

|                                                                                                                                                                                                   |                                                                                                                                                                                                                                                                                                                                                                                                    |                                                                                                         |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------|
| <b>Form 5500</b><br>Department of the Treasury<br>Internal Revenue Service<br><br>Department of Labor<br>Employee Benefits Security<br>Administration<br><br>Pension Benefit Guaranty Corporation | <b>Annual Return/Report of Employee Benefit Plan</b><br><br>This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6047(e), 6057(b), and 6058(a) of the Internal Revenue Code (the Code).<br><br>▶ <b>Complete all entries in accordance with the instructions to the Form 5500.</b> | OMB Nos. 1210-0110<br>1210-0089<br><br><b>2015</b><br><br><b>This Form is Open to Public Inspection</b> |
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|                                                                                                          |                                                                                                                                                                                                                                                                                                                                                 |
|----------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Part I</b>                                                                                            | <b>Annual Report Identification Information</b>                                                                                                                                                                                                                                                                                                 |
| For calendar plan year 2015 or fiscal plan year beginning <u>01/01/2015</u> and ending <u>12/31/2015</u> |                                                                                                                                                                                                                                                                                                                                                 |
| <b>A</b> This return/report is for:                                                                      | <input type="checkbox"/> a multiemployer plan; <input type="checkbox"/> a multiple-employer plan (Filers checking this box must attach a list of participating employer information in accordance with the form instructions); or<br><input checked="" type="checkbox"/> a single-employer plan; <input type="checkbox"/> a DFE (specify) _____ |
| <b>B</b> This return/report is:                                                                          | <input type="checkbox"/> the first return/report; <input type="checkbox"/> the final return/report;<br><input type="checkbox"/> an amended return/report; <input type="checkbox"/> a short plan year return/report (less than 12 months).                                                                                                       |
| <b>C</b> If the plan is a collectively-bargained plan, check here. ....                                  | <input type="checkbox"/>                                                                                                                                                                                                                                                                                                                        |
| <b>D</b> Check box if filing under:                                                                      | <input checked="" type="checkbox"/> Form 5558; <input type="checkbox"/> automatic extension; <input type="checkbox"/> the DFVC program;<br><input type="checkbox"/> special extension (enter description)                                                                                                                                       |

|                                                                                                                                                                                                                                                                                                                                                         |                                                                                                                                                                                                        |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Part II</b>                                                                                                                                                                                                                                                                                                                                          | <b>Basic Plan Information</b> —enter all requested information                                                                                                                                         |
| <b>1a</b> Name of plan<br><u>RETIREMENT PLAN FOR EMPLOYEES OF OHIO GAS COMPANY</u>                                                                                                                                                                                                                                                                      | <b>1b</b> Three-digit plan number (PN) ▶ <u>001</u>                                                                                                                                                    |
|                                                                                                                                                                                                                                                                                                                                                         | <b>1c</b> Effective date of plan<br><u>01/01/1955</u>                                                                                                                                                  |
| <b>2a</b> Plan sponsor's name (employer, if for a single-employer plan)<br>Mailing address (include room, apt., suite no. and street, or P.O. Box)<br>City or town, state or province, country, and ZIP or foreign postal code (if foreign, see instructions)<br><u>OHIO GAS COMPANY</u><br><br><u>200 W HIGH STREET</u><br><u>BRYAN, OH 43506-1612</u> | <b>2b</b> Employer Identification Number (EIN)<br><u>34-4320120</u><br><b>2c</b> Plan Sponsor's telephone number<br><u>419-630-2231</u><br><b>2d</b> Business code (see instructions)<br><u>221210</u> |

**Caution: A penalty for the late or incomplete filing of this return/report will be assessed unless reasonable cause is established.**

Under penalties of perjury and other penalties set forth in the instructions, I declare that I have examined this return/report, including accompanying schedules, statements and attachments, as well as the electronic version of this return/report, and to the best of my knowledge and belief, it is true, correct, and complete.

|                                                                                                 |                                                          |                   |                                                              |
|-------------------------------------------------------------------------------------------------|----------------------------------------------------------|-------------------|--------------------------------------------------------------|
| <b>SIGN HERE</b>                                                                                | <u>Filed with authorized/valid electronic signature.</u> | <u>10/14/2016</u> | <u>KIM WATKINS</u>                                           |
|                                                                                                 | <b>Signature of plan administrator</b>                   | Date              | Enter name of individual signing as plan administrator       |
| <b>SIGN HERE</b>                                                                                | <u>Filed with authorized/valid electronic signature.</u> | <u>10/14/2016</u> | <u>KIM WATKINS</u>                                           |
|                                                                                                 | <b>Signature of employer/plan sponsor</b>                | Date              | Enter name of individual signing as employer or plan sponsor |
| <b>SIGN HERE</b>                                                                                |                                                          |                   |                                                              |
|                                                                                                 | <b>Signature of DFE</b>                                  | Date              | Enter name of individual signing as DFE                      |
| Preparer's name (including firm name, if applicable) and address (include room or suite number) |                                                          |                   | Preparer's telephone number                                  |
|                                                                                                 |                                                          |                   |                                                              |

For Paperwork Reduction Act Notice and OMB Control Numbers, see the instructions for Form 5500.

Form 5500 (2015)  
v. 150123

|                                                                                                                                                                                                                                                                                                                                                                                                                                       |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>3a</b> Plan administrator's name and address <input checked="" type="checkbox"/> Same as Plan Sponsor                                                                                                                                                                                                                                                                                                                              | <b>3b</b> Administrator's EIN<br><br><b>3c</b> Administrator's telephone number<br><br><div style="background-color: #cccccc; height: 40px; width: 100%;"></div>                                                                                                                                                                                                                                                                                                                                                                 |
| <b>4</b> If the name and/or EIN of the plan sponsor has changed since the last return/report filed for this plan, enter the name, EIN and the plan number from the last return/report:<br><b>a</b> Sponsor's name                                                                                                                                                                                                                     | <b>4b</b> EIN<br><br><b>4c</b> PN                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
| <b>5</b> Total number of participants at the beginning of the plan year                                                                                                                                                                                                                                                                                                                                                               | <b>5</b> 169                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
| <b>6</b> Number of participants as of the end of the plan year unless otherwise stated (welfare plans complete only lines <b>6a(1)</b> , <b>6a(2)</b> , <b>6b</b> , <b>6c</b> , and <b>6d</b> ).                                                                                                                                                                                                                                      |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
| <b>a(1)</b> Total number of active participants at the beginning of the plan year.....                                                                                                                                                                                                                                                                                                                                                | <b>6a(1)</b> 62                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
| <b>a(2)</b> Total number of active participants at the end of the plan year .....                                                                                                                                                                                                                                                                                                                                                     | <b>6a(2)</b> 56                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
| <b>b</b> Retired or separated participants receiving benefits.....                                                                                                                                                                                                                                                                                                                                                                    | <b>6b</b> 65                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
| <b>c</b> Other retired or separated participants entitled to future benefits.....                                                                                                                                                                                                                                                                                                                                                     | <b>6c</b> 25                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
| <b>d</b> Subtotal. Add lines <b>6a(2)</b> , <b>6b</b> , and <b>6c</b> .....                                                                                                                                                                                                                                                                                                                                                           | <b>6d</b> 146                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
| <b>e</b> Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.....                                                                                                                                                                                                                                                                                                                             | <b>6e</b> 21                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
| <b>f</b> Total. Add lines <b>6d</b> and <b>6e</b> .....                                                                                                                                                                                                                                                                                                                                                                               | <b>6f</b> 167                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
| <b>g</b> Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item).....                                                                                                                                                                                                                                                                                        | <b>6g</b> 0                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
| <b>h</b> Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested .....                                                                                                                                                                                                                                                                                           | <b>6h</b> 0                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
| <b>7</b> Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item) .....                                                                                                                                                                                                                                                                                                  | <b>7</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
| <b>8a</b> If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions:<br>1I    3H                                                                                                                                                                                                                                                              |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
| <b>b</b> If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions:                                                                                                                                                                                                                                                                           |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
| <b>9a</b> Plan funding arrangement (check all that apply)<br>(1) <input checked="" type="checkbox"/> Insurance<br>(2) <input type="checkbox"/> Code section 412(e)(3) insurance contracts<br>(3) <input checked="" type="checkbox"/> Trust<br>(4) <input type="checkbox"/> General assets of the sponsor                                                                                                                              | <b>9b</b> Plan benefit arrangement (check all that apply)<br>(1) <input checked="" type="checkbox"/> Insurance<br>(2) <input type="checkbox"/> Code section 412(e)(3) insurance contracts<br>(3) <input checked="" type="checkbox"/> Trust<br>(4) <input type="checkbox"/> General assets of the sponsor                                                                                                                                                                                                                         |
| <b>10</b> Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)                                                                                                                                                                                                                                                                     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
| <b>a Pension Schedules</b><br>(1) <input checked="" type="checkbox"/> <b>R</b> (Retirement Plan Information)<br><br>(2) <input type="checkbox"/> <b>MB</b> (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary<br><br>(3) <input checked="" type="checkbox"/> <b>SB</b> (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary | <b>b General Schedules</b><br>(1) <input checked="" type="checkbox"/> <b>H</b> (Financial Information)<br>(2) <input type="checkbox"/> <b>I</b> (Financial Information – Small Plan)<br>(3) <input checked="" type="checkbox"/> <u>1</u> <b>A</b> (Insurance Information)<br>(4) <input checked="" type="checkbox"/> <b>C</b> (Service Provider Information)<br>(5) <input checked="" type="checkbox"/> <b>D</b> (DFE/Participating Plan Information)<br>(6) <input type="checkbox"/> <b>G</b> (Financial Transaction Schedules) |

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|                 |                                                                                   |
|-----------------|-----------------------------------------------------------------------------------|
| <b>Part III</b> | <b>Form M-1 Compliance Information (to be completed by welfare benefit plans)</b> |
|-----------------|-----------------------------------------------------------------------------------|

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**11a** If the plan provides welfare benefits, was the plan subject to the Form M-1 filing requirements during the plan year? (See instructions and 29 CFR 2520.101-2.) ..... ☐ Yes ☐ No

If "Yes" is checked, complete lines 11b and 11c.

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**11b** Is the plan currently in compliance with the Form M-1 filing requirements? (See instructions and 29 CFR 2520.101-2.) ..... ☐ Yes ☐ No

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**11c** Enter the Receipt Confirmation Code for the 2015 Form M-1 annual report. If the plan was not required to file the 2015 Form M-1 annual report, enter the Receipt Confirmation Code for the most recent Form M-1 that was required to be filed under the Form M-1 filing requirements. (Failure to enter a valid Receipt Confirmation Code will subject the Form 5500 filing to rejection as incomplete.)

