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Form 990



Department of the Treasury
Internal Revenue Service

Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

Do not enter Social Security numbers on this form as it may be made public By law, the IRS generally cannot redact the information on the form

Information about Form 990 and its instructions is at www.irs.gov/form990

OMB No 1545-0047

2013

Open to Public Inspection

A For the 2013 calendar year, or tax year beginning 01-01-2013, 2013, and ending 12-31-2013

B Check if applicable

☐ Address change

☐ Name change

☐ Initial return

☐ Terminated

☐ Amended return

☐ Application pending

C Name of organization

CITIZENS ENERGY CORPORATION

Doing Business As

Number and street (or P O box if mail is not delivered to street address) Room/suite

88 BLACK FALCON AVE CENTER LOBBY Suite 342

City or town, state or province, country, and ZIP or foreign postal code

BOSTON, MA 02210

F Name and address of principal officer

JOSEPH P KENNEDY II

88 BLACK FALCON AVE SUITE 342

BOSTON,MA 02210

H(a) Is this a group return for subordinates?

☐ Yes ☒ No

H(b) Are all subordinates included?

☐ Yes ☐ No

If "No," attach a list (see instructions)

H(c) Group exemption number

I Tax-exempt status

☐ 501(c)(3) ☒ 501(c) (4) ☐ (insert no) ☐ 4947(a)(1) or ☐ 527

J Website:

www.citizensenergy.com

K Form of organization

☒ Corporation ☐ Trust ☐ Association ☐ Other

L Year of formation

1979

M State of legal domicile

MA

Part I		Summary	
Activities & Governance	1	Briefly describe the organization's mission or most significant activities CITIZENS ENERGY CORPORATION PROVIDES LOW-COST ENERGY SERVICES TO LOW-INCOME FAMILIES IN THE U S & PROMOTES BETTER RELATIONS BETWEEN ENERGY PRODUCERS & CONSUMERS	
	2	Check this box ☐ if the organization discontinued its operations or disposed of more than 25% of its net assets	
	3	Number of voting members of the governing body (Part VI, line 1a)	5
	4	Number of independent voting members of the governing body (Part VI, line 1b)	4
	5	Total number of individuals employed in calendar year 2013 (Part V, line 2a)	0
	6	Total number of volunteers (estimate if necessary)	0
	7a	Total unrelated business revenue from Part VIII, column (C), line 12	-48,110
	b	Net unrelated business taxable income from Form 990-T, line 34	-116,975
Revenue		Prior Year	Current Year
	8	Contributions and grants (Part VIII, line 1h)	183,3333,035,000
	9	Program service revenue (Part VIII, line 2g)	01,256,379
	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	350,896528,549
	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	5,726,9245,250,912
	12	Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	6,261,15310,070,840
Expenses	13	Grants and similar amounts paid (Part IX, column (A), lines 1–3)	88,37591,210
	14	Benefits paid to or for members (Part IX, column (A), line 4)	00
	15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)	547,516550,195
	16a	Professional fundraising fees (Part IX, column (A), line 11e)	00
	b	Total fundraising expenses (Part IX, column (D), line 25) ☐ 0	
	17	Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)	1,339,4712,375,661
	18	Total expenses Add lines 13–17 (must equal Part IX, column (A), line 25)	1,975,3623,017,066
	19	Revenue less expenses Subtract line 18 from line 12	4,285,7917,053,774
Net Assets or Fund Balances		Beginning of Current Year	End of Year
	20	Total assets (Part X, line 16)	62,781,11268,221,028
	21	Total liabilities (Part X, line 26)	850,281648,275
	22	Net assets or fund balances Subtract line 21 from line 20	61,930,83167,572,753

Part II

Signature Block

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge

Sign Here

Signature of officer

ERNEST J PANOS CFO

Type or print name and title

2014-11-17

Date

Paid Preparer Use Only

Print/Type preparer's name

KPMG LLP

Firm's name

KPMG LLP

Firm's address

60 South Street
Boston, MA 02111

Preparer's signature

Date

2014-11-17

Check ☐ if self-employed

PTIN

P00237591

Firm's EIN

Phone no

(617) 988-1000

May the IRS discuss this return with the preparer shown above? (see instructions)

☒ Yes ☐ No

For Paperwork Reduction Act Notice, see the separate instructions.

Cat No 11282Y

Form 990 (2013)

Part III

Statement of Program Service Accomplishments

Check if Schedule O contains a response or note to any line in this Part III

☒

1

Briefly describe the organization's mission

CITIZENS ENERGY CORPORATION PROVIDES LOW-COST ENERGY & ENERGY SERVICES TO LOW-INCOME FAMILIES & PROMOTES BETTER RELATIONS BETWEEN ENERGY PRODUCERS & CONSUMERS

2

Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ?

☒ Yes ☐ No

If "Yes," describe these new services on Schedule O

3

Did the organization cease conducting, or make significant changes in how it conducts, any program services?

☒ Yes ☐ No

If "Yes," describe these changes on Schedule O

4

Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported

4a

(Code) (Expenses \$ 1,452,863 including grants of \$) (Revenue \$ 1,256,379)

IN JANUARY 2013, CITIZENS ENERGY BEGAN INSTALLING ROOFTOP SOLAR COLLECTORS ATOP THE HOMES OF SELECTED LOW-INCOME HOUSEHOLDS IN CALIFORNIA'S IMPERIAL VALLEY. THE SOLAR SYSTEMS ARE PURCHASED, INSTALLED AND MAINTAINED AT NO COST TO THE HOMEOWNER, WITH ALL SAVINGS COMING RIGHT OFF THE FAMILY'S ELECTRICITY BILL. THE SOLAR SYSTEM REDUCES A HOMEOWNER'S ELECTRICITY COSTS BY AN AVERAGE OF 40 PERCENT TO 50 PERCENT. THE PROGRAM IS FUNDED FROM CITIZENS SUNRISE TRANSMISSION, LLC

4b

(Code) (Expenses \$ 416,332 including grants of \$) (Revenue \$)

DISTRIGAS PROGRAM. DURING 2005, CITIZENS ENERGY CORPORATION IN PARTNERSHIP WITH DISTRIGAS OF MASSACHUSETTS, CREATED AN ASSISTANCE PROGRAM TO HELP MASSACHUSETTS NATURAL GAS CUSTOMERS IN NEED PAY THEIR HOME HEATING COSTS. NATURAL GAS CUSTOMERS WHO HAVE EXHAUSTED THEIR FEDERAL FUEL ASSISTANCE OR WHO ARE INELIGIBLE TO RECEIVE THEM BUT ARE STILL IN NEED OF ASSISTANCE ARE ELIGIBLE TO RECEIVE \$150 CREDIT ON THEIR GAS UTILITY BILLS. ** SEE SCHEDULE O **

4c

(Code) (Expenses \$ 347,040 including grants of \$) (Revenue \$ 90,000)

NATURAL GAS ASSISTANCE FUND. DURING 1984, CITIZENS ENERGY CORPORATION BEGAN A NATURAL GAS ASSISTANCE PROGRAM FOR THE PURPOSE OF PROVIDING THE BENEFIT OF LOWER-COST NATURAL GAS TO LOW-INCOME & ELDERLY PEOPLE THROUGHOUT THE UNITED STATES AND HEATING ASSISTANCE FOR HOMELESS SHELTERS. THE ASSISTANCE FUND IS ADMINISTERED BY LOCAL SOCIAL SERVICES AGENCIES WITHIN THEIR AREA TO PROVIDE GRANTS TO NEEDY USERS

(Code) (Expenses \$ 91,210 including grants of \$ 91,210) (Revenue \$)

GOVERNMENT GRANT

4d

Other program services (Describe in Schedule O)

(Expenses \$ 91,210 including grants of \$ 91,210) (Revenue \$)

