

**Residential Natural Gas Bills as of January 1, 2014
Ranked Highest to Lowest at 200 Therms**

Rank	Utility Name	Ownership	Cause No. of Last Rate Case	Order Date	Consumption				
					50 Therms	100 Therms	150 Therms	200 Therms	250 Therms
1	Valley Rural Utility Company (3)	NFP	42115	05/08/02	\$ 59.32	\$ 105.02	\$ 150.72	\$ 196.42	\$ 242.12
2	Indiana Utilities	IOU	44062	09/05/12	62.17	111.85	157.30	202.75	248.20
3	Citizens Gas of Westfield	IOU	43624	03/10/10	60.10	114.40	163.76	209.83	255.90
4	Ohio Valley Gas Corp. (TXG) (1)	IOU	44147	11/28/12	63.85	113.20	162.55	211.90	261.25
5	Sycamore Gas Company	IOU	43090	06/20/07	63.07	110.94	152.87	194.80	236.73
6	Ohio Valley Gas Corp. (ANR) (1)	IOU	44147	11/28/12	59.78	105.05	150.33	195.60	240.88
7	Aurora Municipal Gas	MUN	43527	01/30/09	45.61	87.74	129.86	171.99	214.11
8	Fountaintown Gas	IOU	44292	05/15/13	54.43	97.42	137.30	177.18	217.06
9	South Eastern Indiana Natural Gas Co.	IOU	44128	11/07/12	61.64	104.30	146.80	189.31	231.82
10	Midwest Natural Gas	IOU	44063	11/07/12	54.99	97.14	135.08	173.01	210.95
11	Citizens Gas	MUN	43975	08/31/11	55.91	95.32	134.73	174.14	213.55
12	Boonville Natural Gas	IOU	44129	11/07/12	61.91	110.99	156.05	201.11	246.17
13	Indiana Natural Gas	IOU	43434	10/08/08	51.99	90.72	129.46	168.19	206.92
14	Ohio Valley Gas, Inc. (1)	IOU	44147	11/28/12	62.96	111.42	159.88	208.34	256.80
15	Indiana Gas Company (Vectren North)	IOU	43298	02/13/08	52.32	89.83	127.34	164.85	202.36
16	Snow & Ogden Gas	IOU	42821-U	11/22/05	36.59	72.89	109.19	145.49	181.79
17	Community Natural Gas	IOU	44298	07/31/13	56.05	99.27	136.91	174.55	212.19
18	Switzerland County Natural Gas	IOU	44293	01/09/13	53.49	96.13	136.12	175.97	215.81
19	Southern Indiana Gas and Electric Co. (Vectren South)	IOU	43112	08/01/07	49.26	85.76	122.26	158.76	195.25
20	Northern Indiana Public Service Co. (NIPSCO) (2)	IOU	43941	07/01/11	43.72	76.44	109.16	141.88	174.61
	Industry Average				\$ 55.46	\$ 98.79	\$ 140.38	\$ 181.80	\$ 223.22

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 October 2013

Residential Gas Bill Comparison (2010-2014)
Bills Calculated Based on Rates in Effect January 1st of Each Year
Ranked Highest to Lowest Based on 5 Year Average