Receipt Confirmation Code \_\_\_\_\_

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|                                                                                                                                                                                                                                                                   |                                                                                                                                                                                                                                                                                                                                                  |                                                                                                              |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------|
| <div><div><b>SCHEDULE A</b></div><div><b>(Form 5500)</b></div><div>Department of the Treasury<br/>Internal Revenue Service</div><div>Department of Labor<br/>Employee Benefits Security Administration</div><div>Pension Benefit Guaranty Corporation</div></div> | <div><b>Insurance Information</b></div> <div>This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).</div> <div>▶ <b>File as an attachment to Form 5500.</b></div> <div>▶ Insurance companies are required to provide the information pursuant to ERISA section 103(a)(2).</div> | <div>OMB No. 1210-0110</div> <div><b>2015</b></div> <div><b>This Form is Open to Public Inspection</b></div> |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------|

|                                                                                            |                                         |     |
|--------------------------------------------------------------------------------------------|-----------------------------------------|-----|
| For calendar plan year 2015 or fiscal plan year beginning 01/01/2015 and ending 12/31/2015 |                                         |     |
| <b>A</b> Name of plan<br>RETIREMENT PLAN FOR EMPLOYEES OF OHIO GAS COMPANY                 | <b>B</b> Three-digit plan number (PN) ▶ | 001 |
| <b>C</b> Plan sponsor's name as shown on line 2a of Form 5500<br>OHIO GAS COMPANY          |                                         |     |
| <b>D</b> Employer Identification Number (EIN)<br>34-4320120                                |                                         |     |

|               |                                                                                                                                                                                                                                                     |
|---------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Part I</b> | <b>Information Concerning Insurance Contract Coverage, Fees, and Commissions</b> Provide information for each contract on a separate Schedule A. Individual contracts grouped as a unit in Parts II and III can be reported on a single Schedule A. |
|---------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

|                                |
|--------------------------------|
| <b>1</b> Coverage Information: |
|--------------------------------|

|                                                                          |
|--------------------------------------------------------------------------|
| <b>(a)</b> Name of insurance carrier<br>PRINCIPAL LIFE INSURANCE COMPANY |
|--------------------------------------------------------------------------|

| (b) EIN    | (c) NAIC code | (d) Contract or identification number | (e) Approximate number of persons covered at end of policy or contract year | Policy or contract year |            |
|------------|---------------|---------------------------------------|-----------------------------------------------------------------------------|-------------------------|------------|
|            |               |                                       |                                                                             | (f) From                | (g) To     |
| 42-0127290 | 61271         | 806271                                | 166                                                                         | 01/01/2015              | 12/31/2015 |

|                                                                                                                                                                                                   |                                             |                                      |   |   |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------|--------------------------------------|---|---|
| <b>2</b> Insurance fee and commission information. Enter the total fees and total commissions paid. List in line 3 the agents, brokers, and other persons in descending order of the amount paid. |                                             |                                      |   |   |
| <table><tr><td><b>(a)</b> Total amount of commissions paid</td><td><b>(b)</b> Total amount of fees paid</td></tr><tr><td>0</td><td>0</td></tr></table>                                            | <b>(a)</b> Total amount of commissions paid | <b>(b)</b> Total amount of fees paid | 0 | 0 |
| <b>(a)</b> Total amount of commissions paid                                                                                                                                                       | <b>(b)</b> Total amount of fees paid        |                                      |   |   |
| 0                                                                                                                                                                                                 | 0                                           |                                      |   |   |

|                                                                                                              |
|--------------------------------------------------------------------------------------------------------------|
| <b>3</b> Persons receiving commissions and fees. (Complete as many entries as needed to report all persons). |
| <b>(a)</b> Name and address of the agent, broker, or other person to whom commissions or fees were paid      |

| (b) Amount of sales and base commissions paid | Fees and other commissions paid |             | (e) Organization code |
|-----------------------------------------------|---------------------------------|-------------|-----------------------|
|                                               | (c) Amount                      | (d) Purpose |                       |
|                                               |                                 |             |                       |

|                                                                                                         |
|---------------------------------------------------------------------------------------------------------|
| <b>(a)</b> Name and address of the agent, broker, or other person to whom commissions or fees were paid |
|---------------------------------------------------------------------------------------------------------|

| (b) Amount of sales and base commissions paid | Fees and other commissions paid |             | (e) Organization code |
|-----------------------------------------------|---------------------------------|-------------|-----------------------|
|                                               | (c) Amount                      | (d) Purpose |                       |
|                                               |                                 |             |                       |

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**(a)** Name and address of the agent, broker, or other person to whom commissions or fees were paid

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| <b>(b)</b> Amount of sales and base commissions paid | Fees and other commissions paid |                    | <b>(e)</b> Organization code |
|------------------------------------------------------|---------------------------------|--------------------|------------------------------|
|                                                      | <b>(c)</b> Amount               | <b>(d)</b> Purpose |                              |
|                                                      |                                 |                    |                              |

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**(a)** Name and address of the agent, broker, or other person to whom commissions or fees were paid

---

| <b>(b)</b> Amount of sales and base commissions paid | Fees and other commissions paid |                    | <b>(e)</b> Organization code |
|------------------------------------------------------|---------------------------------|--------------------|------------------------------|
|                                                      | <b>(c)</b> Amount               | <b>(d)</b> Purpose |                              |
|                                                      |                                 |                    |                              |

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**(a)** Name and address of the agent, broker, or other person to whom commissions or fees were paid

---

| <b>(b)</b> Amount of sales and base commissions paid | Fees and other commissions paid |                    | <b>(e)</b> Organization code |
|------------------------------------------------------|---------------------------------|--------------------|------------------------------|
|                                                      | <b>(c)</b> Amount               | <b>(d)</b> Purpose |                              |
|                                                      |                                 |                    |                              |

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**(a)** Name and address of the agent, broker, or other person to whom commissions or fees were paid

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| <b>(b)</b> Amount of sales and base commissions paid | Fees and other commissions paid |                    | <b>(e)</b> Organization code |
|------------------------------------------------------|---------------------------------|--------------------|------------------------------|
|                                                      | <b>(c)</b> Amount               | <b>(d)</b> Purpose |                              |
|                                                      |                                 |                    |                              |

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**(a)** Name and address of the agent, broker, or other person to whom commissions or fees were paid

---

| <b>(b)</b> Amount of sales and base commissions paid | Fees and other commissions paid |                    | <b>(e)</b> Organization code |
|------------------------------------------------------|---------------------------------|--------------------|------------------------------|
|                                                      | <b>(c)</b> Amount               | <b>(d)</b> Purpose |                              |
|                                                      |                                 |                    |                              |

**Part II Investment and Annuity Contract Information**

Where individual contracts are provided, the entire group of such individual contracts with each carrier may be treated as a unit for purposes of this report.

|                                                                                                        |          |         |
|--------------------------------------------------------------------------------------------------------|----------|---------|
| <b>4</b> Current value of plan's interest under this contract in the general account at year end ..... | <b>4</b> | 0       |
| <b>5</b> Current value of plan's interest under this contract in separate accounts at year end .....   | <b>5</b> | 6580030 |

**6 Contracts With Allocated Funds:****a** State the basis of premium rates ▶

|                                                                                                                                                                                                                |           |  |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|--|
| <b>b</b> Premiums paid to carrier .....                                                                                                                                                                        | <b>6b</b> |  |
| <b>c</b> Premiums due but unpaid at the end of the year .....                                                                                                                                                  | <b>6c</b> |  |
| <b>d</b> If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, enter amount. ....<br>Specify nature of costs ▶ | <b>6d</b> |  |

**e** Type of contract: (1) ☐ individual policies (2) ☐ group deferred annuity  
(3) ☐ other (specify) ▶

**f** If contract purchased, in whole or in part, to distribute benefits from a terminating plan, check here ☐**7 Contracts With Unallocated Funds (Do not include portions of these contracts maintained in separate accounts)**

**a** Type of contract: (1) ☐ deposit administration (2) ☐ immediate participation guarantee  
(3) ☐ guaranteed investment (4) ☐ other ▶

|                                                                                                         |              |   |
|---------------------------------------------------------------------------------------------------------|--------------|---|
| <b>b</b> Balance at the end of the previous year .....                                                  | <b>7b</b>    |   |
| <b>c</b> Additions: (1) Contributions deposited during the year .....                                   | <b>7c(1)</b> |   |
| (2) Dividends and credits .....                                                                         | <b>7c(2)</b> |   |
| (3) Interest credited during the year .....                                                             | <b>7c(3)</b> |   |
| (4) Transferred from separate account .....                                                             | <b>7c(4)</b> |   |
| (5) Other (specify below) .....                                                                         | <b>7c(5)</b> |   |
| ▶                                                                                                       |              |   |
| (6) Total additions .....                                                                               | <b>7c(6)</b> |   |
| <b>d</b> Total of balance and additions (add lines <b>7b</b> and <b>7c(6)</b> ) .....                   | <b>7d</b>    |   |
| <b>e</b> Deductions:                                                                                    |              |   |
| (1) Disbursed from fund to pay benefits or purchase annuities during year .....                         | <b>7e(1)</b> |   |
| (2) Administration charge made by carrier .....                                                         | <b>7e(2)</b> |   |
| (3) Transferred to separate account .....                                                               | <b>7e(3)</b> |   |
| (4) Other (specify below) .....                                                                         | <b>7e(4)</b> |   |
| ▶                                                                                                       |              |   |
| (5) Total deductions .....                                                                              | <b>7e(5)</b> |   |
| <b>f</b> Balance at the end of the current year (subtract line <b>7e(5)</b> from line <b>7d</b> ) ..... | <b>7f</b>    | 0 |

**Part III Welfare Benefit Contract Information**

If more than one contract covers the same group of employees of the same employer(s) or members of the same employee organizations(s), the information may be combined for reporting purposes if such contracts are experience-rated as a unit. Where contracts cover individual employees, the entire group of such individual contracts with each carrier may be treated as a unit for purposes of this report.

**8** Benefit and contract type (check all applicable boxes)

- a** ☐ Health (other than dental or vision)     
 **b** ☐ Dental     
 **c** ☐ Vision     
 **d** ☐ Life insurance  
**e** ☐ Temporary disability (accident and sickness)     
 **f** ☐ Long-term disability     
 **g** ☐ Supplemental unemployment     
 **h** ☐ Prescription drug  
**i** ☐ Stop loss (large deductible)     
 **j** ☐ HMO contract     
 **k** ☐ PPO contract     
 **l** ☐ Indemnity contract  
**m** ☐ Other (specify) ▶

**9** Experience-rated contracts:

|                                                                                                                                                   |                 |                 |  |
|---------------------------------------------------------------------------------------------------------------------------------------------------|-----------------|-----------------|--|
| <b>a</b> Premiums: (1) Amount received.....                                                                                                       | <b>9a(1)</b>    |                 |  |
| (2) Increase (decrease) in amount due but unpaid.....                                                                                             | <b>9a(2)</b>    |                 |  |
| (3) Increase (decrease) in unearned premium reserve.....                                                                                          | <b>9a(3)</b>    |                 |  |
| (4) Earned ((1) + (2) - (3)).....                                                                                                                 |                 | <b>9a(4)</b>    |  |
| <b>b</b> Benefit charges (1) Claims paid.....                                                                                                     | <b>9b(1)</b>    |                 |  |
| (2) Increase (decrease) in claim reserves.....                                                                                                    | <b>9b(2)</b>    |                 |  |
| (3) Incurred claims (add (1) and (2)).....                                                                                                        |                 | <b>9b(3)</b>    |  |
| (4) Claims charged.....                                                                                                                           |                 | <b>9b(4)</b>    |  |
| <b>c</b> Remainder of premium: (1) Retention charges (on an accrual basis) --                                                                     |                 |                 |  |
| (A) Commissions.....                                                                                                                              | <b>9c(1)(A)</b> |                 |  |
| (B) Administrative service or other fees.....                                                                                                     | <b>9c(1)(B)</b> |                 |  |
| (C) Other specific acquisition costs.....                                                                                                         | <b>9c(1)(C)</b> |                 |  |
| (D) Other expenses.....                                                                                                                           | <b>9c(1)(D)</b> |                 |  |
| (E) Taxes.....                                                                                                                                    | <b>9c(1)(E)</b> |                 |  |
| (F) Charges for risks or other contingencies.....                                                                                                 | <b>9c(1)(F)</b> |                 |  |
| (G) Other retention charges.....                                                                                                                  | <b>9c(1)(G)</b> |                 |  |
| (H) Total retention.....                                                                                                                          |                 | <b>9c(1)(H)</b> |  |
| (2) Dividends or retroactive rate refunds. (These amounts were <input type="checkbox"/> paid in cash, or <input type="checkbox"/> credited.)..... |                 | <b>9c(2)</b>    |  |
| <b>d</b> Status of policyholder reserves at end of year: (1) Amount held to provide benefits after retirement.....                                |                 | <b>9d(1)</b>    |  |
| (2) Claim reserves.....                                                                                                                           |                 | <b>9d(2)</b>    |  |
| (3) Other reserves.....                                                                                                                           |                 | <b>9d(3)</b>    |  |
| <b>e</b> Dividends or retroactive rate refunds due. (Do not include amount entered in line 9c(2).).....                                           |                 | <b>9e</b>       |  |

