattended.

5. Show in columns (i), (j), and (k) special equipment such as rotary converters, reflectors, condensers, etc. and auxiliary equipment for increasing capacity.

6. Designate substations or major items of equipment leased from others, jointly owned with others, or operated otherwise than by

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

Line No.	Name and Location of Substation (a)	Character of Substation (b)	VOLTAGE			Capacity of Substation in Kva (in Service) (f)	Number Of Trans-formers in Service (g)	Number of Spare Trans-formers (h)	Conversion Apparatus and Special Equipment		
			Primary (c)	Secondary (d)	Tertiary (e)				Type of Equipment (i)	Number Of Units (j)	Total Capacity (k)
1	Buck Pond Substation 1X & 2X	Unattended	115,000	23,000	None	47,000	2	0			
2	Elm Substation 1X & 2X	Unattended	115,000	23,000	None	47,000	2	0			
3											
4											
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23											
24											
25											
26											
27											
					TOTALS	94,000	4	0			

Annual Report of:

For Year Ended December 31, 2014

Westfield Gas & Electric

OVERHEAD DISTRIBUTION LINES OPERATED

Line No.		Length (Pole Miles)		
		Wood Poles	Steel Towers	TOTAL
1	Miles - Beginning of Year	237.15		237.15
2	Added During Year	0.46		0.46
3	Retired During Year	0.00		0.00
4	Miles - End of Year	237.61		237.61
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				

ELECTRIC DISTRIBUTION SERVICES, METERS AND LINE TRANSFORMERS

Line No.	Item	Electric Services	Number of Watt-hour Meters	Line Transformers	
				Number	Total Capacity (Kva)
16	Number at beginning of year.....	14,188	32,743	3,405	352,416
17	Additions during year:				
18	Purchased.....		1,675	85	3,420
19	Installed.....	42			
20	Associated with utility plant acquired.....				
21	Total additions.....	42	1,675	85	3,420
22	Reduction during year:				
23	Retirements.....	5	4,766	24	720
24	Associated with utility plant sold.....				
25	Total reductions.....	5	4,766	24	720
26	Number at End of Year.....	14,225	29,652	3,466	355,117
27	In Stock.....		2,147	525	58,605
28	Locked Meters' on customers' premises.....		286		
29	Inactive Transformers on System.....			0	0.00
30	In Customers' Use.....		18,942	2,885	304,284.50
31	In Companys' Use.....		10	10	525.00
32	Number at End of Year.....		21,385	3,420	363,415

Westfield Gas & Electric

CONDUIT, UNDERGROUND CABLE AND SUBMARINE CABLE -- (Distribution System)						
Report below the information called for concerning conduit, underground cable, and submarine cable at end of year.						
Line No.	Designation of Underground Distribution System (a)	Miles of Conduit Bank (All sizes and Types) (b)	Underground Cable		Submarine Cable	
			Miles* (c)	Operating voltage (d)	Feet* (e)	Operating Voltage (f)
1	22G6-22G7-22G8-22G9-22G10-22G11-22G12-34B1-34B2-34B3-34B7-34B8-34B9 500MCM CU 5" PVC					
2	500 MCM 5" PVC	9.7744	2.9500	23KV		
3						
4	4/0 AL UG 4" PVC	0.8721	0.4360	23KV		
5	4/0 CU UG 5" PVC	3.2138	0.7600	4KV		
6	4/0 CU EPR UG 5" PVC	1.1766	2.3833	23KV		
7	#2 STR CU UG		0.6000	23KV		
8	#2 STR AL UG 4" PVC	2.2000	2.9500	23KV		
9	500 MCM AL MISC 5" PVC	0.6000	0.6000	600V		
10						
11	1/0 AL STR UG 4" PVC	40.6590	42.8539	23KV		
12	750 MCM CU 6" PVC	0.7200	0.1800	23KV		
13	1/0 AL STR UG 2.5" PVC	0.5000	0.6700	23KV		
14						
15						
16	Secondary Service runs					
17						
18	1/0 AL UG 4" PVC		0.3400	480V		
19	2/0 AL UG 4" PVC		33.4947	240V		
20	4/0 AL UG 4" PVC		10.3296	240V		
21	350 MCM UG 4" PVC		10.6386	240V		
22	4/0 AL UG 4" PVC		0.0757	480V		
23						
24						
25						
26						
27						
28						
29						
30						
31						
32	TOTALS	59.7159	109.2618			

*Indicate number of conductors per cable.

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Westfield Gas & Electric

STREET LAMPS CONNECTED TO SYSTEM										
Line No.	City or Town (a)	Total (b)	TYPE							
			High Press. Sodium		LED		Metal Halide			
			Municipal (c)	Other (d)	Municipal (e)	Other (f)	Municipal (g)	Other (h)	Municipal (i)	Other (j)
1	WESTFIELD	4,520	3,638	256	229	1	396			
2										
3										
4										
5										
6										
7										
8										
9										
10										
11										
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42										
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45										
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48										
49										
50										
51										
52	TOTALS	4,520	3638	256	229	1	396	0		

Annual Report of:

For the year ended December 31, 2014

Westfield Gas & Electric

RECORD OF SENDOUT FOR THE YEAR IN MMBTU BASED ON 1000 BTU PER CUBIC FOOT							
Line No	Item	Total	January	February	March	April	May
1	Gas Made						
2	LNG	0	0	0	0	0	0
3	Propane-Air	0	0	0	0	0	0
4							
5							
6							
7	TOTAL	0	0	0	0	0	0
8							
9	Gas Purchased						
10	Holyoke	0	0	0	0	0	0
11	Hess Energy Mgt	1,701,124	313,803	265,263	253,177	116,779	58,768
12	Bay State	-	-	-	-	-	-
13	TOTAL	1,701,124	313,803	265,263	253,177	116,779	58,768
14							
15	TOTAL MADE AND PURCHASED	1,701,124	313,803	265,263	253,177	116,779	58,768
16							
17	Net Change in Holder						
18	Gas	0					
19							
20	TOTAL SENDOUT	1,701,124	313,803	265,263	253,177	116,779	58,768
21							
22							
23							
24	Gas Sold	1,677,353	260,675	276,078	262,372	234,429	123,297
25	Gas Used by Company	3,140	497	635	632	438	444
26	Gas Accounted for	1,680,493	261,172	276,713	263,004	234,867	123,741
27	Gas Unaccounted for	20,631	52,631	(11,450)	(9,827)	(118,088)	(64,973)
28							
29	% Unaccounted for (0.00%)	1.21%	17%	-4%	-4%	-101%	-111%
30							
31							
32	Sendout in 24 hours in MMBTU						
33	Maximum - MMBTU	14,683	14,683	12,591	12,698	6,183	3,023
34	Maximum Date	1/3/2014	1/3/2014	2/28/2014	3/3/2014	4/16/2014	5/6/2014
35	Minimum - MMBTU.....	917	5,648	6,316	5,024	2,239	1,205
36	Minimum Date	7/12/2014	1/11/2014	2/1/2014	3/29/2014	4/13/2014	5/25/2014
37							
38	Average Monthly BTU	1.0279	1.0279	1.0270	1.0281	1.0289	1.0298
39							
40							
41							

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For the year ended December 31, 2014

Westfield Gas & Electric

RECORD OF SENDOUT FOR THE YEAR IN MMBTU BASED ON 1000 BTU PER CUBIC FOOT Continued								
Line No	Item	June	July	August	September	October	November	December
1	Gas Made							
2	LNG	0	0	0	0	0	0	0
3	Propane-Air	0	0	0	0	0	0	0
4								
5								
6								
7	TOTAL	0	0	0	0	0	0	0
8								
9	Gas Purchased							
10	Holyoke	0	0	0	0	0	0	0
11	Hess Energy Mgt	45,321	39,512	42,832	52,901	95,844	183,585	233,339
12	Bay State	-	-	-	-	-	-	0
13	TOTAL	45,321	39,512	42,832	52,901	95,844	183,585	233,339
14								
15	TOTAL MADE AND PURCHASED	45,321	39,512	42,832	52,901	95,844	183,585	233,339
16								
17	Net Change in Holder							
18	Gas							
19								
20	TOTAL SENDOUT	45,321	39,512	42,832	52,901	95,844	183,585	233,339
21								
22								
23								
24	Gas Sold	66,020	45,151	35,403	41,743	54,342	101,827	176,016
25	Gas Used by Company	127	21	0	13	14	70	249
26	Gas Accounted for	66,147	45,172	35,403	41,756	54,356	101,897	176,265
27	Gas Unaccounted for	(20,826)	(5,660)	7,429	11,145	41,488	81,688	57,074
28								
29	% Unaccounted for (0.00%)	-46%	-14%	17%	21%	43%	44%	24%
30								
31								
32	Sendout in 24 hours in MMBTU							
33	Maximum - MMBTU	1,928	1,573	1,775	2,414	5,032	9,445	10,423
34	Maximum Date	6/5/2014	7/29/2014	8/25/2014	9/23/2014	10/30/2014	11/18/2014	12/31/2014
35	Minimum - MMBTU.....	973	917	995	1,139	1,789	3,731	4,777
36	Minimum Date	6/28/2014	7/12/2014	8/2/2014	9/6/2014	10/4/2014	11/11/2014	12/25/2014
37								
38	Average Monthly BTU	1.0299	1.0298	1.0300	1.0295	1.0299	1.0287	1.0285
39								
40								
41								

Westfield Gas & Electric

GAS GENERATING PLANT							
Line No.	General Description: Location, Size, Type, Etc					No. of Sets	24 Hour Cap (MCF)
1	None						
2							
3							
4							
5							
6							
7							
8							
9							
10							
11							
12							
13							
14							
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Annual Report of:

For Year Ended December 31, 2014

Westfield Gas & Electric

BOILERS						
Line No.	Location	Kind of Fuel and Method of Firing	Rated Pressure in Lbs.	Rated Steam Temp.	Number	Output Rating M.Lbs Steam Per hour
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
SCRUBBERS, CONDENSERS AND EXHAUSTERS. 24 HOUR CAPACITY (MCF)						
Line No.	Location	Kind of Gas			Total Capacity	
12						
13						
14						
15	Scrubbers	None				
16						
17	Condensers	None				
18						
19	Exhausters	None				
20						
21						
22						
23						
24						
25						
26						
27						
28						
29						
30						

Annual Report of:

Westfield Gas & Electric

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For Year Ended December 31, 2014

PURIFIERS							
Line No.	Location	Kind of Gas Purified	Kind of Purifying Materials	Estimated 24 Hour Capacity			
1	None						
2							
3							
4							
5							
6							
7							
8							
9							
10							
11							
HOLDER (Including Relief Holders)							
Indicate Relief Holders by the Letters R.,H.							
Line No.	Location	Type of Tank	Dimensions Diam. Height		No. of Lifts	Number	Working Capacity
12	None						
13							
14							
15							
16							
17							
18							
19							
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21							
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Annual Report of:

For Year Ended December 31, 2014

Westfield Gas & Electric

TRANSMISSION AND DISTRIBUTION MAINS

Line No.	Diameter	Tot Length in Feet at Beginning of Year	Added During Year	Taking up During Year	Abandoned but not Removed During Year	Total Length in Feet at End of Year
1						
2						
3	'1.5" Steel	377			(172)	205
4	'2" Steel	14,180			(326)	13,854
5	'3" Steel	326				326
6	'4" Steel	175,013	45		(260)	174,798
7	'6" Steel	79,699	160		(2,955)	76,904
8	'8-12" Steel	45,523				45,523
9	Total Steel	315,118	205	0	(3,713)	311,610
10	3" C.I.	9,130			(1,654)	7,476
	4" C.I.	76,604			(1,542)	75,062
11	6" C.I.	103,697			(3,552)	100,145
12	8" C.I.	10,464			(1,224)	9,240
13	12" C.I.	12,662			(2,271)	10,391
14	Total C.I.	212,557	0	0	(10,243)	202,314
15						
16	6"D.I.	0				0
17						
18	2"P.E.	311,220	10,885		(263)	321,842
19	4"P.E.	197,274	4,091		(30)	201,335
20	6"P.E.	67,189	3,697			70,886
21	Total Plastic	575,683	18,673	0	(293)	594,063
22						
23						
24						
25						
26						
27						
28						
29						
30						
31						
32						0
33						
Total		1,103,358	18,878	0	(14,249)	1,107,987

Normal Operating Pressure - Mains and Lines - 90 PSI

8" WC

Normal Operating Pressure - Services -

90 PSI

8" WC

Annual Report of:

For Year Ended December 31, 2014

Westfield Gas & Electric**GAS DISTRIBUTION SERVICES, HOUSE GOVERNORS AND METERS**

Line No.	Item	Gas Services	House Governors	Meters
1	Number at beginning of Year	8,362	6,457	10,695
2	Additions during year:			
3	Purchased	0	162	58
4	Installed	134	213	2,495
5	Associated with Plant acquired ..	0	0	1,959
6				
7	Total Additions	134	375	4,512
8				
9	Reductions during year:			
10	Retirements	3	2	1,119
11	Associated with plant sold	0	0	0
12				
13	Total Reductions	3	2	1,119
14				
15	Number at End of Year	8,493	6,830	16,326
16				
17				
18	In Stock			660
19	On Customers' Premises - Inactive			81
20	On Customers' Premises - Active			10,201
21	In Company Use			3
22				
23	Number at End of Year			10,945
24				
25				
26	Number of Meters Tested by State Inspectors			
27	During Year			1,369
28				
29				

Annual Report of:

For Year Ended December 31, 2014

Westfield Gas & Electric

1. Attach copies of all field rates for general consumers.

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

Line No.	Date Effective	M.D.P.U. Number	Rate Schedule			Estimated Effect on Annual Revenues	
						Increases	Decreases
1							
2							
3							
4							
5							
6			See Attached				
7							
8							
9							
10							
11							
12							
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RULES AND REGULATIONS – GAS

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

1. The supply of gas service is contingent upon the Department's ability to secure and retain the necessary locations for its service pipes and other apparatus. The character of service to be made available at each location will be determined by the Department, and information relative thereto will be furnished by the customer. It is the responsibility of the customer to obtain approval from the Department for any change in character of service or load requirements.
2. The Customer shall be responsible for payment for all gas consumed. When the Department becomes aware of an error as a result of: (1) a faulty meter (2) meter reading error (3) billing error, the Customer Service Director shall notify the Customer immediately of the problem. Every effort will then be made on the part of the Department to rectify the problem. If the correct billing information is available, the customer will be invoiced accordingly. If the correct billing information is not available, the Department will invoice the customer based on historical usage, representative of the period in which the error occurred.
3. Such piping equipment and apparatus as may be necessary in order to utilize the service shall be provided, installed, maintained and used by the Customer in accordance with the requirements of the Massachusetts Code for Installation of Gas Appliances and piping, Chapter 737, Acts of 1960, and all the public authorities having jurisdiction of the same, and the requirements of the Department. The Department's requirements will be furnished on request.
4. All bills shall be due and payable upon presentation and shall be rendered monthly; however, the Department reserves the right to read meters and render bills on a bi-monthly basis. All bills of Commercial and Industrial accounts not paid within 28 days from the date of meter reading shall bear interest at 1-1/2% per month on the unpaid balance from the date thereof until the date of payment.
5. The Department may refuse gas service to any customer when, in the opinion of the Gas Inspector, the building piping does not meet the minimum standards prescribed by the "Massachusetts Code for Installation of Gas Appliances and Gas Piping." This regulation shall apply to any customer regardless of whether said customer is the owner of the building or occupies it as a tenant. The department may also discontinue gas service at any premises if the owner of said premises allows the internal piping and/or the appliances served to fall into a state of disrepair so that the continuance of gas service is no longer considered by the Gas Inspector to be advisable.
6. The Customer shall furnish, without charge, suitable locations and enclosures upon his premises for such pipelines, meters and other apparatus and equipment as the Department may install for the purpose of supplying service. All residential dwellings shall be serviced by a single service line. The Department shall have the right of access, at all reasonable times, to the premises of the Customer for the purpose of installing, reading, inspecting, testing and keeping in repair the apparatus and equipment of the Department or for discontinuing service, or for removing any or all of its apparatus and equipment, or for the purpose of obtaining the necessary information for the proper application of the rate or rates under which service supplied.