Rank	Utility Name	Consumption of 200 Therms					
		5 Year Average	2014 Bills	2013 Bills	2012 Bills	2011 Bills	2010 Bills
1	Indiana Utilities	\$ 244.42	\$ 202.75	\$ 207.43	\$ 218.64	\$ 269.00	\$ 324.29
2	Valley Rural Utility Company	226.54	196.42	222.44	210.64	204.26	298.94
3	Boonville Natural Gas	224.82	201.11	162.11	199.23	262.49	299.18
4	Ohio Valley Gas Corp. (TXG) (1)	209.52	211.90	195.94	202.34	221.02	216.40
5	Citizens Gas of Westfield	200.37	209.83	202.01	207.23	200.61	182.19
6	Sycamore Gas Company	198.72	194.80	193.22	200.36	193.22	211.98
7	Ohio Valley Gas Corp. (ANR) (1)	193.95	195.60	185.94	189.28	200.50	198.44
8	Ohio Valley Gas, Inc. (1)	181.56	208.34	158.76	169.98	194.02	176.72
9	Aurora Municipal Gas	176.96	171.99	173.04	177.68	172.72	189.37
10	Indiana Natural Gas	176.81	168.19	161.48	171.17	183.17	200.03
11	Fountaintown Gas	176.36	177.18	164.40	183.99	189.88	166.37
12	Midwest Natural Gas	176.31	173.01	163.35	160.57	181.67	202.95
13	South Eastern Indiana Natural Gas Co.	175.84	189.31	163.90	170.56	179.08	176.35
14	Citizens Gas	175.79	174.14	163.20	173.86	178.20	189.56
15	Indiana Gas Company (Vectren North)	164.26	164.85	152.58	161.55	166.67	175.67
16	Switzerland County Natural Gas	163.99	175.97	136.75	171.08	171.53	164.60
17	Kokomo Gas and Fuel (2)	163.78	n/a	n/a	n/a	156.46	171.10
18	Community Natural Gas	155.39	174.55	143.90	146.91	160.73	150.84
19	Southern Indiana Gas and Electric Co. (Vectren South)	154.08	158.76	136.12	148.39	153.56	173.57
20	Snow & Ogden Gas	145.49	145.49	145.49	145.49	145.49	145.49
21	Northern Indiana Fuel & Light (NIFL) (2)	145.10	n/a	n/a	n/a	151.94	138.25
22	Northern Indiana Public Service Co. (NIPSCO) (2) (3)	126.78	141.88	131.90	135.74	150.89	73.48
	Industry Average	\$ 181.02	\$ 181.80	\$ 168.20	\$ 177.23	\$ 185.78	\$ 192.08

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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.

Residential Gas Bill Comparison (2005-2014)
Bills Calculated Based on Rates in Effect January 1st of Each Year
Ranked Highest to Lowest Based on 10 Year Average

Rank	Utility Name	Consumption of 200 Therms										
		10 Year Average	2014 Bills	2013 Bills	2012 Bills	2011 Bills	2010 Bills	2009 Bills	2008 Bills	2007 Bills	2006 Bills	2005 Bills
1	Valley Rural Utility Company	\$ 265.23	\$ 196.42	\$ 222.44	\$ 210.64	\$ 204.26	\$ 298.94	\$ 298.60	\$ 291.80	\$ 318.67	\$ 362.55	\$ 247.95
2	Indiana Utilities	259.59	202.75	207.43	218.64	269.00	324.29	317.56	249.16	277.87	290.98	238.26
3	Boonville Natural Gas (2)	253.08	201.11	162.11	199.23	262.49	299.18	328.66	253.30	295.50	310.11	219.08
4	Ohio Valley Gas Corp. (TXG) (1)	244.14	211.90	195.94	202.34	221.02	216.40	309.02	282.10	280.18	286.74	235.80
5	Chandler Natural Gas (2)	244.03	n/a	n/a	n/a	n/a	n/a	n/a	220.26	272.24	292.09	191.54
6	Sycamore Gas Company	239.56	194.80	193.22	200.36	193.22	211.98	283.06	262.64	264.60	343.38	248.34
7	Ohio Valley Gas Corp. (ANR) (1)	224.40	195.60	185.94	189.28	200.50	198.44	249.50	264.06	269.02	264.24	227.40
8	Aurora Municipal Gas	220.19	171.99	173.04	177.68	172.72	189.37	247.85	228.55	261.15	338.94	240.59
9	Ohio Valley Gas, Inc. (1)	219.66	208.34	158.76	169.98	194.02	176.72	274.18	251.58	268.60	276.84	217.56
10	South Eastern Indiana Natural Gas Co.	216.68	189.31	163.90	170.56	179.08	176.35	276.97	222.08	271.62	266.45	250.45
11	Citizens Gas of Westfield	216.36	209.83	202.01	207.23	200.61	182.19	249.89	223.61	231.35	262.97	193.87
12	Indiana Natural Gas	214.91	168.19	161.48	171.17	183.17	200.03	272.51	231.69	255.25	301.16	204.41
13	Switzerland County Natural Gas	214.61	175.97	136.75	171.08	171.53	164.60	259.78	218.00	292.82	382.34	173.19
14	Midwest Natural Gas	211.91	173.01	163.35	160.57	181.67	202.95	261.88	232.43	255.12	293.04	195.12
15	Fountaintown Gas	209.71	177.18	164.40	183.99	189.88	166.37	223.31	227.18	284.26	240.55	239.98
16	Citizens Gas	199.27	174.14	163.20	173.86	178.20	189.56	253.20	201.60	225.48	242.99	190.49
17	Indiana Gas Company (Vectren North)	198.69	164.85	152.58	161.55	166.67	175.67	236.02	207.68	222.64	289.58	209.70
18	Community Natural Gas	195.46	174.55	143.90	146.91	160.73	150.84	279.20	213.84	259.70	218.88	206.08
19	Kokomo Gas and Fuel (2)	194.00	n/a	n/a	n/a	156.46	171.10	232.83	197.42	189.58	227.66	182.98
20	Southern Indiana Gas and Electric Co. (Vectren South)	192.40	158.76	136.12	148.39	153.56	173.57	257.01	221.57	213.04	290.30	171.72
21	Northern Indiana Fuel & Light (NIFL) (2)	191.43	n/a	n/a	n/a	151.94	138.25	238.63	201.39	201.15	220.71	187.95
22	Northern Indiana Public Service Co. (NIPSCO) (2) (3)	176.70	141.88	131.90	135.74	150.89	73.48	254.20	205.10	181.64	295.08	197.10
23	Snow & Ogden Gas	140.96	145.49	145.49	145.49	145.49	145.49	145.49	145.49	145.49	145.49	100.20
	Industry Average	\$ 213.17	\$ 181.80	\$ 168.20	\$ 177.23	\$ 185.78	\$ 192.08	\$ 261.33	\$ 228.37	\$ 249.43	\$ 280.13	\$ 207.38