**10** Nonexperience-rated contracts:

|                                                                                                                                                                                                                                |            |  |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------|--|
| <b>a</b> Total premiums or subscription charges paid to carrier.....                                                                                                                                                           | <b>10a</b> |  |
| <b>b</b> If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, other than reported in Part I, line 2 above, report amount..... | <b>10b</b> |  |

Specify nature of costs ▶

**Part IV Provision of Information**

**11** Did the insurance company fail to provide any information necessary to complete Schedule A? ..... ☐ Yes ☒ No

**12** If the answer to line 11 is "Yes," specify the information not provided. ▶

|                                                                                                                                                                                                                                  |                                                                                                                                                                                                                                                                                                                                   |                                                                                                |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------|
| <div>SCHEDULE SB<br/>(Form 5500)<br/><br/>Department of the Treasury<br/>Internal Revenue Service<br/><br/>Department of Labor<br/>Employee Benefits Security Administration<br/><br/>Pension Benefit Guaranty Corporation</div> | <div>Single-Employer Defined Benefit Plan<br/>Actuarial Information</div> <div>This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the Internal Revenue Code (the Code).</div> <div>▶ File as an attachment to Form 5500 or 5500-SF.</div> | <div>OMB No. 1210-0110</div> <div>2015</div> <div>This Form is Open to Public Inspection</div> |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------|

For calendar plan year 2015 or fiscal plan year beginning 01/01/2015 and ending 12/31/2015

▶ Round off amounts to nearest dollar.  
▶ Caution: A penalty of \$1,000 will be assessed for late filing of this report unless reasonable cause is established.

|                                                                                              |                                                             |
|----------------------------------------------------------------------------------------------|-------------------------------------------------------------|
| <b>A</b> Name of plan<br>RETIREMENT PLAN FOR EMPLOYEES OF OHIO GAS COMPANY                   | <b>B</b> Three-digit plan number (PN) ▶ 001                 |
| <b>C</b> Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF<br>OHIO GAS COMPANY | <b>D</b> Employer Identification Number (EIN)<br>34-4320120 |

**E** Type of plan: ☒ Single ☐ Multiple-A ☐ Multiple-B **F** Prior year plan size: ☐ 100 or fewer ☒ 101-500 ☐ More than 500

**Part I Basic Information**

|                                                                                                                                                                                                                 |                            |                           |                          |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------|---------------------------|--------------------------|
| <b>1</b> Enter the valuation date: Month 01 Day 01 Year 2015                                                                                                                                                    |                            |                           |                          |
| <b>2</b> Assets:                                                                                                                                                                                                |                            |                           |                          |
| <b>a</b> Market value .....                                                                                                                                                                                     | <b>2a</b>                  | 16418007                  |                          |
| <b>b</b> Actuarial value .....                                                                                                                                                                                  | <b>2b</b>                  | 16287027                  |                          |
| <b>3</b> Funding target/participant count breakdown                                                                                                                                                             | (1) Number of participants | (2) Vested Funding Target | (3) Total Funding Target |
| <b>a</b> For retired participants and beneficiaries receiving payment .....                                                                                                                                     | 85                         | 10421381                  | 10421381                 |
| <b>b</b> For terminated vested participants .....                                                                                                                                                               | 24                         | 716414                    | 716414                   |
| <b>c</b> For active participants .....                                                                                                                                                                          | 62                         | 4878820                   | 5005855                  |
| <b>d</b> Total .....                                                                                                                                                                                            | 171                        | 16016615                  | 16143650                 |
| <b>4</b> If the plan is in at-risk status, check the box and complete lines (a) and (b) .....                                                                                                                   | <input type="checkbox"/>   |                           |                          |
| <b>a</b> Funding target disregarding prescribed at-risk assumptions .....                                                                                                                                       | <b>4a</b>                  |                           |                          |
| <b>b</b> Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been in at-risk status for fewer than five consecutive years and disregarding loading factor ..... | <b>4b</b>                  |                           |                          |
| <b>5</b> Effective interest rate .....                                                                                                                                                                          | <b>5</b>                   | 6.24%                     |                          |
| <b>6</b> Target normal cost .....                                                                                                                                                                               | <b>6</b>                   | 87025                     |                          |

**Statement by Enrolled Actuary**  
To the best of my knowledge, the information supplied in this schedule and accompanying schedules, statements and attachments, if any, is complete and accurate. Each prescribed assumption was applied in accordance with applicable law and regulations. In my opinion, each other assumption is reasonable (taking into account the experience of the plan and reasonable expectations) and such other assumptions, in combination, offer my best estimate of anticipated experience under the plan.

|                                          |              |                                        |
|------------------------------------------|--------------|----------------------------------------|
| <b>SIGN HERE</b>                         |              |                                        |
| Signature of actuary                     | 06/01/2016   | Date                                   |
| JAY D. HIRSCH                            | 14-02894     | Most recent enrollment number          |
| PRINCIPAL FINANCIAL GROUP                | 515-283-8940 | Telephone number (including area code) |
| PO BOX 9394<br>DES MOINES, IA 50306-9394 |              |                                        |
| Firm name                                |              |                                        |
| Address of the firm                      |              |                                        |

If the actuary has not fully reflected any regulation or ruling promulgated under the statute in completing this schedule, check the box and see instructions ☐

|                |                                                            |
|----------------|------------------------------------------------------------|
| <b>Part II</b> | <b>Beginning of Year Carryover and Prefunding Balances</b> |
|----------------|------------------------------------------------------------|

|             |                                                                                                                                                          | (a) Carryover balance | (b) Prefunding balance |
|-------------|----------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------|------------------------|
| <b>7</b>    | Balance at beginning of prior year after applicable adjustments (line 13 from prior year) .....                                                          | 0                     | 0                      |
| <b>8</b>    | Portion elected for use to offset prior year's funding requirement (line 35 from prior year) .....                                                       | 0                     | 0                      |
| <b>9</b>    | Amount remaining (line 7 minus line 8) .....                                                                                                             | 0                     | 0                      |
| <b>10</b>   | Interest on line 9 using prior year's actual return of <u>5.25</u> % .....                                                                               | 0                     | 0                      |
| <b>11</b>   | Prior year's excess contributions to be added to prefunding balance:                                                                                     |                       |                        |
| <b>a</b>    | Present value of excess contributions (line 38a from prior year) .....                                                                                   |                       | 56                     |
| <b>b(1)</b> | Interest on the excess, if any, of line 38a over line 38b from prior year Schedule SB, using prior year's effective interest rate of <u>6.45</u> % ..... |                       | 4                      |
| <b>b(2)</b> | Interest on line 38b from prior year Schedule SB, using prior year's actual return .....                                                                 |                       | 0                      |
| <b>c</b>    | Total available at beginning of current plan year to add to prefunding balance.....                                                                      |                       | 60                     |
| <b>d</b>    | Portion of (c) to be added to prefunding balance .....                                                                                                   |                       | 0                      |
| <b>12</b>   | Other reductions in balances due to elections or deemed elections .....                                                                                  | 0                     | 0                      |
| <b>13</b>   | Balance at beginning of current year (line 9 + line 10 + line 11d – line 12).....                                                                        | 0                     | 0                      |

## Part III Funding Percentages

|           |                                                                                                                                                                 |           |          |
|-----------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|----------|
| <b>14</b> | Funding target attainment percentage.....                                                                                                                       | <b>14</b> | 100.88 % |
| <b>15</b> | Adjusted funding target attainment percentage .....                                                                                                             | <b>15</b> | 100.88 % |
| <b>16</b> | Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement..... | <b>16</b> | 98.06 %  |
| <b>17</b> | If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage.....                                        | <b>17</b> | %        |

|                |                                               |
|----------------|-----------------------------------------------|
| <b>Part IV</b> | <b>Contributions and Liquidity Shortfalls</b> |
|----------------|-----------------------------------------------|

**18** Contributions made to the plan for the plan year by employer(s) and employees:

| Contributions made to the plan for the plan year by employer(s) and employees |                                   |                                 |                          |                                   |                                 |         |
|-------------------------------------------------------------------------------|-----------------------------------|---------------------------------|--------------------------|-----------------------------------|---------------------------------|---------|
| (a) Date<br>(MM-DD-YYYY)                                                      | (b) Amount paid by<br>employer(s) | (c) Amount paid by<br>employees | (a) Date<br>(MM-DD-YYYY) | (b) Amount paid by<br>employer(s) | (c) Amount paid by<br>employees |         |
| 04/14/2015                                                                    | 86140                             | 0                               |                          |                                   |                                 |         |
| 07/14/2015                                                                    | 86140                             | 0                               |                          |                                   |                                 |         |
|                                                                               |                                   |                                 |                          |                                   |                                 |         |
|                                                                               |                                   |                                 |                          |                                   |                                 |         |
|                                                                               |                                   |                                 |                          |                                   |                                 |         |
|                                                                               |                                   |                                 |                          |                                   |                                 |         |
|                                                                               |                                   |                                 |                          |                                   |                                 |         |
|                                                                               |                                   |                                 | Totals ►                 | 18(b)                             | 172280                          | 18(c) 0 |

**19** Discounted employer contributions – see instructions for small plan with a valuation date after the beginning of the year:

|                                                                                                                        |            |        |
|------------------------------------------------------------------------------------------------------------------------|------------|--------|
| <b>a</b> Contributions allocated toward unpaid minimum required contributions from prior years.....                    | <b>19a</b> | 0      |
| <b>b</b> Contributions made to avoid restrictions adjusted to valuation date.....                                      | <b>19b</b> | 0      |
| <b>c</b> Contributions allocated toward minimum required contribution for current year adjusted to valuation date..... | <b>19c</b> | 168094 |

## 20 Quarterly contributions and liquidity shortfalls:

**a** Did the plan have a "funding shortfall" for the prior year? ..... ☒ Yes ☐ No

**b** If line 20a is "Yes," were required quarterly installments for the current year made in a timely manner? ☒ Yes ☐ No

**C** If line 20a is "Yes," see instructions and complete the following table as applicable:

| Liquidity shortfall as of end of quarter of this plan year |         |         |         |
|------------------------------------------------------------|---------|---------|---------|
| (1) 1st                                                    | (2) 2nd | (3) 3rd | (4) 4th |
| 0                                                          | 0       | 0       | 0       |

**Part V Assumptions Used to Determine Funding Target and Target Normal Cost**

|                                                                                                                                                                                              |                        |                        |                        |                                                     |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------|------------------------|------------------------|-----------------------------------------------------|
| <b>21</b> Discount rate:                                                                                                                                                                     |                        |                        |                        |                                                     |
| <b>a</b> Segment rates:                                                                                                                                                                      | 1st segment:<br>4.72 % | 2nd segment:<br>6.11 % | 3rd segment:<br>6.81 % | <input type="checkbox"/> N/A, full yield curve used |
| <b>b</b> Applicable month (enter code).....                                                                                                                                                  |                        |                        |                        | <b>21b</b> 4                                        |
| <b>22</b> Weighted average retirement age .....                                                                                                                                              |                        |                        |                        | <b>22</b> 65                                        |
| <b>23</b> Mortality table(s) (see instructions) <input checked="" type="checkbox"/> Prescribed - combined <input type="checkbox"/> Prescribed - separate <input type="checkbox"/> Substitute |                        |                        |                        |                                                     |