RULES AND REGULATIONS – GAS
CONTINUED

7. For the purpose of determining the amount of gas delivered, meters shall be installed by the Department at locations to be designated by the Department. The Department may at any time change any of its meters.
8. The Customer shall not injure, interfere, destroy, or tamper with the meter or other property of the Department, nor suffer or permit any person so to do. The Customer shall use all reasonable precautions to protect the property of the Department located on the premises of the Customer from damage and interference and shall be responsible for all damages to, or loss of, such property of the Department unless caused by circumstances beyond the Customer's control. The Customer shall so maintain and operate its gas equipment and apparatus as not to endanger or interfere with the service of the Department.
9. The Department shall not be responsible for any failure to supply gas service nor for interruption of the supply or any damage resulting from the restoration of service, if such failure, interruption, or damage is without willful default on its part.
10. The Department shall not be liable for damage to the person or property of the Customer or any other person resulting from the use of gas or the presence of the Department's apparatus and equipment on the Customer's premises.
11. The Department may require the Customer to guarantee a minimum annual payment for a term of years or to pay the whole or a part of the cost of extending its lines to the point of service on the Customer's premises in addition to the payments for gas at the applicable rates, whenever the estimated expenditures for the apparatus and equipment necessary properly to supply gas to the Customer's premises shall be of such an amount that the probable revenue to be derived there from at the applicable rates will, in the judgment of the Department, be insufficient to warrant such expenditures.
12. All such policies and regulations shall be consistent with the General Laws of the Commonwealth of Massachusetts, Chapter 164 in particular and any other applicable regulations and orders of the Massachusetts Department of Public Utilities.

City of Westfield
Gas & Electric Light Department

GAS DISTRIBUTION ADJUSTMENT SCHEDULE

APPLICABILITY:

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

ADJUSTMENT OF BILL:

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

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

Where:

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

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

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

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

- D = The projected dollar amount of Customer Charge and Delivery Charge recovery to be applied.
- F = The accumulated difference between the dollars to be previously recovered under this schedule and the dollars actually collected hereunder through the prior month.
- S = Projected CCF sales relative to the applicable rate schedule.

Effective: May 1, 2012

City of Westfield
Gas & Electric Light Department

GAS SUPPLY CHARGE SCHEDULE

APPLICABILITY:

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

SETTLEMENT OF BILL:

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

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

Where:

- GSC = Gas Supply Charge per CCF relative to the applicable rate schedule.
- PGC = Purchased gas costs to be applied for annual pipeline gas supply including transportation and any other gas supply expenses not recovered in base rates or in the Distribution Adjustment Charge.
- F = The accumulated difference between the dollars to be recovered under this schedule and the dollars actually collected hereunder through the end of the prior month.
- FS = Projected CCF sales relative to the applicable rate schedule.

Effective: May 1, 2012

City of Westfield
Gas & Electric Light Department

RESIDENTIAL SERVICE GAS RATE

AVAILABILITY:

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

CHARACTER OF SERVICE:

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

RATE:

Customer Charge - \$6.00 per month

Delivery Charge -

November – April

First 20 CCF \$0.4176 per CCF

All over 20 CCF \$0.3176 per CCF

May – October

First 20 CCF \$.3727 per CCF

All over 20 CCF \$.2727 per CCF

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

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

ENERGY CONSERVATION AND ENVIRONMENTAL CHARGE:

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

MINIMUM CHARGE:

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

RESIDENTIAL EARLY PAY DISCOUNT:

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

FARM DISCOUNT:

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

TERMS AND CONDITIONS:

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

Effective: May 1, 2012

City of Westfield
Gas & Electric Light Department

GENERAL SERVICE GAS RATE

AVAILABILITY:

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

CHARACTER OF SERVICE:

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

RATE:

Customer Charge - \$ 10.25 per month

Delivery Charge -

November – April

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

May – October

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

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

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

ENERGY CONSERVATION AND ENVIRONMENTAL CHARGE:

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

MINIMUM CHARGE:

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

FARM DISCOUNT:

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

TERMS AND CONDITIONS:

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

Effective May 1, 2012

City of Westfield
Gas & Electric Light Department

MUNICIPAL SERVICE GAS RATE

AVAILABILITY:

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

CHARACTER OF SERVICE:

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

RATE:

Customer Charge - \$ 10.25 per month

Delivery Charge -

November – April

First 250 CCF \$0.3390 per CCF

All over 250 CCF \$0.2890 per CCF

May – October

First 250 CCF \$.2941 per CCF

All over 250 CCF \$.2441 per CCF

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

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

ENERGY CONSERVATION AND ENVIRONMENTAL CHARGE:

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

MINIMUM CHARGE:

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

FARM DISCOUNT:

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

TERMS AND CONDITIONS:

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

Effective May 1, 2012

City of Westfield
Gas & Electric Light Department

OPTIONAL GAS SERVICE SCHEDULE - A

AVAILABILITY:

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

CHARACTER OF SERVICE:

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

RATE – APPLIED MONTHLY:

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

MINIMUM CHARGE:

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

UNAUTHORIZED USE OF GAS:

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

ENERGY CONSERVATION AND ENVIRONMENTAL CHARGE:

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

TERMS AND CONDITIONS:

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

Effective: May 1, 2012

City of Westfield
Gas & Electric Light Department

Gas Contract Service Rate - B

AVAILABILITY:

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

TERM:

For an agreement period not exceeding two years.

CHARACTER OF SERVICE:

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

RATE:

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

Customer Charge - A monthly administrative charge applicable to each meter.

Delivery/Distribution Charge- An additional charge per CCF to recover costs associated with delivery of gas to the customer's meter and peaking costs when applicable.