4e

Total program service expenses

2,307,445

Form 990 (2013)

Part IV Checklist of Required Schedules

	Yes	No
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If "Yes," complete Schedule A	1	No
2 Is the organization required to complete Schedule B, Schedule of Contributors (see instructions)? 	2	Yes
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I	3	No
4 Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II	4	
5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? If "Yes," complete Schedule C, Part III	5	No
6 Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part I 	6	No
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II 	7	No
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III 	8	No
9 Did the organization report an amount in Part X, line 21 for escrow or custodial account liability, serve as a custodian for amounts not listed in Part X, or provide credit counseling, debt management, credit repair, or debt negotiation services? If "Yes," complete Schedule D, Part IV 	9	No
10 Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? If "Yes," complete Schedule D, Part V 	10	No
11 If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable		
a Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D, Part VI 	11a	Yes
b Did the organization report an amount for investments—other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VII 	11b	No
c Did the organization report an amount for investments—program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VIII 	11c	No
d Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part IX 	11d	Yes
e Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X 	11e	No
f Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? If "Yes," complete Schedule D, Part X 	11f	Yes
12a Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI and XII 	12a	No
b Was the organization included in consolidated, independent audited financial statements for the tax year? If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional 	12b	Yes
13 Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	13	No
14a Did the organization maintain an office, employees, or agents outside of the United States?	14a	No
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? If "Yes," complete Schedule F, Parts I and IV	14b	No
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? If "Yes," complete Schedule F, Parts II and IV	15	No
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? If "Yes," complete Schedule F, Parts III and IV	16	No
17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? If "Yes," complete Schedule G, Part I (see instructions)	17	No
18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? If "Yes," complete Schedule G, Part II	18	No
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If "Yes," complete Schedule G, Part III	19	No
20a Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H	20a	No
b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	20b	

Part IV

Checklist of Required Schedules (continued)

21	Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or government on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II</i>	21	Yes	
22	Did the organization report more than \$5,000 of grants or other assistance to individuals in the United States on Part IX, column (A), line 2? <i>If "Yes," complete Schedule I, Parts I and III</i>	22		No
23	Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <i>If "Yes," complete Schedule J</i>	23	Yes	
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? <i>If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a</i>	24a		No
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b		
c	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	24c		
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d		
25a	Section 501(c)(3) and 501(c)(4) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I</i>	25a		No
b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? <i>If "Yes," complete Schedule L, Part I</i>	25b		No
26	Did the organization report any amount on Part X, line 5, 6, or 22 for receivables from or payables to any current or former officers, directors, trustees, key employees, highest compensated employees, or disqualified persons? <i>If so, complete Schedule L, Part II</i>	26		No
27	Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? <i>If "Yes," complete Schedule L, Part III</i>	27		No
28	Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions)			
a	A current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i>	28a	Yes	
b	A family member of a current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i>	28b		No
c	An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? <i>If "Yes," complete Schedule L, Part IV</i>	28c		No
29	Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i>	29		No
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M</i>	30		No
31	Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i>	31		No
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II</i>	32		No
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If "Yes," complete Schedule R, Part I</i>	33		No
34	Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1</i>	34	Yes	
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a	Yes	
b	If 'Yes' to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2</i>	35b	Yes	
36	Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i>	36		
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If "Yes," complete Schedule R, Part VI</i>	37		No
38	Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? Note. All Form 990 filers are required to complete Schedule O	38	Yes	

Part V

Statements Regarding Other IRS Filings and Tax Compliance

Check if Schedule O contains a response or note to any line in this Part V

		Yes	No
1a	Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable.		
1b	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable.		
1c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	Yes	
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return.		
2b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions).		
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year?	Yes	
3b	If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation in Schedule O.	Yes	
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?		No
b	If "Yes," enter the name of the foreign country: _____ See instructions for filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.		
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?		No
5b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?		No
5c	If "Yes," to line 5a or 5b, did the organization file Form 8886-T?		
6a	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?		No
6b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		
7	Organizations that may receive deductible contributions under section 170(c).		
7a	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?		
7b	If "Yes," did the organization notify the donor of the value of the goods or services provided?		
7c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?		
7d	If "Yes," indicate the number of Forms 8282 filed during the year.		
7e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?		
7f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		
7g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?		
7h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?		
8	Sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations. Did the supporting organization, or a donor advised fund maintained by a sponsoring organization, have excess business holdings at any time during the year?		
9	Sponsoring organizations maintaining donor advised funds.		
9a	Did the organization make any taxable distributions under section 4966?		
9b	Did the organization make a distribution to a donor, donor advisor, or related person?		
10	Section 501(c)(7) organizations. Enter		
10a	Initiation fees and capital contributions included on Part VIII, line 12.		
10b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities.		
11	Section 501(c)(12) organizations. Enter		
11a	Gross income from members or shareholders.		
11b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them).		
12a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?		
12b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year.		
13	Section 501(c)(29) qualified nonprofit health insurance issuers.		
13a	Is the organization licensed to issue qualified health plans in more than one state? Note. See the instructions for additional information the organization must report on Schedule O.		
13b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans.		
13c	Enter the amount of reserves on hand.		
14a	Did the organization receive any payments for indoor tanning services during the tax year?		No
14b	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O.		

Part VI

Governance, Management, and Disclosure

For each "Yes" response to lines 2 through 7b below, and for a "No" response to lines 8a, 8b, or 10b below, describe the circumstances, processes, or changes in Schedule O. See instructions.

Check if Schedule O contains a response or note to any line in this Part VI

Section A. Governing Body and Management

		Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year	5	
If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain in Schedule O			
1b	Enter the number of voting members included in line 1a, above, who are independent	4	
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?	2	Yes
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors or trustees, or key employees to a management company or other person?	3	No
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	4	No
5	Did the organization become aware during the year of a significant diversion of the organization's assets?	5	No
6	Did the organization have members or stockholders?	6	Yes
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?	7a	Yes
7b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?	7b	Yes
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following		
8a	The governing body?	8a	Yes
8b	Each committee with authority to act on behalf of the governing body?	8b	Yes
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O	9	No

Section B. Policies

(This Section B requests information about policies not required by the Internal Revenue Code.)

		Yes	No
10a	Did the organization have local chapters, branches, or affiliates?	10a	No
10b	If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?	10b	
11a	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	11a	Yes
11b	Describe in Schedule O the process, if any, used by the organization to review this Form 990		
12a	Did the organization have a written conflict of interest policy? If "No," go to line 13	12a	Yes
12b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12b	Yes
12c	Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this was done	12c	Yes
13	Did the organization have a written whistleblower policy?	13	No
14	Did the organization have a written document retention and destruction policy?	14	No
15	Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?		
15a	The organization's CEO, Executive Director, or top management official	15a	Yes
15b	Other officers or key employees of the organization	15b	Yes
If "Yes" to line 15a or 15b, describe the process in Schedule O (see instructions)			
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?	16a	Yes
16b	If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?	16b	Yes

Section C. Disclosure

17	List the States with which a copy of this Form 990 is required to be filed	MA
18	Section 6104 requires an organization to make its Form 1023 (or 1024 if applicable), 990, and 990-T (501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply. ☐ Own website ☒ Another's website ☒ Upon request ☐ Other (explain in Schedule O)	
19	Describe in Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year	
20	State the name, physical address, and telephone number of the person who possesses the books and records of the organization HERNIE PANOS CFO 88 BLACK FALCON AVE BOSTON, MA 02210 (617) 338-6300	

Part VII

Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

Check if Schedule O contains a response or note to any line in this Part VII

Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, or highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

List persons in the following order: individual trustees or directors; institutional trustees; officers; key employees; highest compensated employees; and former such persons.