**Part VI Miscellaneous Items**

|                                                                                                                                                                        |                                                                     |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------|
| <b>24</b> Has a change been made in the non-prescribed actuarial assumptions for the current plan year? If "Yes," see instructions regarding required attachment. .... | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No |
| <b>25</b> Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment. ....                                      | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |
| <b>26</b> Is the plan required to provide a Schedule of Active Participants? If "Yes," see instructions regarding required attachment.....                             | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No |
| <b>27</b> If the plan is subject to alternative funding rules, enter applicable code and see instructions regarding attachment.....                                    | <b>27</b>                                                           |

**Part VII Reconciliation of Unpaid Minimum Required Contributions For Prior Years**

|                                                                                                                                     |           |   |
|-------------------------------------------------------------------------------------------------------------------------------------|-----------|---|
| <b>28</b> Unpaid minimum required contributions for all prior years .....                                                           | <b>28</b> | 0 |
| <b>29</b> Discounted employer contributions allocated toward unpaid minimum required contributions from prior years (line 19a)..... | <b>29</b> | 0 |
| <b>30</b> Remaining amount of unpaid minimum required contributions (line 28 minus line 29) .....                                   | <b>30</b> | 0 |

**Part VIII Minimum Required Contribution For Current Year**

|                                                                                                                                                                                      |                     |                    |               |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------|--------------------|---------------|
| <b>31</b> Target normal cost and excess assets (see instructions):                                                                                                                   |                     |                    |               |
| <b>a</b> Target normal cost (line 6) .....                                                                                                                                           | <b>31a</b>          | 87025              |               |
| <b>b</b> Excess assets, if applicable, but not greater than line 31a .....                                                                                                           | <b>31b</b>          | 87025              |               |
| <b>32</b> Amortization installments:                                                                                                                                                 | Outstanding Balance | Installment        |               |
| <b>a</b> Net shortfall amortization installment .....                                                                                                                                | 0                   | 0                  |               |
| <b>b</b> Waiver amortization installment .....                                                                                                                                       | 0                   | 0                  |               |
| <b>33</b> If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount ..... | <b>33</b>           |                    |               |
| <b>34</b> Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33)...                                                            | <b>34</b>           | 0                  |               |
|                                                                                                                                                                                      | Carryover balance   | Prefunding balance | Total balance |
| <b>35</b> Balances elected for use to offset funding requirement.....                                                                                                                | 0                   | 0                  | 0             |
| <b>36</b> Additional cash requirement (line 34 minus line 35) .....                                                                                                                  | <b>36</b>           | 0                  |               |
| <b>37</b> Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c) .....                                                  | <b>37</b>           | 168094             |               |
| <b>38</b> Present value of excess contributions for current year (see instructions)                                                                                                  |                     |                    |               |
| <b>a</b> Total (excess, if any, of line 37 over line 36) .....                                                                                                                       | <b>38a</b>          | 168094             |               |
| <b>b</b> Portion included in line 38a attributable to use of prefunding and funding standard carryover balances .....                                                                | <b>38b</b>          | 0                  |               |
| <b>39</b> Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37) .....                                                                      | <b>39</b>           | 0                  |               |
| <b>40</b> Unpaid minimum required contributions for all years.....                                                                                                                   | <b>40</b>           | 0                  |               |

**Part IX Pension Funding Relief Under Pension Relief Act of 2010 (See Instructions)**

|                                                                                                |                                                                                                                         |  |  |
|------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------|--|--|
| <b>41</b> If an election was made to use PRA 2010 funding relief for this plan:                |                                                                                                                         |  |  |
| <b>a</b> Schedule elected .....                                                                | <input type="checkbox"/> 2 plus 7 years <input type="checkbox"/> 15 years                                               |  |  |
| <b>b</b> Eligible plan year(s) for which the election in line 41a was made .....               | <input type="checkbox"/> 2008 <input type="checkbox"/> 2009 <input type="checkbox"/> 2010 <input type="checkbox"/> 2011 |  |  |
| <b>42</b> Amount of acceleration adjustment .....                                              | <b>42</b>                                                                                                               |  |  |
| <b>43</b> Excess installment acceleration amount to be carried over to future plan years ..... | <b>43</b>                                                                                                               |  |  |

|                                                                                                                                                                                                                                                            |                                                                                                                                                                                                                             |                                         |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------|
| <div>SCHEDULE C</div> <div>(Form 5500)</div> <div>Department of the Treasury</div> <div>Internal Revenue Service</div> <div>Department of Labor</div> <div>Employee Benefits Security Administration</div> <div>Pension Benefit Guaranty Corporation</div> | <div>Service Provider Information</div> <div>This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).</div> <div>▶ File as an attachment to Form 5500.</div> | OMB No. 1210-0110                       |
|                                                                                                                                                                                                                                                            |                                                                                                                                                                                                                             | 2015                                    |
|                                                                                                                                                                                                                                                            |                                                                                                                                                                                                                             | This Form is Open to Public Inspection. |

|                                                                                            |                                                      |     |
|--------------------------------------------------------------------------------------------|------------------------------------------------------|-----|
| For calendar plan year 2015 or fiscal plan year beginning 01/01/2015 and ending 12/31/2015 |                                                      |     |
| A Name of plan<br>RETIREMENT PLAN FOR EMPLOYEES OF OHIO GAS COMPANY                        | B Three-digit plan number (PN) ▶                     | 001 |
| C Plan sponsor's name as shown on line 2a of Form 5500<br>OHIO GAS COMPANY                 | D Employer Identification Number (EIN)<br>34-4320120 |     |

|        |                                                 |
|--------|-------------------------------------------------|
| Part I | Service Provider Information (see instructions) |
|--------|-------------------------------------------------|

You must complete this Part, in accordance with the instructions, to report the information required for **each person** who received, directly or indirectly, \$5,000 or more in total compensation (i.e., money or anything else of monetary value) in connection with services rendered to the plan or the person's position with the plan during the plan year. If a person received **only** eligible indirect compensation for which the plan received the required disclosures, you are required to answer line 1 but are not required to include that person when completing the remainder of this Part.

1 Information on Persons Receiving Only Eligible Indirect Compensation

- a Check "Yes" or "No" to indicate whether you are excluding a person from the remainder of this Part because they received only eligible indirect compensation for which the plan received the required disclosures (see instructions for definitions and conditions)..... ☒ Yes ☐ No
- b If you answered line 1a "Yes," enter the name and EIN or address of each person providing the required disclosures for the service providers who received only eligible indirect compensation. Complete as many entries as needed (see instructions).

|                                                                                                            |
|------------------------------------------------------------------------------------------------------------|
| (b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation |
| PRINCIPAL LIFE INSURANCE COMPANY                                                                           |
| 42-0127290                                                                                                 |

|                                                                                                            |
|------------------------------------------------------------------------------------------------------------|
| (b) Enter name and EIN or address of person who provided you disclosure on eligible indirect compensation  |
|                                                                                                            |
| (b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation |
|                                                                                                            |

|                                                                                                            |
|------------------------------------------------------------------------------------------------------------|
| (b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation |
|                                                                                                            |

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**(b)** Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

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**(b)** Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

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**(b)** Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

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**(b)** Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

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**(b)** Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

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**(b)** Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

---

**2. Information on Other Service Providers Receiving Direct or Indirect Compensation.** Except for those persons for whom you answered "Yes" to line 1a above, complete as many entries as needed to list each person receiving, directly or indirectly, \$5,000 or more in total compensation (i.e., money or anything else of value) in connection with services rendered to the plan or their position with the plan during the plan year. (See instructions).

**(a)** Enter name and EIN or address (see instructions)

PRINCIPAL LIFE INSURANCE COMPANY

42-0127290

| (b)<br>Service Code(s) | (c)<br>Relationship to employer, employee organization, or person known to be a party-in-interest | (d)<br>Enter direct compensation paid by the plan. If none, enter -0-. | (e)<br>Did service provider receive indirect compensation? (sources other than plan or plan sponsor) | (f)<br>Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures? | (g)<br>Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-. | (h)<br>Did the service provider give you a formula instead of an amount or estimated amount? |
|------------------------|---------------------------------------------------------------------------------------------------|------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------|
| 13 50 64               | CONTRACT ADMINISTRATOR                                                                            | 9752                                                                   | Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>                                  | Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>                                                            | 0                                                                                                                                                                               | Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>                          |

**(a)** Enter name and EIN or address (see instructions)

| (b)<br>Service Code(s) | (c)<br>Relationship to employer, employee organization, or person known to be a party-in-interest | (d)<br>Enter direct compensation paid by the plan. If none, enter -0-. | (e)<br>Did service provider receive indirect compensation? (sources other than plan or plan sponsor) | (f)<br>Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures? | (g)<br>Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-. | (h)<br>Did the service provider give you a formula instead of an amount or estimated amount? |
|------------------------|---------------------------------------------------------------------------------------------------|------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------|
|                        |                                                                                                   |                                                                        | Yes <input type="checkbox"/> No <input type="checkbox"/>                                             | Yes <input type="checkbox"/> No <input type="checkbox"/>                                                                       |                                                                                                                                                                                 | Yes <input type="checkbox"/> No <input type="checkbox"/>                                     |

**(a)** Enter name and EIN or address (see instructions)

| (b)<br>Service Code(s) | (c)<br>Relationship to employer, employee organization, or person known to be a party-in-interest | (d)<br>Enter direct compensation paid by the plan. If none, enter -0-. | (e)<br>Did service provider receive indirect compensation? (sources other than plan or plan sponsor) | (f)<br>Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures? | (g)<br>Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-. | (h)<br>Did the service provider give you a formula instead of an amount or estimated amount? |
|------------------------|---------------------------------------------------------------------------------------------------|------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------|
|                        |                                                                                                   |                                                                        | Yes <input type="checkbox"/> No <input type="checkbox"/>                                             | Yes <input type="checkbox"/> No <input type="checkbox"/>                                                                       |                                                                                                                                                                                 | Yes <input type="checkbox"/> No <input type="checkbox"/>                                     |

**2. Information on Other Service Providers Receiving Direct or Indirect Compensation.** Except for those persons for whom you answered "Yes" to line 1a above, complete as many entries as needed to list each person receiving, directly or indirectly, \$5,000 or more in total compensation (i.e., money or anything else of value) in connection with services rendered to the plan or their position with the plan during the plan year. (See instructions).