Gas Supply Charge - An additional charge per CCF to recover charges associated with gas supply

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

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

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

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

UNAUTHORIZED USE OF GAS:

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

ENERGY CONSERVATION AND ENVIRONMENTAL CHARGE:

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

MINIMUM CHARGE:

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

TERMS AND CONDITIONS:

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

Effective: May 1, 2012

City Of Westfield
Gas & Electric Light Department

GAS ECONOMIC DEVELOPMENT RATE

AVAILABILITY:

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

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

Or

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

CHARACTER OF SERVICE:

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

RATE AND TERMS AND CONDITIONS:

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

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

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

<u>Year</u>	<u>Margin Discount</u>
1 st Year	50%
2 nd Year	30%
3 rd Year	10%

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

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

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

Effective: July 1, 2000

**WESTFIELD GAS AND ELECTRIC LIGHT DEPARTMENT
AUTOMATED REMOTE METERING OPT-OUT CHARGE**

APPLICABILITY:

This rate tariff is applicable to all residential customers who choose to forego the benefits of automated meter reading (AMR) and instead request to have their meter(s) manually read using a meter that does not contain wireless communication functionality.

MONTHLY CHARGES:

Customers who elect to opt-out of the Westfield Gas & Electric Automated Meter Reading Program and instead have their meter(s) manually read will be charged an additional \$18.00 fee per month for the first meter and \$2.00 per month for each additional meter at the same customer location.

All charges and provisions of the opt-out customer's otherwise applicable rate schedule(s) shall apply.

SPECIAL PROVISIONS:

By choosing to opt-out of automated meter reading and instead continue to have meter(s) manually read each month, the customer is required, if meter is located inside the premises, to have the meter moved, at customer's expense, to an accessible exterior location by a licensed technician within 90 days from the date the customer formally opts-out, by submitting an Opt-Out Request form to Westfield Gas & Electric. In the event the utility meter(s) located inside the premises have not been moved to an approved and accessible exterior location after 90 days from the date recorded on the Opt-Out Form, the customer is required to provide Westfield Gas & Electric access to the premises to install the AMR metering and related equipment necessary to provide automated meter reading.

TERMS AND CONDITIONS:

In addition to the terms set under this rate tariff, service is governed by the applicable Rules and Regulations of the Westfield Gas and Electric Light Department, City of Westfield, Massachusetts.

Effective: January 1, 2015

WESTFIELD GAS AND ELECTRIC LIGHT DEPARTMENT

RESIDENTIAL ELECTRIC SERVICE RATE

#11 AND #12

APPLICABILITY:

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

MONTHLY RATE:

Delivery Services:

Customer Charge	\$4.25 per meter
Transmission Charge	\$0.00503 per kWh
Distribution Charge	\$0.02564 per kWh

Supplier Services:

Electric Supply Charge	\$.07829 per kWh
------------------------	------------------

RATE ADJUSTMENTS:

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

DELIVERY SERVICES ADJUSTMENTS:

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

ELECTRIC SUPPLY SETTLEMENT:

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

MINIMUM CHARGE:

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

RESIDENTIAL EARLY DISCOUNT:

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

#11 AND #12
Page 2

FARM DISCOUNT:

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

PASNY - HYDRO-ELECTRIC CREDIT:

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

TERMS AND CONDITIONS:

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

Effective: May 1, 2012

WESTFIELD GAS AND ELECTRIC LIGHT DEPARTMENT

SMALL GENERAL SERVICE ELECTRIC RATE

#21, #22 and #23

APPLICABILITY:

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

MONTHLY RATE:

Delivery Services:

Customer Charge	\$4.75 per meter
Transmission Charge	\$0.00494 per kWh
Distribution Charge	\$0.03593 per kWh

Supplier Services:

Electric Supply Charge	\$0.08599 per kWh
------------------------	-------------------

RATE ADJUSTMENTS:

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

DELIVERY SERVICES ADJUSTMENTS:

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

ELECTRIC SUPPLY SETTLEMENT:

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

MINIMUM CHARGE:

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

POWER FACTOR REQUIREMENT:

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

#21, #22 and #23
Page 2

FARM DISCOUNT:

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

TERMS AND CONDITIONS:

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

Effective: May 1, 2012

WESTFIELD GAS AND ELECTRIC LIGHT DEPARTMENT

GENERAL POWER ELECTRIC RATE

#25 AND #26

APPLICABILITY:

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

MONTHLY RATE:

Delivery Services:

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

Supplier Services:

Electric Supply Charge	\$0.06178 per kWh
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RATE ADJUSTMENTS:

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

DELIVERY SERVICES ADJUSTMENTS:

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

ELECTRIC SUPPLY SETTLEMENT:

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

MINIMUM CHARGE:

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

#25 AND #26
Page 2

POWER FACTOR REQUIREMENT:

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

FARM DISCOUNT:

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

TERMS AND CONDITIONS:

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

Effective May 1, 2012

WESTFIELD GAS AND ELECTRIC LIGHT DEPARTMENT

GENERAL SERVICE ELECTRIC RATE

#31, #32, #33 and #34

APPLICABILITY:

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

MONTHLY RATE:

Delivery Services:

Customer Charge	\$25.00	per meter
Transmission Charge	\$0.00520	per kWh
Distribution Charge		
All Kilowatts of Billing Demand	\$3.30	per kWh
All Kilowatt-hours	\$0.01393	per kWh

Supplier Services:

Electric Supply Charge	\$0.08547	per kWh
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RATE ADJUSTMENTS:

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

DELIVERY SERVICES ADJUSTMENTS:

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

ELECTRIC SUPPLY SETTLEMENT:

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

MINIMUM CHARGE:

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

#31, #32, #33 and #34
Page 2

POWER FACTOR REQUIREMENT:

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

FARM DISCOUNT:

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

TERMS AND CONDITIONS:

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

Effective: May 1, 2012

WESTFIELD GAS AND ELECTRIC LIGHT DEPARTMENT

LARGE POWER ELECTRIC RATE

#35 and #36

APPLICABILITY:

The rate is applicable to existing customers receiving service hereunder prior to January 1, 1998. The rate is applicable to new customers if the Department estimates that the customer's average monthly load factor will exceed 55% and the customer's monthly demand will exceed 100 kilowatts. All electricity delivered hereunder shall be measured through one meter.