☐ Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W- 2/1099-MISC)	(E) Reportable compensation from related organizations (W- 2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
(1) JOSEPH P KENNEDY II CHAIRMAN, CEO, & PRESIDENT	10 0 30 0	X		X				99,930	669,179	28,421
(2) WILLIAM F ACHTMAYER DIRECTOR	1 0 0 0	X						2,000	0	0
(3) RANDY GREENE DIRECTOR	1 0 0 0	X						2,000	0	0
(4) PATRICK JONES DIRECTOR	1 0 0 0	X						2,000	0	0
(5) EVELYN F MURPHY DIRECTOR	1 0 0 0	X						0	0	0
(6) PETER F SMITH CHIEF OPERATING OFFICER	10 0 30 0			X				74,837	549,895	74,520
(7) ERNEST J PANOS CFO	10 0 30 0			X				56,000	361,200	25,781
(8) ELIZABETH K KENNEDY DIRECTOR OF MARKETING	10 0 30 0				X			50,277	328,082	14,030
(9) BRIAN O'CONNOR DIRECTOR OF COMMUNICATIONS	10 0 30 0					X		35,240	195,721	24,666
(10) TIMOTHY J MINOGUE CONTROLLER	10 0 30 0					X		23,210	119,630	23,695

Part VII

1b	Sub-Total			
c	Total from continuation sheets to Part VII, Section A			
d	Total (add lines 1b and 1c)	345,494	2,223,707	191,113

2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization 0

		Yes	No
3	Did the organization list any former officer, director or trustee, key employee, or highest compensated employee on line 1a? <i>If "Yes," complete Schedule J for such individual</i>	3	No
4	For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? <i>If "Yes," complete Schedule J for such individual</i>	4	Yes
5	Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? <i>If "Yes," complete Schedule J for such person</i>	5	No

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.

(A) Name and business address	(B) Description of services	(C) Compensation

2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization 0

Part VIII

Statement of Revenue

Check if Schedule O contains a response or note to any line in this Part VIII

			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514	
Contributions, Gifts, Grants and Other Similar Amounts	1a	Federated campaigns 1a					
	b	Membership dues 1b					
	c	Fundraising events 1c					
	d	Related organizations 1d					
	e	Government grants (contributions) 1e					
	f	All other contributions, gifts, grants, and similar amounts not included above 1f	3,035,000				
	g	Noncash contributions included in lines 1a-1f \$					
	h	Total. Add lines 1a-1f	3,035,000				
Program Service Revenue	2a	ELECTRIC REVENUES	221000	1,256,379	1,256,379		
	b						
	c						
	d						
	e						
	f	All other program service revenue					
	g	Total. Add lines 2a-2f	1,256,379				
	Other Revenue	3	Investment income (including dividends, interest, and other similar amounts)	615,549		-48,110	663,659
4		Income from investment of tax-exempt bond proceeds	0				
5		Royalties	0				
6a		Gross rents	(i) Real	(ii) Personal			
		b	Less rental expenses				
		c	Rental income or (loss)	0	0		
		d	Net rental income or (loss)	0			
7a		Gross amount from sales of assets other than inventory	(i) Securities	(ii) Other			
		b	Less cost or other basis and sales expenses		87,000		
		c	Gain or (loss)		-87,000		
		d	Net gain or (loss)	-87,000			-87,000
8a		Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c) See Part IV, line 18	a				
		b	Less direct expenses b				
		c	Net income or (loss) from fundraising events	0			
9a		Gross income from gaming activities See Part IV, line 19	a				
		b	Less direct expenses b				
		c	Net income or (loss) from gaming activities	0			
10a		Gross sales of inventory, less returns and allowances	a				
				231,338			
		b	Less cost of goods sold b		141,338		
	c	Net income or (loss) from sales of inventory	90,000	90,000			
Miscellaneous Revenue		Business Code					
11a	MANAGEMENT FEE INCOME	900099	5,000,000	5,000,000			
b	SKYCITIZENS	900099	160,912	160,912			
c							
d	All other revenue						
e	Total. Add lines 11a-11d	5,160,912					
12	Total revenue. See Instructions	10,070,840	6,507,291	-48,110	576,659		

Part IX

Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

Check if Schedule O contains a response or note to any line in this Part IX

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.		(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1	Grants and other assistance to governments and organizations in the United States. See Part IV, line 21.	91,210	91,210		
2	Grants and other assistance to individuals in the United States. See Part IV, line 22.	0			
3	Grants and other assistance to governments, organizations, and individuals outside the United States. See Part IV, lines 15 and 16.	0			
4	Benefits paid to or for members.	0			
5	Compensation of current officers, directors, trustees, and key employees.	311,567		311,567	0
6	Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B).	0			
7	Other salaries and wages.	166,264	28,906	137,358	0
8	Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions).	5,557		5,557	0
9	Other employee benefits.	28,326	12,055	16,271	0
10	Payroll taxes.	38,481	1,768	36,713	0
11	Fees for services (non-employees):				
a	Management.	0			
b	Legal.	13,151	2,222	10,929	0
c	Accounting.	75,500		75,500	0
d	Lobbying.	0			
e	Professional fundraising services. See Part IV, line 17.	0			
f	Investment management fees.	0			
g	Other (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O).	150,133	147,133	3,000	0
12	Advertising and promotion.	17,308		17,308	0
13	Office expenses.	46,917	3,437	43,480	0
14	Information technology.	23,415		23,415	0
15	Royalties.	0			
16	Occupancy.	48,245		48,245	0
17	Travel.	43,126	39,292	3,834	0
18	Payments of travel or entertainment expenses for any federal, state, or local public officials.	0			
19	Conferences, conventions, and meetings.	0			
20	Interest.	0			
21	Payments to affiliates.	0			
22	Depreciation, depletion, and amortization.	0			
23	Insurance.	10,046		10,046	
24	Other expenses. Itemize expenses not covered above (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O):				
a	DISTRIGAS PROGRAM	378,004	378,004		
b	NATURAL GAS PROGRAM	87,039	87,039		
c	SHELTER GRANTS	260,000	260,000		
d	CST LOW INCOME SOLAR PROGRAM	1,256,379	1,256,379		
e	All other expenses	-33,602		-33,602	
25	Total functional expenses. Add lines 1 through 24e.	3,017,066	2,307,445	709,621	0
26	Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here ☐ if following SOP 98-2 (ASC 958-720).				

Part X

Balance Sheet

Check if Schedule O contains a response or note to any line in this Part X

					(A) Beginning of year		(B) End of year
Assets	1	Cash—non-interest-bearing			0	1	0
	2	Savings and temporary cash investments			1,257,191	2	3,892,783
	3	Pledges and grants receivable, net			0	3	0
	4	Accounts receivable, net			756,973	4	392,021
	5	Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L.			0	5	0
	6	Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instructions). Complete Part II of Schedule L.			0	6	0
	7	Notes and loans receivable, net			0	7	0
	8	Inventories for sale or use			0	8	0
	9	Prepaid expenses and deferred charges			7,798	9	8,245
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D.	10a	241,313			
	b	Less: accumulated depreciation	10b	241,313		10c	
	11	Investments—publicly traded securities			52,278,420	11	45,877,845
	12	Investments—other securities. See Part IV, line 11.			0	12	0
	13	Investments—program-related. See Part IV, line 11.			0	13	0
	14	Intangible assets			0	14	0
	15	Other assets. See Part IV, line 11.			8,480,730	15	18,050,134
	16	Total assets. Add lines 1 through 15 (must equal line 34).			62,781,112	16	68,221,028
Liabilities	17	Accounts payable and accrued expenses			850,281	17	648,275
	18	Grants payable			0	18	0
	19	Deferred revenue			0	19	0
	20	Tax-exempt bond liabilities			0	20	0
	21	Escrow or custodial account liability. Complete Part IV of Schedule D.			0	21	0
	22	Loans and other payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L.			0	22	0
	23	Secured mortgages and notes payable to unrelated third parties			0	23	0
	24	Unsecured notes and loans payable to unrelated third parties			0	24	0
	25	Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D.			0	25	0
	26	Total liabilities. Add lines 17 through 25.			850,281	26	648,275
Net Assets or Fund Balances	Organizations that follow SFAS 117 (ASC 958), check here ☒ and complete lines 27 through 29, and lines 33 and 34.						
	27	Unrestricted net assets			57,874,056	27	67,330,206
	28	Temporarily restricted net assets			4,056,775	28	242,547
	29	Permanently restricted net assets			0	29	0
	Organizations that do not follow SFAS 117 (ASC 958), check here ☐ and complete lines 30 through 34.						
	30	Capital stock or trust principal, or current funds				30	
	31	Paid-in or capital surplus, or land, building or equipment fund				31	
	32	Retained earnings, endowment, accumulated income, or other funds				32	
	33	Total net assets or fund balances			61,930,831	33	67,572,753
	34	Total liabilities and net assets/fund balances			62,781,112	34	68,221,028