**(a)** Enter name and EIN or address (see instructions)

| <b>(b)</b><br>Service Code(s) | <b>(c)</b><br>Relationship to employer, employee organization, or person known to be a party-in-interest | <b>(d)</b><br>Enter direct compensation paid by the plan. If none, enter -0-. | <b>(e)</b><br>Did service provider receive indirect compensation? (sources other than plan or plan sponsor) | <b>(f)</b><br>Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures? | <b>(g)</b><br>Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-. | <b>(h)</b><br>Did the service provider give you a formula instead of an amount or estimated amount? |
|-------------------------------|----------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------|
|                               |                                                                                                          |                                                                               | Yes <input type="checkbox"/> No <input type="checkbox"/>                                                    | Yes <input type="checkbox"/> No <input type="checkbox"/>                                                                              |                                                                                                                                                                                        | Yes <input type="checkbox"/> No <input type="checkbox"/>                                            |

**(a)** Enter name and EIN or address (see instructions)

| <b>(b)</b><br>Service Code(s) | <b>(c)</b><br>Relationship to employer, employee organization, or person known to be a party-in-interest | <b>(d)</b><br>Enter direct compensation paid by the plan. If none, enter -0-. | <b>(e)</b><br>Did service provider receive indirect compensation? (sources other than plan or plan sponsor) | <b>(f)</b><br>Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures? | <b>(g)</b><br>Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-. | <b>(h)</b><br>Did the service provider give you a formula instead of an amount or estimated amount? |
|-------------------------------|----------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------|
|                               |                                                                                                          |                                                                               | Yes <input type="checkbox"/> No <input type="checkbox"/>                                                    | Yes <input type="checkbox"/> No <input type="checkbox"/>                                                                              |                                                                                                                                                                                        | Yes <input type="checkbox"/> No <input type="checkbox"/>                                            |

**(a)** Enter name and EIN or address (see instructions)

| <b>(b)</b><br>Service Code(s) | <b>(c)</b><br>Relationship to employer, employee organization, or person known to be a party-in-interest | <b>(d)</b><br>Enter direct compensation paid by the plan. If none, enter -0-. | <b>(e)</b><br>Did service provider receive indirect compensation? (sources other than plan or plan sponsor) | <b>(f)</b><br>Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures? | <b>(g)</b><br>Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-. | <b>(h)</b><br>Did the service provider give you a formula instead of an amount or estimated amount? |
|-------------------------------|----------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------|
|                               |                                                                                                          |                                                                               | Yes <input type="checkbox"/> No <input type="checkbox"/>                                                    | Yes <input type="checkbox"/> No <input type="checkbox"/>                                                                              |                                                                                                                                                                                        | Yes <input type="checkbox"/> No <input type="checkbox"/>                                            |

**Part I Service Provider Information (continued)**

**3** If you reported on line 2 receipt of indirect compensation, other than eligible indirect compensation, by a service provider, and the service provider is a fiduciary or provides contract administrator, consulting, custodial, investment advisory, investment management, broker, or recordkeeping services, answer the following questions for (a) each source from whom the service provider received \$1,000 or more in indirect compensation and (b) each source for whom the service provider gave you a formula used to determine the indirect compensation instead of an amount or estimated amount of the indirect compensation. Complete as many entries as needed to report the required information for each source.

| (a) Enter service provider name as it appears on line 2             | (b) Service Codes<br>(see instructions)                                                                                                                            | (c) Enter amount of indirect compensation |
|---------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------|
|                                                                     |                                                                                                                                                                    |                                           |
| (d) Enter name and EIN (address) of source of indirect compensation | (e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation. |                                           |
|                                                                     |                                                                                                                                                                    |                                           |
| (a) Enter service provider name as it appears on line 2             | (b) Service Codes<br>(see instructions)                                                                                                                            | (c) Enter amount of indirect compensation |
|                                                                     |                                                                                                                                                                    |                                           |
| (d) Enter name and EIN (address) of source of indirect compensation | (e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation. |                                           |
|                                                                     |                                                                                                                                                                    |                                           |
| (a) Enter service provider name as it appears on line 2             | (b) Service Codes<br>(see instructions)                                                                                                                            | (c) Enter amount of indirect compensation |
|                                                                     |                                                                                                                                                                    |                                           |
| (d) Enter name and EIN (address) of source of indirect compensation | (e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation. |                                           |
|                                                                     |                                                                                                                                                                    |                                           |

**Part II Service Providers Who Fail or Refuse to Provide Information**

**4** Provide, to the extent possible, the following information for each service provider who failed or refused to provide the information necessary to complete this Schedule.

| (a) Enter name and EIN or address of service provider (see instructions) | (b) Nature of Service Code(s) | (c) Describe the information that the service provider failed or refused to provide |
|--------------------------------------------------------------------------|-------------------------------|-------------------------------------------------------------------------------------|
|                                                                          |                               |                                                                                     |
|                                                                          |                               |                                                                                     |
|                                                                          |                               |                                                                                     |
|                                                                          |                               |                                                                                     |
|                                                                          |                               |                                                                                     |
|                                                                          |                               |                                                                                     |
|                                                                          |                               |                                                                                     |
|                                                                          |                               |                                                                                     |
|                                                                          |                               |                                                                                     |
|                                                                          |                               |                                                                                     |
|                                                                          |                               |                                                                                     |

**Part III** **Termination Information on Accountants and Enrolled Actuaries (see instructions)**  
(complete as many entries as needed)

|                    |                     |
|--------------------|---------------------|
| <b>a</b> Name:     | <b>b</b> EIN:       |
| <b>c</b> Position: |                     |
| <b>d</b> Address:  | <b>e</b> Telephone: |
|                    |                     |

Explanation:

|                    |                     |
|--------------------|---------------------|
| <b>a</b> Name:     | <b>b</b> EIN:       |
| <b>c</b> Position: |                     |
| <b>d</b> Address:  | <b>e</b> Telephone: |
|                    |                     |

Explanation:

|                    |                     |
|--------------------|---------------------|
| <b>a</b> Name:     | <b>b</b> EIN:       |
| <b>c</b> Position: |                     |
| <b>d</b> Address:  | <b>e</b> Telephone: |
|                    |                     |

Explanation:

|                    |                     |
|--------------------|---------------------|
| <b>a</b> Name:     | <b>b</b> EIN:       |
| <b>c</b> Position: |                     |
| <b>d</b> Address:  | <b>e</b> Telephone: |
|                    |                     |

Explanation:

|                    |                     |
|--------------------|---------------------|
| <b>a</b> Name:     | <b>b</b> EIN:       |
| <b>c</b> Position: |                     |
| <b>d</b> Address:  | <b>e</b> Telephone: |
|                    |                     |

Explanation:

|                                                                                                                                                                                                           |                                                                                                                                                                                                                              |                                                                                            |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------|
| <b>SCHEDULE D</b><br><b>(Form 5500)</b><br><small>Department of the Treasury<br/>Internal Revenue Service</small><br><br><small>Department of Labor<br/>Employee Benefits Security Administration</small> | <b>DFE/Participating Plan Information</b><br><br>This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).<br><br><b>► File as an attachment to Form 5500.</b> | OMB No. 1210-0110<br><br><b>2015</b><br><br><b>This Form is Open to Public Inspection.</b> |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------|

For calendar plan year 2015 or fiscal plan year beginning 01/01/2015 and ending 12/31/2015

|                                                                                                 |                                                                    |  |
|-------------------------------------------------------------------------------------------------|--------------------------------------------------------------------|--|
| <b>A</b> Name of plan<br><u>RETIREMENT PLAN FOR EMPLOYEES OF OHIO GAS COMPANY</u>               | <b>B</b> Three-digit plan number (PN) <b>►</b> <u>001</u>          |  |
| <b>C</b> Plan or DFE sponsor's name as shown on line 2a of Form 5500<br><u>OHIO GAS COMPANY</u> | <b>D</b> Employer Identification Number (EIN)<br><u>34-4320120</u> |  |

|               |                                                                                                                                                                                  |
|---------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Part I</b> | <b>Information on interests in MTIAs, CCTs, PSAs, and 103-12 IEs (to be completed by plans and DFEs)</b><br>(Complete as many entries as needed to report all interests in DFEs) |
|---------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

|                                                                                           |                               |                                                                                                                    |  |
|-------------------------------------------------------------------------------------------|-------------------------------|--------------------------------------------------------------------------------------------------------------------|--|
| <b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: <u>PRIN MONEY MARKET SEP ACCT-Z</u>        |                               |                                                                                                                    |  |
| <b>b</b> Name of sponsor of entity listed in (a): <u>PRINCIPAL LIFE INSURANCE COMPANY</u> |                               |                                                                                                                    |  |
| <b>c</b> EIN-PN <u>42-0127290-024</u>                                                     | <b>d</b> Entity code <u>P</u> | <b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>632193</u>  |  |
| <b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: <u>PRIN LGCAP S&amp;P 500 INDEX SA-R6</u>  |                               |                                                                                                                    |  |
| <b>b</b> Name of sponsor of entity listed in (a): <u>PRINCIPAL LIFE INSURANCE COMPANY</u> |                               |                                                                                                                    |  |
| <b>c</b> EIN-PN <u>42-0127290-016</u>                                                     | <b>d</b> Entity code <u>P</u> | <b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>1508306</u> |  |
| <b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: <u>PRIN LARGE CAP GROWTH I SA-R6</u>       |                               |                                                                                                                    |  |
| <b>b</b> Name of sponsor of entity listed in (a): <u>PRINCIPAL LIFE INSURANCE COMPANY</u> |                               |                                                                                                                    |  |
| <b>c</b> EIN-PN <u>42-0127290-066</u>                                                     | <b>d</b> Entity code <u>P</u> | <b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>1549426</u> |  |
| <b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: <u>PRIN INFLATION PROTECT SA-R6</u>        |                               |                                                                                                                    |  |
| <b>b</b> Name of sponsor of entity listed in (a): <u>PRINCIPAL LIFE INSURANCE COMPANY</u> |                               |                                                                                                                    |  |
| <b>c</b> EIN-PN <u>42-0127290-099</u>                                                     | <b>d</b> Entity code <u>P</u> | <b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>1464062</u> |  |
| <b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: <u>PRIN CORE PLUS BOND I SA-R6</u>         |                               |                                                                                                                    |  |
| <b>b</b> Name of sponsor of entity listed in (a): <u>PRINCIPAL LIFE INSURANCE COMPANY</u> |                               |                                                                                                                    |  |
| <b>c</b> EIN-PN <u>42-0127290-115</u>                                                     | <b>d</b> Entity code <u>P</u> | <b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>0</u>       |  |
| <b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: <u>PRIN INTL EQUITY INDEX SA-R6</u>        |                               |                                                                                                                    |  |
| <b>b</b> Name of sponsor of entity listed in (a): <u>PRINCIPAL LIFE INSURANCE COMPANY</u> |                               |                                                                                                                    |  |
| <b>c</b> EIN-PN <u>42-0127290-121</u>                                                     | <b>d</b> Entity code <u>P</u> | <b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>1426042</u> |  |
| <b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE:                                            |                               |                                                                                                                    |  |
| <b>b</b> Name of sponsor of entity listed in (a):                                         |                               |                                                                                                                    |  |
| <b>c</b> EIN-PN                                                                           | <b>d</b> Entity code          | <b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)                |  |

**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity  
code**e** Dollar value of interest in MTIA, CCT, PSA, or  
103-12 IE at end of year (see instructions)**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity  
code**e** Dollar value of interest in MTIA, CCT, PSA, or  
103-12 IE at end of year (see instructions)**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity  
code**e** Dollar value of interest in MTIA, CCT, PSA, or  
103-12 IE at end of year (see instructions)**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity  
code**e** Dollar value of interest in MTIA, CCT, PSA, or  
103-12 IE at end of year (see instructions)**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity  
code**e** Dollar value of interest in MTIA, CCT, PSA, or  
103-12 IE at end of year (see instructions)**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity  
code**e** Dollar value of interest in MTIA, CCT, PSA, or  
103-12 IE at end of year (see instructions)**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity  
code**e** Dollar value of interest in MTIA, CCT, PSA, or  
103-12 IE at end of year (see instructions)**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity  
code**e** Dollar value of interest in MTIA, CCT, PSA, or  
103-12 IE at end of year (see instructions)**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity  
code**e** Dollar value of interest in MTIA, CCT, PSA, or  
103-12 IE at end of year (see instructions)**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity  
code**e** Dollar value of interest in MTIA, CCT, PSA, or  
103-12 IE at end of year (see instructions)

**Part II Information on Participating Plans (to be completed by DFEs)**

(Complete as many entries as needed to report all participating plans)

