Residential Natural Gas Bills as of January 1, 2017 **Ranked Highest to Lowest at 200 Therms**

			Cause No. of		Consumption				
Rank	Utility Name	Ownership	Last Rate Case	Order Date	50 Therms	100 Therms	150 Therms	200 Therms	250 Therms
1	Valley Rural Utility Company (3)	NFP	42115	05/08/02	\$ 57.80	\$ 101.15	\$ 144.50	\$ 187.85	\$ 231.20
2	Ohio Valley Gas Corp. (TXG) (1)	IOU	44147	11/28/12	56.44	98.38	140.32	182.26	224.20
3	Sycamore Gas Company	IOU	43090	06/20/07	59.83	104.46	143.15	181.84	220.53
4	Boonville Natural Gas	IOU	44129	11/07/12	56.11	100.22	140.31	180.40	220.49
5	Indiana Utilities	IOU	44062	09/05/12	55.52	99.38	139.01	178.65	218.28
6	Ohio Valley Gas, Inc. (1)	IOU	44147	11/28/12	54.66	94.82	134.98	175.14	215.30
7	Ohio Valley Gas Corp. (ANR) (1)	IOU	44147	11/28/12	52.66	90.82	128.98	167.14	205.30
8	Midwest Natural Gas	IOU	44063	11/07/12	52.65	93.30	129.73	166.15	202.58
9	Community Natural Gas	IOU	44298	07/31/13	53.10	94.20	129.72	165.24	200.76
10	Citizens Gas of Westfield	IOU	43624	03/10/10	47.83	89.86	126.95	160.75	194.55
11	Indiana Natural Gas	IOU	44453	07/30/14	50.68	86.77	122.85	158.94	195.03
12	South Eastern Indiana Natural Gas Co.	IOU	44128	11/07/12	52.11	86.08	119.89	153.71	187.52
13	Switzerland County Natural Gas	IOU	44293	05/15/13	46.07	81.29	113.86	146.29	178.72
14	Citizens Gas	MUN	43975	08/31/11	48.51	80.52	112.53	144.54	176.55
15	Indiana Gas Company (Vectren North)	IOU	43298	02/13/08	49.39	80.78	112.17	143.56	174.94
16	Fountaintown Gas	IOU	44292	05/15/13	43.93	77.25	107.45	137.65	167.86
17	Southern Indiana Gas and Electric Co. (Vectren South)	IOU	43112	08/01/07	46.45	74.83	103.21	131.58	159.96
18	Northern Indiana Public Service Co. (NIPSCO) (2)	IOU	43941	07/01/11	38.07	65.15	92.22	119.31	146.38
	Industry Average				\$ 51.21	\$ 88.85	\$ 124.55	\$ 160.06	\$ 195.56

For Purposes of this Comparison: 100 Therms = 100 Ccf = 10 Dth = 10 Mcf Rates do not Include NTA

(1) See last page for Areas Served

(2) See last page for Notes

(3) Applicable for consumption during November 2016

Residential Gas Bill Comparison (2013-2017) Bills Calculated Based on Rates in Effect January 1st of Each Year Ranked Highest to Lowest Based on 5 Year Average

		Consumption of 200 Therms					
		5 Year 2017 2016 2015		2014	2014 2013		
Rank	Utility Name	Average	Bills	Bills	Bills	Bills	Bills
1	Valley Rural Utility Company	\$ 200.11	\$ 187.85	\$ 195.03	\$ 198.83	\$ 196.42	\$ 222.44
2	Indiana Utilities	197.62	178.65	199.70	199.59	202.75	207.43
3	Ohio Valley Gas Corp. (TXG) (1)	196.38	182.26	177.50	214.30	211.90	195.94
4	Citizens Gas of Westfield	185.02	160.75	144.15	208.37	209.83	202.01
5	Boonville Natural Gas	188.22	180.40	176.10	221.37	201.11	162.11
6	Ohio Valley Gas, Inc. (1)	184.56	175.14	170.38	210.20	208.34	158.76
7	Sycamore Gas Company	185.60	181.84	170.16	187.98	194.80	193.22
8	Ohio Valley Gas Corp. (ANR) (1)	182.00	167.14	162.38	198.96	195.60	185.94
9	South Eastern Indiana Natural Gas Co.	170.74	153.71	168.26	178.54	189.31	163.90
10	Aurora Municipal Gas	170.30	n/a	n/a	165.88	171.99	173.04
11	Fountaintown Gas	160.77	137.65	139.28	185.35	177.18	164.40
12	Switzerland County Natural Gas	157.74	146.29	148.01	181.67	175.97	136.75
13	Indiana Natural Gas	159.46	158.94	138.65	170.02	168.19	161.48
14	Citizens Gas	156.29	144.54	129.02	170.54	174.14	163.20
15	Midwest Natural Gas	159.31	166.15	128.27	165.75	173.01	163.35
16	Community Natural Gas	156.36	165.24	135.16	162.97	174.55	143.90
17	Indiana Gas Company (Vectren North)	148.10	143.56	121.07	158.42	164.85	152.58
18	Snow & Ogden Gas	145.49	n/a	n/a	n/a	145.49	145.49
19	Southern Indiana Gas and Electric Co. (Vectren South)	136.67	131.58	106.85	150.03	158.76	136.12
20	Northern Indiana Public Service Co. (NIPSCO) (2)	128.86	119.31	96.20	155.02	141.88	131.90
	Industry Average	\$ 170.93	\$ 160.06	\$ 150.34	\$ 183.36	\$ 181.80	\$ 168.20