Part XI Reconciliation of Net Assets

Check if Schedule O contains a response or note to any line in this Part XI

1	Total revenue (must equal Part VIII, column (A), line 12)	1	10,070,840
2	Total expenses (must equal Part IX, column (A), line 25)	2	3,017,066
3	Revenue less expenses Subtract line 2 from line 1	3	7,053,774
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	61,930,831
5	Net unrealized gains (losses) on investments	5	4,257,309
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain in Schedule O)	9	-5,669,161
10	Net assets or fund balances at end of year Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	67,572,753

Part XII Financial Statements and Reporting

Check if Schedule O contains a response or note to any line in this Part XII

		Yes	No
1	Accounting method used to prepare the Form 990 ☐ Cash ☒ Accrual ☐ Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O		
2a	Were the organization's financial statements compiled or reviewed by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both ☐ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis	2a	No
2b	Were the organization's financial statements audited by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both ☐ Separate basis ☒ Consolidated basis ☐ Both consolidated and separate basis	2b	Yes
2c	If "Yes," to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O	2c	Yes
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?	3a	No
3b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits	3b	

SCHEDULE D
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

▶ Complete if the organization answered "Yes," to Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b
▶ Attach to Form 990. ▶ See separate instructions. ▶ Information about Schedule D (Form 990) and its instructions is at www.irs.gov/form990.

OMB No 1545-0047

2013

Open to Public Inspection

Name of the organization CITIZENS ENERGY CORPORATION	Employer identification number 04-2691955
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Part I

Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts. Complete if the organization answered "Yes" to Form 990, Part IV, line 6.

	(a) Donor advised funds	(b) Funds and other accounts
1	Total number at end of year	
2	Aggregate contributions to (during year)	
3	Aggregate grants from (during year)	
4	Aggregate value at end of year	
5	Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control? ☐ Yes☐ No	
6	Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit? ☐ Yes☐ No	

Part II

Conservation Easements. Complete if the organization answered "Yes" to Form 990, Part IV, line 7.

1

Purpose(s) of conservation easements held by the organization (check all that apply)

☐ Preservation of land for public use (e g , recreation or education)☐ Preservation of an historically important land area
☐ Protection of natural habitat☐ Preservation of a certified historic structure
☐ Preservation of open space

2

Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year

	Held at the End of the Year
a	Total number of conservation easements
b	Total acreage restricted by conservation easements
c	Number of conservation easements on a certified historic structure included in (a)
d	Number of conservation easements included in (c) acquired after 8/17/06, and not on a historic structure listed in the National Register

3

Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year ▶_____

4

Number of states where property subject to conservation easement is located ▶_____

5

Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds?

☐ Yes☐ No

6

Staff and volunteer hours devoted to monitoring, inspecting, and enforcing conservation easements during the year ▶_____

7

Amount of expenses incurred in monitoring, inspecting, and enforcing conservation easements during the year ▶ \$ _____

8

Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)?

☐ Yes☐ No

9

In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement, and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements

Part III

Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets. Complete if the organization answered "Yes" to Form 990, Part IV, line 8.

1a

If the organization elected, as permitted under SFAS 116 (ASC 958), not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide, in Part XIII, the text of the footnote to its financial statements that describes these items

b

If the organization elected, as permitted under SFAS 116 (ASC 958), to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items

(i) Revenues included in Form 990, Part VIII, line 1

▶ \$ _____

(ii) Assets included in Form 990, Part X

▶ \$ _____

2

If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 (ASC 958) relating to these items

a

Revenues included in Form 990, Part VIII, line 1

▶ \$ _____

b

Assets included in Form 990, Part X

▶ \$ _____

For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Cat No 52283D

Schedule D (Form 990) 2013

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets *(continued)*

- 3 Using the organization's acquisition, accession, and other records, check any of the following that are a significant use of its collection items (check all that apply)
- a ☐ Public exhibition

b ☐ Scholarly research

c ☐ Preservation for future generations

d ☐ Loan or exchange programs

e ☐ Other
- 4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII
- 5 During the year, did the organization solicit or receive donations of art, historical treasures or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection?

☐ Yes ☐ No

Part IV Escrow and Custodial Arrangements. Complete if the organization answered "Yes" to Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

- 1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X?

☐ Yes ☐ No
- b If "Yes," explain the arrangement in Part XIII and complete the following table
- c Beginning balance

d Additions during the year

e Distributions during the year

f Ending balance

	Amount
1c	
1d	
1e	
1f	
- 2a Did the organization include an amount on Form 990, Part X, line 21?

☐ Yes ☐ No
- b If "Yes," explain the arrangement in Part XIII Check here if the explanation has been provided in Part XIII

☐

Part V Endowment Funds. Complete if the organization answered "Yes" to Form 990, Part IV, line 10.

- | | (a)Current year | (b)Prior year | b (c)Two years back | (d)Three years back | (e)Four years back |
|--|-----------------|---------------|---------------------|---------------------|--------------------|
| 1a Beginning of year balance | | | | | |
| b Contributions | | | | | |
| c Net investment earnings, gains, and losses | | | | | |
| d Grants or scholarships | | | | | |
| e Other expenditures for facilities and programs | | | | | |
| f Administrative expenses | | | | | |
| g End of year balance | | | | | |
- 2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as
- a Board designated or quasi-endowment ▶

b Permanent endowment ▶

c Temporarily restricted endowment ▶
- The percentages in lines 2a, 2b, and 2c should equal 100%
- 3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by
- (i) unrelated organizations

(ii) related organizations

	Yes	No
3a(i)		
3a(ii)		
3b		
- b If "Yes" to 3a(ii), are the related organizations listed as required on Schedule R?
- 4 Describe in Part XIII the intended uses of the organization's endowment funds

Part VI Land, Buildings, and Equipment. Complete if the organization answered 'Yes' to Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b)Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land				
b Buildings				
c Leasehold improvements		45,673	45,673	
d Equipment		7,878	7,878	
e Other		187,762	187,762	
Total. Add lines 1a through 1e (Column (d) must equal Form 990, Part X, column (B), line 10(c).) ▶				

Part XI

Reconciliation of Revenue per Audited Financial Statements With Revenue per Return

Complete if the organization answered 'Yes' to Form 990, Part IV, line 12a.

1	Total revenue, gains, and other support per audited financial statements		1	
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12			
a	Net unrealized gains on investments	2a		
b	Donated services and use of facilities	2b		
c	Recoveries of prior year grants	2c		
d	Other (Describe in Part XIII)	2d		
e	Add lines 2a through 2d		2e	
3	Subtract line 2e from line 1		3	
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1			
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a		
b	Other (Describe in Part XIII)	4b		
c	Add lines 4a and 4b		4c	
5	Total revenue Add lines 3 and 4c. (This must equal Form 990, Part I, line 12)		5	

Part XII

Reconciliation of Expenses per Audited Financial Statements With Expenses per Return.