**a** Plan name**b** Name of  
plan sponsor**c** EIN-PN**a** Plan name**b** Name of  
plan sponsor**c** EIN-PN**a** Plan name**b** Name of  
plan sponsor**c** EIN-PN**a** Plan name**b** Name of  
plan sponsor**c** EIN-PN**a** Plan name**b** Name of  
plan sponsor**c** EIN-PN**a** Plan name**b** Name of  
plan sponsor**c** EIN-PN**a** Plan name**b** Name of  
plan sponsor**c** EIN-PN**a** Plan name**b** Name of  
plan sponsor**c** EIN-PN**a** Plan name**b** Name of  
plan sponsor**c** EIN-PN**a** Plan name**b** Name of  
plan sponsor**c** EIN-PN**a** Plan name**b** Name of  
plan sponsor**c** EIN-PN**a** Plan name**b** Name of  
plan sponsor**c** EIN-PN

|                                                                                                                                                                                                                                                                          |                                                                                                                                                                                                                                                                              |                                                                                                          |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------|
| <b>SCHEDULE H</b><br><b>(Form 5500)</b><br><br><small>Department of the Treasury<br/>Internal Revenue Service</small><br><br><small>Department of Labor<br/>Employee Benefits Security Administration</small><br><br><small>Pension Benefit Guaranty Corporation</small> | <b>Financial Information</b><br><br>This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code).<br><br><b>► File as an attachment to Form 5500.</b> | <small>OMB No. 1210-0110</small><br><br><b>2015</b><br><br><b>This Form is Open to Public Inspection</b> |
| For calendar plan year 2015 or fiscal plan year beginning <b>01/01/2015</b> and ending <b>12/31/2015</b>                                                                                                                                                                 |                                                                                                                                                                                                                                                                              |                                                                                                          |
| <b>A</b> Name of plan<br><b>RETIREMENT PLAN FOR EMPLOYEES OF OHIO GAS COMPANY</b>                                                                                                                                                                                        | <b>B</b> Three-digit plan number (PN) <b>►</b>                                                                                                                                                                                                                               | <b>001</b>                                                                                               |
| <b>C</b> Plan sponsor's name as shown on line 2a of Form 5500<br><b>OHIO GAS COMPANY</b>                                                                                                                                                                                 | <b>D</b> Employer Identification Number (EIN)<br><b>34-4320120</b>                                                                                                                                                                                                           |                                                                                                          |

| Part I Asset and Liability Statement                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                 |                       |                 |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------|-----------------------|-----------------|
| <b>1</b> Current value of plan assets and liabilities at the beginning and end of the plan year. Combine the value of plan assets held in more than one trust. Report the value of the plan's interest in a commingled fund containing the assets of more than one plan on a line-by-line basis unless the value is reportable on lines 1c(9) through 1c(14). Do not enter the value of that portion of an insurance contract which guarantees, during this plan year, to pay a specific dollar benefit at a future date. <b>Round off amounts to the nearest dollar.</b> MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 1b(1), 1b(2), 1c(8), 1g, 1h, and 1i. CCTs, PSAs, and 103-12 IEs also do not complete lines 1d and 1e. See instructions. |                 |                       |                 |
| Assets                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |                 | (a) Beginning of Year | (b) End of Year |
| <b>a</b> Total noninterest-bearing cash .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | <b>1a</b>       |                       |                 |
| <b>b</b> Receivables (less allowance for doubtful accounts):                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                 |                       |                 |
| <b>(1)</b> Employer contributions .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | <b>1b(1)</b>    | 127526                | 0               |
| <b>(2)</b> Participant contributions .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | <b>1b(2)</b>    | 0                     | 0               |
| <b>(3)</b> Other.....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | <b>1b(3)</b>    | 0                     | 0               |
| <b>c</b> General investments:                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                 |                       |                 |
| <b>(1)</b> Interest-bearing cash (include money market accounts & certificates of deposit) .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | <b>1c(1)</b>    |                       |                 |
| <b>(2)</b> U.S. Government securities.....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | <b>1c(2)</b>    |                       |                 |
| <b>(3)</b> Corporate debt instruments (other than employer securities):                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |                 |                       |                 |
| <b>(A)</b> Preferred .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | <b>1c(3)(A)</b> |                       |                 |
| <b>(B)</b> All other.....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | <b>1c(3)(B)</b> |                       |                 |
| <b>(4)</b> Corporate stocks (other than employer securities):                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                 |                       |                 |
| <b>(A)</b> Preferred .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | <b>1c(4)(A)</b> |                       |                 |
| <b>(B)</b> Common .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | <b>1c(4)(B)</b> |                       |                 |
| <b>(5)</b> Partnership/joint venture interests .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | <b>1c(5)</b>    |                       |                 |
| <b>(6)</b> Real estate (other than employer real property) .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | <b>1c(6)</b>    |                       |                 |
| <b>(7)</b> Loans (other than to participants) .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | <b>1c(7)</b>    |                       |                 |
| <b>(8)</b> Participant loans .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | <b>1c(8)</b>    |                       |                 |
| <b>(9)</b> Value of interest in common/collective trusts.....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | <b>1c(9)</b>    |                       |                 |
| <b>(10)</b> Value of interest in pooled separate accounts.....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | <b>1c(10)</b>   | 4576473               | 6580030         |
| <b>(11)</b> Value of interest in master trust investment accounts .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | <b>1c(11)</b>   |                       |                 |
| <b>(12)</b> Value of interest in 103-12 investment entities .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | <b>1c(12)</b>   |                       |                 |
| <b>(13)</b> Value of interest in registered investment companies (e.g., mutual funds).....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | <b>1c(13)</b>   | 11716012              | 8851805         |
| <b>(14)</b> Value of funds held in insurance company general account (unallocated contracts).....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | <b>1c(14)</b>   |                       |                 |
| <b>(15)</b> Other .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | <b>1c(15)</b>   |                       |                 |

| <b>1d</b> Employer-related investments:                              |              | (a) Beginning of Year | (b) End of Year |
|----------------------------------------------------------------------|--------------|-----------------------|-----------------|
| (1) Employer securities .....                                        | <b>1d(1)</b> |                       |                 |
| (2) Employer real property .....                                     | <b>1d(2)</b> |                       |                 |
| <b>e</b> Buildings and other property used in plan operation .....   | <b>1e</b>    |                       |                 |
| <b>f</b> Total assets (add all amounts in lines 1a through 1e) ..... | <b>1f</b>    | 16420011              | 15431835        |

**Liabilities**

|                                                                           |           |   |   |
|---------------------------------------------------------------------------|-----------|---|---|
| <b>g</b> Benefit claims payable .....                                     | <b>1g</b> | 0 |   |
| <b>h</b> Operating payables .....                                         | <b>1h</b> | 0 |   |
| <b>i</b> Acquisition indebtedness .....                                   | <b>1i</b> | 0 |   |
| <b>j</b> Other liabilities .....                                          | <b>1j</b> | 0 |   |
| <b>k</b> Total liabilities (add all amounts in lines 1g through 1j) ..... | <b>1k</b> | 0 | 0 |

**Net Assets**

|                                                           |           |          |          |
|-----------------------------------------------------------|-----------|----------|----------|
| <b>l</b> Net assets (subtract line 1k from line 1f) ..... | <b>1l</b> | 16420011 | 15431835 |
|-----------------------------------------------------------|-----------|----------|----------|

**Part II Income and Expense Statement**

**2** Plan income, expenses, and changes in net assets for the year. Include all income and expenses of the plan, including any trust(s) or separately maintained fund(s) and any payments/receipts to/from insurance carriers. Round off amounts to the nearest dollar. MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 2a, 2b(1)(E), 2e, 2f, and 2g.

**Income**

|                                                                                                            |                 | (a) Amount | (b) Total |
|------------------------------------------------------------------------------------------------------------|-----------------|------------|-----------|
| <b>a Contributions:</b>                                                                                    |                 |            |           |
| (1) Received or receivable in cash from: <b>(A)</b> Employers .....                                        | <b>2a(1)(A)</b> | 172280     |           |
| <b>(B)</b> Participants .....                                                                              | <b>2a(1)(B)</b> | 0          |           |
| <b>(C)</b> Others (including rollovers) .....                                                              | <b>2a(1)(C)</b> | 0          |           |
| (2) Noncash contributions .....                                                                            | <b>2a(2)</b>    |            |           |
| (3) Total contributions. Add lines <b>2a(1)(A)</b> , <b>(B)</b> , <b>(C)</b> , and line <b>2a(2)</b> ..... | <b>2a(3)</b>    |            | 172280    |
| <b>b Earnings on investments:</b>                                                                          |                 |            |           |
| (1) Interest:                                                                                              |                 |            |           |
| <b>(A)</b> Interest-bearing cash (including money market accounts and certificates of deposit) .....       | <b>2b(1)(A)</b> | 0          |           |
| <b>(B)</b> U.S. Government securities .....                                                                | <b>2b(1)(B)</b> | 0          |           |
| <b>(C)</b> Corporate debt instruments .....                                                                | <b>2b(1)(C)</b> | 0          |           |
| <b>(D)</b> Loans (other than to participants) .....                                                        | <b>2b(1)(D)</b> | 0          |           |
| <b>(E)</b> Participant loans .....                                                                         | <b>2b(1)(E)</b> |            |           |
| <b>(F)</b> Other .....                                                                                     | <b>2b(1)(F)</b> | 0          |           |
| <b>(G)</b> Total interest. Add lines <b>2b(1)(A)</b> through <b>(F)</b> .....                              | <b>2b(1)(G)</b> |            | 0         |
| (2) Dividends: <b>(A)</b> Preferred stock .....                                                            | <b>2b(2)(A)</b> | 0          |           |
| <b>(B)</b> Common stock .....                                                                              | <b>2b(2)(B)</b> | 0          |           |
| <b>(C)</b> Registered investment company shares (e.g. mutual funds) .....                                  | <b>2b(2)(C)</b> | 188715     |           |
| <b>(D)</b> Total dividends. Add lines <b>2b(2)(A)</b> , <b>(B)</b> , and <b>(C)</b> .....                  | <b>2b(2)(D)</b> |            | 188715    |
| (3) Rents .....                                                                                            | <b>2b(3)</b>    |            | 0         |
| (4) Net gain (loss) on sale of assets: <b>(A)</b> Aggregate proceeds .....                                 | <b>2b(4)(A)</b> | 0          |           |
| <b>(B)</b> Aggregate carrying amount (see instructions) .....                                              | <b>2b(4)(B)</b> | 0          |           |
| <b>(C)</b> Subtract line <b>2b(4)(B)</b> from line <b>2b(4)(A)</b> and enter result .....                  | <b>2b(4)(C)</b> |            | 0         |
| (5) Unrealized appreciation (depreciation) of assets: <b>(A)</b> Real estate .....                         | <b>2b(5)(A)</b> | 0          |           |
| <b>(B)</b> Other .....                                                                                     | <b>2b(5)(B)</b> | 0          |           |
| <b>(C)</b> Total unrealized appreciation of assets. Add lines <b>2b(5)(A)</b> and <b>(B)</b> .....         | <b>2b(5)(C)</b> |            | 0         |

|                                                                                                        | (a) Amount    | (b) Total |
|--------------------------------------------------------------------------------------------------------|---------------|-----------|
| <b>(6)</b> Net investment gain (loss) from common/collective trusts .....                              | <b>2b(6)</b>  | 0         |
| <b>(7)</b> Net investment gain (loss) from pooled separate accounts .....                              | <b>2b(7)</b>  | 38916     |
| <b>(8)</b> Net investment gain (loss) from master trust investment accounts .....                      | <b>2b(8)</b>  | 0         |
| <b>(9)</b> Net investment gain (loss) from 103-12 investment entities .....                            | <b>2b(9)</b>  | 0         |
| <b>(10)</b> Net investment gain (loss) from registered investment companies (e.g., mutual funds) ..... | <b>2b(10)</b> | -250724   |
| <b>c</b> Other income .....                                                                            | <b>2c</b>     | 53        |
| <b>d</b> Total income. Add all <b>income</b> amounts in column (b) and enter total .....               | <b>2d</b>     | 149240    |