MONTHLY RATE:

Delivery Services:

Customer Charge	@	\$65.00	per meter
Transmission Charge	@	\$0.00473	per kWh
Distribution Charge			
All Kilowatts of Billing Demand	@	\$4.00	per kWh
All Kilowatt-hours	@	\$0.00750	per kWh

Supplier Services:

Electric Supply Charge	@	\$0.08012	per kWh
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RATE ADJUSTMENTS:

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

DELIVERY SERVICES ADJUSTMENTS:

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

ELECTRIC SUPPLY SETTLEMENT:

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

#35 AND #36
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MINIMUM CHARGE:

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

POWER FACTOR REQUIREMENT:

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

FARM DISCOUNT:

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

TERMS AND CONDITIONS:

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

Effective: May 1, 2012

WESTFIELD GAS AND ELECTRIC LIGHT DEPARTMENT

CONTRACT SERVICE TIME-OF-USE ELECTRIC RATE

#60

APPLICABILITY:

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

MONTHLY RATE:

Delivery Services:

Customer Charge	Customer Specific
Transmission Charge:	
All On-Peak kWh	\$0.00605 per kWh
All Off-Peak kWh	\$0.00000 per kWh
Distribution Charge:	
All On-Peak kWh	\$0.01287 per kWh
All Off-Peak kWh	\$0.00695 per kWh

Supplier Services:

Electric Supply Charge:	
All Kilowatts of Billing Demand	\$15.50 per kW
All Kilowatt-Hours	\$.03708 per kWh

RATE ADJUSTMENTS:

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

DELIVERY SERVICES ADJUSTMENTS:

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

ELECTRIC SUPPLY SETTLEMENT:

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

MINIMUM CHARGE:

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

CUSTOMER CHARGE:

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

DETERMINATION OF BILLING DEMAND:

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

POWER FACTOR REQUIREMENT:

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

DEFINITION OF ON-PEAK AND OFF-PEAK ENERGY:

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

EXTRA FACILITIES CHARGE:

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

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

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

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

FARM DISCOUNT:

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

TERMS AND CONDITIONS:

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

Effective: May 1, 2012

WESTFIELD GAS AND ELECTRIC LIGHT DEPARTMENT
ELECTRIC SUPPLY CHARGE SETTLEMENT CLAUSE

APPLICABILITY:

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

SETTLEMENT OF BILL

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

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

Where:

- ESC = Electric Supply Charge Settlement Clause factor per kilowatt-hour sold relative to the applicable rate schedule.
- P = The projected dollar amount to be applied, paid to all suppliers of purchased power and related services other than transmission costs referenced in the Department's Transmission Service Adjustment Clause, including all fuel costs charged by such suppliers excluding PASNY.
- Y = The projected dollar amount per kilowatt-hour to be applied, paid to suppliers of purchased power excluding PASNY, multiplied by the kilowatt-hours to be purchased from PASNY.
- F = The accumulated difference between the dollars to be previously recovered under this clause and the dollars actually collected hereunder through the end of the prior month.
- G = The dollar amount established to provide for accelerated recovery of generation assets.
- R = The applicable revenues to be received from off-system sales for resale transactions.
- S = The projected kilowatt-hour sales relative to the applicable rate schedule.
- B = The total dollar amount of the items described above recovered by the Department's applicable base electric rates, expressed as an amount per kilowatt-hour sold.

Effective: May 1, 2012

WESTFIELD GAS AND ELECTRIC LIGHT DEPARTMENT
DISTRIBUTION SERVICE ADJUSTMENT CLAUSE

APPLICABILITY:

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

ADJUSTMENT OF BILL:

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

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

Where:

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

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

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

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

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

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

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

WESTFIELD GAS AND ELECTRIC LIGHT DEPARTMENT

DISTRIBUTION SERVICE ADJUSTMENT CLAUSE

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

Effective: May 1, 2012

WESTFIELD GAS AND ELECTRIC LIGHT DEPARTMENT
TRANSMISSION SERVICE ADJUSTMENT CLAUSE

APPLICABILITY:

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

ADJUSTMENT OF BILL

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

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

Where:

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

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

Operations	Accounts 560 through 567
Maintenance	Accounts 568 through 573

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

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

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

Effective: May 1, 2012

WESTFIELD GAS AND ELECTRIC LIGHT DEPARTMENT

ELECTRIC CONTRACT SERVICE RATE - E

APPLICABILITY:

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

TERM:

For an agreement period not exceeding two years.

RATE:

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

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

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

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

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

RATE ADJUSTMENTS:

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

MINIMUM CHARGE:

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

POWER FACTOR REQUIREMENT:

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

TERMS AND CONDITIONS:

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

Effective: May 1, 2012

WESTFIELD GAS AND ELECTRIC LIGHT DEPARTMENT

SCHEDULE OF OFF STREET OR CONTRACT LIGHTING

APPLICABILITY:

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

SERVICE INSTALLATION CHARGE:

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

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

MONTHLY RATE:

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

*No additional lights of these types will be installed.