Complete if the organization answered 'Yes' to Form 990, Part IV, line 12a.

1	Total expenses and losses per audited financial statements		1	
2	Amounts included on line 1 but not on Form 990, Part IX, line 25			
a	Donated services and use of facilities	2a		
b	Prior year adjustments	2b		
c	Other losses	2c		
d	Other (Describe in Part XIII)	2d		
e	Add lines 2a through 2d		2e	
3	Subtract line 2e from line 1		3	
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:			
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a		
b	Other (Describe in Part XIII)	4b		
c	Add lines 4a and 4b		4c	
5	Total expenses Add lines 3 and 4c. (This must equal Form 990, Part I, line 18)		5	

Part XIII

Supplemental Information

Provide the descriptions required for Part II, lines 3, 5, and 9, Part III, lines 1a and 4, Part IV, lines 1b and 2b, Part V, line 4, Part X, line 2, Part XI, lines 2d and 4b, and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.

Return Reference	Explanation
PART X, LINE 2	THE COMPANY'S EVALUATION ON DECEMBER 31, 2013 REVEALED NO UNCERTAIN TAX POSITIONS THAT WOULD HAVE A MATERIAL IMPACT ON THE CONSOLIDATED FINANCIAL STATEMENTS. THE 2010 THROUGH 2012 TAX YEARS REMAIN SUBJECT TO EXAMINATION BY THE FEDERAL OR STATE AGENCIES. THE COMPANY DOES NOT BELIEVE THAT ANY REASONABLY POSSIBLE CHANGES WILL OCCUR WITHIN THE NEXT TWELVE MONTHS THAT WILL HAVE A MATERIAL IMPACT ON THE CONSOLIDATED FINANCIAL STATEMENTS.

[illegible]

Grants and Other Assistance to Organizations, Governments and Individuals in the United States

OMB No 1545-0047

2013

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

Complete if the organization answered "Yes," to Form 990, Part IV, line 21 or 22.
▶ Attach to Form 990

► Information about Schedule I (Form 990) and its instructions is at www.irs.gov/form990.

Name of the organization
CITIZENS ENERGY CORPORATION

Employer identification number
04-2691955

Part I General Information on Grants and Assistance

1 Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? ☒ Yes ☐ No

2 Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States

Part II **Grants and Other Assistance to Governments and Organizations in the United States.** Complete if the organization answered "Yes" to Form 990, Part IV, line 21, for any recipient that received more than \$5,000. Part II can be duplicated if additional space is needed.

[illegible]

2	Enter total number of section 501(c)(3) and government organizations listed in the line 1 table	▶	<u>3</u>
3	Enter total number of other organizations listed in the line 1 table	▶	

Part III

Grants and Other Assistance to Individuals in the United States. Complete if the organization answered "Yes" to Form 990, Part IV, line 22.
Part III can be duplicated if additional space is needed.

(a)Type of grant or assistance	(b)Number of recipients	(c)Amount of cash grant	(d)Amount of non-cash assistance	(e)Method of valuation (book, FMV, appraisal, other)	(f)Description of non-cash assistance

Part IV

Supplemental Information. Provide the information required in Part I, line 2, Part III, column (b), and any other additional information.

Return Reference	Explanation
------------------	-------------

Schedule J
(Form 990)

Department of the Treasury
Internal Revenue Service

Compensation Information

For certain Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

▶ Complete if the organization answered "Yes" to Form 990, Part IV, line 23.
▶ Attach to Form 990. ▶ See separate instructions.

▶ Information about Schedule J (Form 990) and its instructions is at www.irs.gov/form990.

OMB No 1545-0047

2013

Open to Public Inspection

Name of the organization
CITIZENS ENERGY CORPORATION

Employer identification number
04-2691955

Part I

Questions Regarding Compensation

	Yes	No
1a Check the appropriate box(es) if the organization provided any of the following to or for a person listed in Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items. ☐ First-class or charter travel ☐ Travel for companions ☐ Tax idemnification and gross-up payments ☐ Discretionary spending account ☐ Housing allowance or residence for personal use ☐ Payments for business use of personal residence ☐ Health or social club dues or initiation fees ☐ Personal services (e g , maid, chauffeur, chef)		
1b If any of the boxes in line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain.		
2 Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, officers, including the CEO/Executive Director, regarding the items checked in line 1a?		
3 Indicate which, if any, of the following the filing organization used to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III. ☐ Compensation committee ☒ Independent compensation consultant ☐ Form 990 of other organizations ☐ Written employment contract ☒ Compensation survey or study ☒ Approval by the board or compensation committee		
4 During the year, did any person listed in Form 990, Part VII, Section A, line 1a with respect to the filing organization or a related organization:		
4a Receive a severance payment or change-of-control payment?		No
4b Participate in, or receive payment from, a supplemental nonqualified retirement plan?	Yes	
4c Participate in, or receive payment from, an equity-based compensation arrangement? If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.		No
Only 501(c)(3) and 501(c)(4) organizations only must complete lines 5-9.		
5 For persons listed in Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of:		
5a The organization?		No
5b Any related organization? If "Yes," to line 5a or 5b, describe in Part III.		No
6 For persons listed in Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of:		
6a The organization?		No
6b Any related organization? If "Yes," to line 6a or 6b, describe in Part III.		No
7 For persons listed in Form 990, Part VII, Section A, line 1a, did the organization provide any non-fixed payments not described in lines 5 and 6? If "Yes," describe in Part III.		No
8 Were any amounts reported in Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III.		No
9 If "Yes" to line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?		

Part II Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees. Use duplicate copies if additional space is needed.

For each individual whose compensation must be reported in Schedule J, report compensation from the organization on row (i) and from related organizations, described in the instructions, on row (ii). Do not list any individuals that are not listed on Form 990, Part VII.

Note. The sum of columns (B)(i)-(iii) for each listed individual must equal the total amount of Form 990, Part VII, Section A, line 1a, applicable column (D) and (E) amounts for that individual.

(A) Name and Title		(B) Breakdown of W-2 and/or 1099-MISC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation reported as deferred in prior Form 990
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
(1)JOSEPH P KENNEDY II CHAIRMAN, CEO, & PRESIDENT	(i)	99,930	0	0	3,371	4,777	108,078	0
	(ii)	299,790	342,750	26,639	5,941	14,332	689,452	0
(2)PETER F SMITH CHIEF OPERATING OFFICER	(i)	74,837	0	0	3,250	4,651	82,738	0
	(ii)	224,512	321,750	3,633	52,667	13,952	616,514	0
(3)ELIZABETH K KENNEDY DIRECTOR OF MARKETING	(i)	50,277	0	0	2,029	0	52,306	0
	(ii)	150,832	177,250	0	12,001	0	340,083	0
(4)BRIAN O'CONNOR DIRECTOR OF COMMUNICATIONS	(i)	35,240	0	0	1,928	4,416	41,584	0
	(ii)	105,721	90,000	0	6,974	11,348	214,043	0
(5)ERNEST J PANOS CFO	(i)	56,000	0	0	2,664	3,781	62,445	0
	(ii)	168,000	193,200	0	7,992	11,344	380,536	0
(6)TIMOTHY J MINOGUE CONTROLLER	(i)	23,210	0	0	1,316	4,608	29,134	0
	(ii)	69,630	50,000	0	3,947	13,824	137,401	0

Part III **Supplemental Information**

Provide the information, explanation, or descriptions required for Part I, lines 1a, 1b, 3, 4a, 4b, 4c, 5a, 5b, 6a, 6b, 7, and 8, and for Part II
Also complete this part for any additional information

Return Reference	Explanation
SCHEDULE J, PART I, QUESTION 4B	JOSEPH P KENNEDY, PETER F SMITH, AND ELIZABETH KENNEDY PARTICIPATE IN A NONQUALIFIED SUPPLEMENTAL RETIREMENT PLAN THE FOLLOWING AMOUNTS HAVE BEEN INCLUDED IN RETIREMENT AND OTHER DEFERRED COMPENSATION REPORTED IN PART II, COLUMN C THESE AMOUNTS WERE PAID BY A RELATED PARTY - JOSEPH P KENNEDY \$(4,172) - PETER F SMITH \$42,916 - ELIZABETH KENNEDY \$ 5,915

Schedule L
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Transactions with Interested Persons
▶ Complete if the organization answered "Yes" on Form 990, Part IV, lines 25a, 25b, 26, 27, 28a, 28b, or 28c, or Form 990-EZ, Part V, line 38a or 40b.
▶ Attach to Form 990 or Form 990-EZ. ▶ See separate instructions.
▶ Information about Schedule L (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990.