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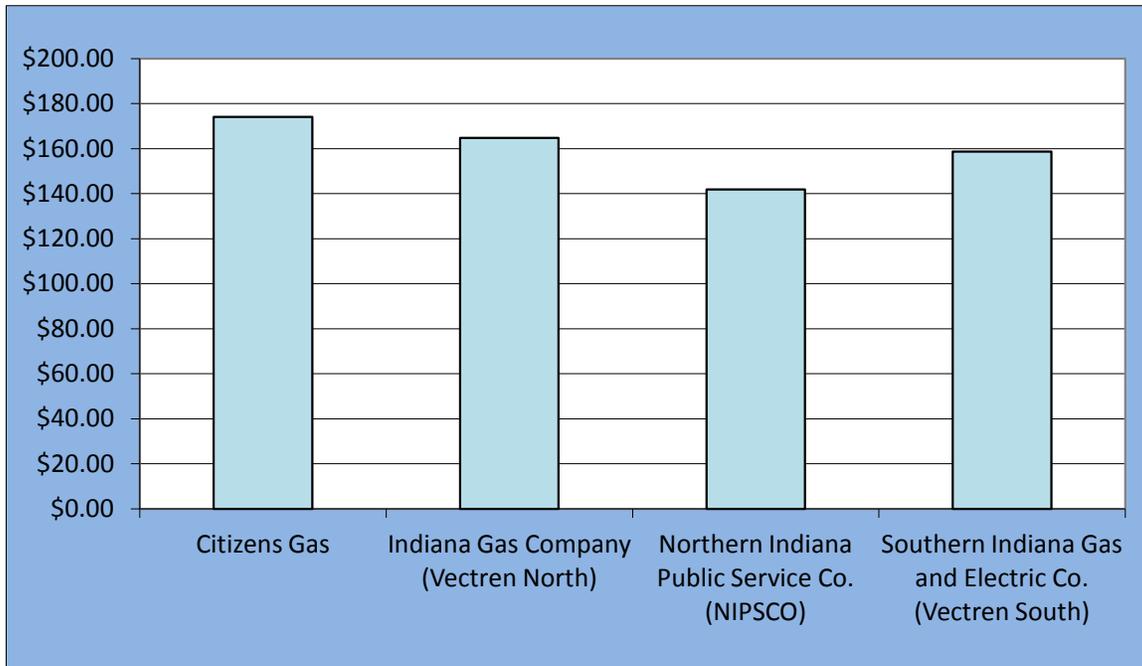
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Large Natural Gas Utilities of Indiana

Utility Name	2014 Bill @ 200 Therms
Citizens Gas	\$174.14
Indiana Gas Company (Vectren North)	\$164.85
Northern Indiana Public Service Co. (NIPSCO)	\$141.88
Southern Indiana Gas and Electric Co. (Vectren South)	\$158.76



*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.