**Expenses****e** Benefit payment and payments to provide benefits:

|                                                                                             |              |         |         |
|---------------------------------------------------------------------------------------------|--------------|---------|---------|
| <b>(1)</b> Directly to participants or beneficiaries, including direct rollovers .....      | <b>2e(1)</b> | 1047389 |         |
| <b>(2)</b> To insurance carriers for the provision of benefits .....                        | <b>2e(2)</b> | 0       |         |
| <b>(3)</b> Other .....                                                                      | <b>2e(3)</b> | 0       |         |
| <b>(4)</b> Total benefit payments. Add lines <b>2e(1)</b> through <b>(3)</b> .....          | <b>2e(4)</b> |         | 1047389 |
| <b>f</b> Corrective distributions (see instructions) .....                                  | <b>2f</b>    |         | 0       |
| <b>g</b> Certain deemed distributions of participant loans (see instructions) .....         | <b>2g</b>    |         |         |
| <b>h</b> Interest expense .....                                                             | <b>2h</b>    |         |         |
| <b>i</b> Administrative expenses: <b>(1)</b> Professional fees .....                        | <b>2i(1)</b> | 0       |         |
| <b>(2)</b> Contract administrator fees .....                                                | <b>2i(2)</b> | 9752    |         |
| <b>(3)</b> Investment advisory and management fees .....                                    | <b>2i(3)</b> | 0       |         |
| <b>(4)</b> Other .....                                                                      | <b>2i(4)</b> | 80275   |         |
| <b>(5)</b> Total administrative expenses. Add lines <b>2i(1)</b> through <b>(4)</b> .....   | <b>2i(5)</b> |         | 90027   |
| <b>j</b> Total expenses. Add all <b>expense</b> amounts in column (b) and enter total ..... | <b>2j</b>    |         | 1137416 |

**Net Income and Reconciliation**

|                                                                               |              |  |         |
|-------------------------------------------------------------------------------|--------------|--|---------|
| <b>k</b> Net income (loss). Subtract line <b>2j</b> from line <b>2d</b> ..... | <b>2k</b>    |  | -988176 |
| <b>l</b> Transfers of assets:                                                 |              |  |         |
| <b>(1)</b> To this plan .....                                                 | <b>2l(1)</b> |  | 0       |
| <b>(2)</b> From this plan .....                                               | <b>2l(2)</b> |  |         |

**Part III Accountant's Opinion**

**3** Complete lines 3a through 3c if the opinion of an independent qualified public accountant is attached to this Form 5500. Complete line 3d if an opinion is not attached.

**a** The attached opinion of an independent qualified public accountant for this plan is (see instructions):

**(1)** ☐ Unqualified **(2)** ☐ Qualified **(3)** ☒ Disclaimer **(4)** ☐ Adverse

**b** Did the accountant perform a limited scope audit pursuant to 29 CFR 2520.103-8 and/or 103-12(d)?

☒ Yes ☐ No

**c** Enter the name and EIN of the accountant (or accounting firm) below:

**(1)** Name: GRANT THORNTON, LLP

**(2)** EIN: 35-6055555

**d** The opinion of an independent qualified public accountant is **not attached** because:

**(1)** ☐ This form is filed for a CCT, PSA, or MTIA. **(2)** ☐ It will be attached to the next Form 5500 pursuant to 29 CFR 2520.104-50.

**Part IV Compliance Questions**

**4** CCTs and PSAs do not complete Part IV. MTIAs, 103-12 IEs, and GIAs do not complete lines 4a, 4e, 4f, 4g, 4h, 4k, 4m, 4n, or 5. 103-12 IEs also do not complete lines 4j and 4l. MTIAs also do not complete line 4l.

During the plan year:

|                                                                                                                                                                                                                                                                                                                  | Yes | No | N/A | Amount |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|----|-----|--------|
| <b>a</b> Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.) .....                 |     | X  |     | 0      |
| <b>b</b> Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.) ..... |     | X  |     | 0      |

|                                                                                                                                                                                                                         | Yes | No | N/A | Amount |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|----|-----|--------|
| <b>c</b> Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)                                          |     | X  |     | 0      |
| <b>d</b> Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.)                               |     | X  |     | 0      |
| <b>e</b> Was this plan covered by a fidelity bond?                                                                                                                                                                      | X   |    |     | 500000 |
| <b>f</b> Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?                                                                                       |     | X  |     |        |
| <b>g</b> Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?                                                    |     | X  |     |        |
| <b>h</b> Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?                                          |     | X  |     |        |
| <b>i</b> Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)                                                                | X   |    |     |        |
| <b>j</b> Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked, and see instructions for format requirements.) | X   |    |     |        |
| <b>k</b> Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?                                                           |     | X  |     |        |
| <b>l</b> Has the plan failed to provide any benefit when due under the plan?                                                                                                                                            |     | X  |     |        |
| <b>m</b> If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)                                                                                                  |     | X  |     |        |
| <b>n</b> If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.                                     |     |    |     |        |
| <b>o</b> Did the plan trust incur unrelated business taxable income?                                                                                                                                                    |     |    |     |        |
| <b>p</b> Were in-service distributions made during the plan year?                                                                                                                                                       |     |    |     |        |

**5a** Has a resolution to terminate the plan been adopted during the plan year or any prior plan year?

If "Yes," enter the amount of any plan assets that reverted to the employer this year. ☐ Yes ☒ No Amount:

**5b** If, during this plan year, any assets or liabilities were transferred from this plan to another plan(s), identify the plan(s) to which assets or liabilities were transferred. (See instructions.)

| 5b(1) Name of plan(s) | 5b(2) EIN(s) | 5b(3) PN(s) |
|-----------------------|--------------|-------------|
|                       |              |             |
|                       |              |             |
|                       |              |             |
|                       |              |             |
|                       |              |             |

**5c** If the plan is a defined benefit plan, is it covered under the PBGC insurance program (see ERISA section 4021)? ..... ☒ Yes ☐ No ☐ Not determined

## Part V Trust Information

**6a** Name of trust

**6b** Trust's EIN

**6c** Name of trustee or custodian

**6d** Trustee's or custodian's telephone number

|                                                                                                                                                                                                                           |                                                                                                                                                                                                                                                                                            |                                                                                            |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------|
| <b>SCHEDULE R</b><br><b>(Form 5500)</b><br><br>Department of the Treasury<br>Internal Revenue Service<br><br>Department of Labor<br>Employee Benefits Security Administration<br><br>Pension Benefit Guaranty Corporation | <b>Retirement Plan Information</b><br><br>This schedule is required to be filed under section 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6058(a) of the Internal Revenue Code (the Code).<br><br>▶ <b>File as an attachment to Form 5500.</b> | OMB No. 1210-0110<br><br><b>2015</b><br><br><b>This Form is Open to Public Inspection.</b> |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------|

For calendar plan year 2015 or fiscal plan year beginning 01/01/2015 and ending 12/31/2015

|                                                                                          |                                                                    |
|------------------------------------------------------------------------------------------|--------------------------------------------------------------------|
| <b>A</b> Name of plan<br><u>RETIREMENT PLAN FOR EMPLOYEES OF OHIO GAS COMPANY</u>        | <b>B</b> Three-digit plan number (PN) ▶<br><u>001</u>              |
| <b>C</b> Plan sponsor's name as shown on line 2a of Form 5500<br><u>OHIO GAS COMPANY</u> | <b>D</b> Employer Identification Number (EIN)<br><u>34-4320120</u> |

|               |                      |
|---------------|----------------------|
| <b>Part I</b> | <b>Distributions</b> |
|---------------|----------------------|

All references to distributions relate only to payments of benefits during the plan year.

|                                                                                                                                                                                                                                                                    |          |          |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|----------|
| <b>1</b> Total value of distributions paid in property other than in cash or the forms of property specified in the instructions.....                                                                                                                              | <b>1</b> | <u>0</u> |
| <b>2</b> Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits):<br><br>EIN(s): <u>42-0127290</u> |          |          |
| Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.                                                                                                                                                                                                   |          |          |
| <b>3</b> Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year.....                                                                                                                                    | <b>3</b> | <u>0</u> |

|                |                                                                                                                                                                              |
|----------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Part II</b> | <b>Funding Information</b> (If the plan is not subject to the minimum funding requirements of section 412 of the Internal Revenue Code or ERISA section 302, skip this Part) |
|----------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

|                                                                                                                                                                                                                                                                             |                                                                                                                         |                             |                                         |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------|-----------------------------|-----------------------------------------|
| <b>4</b> Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)? .....                                                                                                                                                        | <input type="checkbox"/> Yes                                                                                            | <input type="checkbox"/> No | <input checked="" type="checkbox"/> N/A |
| If the plan is a defined benefit plan, go to line 8.                                                                                                                                                                                                                        |                                                                                                                         |                             |                                         |
| <b>5</b> If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions and enter the date of the ruling letter granting the waiver. Date: Month _____ Day _____ Year _____                                            | If you completed line 5, complete lines 3, 9, and 10 of Schedule MB and do not complete the remainder of this schedule. |                             |                                         |
| <b>6 a</b> Enter the minimum required contribution for this plan year (include any prior year accumulated funding deficiency not waived) .....                                                                                                                              | <b>6a</b>                                                                                                               |                             |                                         |
| <b>b</b> Enter the amount contributed by the employer to the plan for this plan year .....                                                                                                                                                                                  | <b>6b</b>                                                                                                               |                             |                                         |
| <b>c</b> Subtract the amount in line 6b from the amount in line 6a. Enter the result (enter a minus sign to the left of a negative amount).....                                                                                                                             | <b>6c</b>                                                                                                               |                             |                                         |
| If you completed line 6c, skip lines 8 and 9.                                                                                                                                                                                                                               |                                                                                                                         |                             |                                         |
| <b>7</b> Will the minimum funding amount reported on line 6c be met by the funding deadline? .....                                                                                                                                                                          | <input type="checkbox"/> Yes                                                                                            | <input type="checkbox"/> No | <input type="checkbox"/> N/A            |
| <b>8</b> If a change in actuarial cost method was made for this plan year pursuant to a revenue procedure or other authority providing automatic approval for the change or a class ruling letter, does the plan sponsor or plan administrator agree with the change? ..... | <input type="checkbox"/> Yes                                                                                            | <input type="checkbox"/> No | <input checked="" type="checkbox"/> N/A |

|                 |                   |
|-----------------|-------------------|
| <b>Part III</b> | <b>Amendments</b> |
|-----------------|-------------------|

|                                                                                                                                                                                                                             |                                   |                                   |                               |                                        |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------|-----------------------------------|-------------------------------|----------------------------------------|
| <b>9</b> If this is a defined benefit pension plan, were any amendments adopted during this plan year that increased or decreased the value of benefits? If yes, check the appropriate box. If no, check the "No" box. .... | <input type="checkbox"/> Increase | <input type="checkbox"/> Decrease | <input type="checkbox"/> Both | <input checked="" type="checkbox"/> No |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------|-----------------------------------|-------------------------------|----------------------------------------|

|                |                                                                                                                                                   |
|----------------|---------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Part IV</b> | <b>ESOPs</b> (see instructions). If this is not a plan described under Section 409(a) or 4975(e)(7) of the Internal Revenue Code, skip this Part. |
|----------------|---------------------------------------------------------------------------------------------------------------------------------------------------|

|                                                                                                                                                                                              |                              |                             |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------|-----------------------------|
| <b>10</b> Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan? .....                                                      | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| <b>11 a</b> Does the ESOP hold any preferred stock? .....                                                                                                                                    | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| <b>b</b> If the ESOP has an outstanding exempt loan with the employer as lender, is such loan part of a "back-to-back" loan? (See instructions for definition of "back-to-back" loan.) ..... | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| <b>12</b> Does the ESOP hold any stock that is not readily tradable on an established securities market? .....                                                                               | <input type="checkbox"/> Yes | <input type="checkbox"/> No |

For Paperwork Reduction Act Notice and OMB Control Numbers, see the instructions for Form 5500.