OMB No 1545-0047
2013
Open to Public Inspection

Name of the organization
CITIZENS ENERGY CORPORATION

Employer identification number
04-2691955

Part I Excess Benefit Transactions (section 501(c)(3) and section 501(c)(4) organizations only).
Complete if the organization answered "Yes" on Form 990, Part IV, line 25a or 25b, or Form 990-EZ, Part V, line 40b

1	(a) Name of disqualified person	(b) Relationship between disqualified person and organization	(c) Description of transaction	(d) Corrected?	
				Yes	No

2 Enter the amount of tax incurred by organization managers or disqualified persons during the year under section 4958 ▶ \$

3 Enter the amount of tax, if any, on line 2, above, reimbursed by the organization ▶ \$

Part II Loans to and/or From Interested Persons.
Complete if the organization answered "Yes" on Form 990-EZ, Part V, line 38a, or Form 990, Part IV, line 26, or if the organization reported an amount on Form 990, Part X, line 5, 6, or 22

(a) Name of interested person	(b) Relationship with organization	(c) Purpose of loan	(d) Loan to or from the organization?		(e) Original principal amount	(f) Balance due	(g) In default?		(h) Approved by board or committee?	(i) Written agreement?	
			To	From			Yes	No		Yes	No
Total ▶ \$											

Part III Grants or Assistance Benefitting Interested Persons.
Complete if the organization answered "Yes" on Form 990, Part IV, line 27.

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of assistance	(d) Type of assistance	(e) Purpose of assistance

Part IV Business Transactions Involving Interested Persons.

Complete if the organization answered "Yes" on Form 990, Part IV, line 28a, 28b, or 28c.

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of transaction	(d) Description of transaction	(e) Sharing of organization's revenues?	
				Yes	No
(1) THE PARTHENON GROUP	COMMON BOARD MEMBERS	260,000	CONSULTING SERVICES		No

Part V Supplemental Information

Provide additional information for responses to questions on Schedule L (see instructions)

Return Reference	Explanation
SCH L, PART IV	DURING 2013, THE PARTHENON GROUP WAS ENGAGED FOR STRATEGIC CONSULTING SERVICES RELATED TO A POTENTIAL BUSINESS INITIATIVE FOR CITIZENS ENTERPRISES CORPORATION WILLIAM ACHTMAYER SERVES ON THE BOARD OF CITIZENS ENERGY CORPORATION AND IS THE CHAIRMAN AND MANAGING PARTNER OF THE PARTHENON GROUP THE AMOUNT PAID WAS AT OR LESS THAN THE FAIRMARKET VALUE FOR THE SERVICES PROVIDED

SCHEDULE O
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on Form 990 or to provide any additional information.
▶ Attach to Form 990 or 990-EZ.
▶ Information about Schedule O (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990.

OMB No 1545-0047

2013

Open to Public Inspection

Name of the organization
CITIZENS ENERGY CORPORATION

Employer identification number
04-2691955

990 Schedule O, Supplemental Information

Return Reference	Explanation
PART III, QUESTION 1	
PART VI, SECTION A, QUESTIONS 2, 6, 7A & B	Q 2 - JOSEPH P KENNEDY II, CHAIRMAN, CEO, AND PRESIDENT, AND ELIZABETH K KENNEDY, DIRECTOR OF MARKETING HAVE A FAMILY RELATIONSHIP Q 6 - THE ORGANIZATION HAS ONE MEMBER, JPK HOLDINGS, LLC Q 7A - THE MEMBER ELECTS ALL MEMBERS OF THE GOVERNING BODY Q 7B - UNDER MASSACHUSETTS LAW CERTAIN EXTRAORDINARY CORPORATE ACTIONS REQUIRE APPROVAL OF THE MEMBER
PART VI, SECTION A, QUESTION 11B	THE FORM 990 IS PROVIDED TO THE ORGANIZATION'S GOVERNING BODY PRIOR TO FILING ELECTRONICALLY BY E-MAIL BEFORE THE DUE DATE FOR REVIEW THE INFORMATION REQUIRED FOR THE FORM 990 IS ACCUMULATED BY CITIZENS ENERGY CORPORATION'S ACCOUNTING STAFF DURING PREPARATION OF THE AUDITED FINANCIAL STATEMENTS THIS INFORMATION IS THEN PROVIDED TO OUTSIDE TAX CONSULTANTS, REVIEWED BY CITIZENS ENERGY CORPORATION'S MANAGEMENT AND THEN PRESENTED TO THE BOARD OF DIRECTORS
PART VI, SECTION B, QUESTION 12C	SENIOR MANAGEMENT OF THE ORGANIZATION MONITORS AND ENFORCES COMPLIANCE OF THE CONFLICT OF INTEREST POLICY UPON BECOMING AWARE OF ANY POTENTIAL CONFLICT THE ISSUE IS THEN REFERRED TO CITIZENS ENERGY CORPORATION'S GENERAL COUNSEL FOR REVIEW AND ADVICE AND, IF NECESSARY, TO THE CONFLICTS COMMITTEE OF THE BOARD OF DIRECTORS FOR RESOLUTION
PART VI, SECTION B, QUESTION 15A & B	AN INDEPENDENT HUMAN RESOURCES CONSULTING FIRM IS COMMISSIONED ON AN ANNUAL BASIS TO PRESENT REASONABLENESS LETTERS FOR THE CEO, OFFICERS AND KEY EMPLOYEES THE HRC FIRM DOES THIS UNDER THE INTERMEDIATE SANCTION REGULATIONS FOR NON-PROFITS TAKING INTO CONSIDERATION JOB RESPONSIBILITIES AND COMPARABLE DATA UTILIZING BENCHMARK DATABASES FROM SEVERAL SOURCES IN THE MARKETPLACE A LETTER DESCRIBING THE METHODOLOGY AND RESULTING REASONABLENESS OF THE COMPENSATION ON A 50TH AND 75TH PERCENTILE BASIS IS THEN GIVEN TO THE BOARD OF DIRECTORS FOR REVIEW AND APPROVAL JOSEPH P KENNEDY II RECUSES HIMSELF FROM ALL DISCUSSION AND VOTING CONCERNING HIS COMPENSATION OR THE COMPENSATION OF ELIZABETH K KENNEDY
PART VI, SECTION C, QUESTION 19	THE ORGANIZATION MAKES ITS GOVERNING DOCUMENTS AND FINANCIAL STATEMENTS AVAILABLE TO THE PUBLIC UPON REASONABLE REQUEST OR BY REFERRAL TO PUBLIC RECORDS DOCUMENTS ARE AVAILABLE AS PUBLIC RECORDS THROUGH THE OFFICE OF THE MASSACHUSETTS SECRETARY OF STATE (ARTICLES OF ORGANIZATION) AND THE OFFICE OF THE MASSACHUSETTS ATTORNEY GENERAL (BY-LAWS AND ANNUAL FINANCIAL STATEMENTS) THE CONFLICTS OF INTEREST POLICY IS NOT MADE AVAILABLE TO THE PUBLIC
PART XI, LINE 9	INVESTMENTS IN JOINT VENTURES THROUGH CENT CHEYENNE RIVER (WRITE OFF) (1,099,039) ROSEBUD WIND (WRITE OFF) (369,151) ENERGY PROJECTS PLACED IN SERVICE (5,995,820) OTHER CHANGE IN VALUE OF JOINT VENTURES 1,794,849 ----- TOTAL (5,669,161) ----- ---
ELECTION STATEMENT	IN 2013, THE FOLLOWING ENTITIES MADE ELECTIONS PURSUANT TO IRC SEC 168(h)(6)(F)(ii) NOT TO BE TREATED AS A TAX-EXEMPT CONTROLLED ENTITY WITHIN THE MEANING IRC SEC 168(h)(6)(F)(iii)) - CITISUN I MEMBER, LLC - CITISUN II MEMBER, LLC PLEASE SEE THE ATTACHED ELECTIONS