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

TERMS AND CONDITIONS:

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

WESTFIELD GAS AND ELECTRIC LIGHT DEPARTMENT

SPECIAL ALL-REQUIREMENTS ELECTRIC RATE

APPLICABILITY:

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

RATE ADJUSTMENTS:

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

ELECTRIC SUPPLY SETTLEMENT:

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

MINIMUM CHARGE:

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

FARM DISCOUNT:

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

TERMS AND CONDITIONS:

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

WESTFIELD GAS & ELECTRIC LIGHT DEPARTMENT

**ECONOMIC DEVELOPMENT RIDER
Partnership for the Betterment of Westfield**

APPLICABILITY:

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

QUALIFICATIONS:

The customer must:

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

DEFINITIONS:

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

CONDITIONS:

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

ECONOMIC DEVELOPMENT RIDER

Page 2

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

BASE MONTHLY CHARGE:

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

MONTHLY DISCOUNT:

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

FARM DISCOUNT:

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

TERMS OF AGREEMENT:

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

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

WESTFIELD GAS AND ELECTRIC LIGHT DEPARTMENT
STORAGE ENERGY RATE CREDIT

APPLICABILITY:

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

RATE-PER MONTH:

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

DEFINITIONS:

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

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

CONTROL HOURS:

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

CONTRACT:

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

TERMS AND CONDITIONS:

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

WESTFIELD GAS AND ELECTRIC LIGHT DEPARTMENT

TERMS AND CONDITIONS FOR DISTRIBUTION SERVICE

NOVEMBER 1, 1998

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1. **General**

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

2. **Territory to which Terms and Conditions Apply**

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

3. **Characteristics of Service**

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

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

3.2.1 **Secondary Distribution Service**

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

3.2.2 **Primary Distribution Service**

Three phase, 4 wire, 23,000 volts

4. **Obtaining Service**

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

- 4.2 Selection of Service Classification: The Department will assist in the selection of the rate schedule which is most appropriate for the type of service provided.
- 4.3 Service Applications: Applications for electric service within the territory served by the Department will be received at any office or through any duly authorized representative of the Department. Prospective non-residential customers must make a written application for service. Applications from prospective residential customers shall be in writing on forms provided by the Department. Service shall not commence until the Department has received said application except that for an interim period pending the receipt of a duly executed written application, the Department may accept an oral application for rate service from customers taking service under residential rate schedules. In the event that an oral application is received by the Department from a person not currently a customer of record of the Department for service at a location where service is disconnected for non-payment, the Department may request an application be made in writing at the office of the Department as a precondition for service, unless otherwise ordered by the DPU. The Department reserves the right to refuse service, at any location, to an applicant who is indebted to the Department for any service furnished to such applicant.
- 4.4 Lowest Applicable Rate: When a customer applies for service, the Department will give the customer a description of the rates available and will advise the customer as to the least expensive rate available, based on the customer's description of the character of service needed. If the Department is subsequently notified by a customer of a change in the customer's character of service, the rate available to that customer for the service being supplied. However, responsibility for selecting the applicable rate remains the sole responsibility of the customer, subject to the provisions of the Schedule of Rates. The Department will not be liable for any claim that service provided to any customer might have been less expensive or more advantageous to such customer if supplied under a different rate. Unless specifically stated to the contrary, all rates are based on the supply of service to the customer throughout the twelve months of the year, and the Department will not normally change rates more frequently than once in any twelve month period.
- 4.5 Service Information from Department: Upon receipt of an application from a prospective customer setting forth the location of the premises to be served, the extent of service to be required and other pertinent information, the Department will advise the customer of the type and character of the service it can furnish, the point at which service will be delivered and the location to be provided for the Department's metering equipment.

5. Equipment on the Customer's Premises

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

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

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

5.2 Meters

- 5.2.1 General: The Department will furnish, install and maintain such meter or meters as are necessary to measure, for Department billing purposes, the electricity used by a customer.
- 5.2.2 Meters for Secondary Service: For new installations to be metered at voltages not exceeding 600 volts, meter mounting equipment and, where required, current transformers and miscellaneous equipment will be furnished and connected by the Department without charge. The customer will be responsible for mounting the equipment furnished by the Department.
- 5.2.3 Meters for Primary Service: For new installations to be metered at voltages above 600 volts, meter mounting equipment, current transformers, potential transformers, test switches and miscellaneous equipment will be furnished and installed by the Department at the customer's expense. For underground service, the customer shall provide an enclosure, per Department specifications, for the Department's instrument transformers. For overhead service, the customer shall provide a structure, per Department specifications, suitable for mounting the Department's instrument transformers.
- 5.2.4 Indicating Devices: The Department will not permit the connection of customer-owned ammeters, voltmeters, pilot lamps or other devices to its instrument transformers. The Department will provide, if so requested by the customer and at the customer's cost, a three wire, form C, contact output for connection to the customer's load monitoring equipment.
- 5.2.5 Multi-Meter Installations: All service to a single customer at a single site or location shall be rendered through a single meter, unless the Department specifically permits or requires otherwise. Where the Department is to supply individual tenants within a single building, the customer or building owner shall install and maintain feeders from a common location to each tenant, and the Department will install and maintain meters on these feeders.
- 5.2.6 Sub-metering and Check Metering: Resale of electricity furnished by the Department, based on the registration of customer owned metering devices, is defined a sub-metering and is not permitted. A customer may monitor his own usage through the use of approved meters, computers or other metering device. Such metering is defined as check metering.