For Purposes of this Comparison: 100 Therms = 100 Ccf = 10 Dth = 10 Mcf

Rates do not include NTA

(1) See last page for Areas Served

(2) See last page for Notes

Residential Gas Bill Comparison (2008-2017) Bills Calculated Based on Rates in Effect January 1st of Each Year Ranked Highest to Lowest Based on 10 Year Average

		Consumption of 200 Therms										
		10 Year	2017	2016	2015	2014	2013	2012	2011	2010	2009	2008
Rank	Utility Name	Average	Bills									
1	Indiana Utilities	\$ 236.68	\$ 178.65	\$ 199.70	\$ 199.59	\$ 202.75	\$ 207.43	\$ 218.64	\$ 269.00	\$ 324.29	\$ 317.56	\$ 249.16
2	Valley Rural Utility Company	230.48	187.85	195.03	198.83	196.42	222.44	210.64	204.26	298.94	298.60	291.80
3	Boonville Natural Gas (2)	228.40	180.40	176.10	221.37	201.11	162.11	199.23	262.49	299.18	328.66	253.30
4	Ohio Valley Gas Corp. (TXG) (1)	221.28	182.26	177.50	214.30	211.90	195.94	202.34	221.02	216.40	309.02	282.10
5	Chandler Natural Gas (2)	220.26	n/a	220.26								
6	Sycamore Gas Company	207.93	181.84	170.16	187.98	194.80	193.22	200.36	193.22	211.98	283.06	262.64
	Ohio Valley Gas Corp. (ANR) (1)	201.18	167.14	162.38	198.96	195.60	185.94	189.28	200.50	198.44	249.50	264.06
8	Ohio Valley Gas, Inc. (1)	198.93	175.14	170.38	210.20	208.34	158.76	169.98	194.02	176.72	274.18	251.58
9	Citizens Gas of Westfield	198.86	160.75	144.15	208.37	209.83	202.01	207.23	200.61	182.19	249.89	223.61
10	Aurora Municipal Gas	190.89	n/a	n/a	165.88	171.99	173.04	177.68	172.72	189.37	247.85	228.55
11	Kokomo Gas and Fuel (2)	189.45	n/a	n/a	n/a	n/a	n/a	n/a	156.46	171.10	232.83	197.42
12	South Eastern Indiana Natural Gas Co.	187.88	153.71	168.26	178.54	189.31	163.90	170.56	179.08	176.35	276.97	222.08
13	Indiana Natural Gas	185.59	158.94	138.65	170.02	168.19	161.48	171.17	183.17	200.03	272.51	231.69
14	Midwest Natural Gas	183.60	166.15	128.27	165.75	173.01	163.35	160.57	181.67	202.95	261.88	232.43
15	Northern Indiana Fuel & Light (NIFL) (2)	182.55	n/a	n/a	n/a	n/a	n/a	n/a	151.94	138.25	238.63	201.39
16	Fountaintown Gas	179.46	137.65	139.28	185.35	177.18	164.40	183.99	189.88	166.37	223.31	227.18
17	Citizens Gas	177.79	144.54	129.02	170.54	174.14	163.20	173.86	178.20	189.56	253.20	201.60
18	Switzerland County Natural Gas	177.37	146.29	148.01	181.67	175.97	136.75	171.08	171.53	164.60	259.78	218.00
19	Community Natural Gas	173.33	165.24	135.16	162.97	174.55	143.90	146.91	160.73	150.84	279.20	213.84
20	Indiana Gas Company (Vectren North)	168.81	143.56	121.07	158.42	164.85	152.58	161.55	166.67	175.67	236.02	207.68
21	Southern Indiana Gas and Electric Co. (Vectren South	163.74	131.58	106.85	150.03	158.76	136.12	148.39	153.56	173.57	257.01	221.57
22	Northern Indiana Public Service Co. (NIPSCO) (2) (3)	146.37	119.31	96.20	155.02	141.88	131.90	135.74	150.89	73.48	254.20	205.10
23	Snow & Ogden Gas	145.49	n/a	n/a	n/a	145.49	145.49	145.49	145.49	145.49	145.49	145.49
	Industry Average	\$ 188.86	\$ 160.06	\$ 150.34	\$ 183.36	\$ 181.80	\$ 168.20	\$ 177.23	\$ 185.78	\$ 192.08	\$ 261.33	\$ 228.37