SCHEDULE R
(Form 990)

Department of the Treasury
Internal Revenue Service

Related Organizations and Unrelated Partnerships

▶ Complete if the organization answered "Yes" on Form 990, Part IV, line 33, 34, 35b, 36, or 37.
▶ Attach to Form 990. ▶ See separate instructions.
▶ Information about Schedule R (Form 990) and its instructions is at www.irs.gov/form990.

OMB No 1545-0047

2013

Open to Public Inspection

Name of the organization
CITIZENS ENERGY CORPORATION

Employer identification number
04-2691955

Part I Identification of Disregarded Entities

Complete if the organization answered "Yes" on Form 990, Part IV, line 33.

(a) Name, address, and EIN (if applicable) of disregarded entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Total income	(e) End-of-year assets	(f) Direct controlling entity

Part II Identification of Related Tax-Exempt Organizations

Complete if the organization answered "Yes" on Form 990, Part IV, line 34 because it had one or more related tax-exempt organizations during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled entity?	
						Yes	No
(1) ANGOLA EDUCATIONAL ASSISTANCE FUND 88 BLACK FALCON AVE CTR LOBBY SUITE BOSTON, MA 02210 04-3315141	EDUCATION	MA	501(C)3	PF	NA	Yes	
(2) CITIZENS CONSERVATION CORPORATION 88 BLACK FALCON AVE CTR LOBBY SUITE BOSTON, MA 02210 04-2738092	ENERGY CONSER	MA	501(C)3	7	NA	Yes	
(3) CITIZENS PROGRAMS CORPORATION 88 BLACK FALCON AVE CTR LOBBY SUITE BOSTON, MA 02210 04-3340251	ENERGY SVCS	MA	501(C)3	PF	NA	Yes	
(4) CITIZENS HOMELESS CARE CORPORATION 88 BLACK FALCON AVE CTR LOBBY SUITE BOSTON, MA 02210 04-3569894	HEALTH SVCS	MA	501(C)3	7	NA	Yes	
(5) CITIZENS INT'L DEVELOPMENT FUND INC 88 BLACK FALCON AVE CTR LOBBY SUITE BOSTON, MA 02210 04-3550798	HEALTH SVCS	MA	501(C)3	7	NA	Yes	

Part III

Identification of Related Organizations Taxable as a Partnership

Complete if the organization answered "Yes" on Form 990, Part IV, line 34 because it had one or more related organizations treated as a partnership during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Predominant income(related, unrelated, excluded from tax under sections 512- 514)	(f) Share of total income	(g) Share of end-of-year assets	(h) Disproporionate allocations?		(i) Code V-UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner?		(k) Percentage ownership
							Yes	No		Yes	No	
See Additional Data Table												

Part IV

Identification of Related Organizations Taxable as a Corporation or Trust

Complete if the organization answered "Yes" on Form 990, Part IV, line 34 because it had one or more related organizations treated as a corporation or trust during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Type of entity (C corp, S corp, or trust)	(f) Share of total income	(g) Share of end-of- year assets	(h) Percentage ownership	(i) Section 512 (b)(13) controlled entity?	
								Yes	No
(1) CITIZENS ENTERPRISES CORPORATION 88 BLACK FALCON AVE CTR LOBBY SUITE BOSTON, MA 02210 04-3298489	INVESTMENTS	MA	CEC	C CORP	100	100	100 000 %		

Part V

Transactions With Related Organizations

Complete if the organization answered "Yes" on Form 990, Part IV, line 34, 35b, or 36.

Note. Complete line 1 if any entity is listed in Parts II, III, or IV of this schedule

1During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?

aReceipt of (i) interest (ii) annuities (iii) royalties or (iv) rent from a controlled entity

bGift, grant, or capital contribution to related organization(s)

cGift, grant, or capital contribution from related organization(s)

dLoans or loan guarantees to or for related organization(s)

eLoans or loan guarantees by related organization(s)

fDividends from related organization(s)

gSale of assets to related organization(s)

hPurchase of assets from related organization(s)

iExchange of assets with related organization(s)

jLease of facilities, equipment, or other assets to related organization(s)

kLease of facilities, equipment, or other assets from related organization(s)

lPerformance of services or membership or fundraising solicitations for related organization(s)

mPerformance of services or membership or fundraising solicitations by related organization(s)

nSharing of facilities, equipment, mailing lists, or other assets with related organization(s)

oSharing of paid employees with related organization(s)

pReimbursement paid to related organization(s) for expenses

qReimbursement paid by related organization(s) for expenses

rOther transfer of cash or property to related organization(s)

sOther transfer of cash or property from related organization(s)

Yes

No

1a

1b

1c

1d

1e

1f

1g

1h

1i

1j

1k

1l

1m

1n

1o

1p

1q

1r

1s

No

No

No

No

No

No

No

No

No

Yes

Yes

Yes

Yes

No

No

2 If the answer to any of the above is "Yes," see the instructions for information on who must complete this line, including covered relationships and transaction thresholds

(a) Name of related organization	(b) Transaction type (a-s)	(c) Amount involved	(d) Method of determining amount involved
(1) CITIZENS ENTERPRISES CORPORATION	B	17,500,000	FMV
(2) CITIZENS ENTERPRISES CORPORATION	O	719,865	FMV
(3) CITIZENS ENTERPRISES CORPORATION	C	1,541,567	FMV
(4) CITIZENS PROGRAMS CORPORATION	P	5,000,000	FMV

Schedule R (Form 990) 2013

Provide the following information for each entity taxed as a partnership through which the organization conducted more than five percent of its activities (measured by total assets or gross revenue) that was not a related organization. See instructions regarding exclusion for certain investment partnerships.