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

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

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

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

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

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

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

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

5.5.1 5 Horsepower for single phase, 120, 120/240, 120/208 volt service

5.5.2 15 Horsepower for three phase, 240, 120/208, 277/480 volt service

5.5.3 75 Horsepower for three phase, at 23,000 volt service

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

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

6. Meter Reading and Billing

- 6.1 General: Unless otherwise specified in the service classifications, rates and charges are stated on a monthly basis. The Department will ordinarily schedule meters to be read and bill to be rendered monthly, however, the Department reserves the right to read meters and render bills on a bi-monthly basis.
- 6.2 Pro-ration of Monthly Charges: For all billings for service including initial bills, final bills and bills for periods other than twenty-five to thirty-six days inclusive, the monthly demand, customer and minimum charges will be pro-rated on the basis of one/thirtieth for each day of service.
- Billings for temporary services, however, shall have a minimum billing period of one month.
- 6.3 Estimated Bills: Where the Department is unable to read the meter, or where actual usage cannot be determined due to meter failure, the customer's usage will be estimated by the Department on the basis of available data and the customer billed accordingly. In no case will a meter go unread for more than three months.
- 6.4 Payment of Bills: Bills are payable when presented. If payment is not received by the Department prior to the due date specified on the bill, a late payment charge of 1-1/2% per monthly billing period will be applied on the unpaid balance from the due date to the date payment is received. (Late charge applies only to commercial and industrial customers.)

7. Discontinuance of Service

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

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

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

8. Reconnection of Service

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

9. Line Extension

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

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

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

10. Services

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

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

11. Temporary and Special Services

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

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

12. Service Limitations

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

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

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

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

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

13. Supplemental and Emergency Power

- 13.1 Emergency Generation: Where the customer installs one or more emergency generators for the sole purpose of providing emergency power during failure of the Department's service, a double throw switch shall be provided by the customer to prevent a connection between the emergency generator and the Department's service.
- 13.2 Small Power Production and Co-Generation Facilities: The Department will furnish supplemental, backup or maintenance service to customers owning qualifying co-generation and small power production facilities, and will purchase electricity from such customers. The Department should be contacted early in the design of any such facilities. Rates will be negotiated based on the characteristics of the customer's proposed system. All interconnection equipment and interconnections between the Department's service and the customer's generation shall be subject to the Department's approval.

14. Applicable Laws

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

15. Purchased Power Adjustment

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

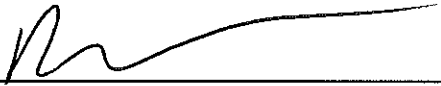
16. Policy for Demand Accounts


1. What is "Demand"?
 - A. The highest amount of electric consumption over 1/2 hour period of time.
 - B. Demand is measured in KW.
 - C. The Demand charge is \$3.16 * KW.
2. What type of customer does a demand rate apply to?
 - A. Commercial or Industrial customer
3. What are the Demand Rates?


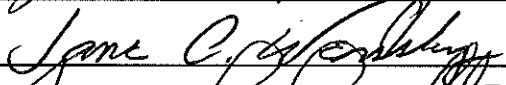
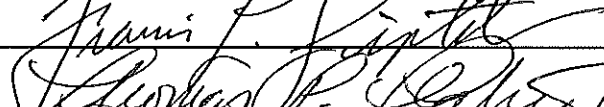
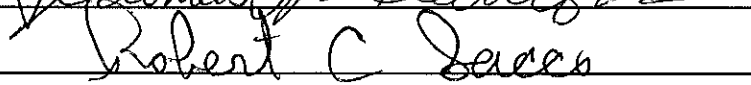
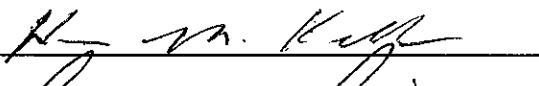
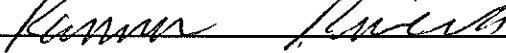
- A. Rate 28 - Commercial All Electric & Heat Service
 - B. Rate 29 - Commercial Electric Service
 - C. Rate 30 - General Power Rate
4. Requirements for Demand Rates:
- A. Customer must be a Commercial Electric or General Power Rate paying customer.
 - B. All new electric customers are placed either on a Commercial, no demand (Rate 22, 23) or a General Power, no demand (Rate 24).
 - C. When one of these customers uses over 1,000 kwh for three (3) consecutive months, the account is reviewed and placed on a demand rate that properly identifies the customer's use.
 - D. Commercial (Rate 28, 29) or General Power Rate (Rate 30)
5. How does the demand rate work?
- A. When the customer is placed on the demand rate, a KW reading is taken. This KW reading is used to bill demand.
 - B. The demand has a 12 month billing cycle:
 - 1. The KW reading is taken monthly.
 - 2. It is reviewed monthly to see if the KW has increased or decreased.
 - 3. If the KW does not increase from billing demand, it stays there for 12 months.
 - 4. After 12 months, demand is reviewed to find the next highest demand.
 - 5. This demand is used for the next 12 months or until a higher demand is reached over the next 12 months.
 - 6. This cycle is used for billing demand.
 - 7. If a customer does not use over 1,000 KWH from the time his non-demand rate cycle begins, he will be taken off demand.
 - 8. When a new customer is determined to be of significant size (2,000 KWH per month) or greater, he will be placed on a demand rate immediately.
 - 9. When any exceptions to this policy are made, it will be up to the Electric Energy Director to approve or disapprove policy changes.

Westfield Gas & Electric

THIS RETURN IS SIGNED UNDER THE PENALTIES OF PERJURY

 _____ Mayor

 _____ Manager of Electric Light

 _____
 _____
 _____
 _____
 _____
 _____

Selectmen
or
Members
of the
Municipal
Light
Board

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

_____ SS. _____ 20 _____

Then personally appeared

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

Notary Public or
Justice of the Peace