For Purposes of this Comparison: 100 Therms = 100 Ccf = 10 Dth = 10 Mcf Rates do not include NTA

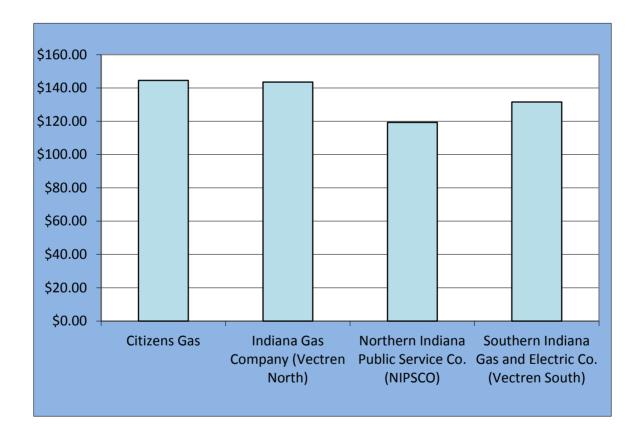
(1) See last page for Areas Served

(2) See last page for Notes

(3) In 2010, NIPSCO refunded dollars to consumers due to a change in their GCA filing frequency and regulatory authorized refunds that resulted in a lower overall billable amount.

Large Natural Gas Utilities of Indiana

Utility Name	2017 Bill @ 200 Therms
Citizens Gas	\$144.54
Indiana Gas Company (Vectren North)	\$143.56
Northern Indiana Public Service Co. (NIPSCO)	\$119.31
Southern Indiana Gas and Electric Co. (Vectren South)	\$131.58



*AREAS SERVED

Ohio Valley Gas Corp.

ANR Pipeline Service Area

Serving: Bretzville, Ferdinand, Maltersville, St. Anthony, St. Marks, and other rural areas in Dubois County; Bluff Point, Center, College Corner, Pennville, Portland, and other rural areas in Jay County; Deerfield, Harrisville, Haysville, Lynn, Ridgeville, Saratoga, Union City, Winchester, and other rural areas in Randolph County; St. Meinrad, and other rural areas in Spencer County; and Fountain City and other rural areas in Wayne County.

Texas Gas Service Area

Serving: Dover, Guilford, Lawrenceville, Logan, New Alsace, St. Leon, Yorkville, and other rural areas in Dearborn County; Connersville, Everton, Lyonsville, Springersville, and other rural areas in Fayette County; rural areas in Franklin County; Cannelton, St. Marks, Tell City, Troy, and other rural areas in Perry County; Clinton Corners, Negangard Corner, Penntown, Sunman, and other rural areas in Ripley County; rural areas in eastern Spencer County west of Troy; and Brownsville, Liberty, and other rural areas in Union County.

Ohio Valley Gas, Inc.

Serving: rural areas in Greene and Knox counties; Arthur, Ayrshire, Campbelltown, Winslow, and other rural areas in Pike County; Cass, Curryville, Dugger, Farmersburg, Hymera, New Lebanon, Shelburn, Sullivan, and other rural areas in Sullivan County; and Blackhawk, Riley, and other rural areas in Vigo County.

**NOTES

- 1) Chandler Natural Gas merged with Boonville Natural Gas on August 27, 2008 in Cause No. 43342.
- 2) NIFL and Kokomo officially merged operations with NIPSCO on May 31, 2011 in Cause Nos. 43941, 43942, and 43943. The rates and charges approved for NIPSCO in Cause No. 43894 were approved and authorized for the consolidated service territory.