[illegible]

Part VII

Supplemental Information

Provide additional information for responses to questions on Schedule R (see instructions)

Return Reference	Explanation
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Additional Data

Software ID:

Software Version:

EIN: 04-2691955

Name: CITIZENS ENERGY CORPORATION

Form 990, Schedule R, Part III - Identification of Related Organizations Taxable as a Partnership

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal Domicile (State or Foreign Country)	(d) Direct Controlling Entity	(e) Predominant income(related, unrelated, excluded from tax under sections 512-514)	(f) Share of total income	(g) Share of end- of-year assets	(h) Disproprtionate allocations?		(i) Code V-UBI amount in Box 20 of K-1 (Form 1065)	(j) General or Managing Partner?		(k) Percentage ownership
							Yes	No		Yes	No	
CITIZENS HEALTH LLC 88 BLACK FALCON AVE CTR LOBBY SUITE BOSTON, MA 02110 74-3076575	HEALTH SERVICES	MA	NA	RELATED	100	100		No	0	Yes		100 000 %
CITIZENS SUNRISE TRANSMISSION LLC 88 BLACK FALCON AVE CTR LOBBY SUITE BOSTON, MA 02110 45-2804428	ELECTRIC GRID	CA	CENT	RELATED	0	0		No	0		No	100 000 %
AGAWAM SOLAR LLC 88 BLACK FALCON AVE CTR LOBBY SUITE BOSTON, MA 02110 45-2737922	SOLAR DEVELOPMENT	DE	CSH	RELATED	0	0		No	0		No	100 000 %
COUNTY ROAD SOLAR LLC 88 BLACK FALCON AVE CTR LOBBY SUITE BOSTON, MA 02110 61-1653211	SOLAR DEVELOPMENT	DE	CSH	RELATED	0	0		No	0		No	100 000 %
ROUTE 57 SOLAR LLC 88 BLACK FALCON AVE CTR LOBBY SUITE BOSTON, MA 02110 61-1652665	SOLAR DEVELOPMENT	DE	CSH	RELATED	0	0		No	0		No	100 000 %
WHATELY SOLAR LLC 88 BLACK FALCON AVE CTR LOBBY SUITE BOSTON, MA 02110 45-2656935	SOLAR DEVELOPMENT	DE	CSH	RELATED	0	0		No	0		No	100 000 %
CITIZENS SOLAR LLC 88 BLACK FALCON AVE CTR LOBBY SUITE BOSTON, MA 02110 45-1682478	SOLAR DEVELOPMENT	DE	CSH	RELATED	0	0		No	0		No	100 000 %
EBZ SOLAR LLC 88 BLACK FALCON AVE CTR LOBBY SUITE BOSTON, MA 02110 37-1691953	SOLAR DEVELOPMENT	DE	CSL	RELATED	0	0		No	0		No	100 000 %
CITIZENS INVESTMENTS LTD 88 BLACK FALCON AVE SUITE 342 BOSTON, MA 02210 69-1040000	INVESTMENTS	CJ	NA	INVESTMENT	100	50		No	0	Yes		100 000 %
SKYCITIZENS WIND 250 YONGE ST TORONTO, ON M5B 2L7 CA 20-5186000	WIND DEVELOPMENT	CA	NA	RELATED	50	50		No	0		No	50 000 %
CITISUNS I MEMBER LLC 88 BLACK FALCON AVE SUITE 342 BOSTON, MA 02210 46-1322144	SOLAR DEVELOPMENT	DE	CENT	RELATED	0	0		No	0		No	100 000 %
ALDER STREAM WIND LLC 88 BLACK FALCON AVE SUITE 342 BOSTON, MA 02210 45-5463462	WIND DEVELOPMENT	DE	CENT	RELATED	0	0		No	0		No	100 000 %
CITIZENS SOLAR DEVELOPMENT LLC 88 BLACK FALCON AVE SUITE 342 BOSTON, MA 02210 46-1330753	SOLAR DEVELOPMENT	MA	CENT	RELATED	0	0		No	0		No	100 000 %
HATFIELD SOLAR LLC 88 BLACK FALCON AVE SUITE 342 BOSTON, MA 02210	SOLAR DEVELOPMENT	DE	CENT	RELATED	0	0		No	0		No	100 000 %
CITISUNS I LLC 88 BLACK FALCON AVE SUITE 342 BOSTON, MA 02210 38-3890322	SOLAR DEVELOPMENT	DE	CSIM	RELATED	0	0		No	0		No	100 000 %

Form 990, Schedule R, Part III - Identification of Related Organizations Taxable as a Partnership

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal Domicile (State or Foreign Country)	(d) Direct Controlling Entity	(e) Predominant income(related, unrelated, excluded from tax under sections 512-514)	(f) Share of total income	(g) Share of end- of-year assets	(h) Disproprrtionate allocations?		(i) Code V-UBI amount in Box 20 of K-1 (Form 1065)	(j) General or Managing Partner?		(k) Percentage ownership
							Yes	No		Yes	No	
CITIZENS SOLAR HOLDINGS LLC 88 BLACK FALCON AVE SUITE 342 BOSTON, MA 02110 45-5523807	SOLAR DEVELOP	DE	CSIL	RELATED	0	0		No	0		No	100 000 %
CHICOPEE SOLAR LLC 88 BLACK FALCON AVE SUITE 342 BOSTON, MA 02210 90-0903186	SOLAR DEVELOPMENT	DE	CSH	RELATED	0	0		No	0		No	100 000 %
REHOBOTH SOLAR LLC 88 BLACK FALCON AVE SUITE 342 BOSTON, MA 02210 61-1694137	SOLAR DEVELOPMENT	DE	CSH	RELATED	0	0		No	0		No	100 000 %
CITISUNS II MEMBER LLC 88 BLACK FALCON AVE SUITE 342 BOSTON, MA 02110 46-3611064	SOLAR DEVELOPMENT	MA	CENT	RELATED	0	0		No	0		No	100 000 %
CITIZENS SOLAR CONSTRUCTION LLC 88 BLACK FALCON AVE SUITE 342 BOSTON, MA 02110 46-3851629	SOLAR DEVELOPMENT	MA	CENT	RELATED	0	0		No	0		No	100 000 %
CITISUNS II LLC 88 BLACK FALCON AVE SUITE 342 BOSTON, MA 02210 46-3587408	SOLAR DEVELOPMENT	MA	CSIIM	RELATED	0	0		No	0		No	100 000 %
CITIZENS SOLAR HOLDINGS II GA LLC 88 BLACK FALCON AVE SUITE 342 BOSTON, MA 02210 46-3638521	SOLAR DEVELOPMENT	MA	CSII	RELATED	0	0		No	0		No	100 000 %
CITIZENS SOLAR HOLDINGS II MA LLC 88 BLACK FALCON SUITE 342 BOSTON, MA 02210 46-3634005	SOLAR DEVELOPMENT	MA	CSII	RELATED	0	0		No	0		No	100 000 %
MARION COUNTY SOLAR FARM I LLC 88 BLACK FALCON AVE SUITE 342 BOSTON, MA 02210 46-3590128	SOLAR DEVELOPMENT	GA	CSHII	RELATED	0	0		No	0		No	100 000 %
MARION COUNTY SOLAR FARM II LLC 88 BLACK FALCON AVE SUITE 342 BOSTON, MA 02210 46-3602319	SOLAR DEVELOPMENT	GA	CSHII	RELATED	0	0		No	0		No	100 000 %

CitiSuns I Member, LLC

EIN: 46-1322144

Election under §168(h)(6)(F)(ii) by CitiSuns Member I, LLC

1. The name, address and employer identification number of the electing corporation:

CitiSuns I Member, LLC
88 Black Falcon Avenue, Suite 342
Boston, MA 02210
EIN 46-1322144

2. Election Statement:

CitiSuns I Member, LLC elects pursuant to IRC §168(h)(6)(F)(ii) not to be treated as a tax-exempt controlled entity within the meaning IRC §168(h)(6)(F)(iii)

3. Period in which election is made:

The election is effective beginning with the 2013 taxable year of the electing corporation

CitiSuns II Member, LLC
EIN: 46-3611064

Election under §168(h)(6)(F)(ii) by CitiSuns Member I, LLC

1. The name, address and employer identification number of the electing corporation:

CitiSuns II Member, LLC
88 Black Falcon Avenue, Suite 342
Boston, MA 02210
EIN 46-3611064

2. Election Statement:

CitiSuns II Member, LLC elects pursuant to IRC §168(h)(6)(F)(ii) not to be treated as a tax-exempt controlled entity within the meaning IRC §168(h)(6)(F)(iii)

3. Period in which election is made:

The election is effective beginning with the 2013 taxable year of the electing corporation