Schedule R (Form 5500) 2015  
v. 150123

**Part V Additional Information for Multiemployer Defined Benefit Pension Plans**

**13** Enter the following information for each employer that contributed more than 5% of total contributions to the plan during the plan year (measured in dollars). See instructions. *Complete as many entries as needed to report all applicable employers.*

**a** Name of contributing employer

**b** EIN

**c** Dollar amount contributed by employer

**d** Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month \_\_\_\_\_ Day \_\_\_\_\_ Year \_\_\_\_\_

**e** Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) \_\_\_\_\_

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): \_\_\_\_\_

**a** Name of contributing employer

**b** EIN

**c** Dollar amount contributed by employer

**d** Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month \_\_\_\_\_ Day \_\_\_\_\_ Year \_\_\_\_\_

**e** Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) \_\_\_\_\_

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): \_\_\_\_\_

**a** Name of contributing employer

**b** EIN

**c** Dollar amount contributed by employer

**d** Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month \_\_\_\_\_ Day \_\_\_\_\_ Year \_\_\_\_\_

**e** Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) \_\_\_\_\_

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): \_\_\_\_\_

**a** Name of contributing employer

**b** EIN

**c** Dollar amount contributed by employer

**d** Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month \_\_\_\_\_ Day \_\_\_\_\_ Year \_\_\_\_\_

**e** Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) \_\_\_\_\_

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): \_\_\_\_\_

**a** Name of contributing employer

**b** EIN

**c** Dollar amount contributed by employer

**d** Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month \_\_\_\_\_ Day \_\_\_\_\_ Year \_\_\_\_\_

**e** Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) \_\_\_\_\_

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): \_\_\_\_\_

**a** Name of contributing employer

**b** EIN

**c** Dollar amount contributed by employer

**d** Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month \_\_\_\_\_ Day \_\_\_\_\_ Year \_\_\_\_\_

**e** Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) \_\_\_\_\_

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): \_\_\_\_\_

|           |                                                                                                                                                                                                                                                      |  |            |  |
|-----------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|------------|--|
| <b>14</b> | Enter the number of participants on whose behalf no contributions were made by an employer as an employer of the participant for:                                                                                                                    |  | <b>14a</b> |  |
|           | <b>a</b> The current year .....                                                                                                                                                                                                                      |  | <b>14b</b> |  |
|           | <b>b</b> The plan year immediately preceding the current plan year .....                                                                                                                                                                             |  | <b>14c</b> |  |
|           | <b>c</b> The second preceding plan year .....                                                                                                                                                                                                        |  |            |  |
| <b>15</b> | Enter the ratio of the number of participants under the plan on whose behalf no employer had an obligation to make an employer contribution during the current plan year to:                                                                         |  |            |  |
|           | <b>a</b> The corresponding number for the plan year immediately preceding the current plan year .....                                                                                                                                                |  | <b>15a</b> |  |
|           | <b>b</b> The corresponding number for the second preceding plan year .....                                                                                                                                                                           |  | <b>15b</b> |  |
| <b>16</b> | Information with respect to any employers who withdrew from the plan during the preceding plan year:                                                                                                                                                 |  |            |  |
|           | <b>a</b> Enter the number of employers who withdrew during the preceding plan year .....                                                                                                                                                             |  | <b>16a</b> |  |
|           | <b>b</b> If line 16a is greater than 0, enter the aggregate amount of withdrawal liability assessed or estimated to be assessed against such withdrawn employers .....                                                                               |  | <b>16b</b> |  |
| <b>17</b> | If assets and liabilities from another plan have been transferred to or merged with this plan during the plan year, check box and see instructions regarding supplemental information to be included as an attachment. .... <input type="checkbox"/> |  |            |  |

|                |                                                                                                   |
|----------------|---------------------------------------------------------------------------------------------------|
| <b>Part VI</b> | <b>Additional Information for Single-Employer and Multiemployer Defined Benefit Pension Plans</b> |
|----------------|---------------------------------------------------------------------------------------------------|

|           |                                                                                                                                                                                                                                                                                                                                                                                                       |
|-----------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>18</b> | If any liabilities to participants or their beneficiaries under the plan as of the end of the plan year consist (in whole or in part) of liabilities to such participants and beneficiaries under two or more pension plans as of immediately before such plan year, check box and see instructions regarding supplemental information to be included as an attachment ..... <input type="checkbox"/> |
| <b>19</b> | If the total number of participants is 1,000 or more, complete lines (a) through (c)                                                                                                                                                                                                                                                                                                                  |
|           | <b>a</b> Enter the percentage of plan assets held as:<br>Stock: _____% Investment-Grade Debt: _____% High-Yield Debt: _____% Real Estate: _____% Other: _____%                                                                                                                                                                                                                                        |
|           | <b>b</b> Provide the average duration of the combined investment-grade and high-yield debt:<br><input type="checkbox"/> 0-3 years <input type="checkbox"/> 3-6 years <input type="checkbox"/> 6-9 years <input type="checkbox"/> 9-12 years <input type="checkbox"/> 12-15 years <input type="checkbox"/> 15-18 years <input type="checkbox"/> 18-21 years <input type="checkbox"/> 21 years or more  |
|           | <b>c</b> What duration measure was used to calculate line 19(b)?<br><input type="checkbox"/> Effective duration <input type="checkbox"/> Macaulay duration <input type="checkbox"/> Modified duration <input type="checkbox"/> Other (specify): _____                                                                                                                                                 |

|                 |                                 |
|-----------------|---------------------------------|
| <b>Part VII</b> | <b>IRS Compliance Questions</b> |
|-----------------|---------------------------------|

|                                                                                                                                                                                                                                                                                |                                                          |                                                          |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------|----------------------------------------------------------|
| <b>20a</b> Is the plan a 401(k) plan?.....                                                                                                                                                                                                                                     | <input type="checkbox"/> Yes                             | <input type="checkbox"/> No                              |
| <b>20b</b> If "Yes," how does the 401(k) plan satisfy the nondiscrimination requirements for employee deferrals and employer matching contributions (as applicable) under sections 401(k)(3) and 401(m)(2)?.....                                                               | <input type="checkbox"/> Design-based safe harbor method | <input type="checkbox"/> ADP/ACP test                    |
| <b>20c</b> If the ADP/ACP test is used, did the 401(k) plan perform ADP/ACP testing for the plan year using the "current year testing method" for nonhighly compensated employees (Treas. Reg sections 1.401(k)-2(a)(2)(ii) and 1.401(m)-2(a)(2)(ii))? .....                   | <input type="checkbox"/> Yes                             | <input type="checkbox"/> No                              |
| <b>21a</b> Check the box to indicate the method used by the plan to satisfy the coverage requirements under section 410(b): .....                                                                                                                                              | <input type="checkbox"/> Ratio percentage test           | <input type="checkbox"/> Average benefit test            |
| <b>21b</b> Does the plan satisfy the coverage and nondiscrimination tests of sections 410(b) and 401(a)(4) by combining this plan with any other plans under the permissive aggregation rules? .....                                                                           | <input type="checkbox"/> Yes                             | <input type="checkbox"/> No                              |
| <b>22a</b> Has the plan been timely amended for all required tax law changes?.....                                                                                                                                                                                             | <input type="checkbox"/> Yes                             | <input type="checkbox"/> No <input type="checkbox"/> N/A |
| <b>22b</b> Date the last plan amendment/restatement for the required tax law changes was adopted ____/____/____. Enter the applicable code _____. (See instructions for tax law changes and codes).                                                                            |                                                          |                                                          |
| <b>22c</b> If the plan sponsor is an adopter of a pre-approved master and prototype (M&P) or volume submitter plan that is subject to a favorable IRS opinion or advisory letter, enter the date of that favorable letter ____/____/____ and the letter's serial number _____. |                                                          |                                                          |
| <b>22d</b> If the plan is an individually-designed plan and received a favorable determination letter from the IRS, enter the date of the plan's last favorable determination letter ____/____/____.                                                                           |                                                          |                                                          |
| <b>23</b> Is the Plan maintained in a U.S. territory (i.e., Puerto Rico (if no election under ERISA section 1022(i)(2) has been made), American Samoa, Guam, the Commonwealth of the Northern Mariana Islands or the U.S. Virgin Islands)? .....                               | <input type="checkbox"/> Yes                             | <input type="checkbox"/> No                              |

Financial Statements and Report of Independent  
Certified Public Accountants

**Retirement Plan for Employees of Ohio Gas  
Company**

December 31, 2015 and 2014

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| Supplemental Information:                                                                                                                      |                    |
| Schedule H, Line 4i – Schedule of Assets (Held at End of Year)<br>as of December 31, 2015 ( <i>Modified Cash Basis</i> )                       | 16                 |
| Schedule H, Line 4j – Schedule of Reportable Transactions for<br>the Year Ended December 31, 2015 ( <i>Modified Cash Basis</i> )               | 17                 |



# Grant Thornton

## Report of Independent Certified Public Accountants

Plan Administrator  
Retirement Plan for Employees  
of Ohio Gas Company

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## Report on the financial statements

We were engaged to audit the accompanying financial statements of Retirement Plan for Employees of Ohio Gas Company (the “Plan”), which comprise the statements of net assets available for benefits – modified cash basis as of December 31, 2015 and 2014, and the related statements of changes in net assets available for benefits – modified cash basis for the years then ended and the related notes to the financial statements.

## Management's responsibility for the financial statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the modified cash basis of accounting described in Note 2; this includes determining that the modified cash basis of accounting is an acceptable basis for the preparation of the financial statements in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

## Auditor's responsibility

Our responsibility is to express an opinion on these financial statements based on conducting the audit in accordance with auditing standards generally accepted in the United States of America. Because of the matter described in the Basis for Disclaimer of Opinion paragraph, however, we were not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion.

## Basis for disclaimer of opinion

As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the Plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the certified information described in Note 5, except for comparing such information with the related information included in the financial statements. We have been informed by the Plan administrator that the certifying entity meets the requirements of 29 CFR 2520.103-8. The Plan administrator obtained certifications from this entity as of December 31, 2015 and 2014, and for the years then ended, stating that the certified information provided to the Plan administrator is complete and accurate.

## Disclaimer of opinion

Because of the significance of the matter described in the Basis for Disclaimer of Opinion paragraph, we have not been able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion. Accordingly, we do not express an opinion on these financial statements.

**Basis of accounting**

We draw attention to Note 2 of the financial statements, which describes the basis of accounting. The financial statements are prepared on the modified cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

**Supplementary information**

The supplemental schedules – modified cash basis of assets (held at end of year) as of December 31, 2015 and reportable transactions for the year ended December 31, 2015 are presented for purposes of additional analysis and are not a required part of the financial statements, but are supplementary information required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974. Because of the significance of the matter described in the Basis for Disclaimer of Opinion paragraph, we do not express an opinion on the supplemental schedules.

**Report on form and content in compliance with DOL rules and regulations**

The form and content of the information included in the financial statements and supplemental schedules, other than that derived from the certified information described in Note 5, have been audited by us in accordance with auditing standards generally accepted in the United States of America and, in our opinion, are presented in compliance with the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974.



Cleveland, Ohio  
October 13, 2016

Retirement Plan for Employees of Ohio Gas Company

**STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS**

December 31, 2015 and 2014

*(Modified Cash Basis)*

|                                              | <b>2015</b>                     | <b>2014</b>                     |
|----------------------------------------------|---------------------------------|---------------------------------|
| Investments, at fair value:                  |                                 |                                 |
| Mutual funds                                 | \$ 8,851,806                    | \$ 11,716,012                   |
| Pooled separate accounts                     | 6,580,029                       | 4,576,473                       |
| <br><b>Net Assets Available for Benefits</b> | <br><b><u>\$ 15,431,835</u></b> | <br><b><u>\$ 16,292,485</u></b> |

*The accompanying notes to the financial statements are an integral part of these statements.*

Retirement Plan for Employees of Ohio Gas Company

**STATEMENTS OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS**

For the years ended December 31, 2015 and 2014

*(Modified Cash Basis)*

|                                                              | <b>2015</b>                 | <b>2014</b>                 |
|--------------------------------------------------------------|-----------------------------|-----------------------------|
| <b>Additions to Net Assets Attributed to:</b>                |                             |                             |
| Company contributions                                        | \$ 299,806                  | \$ 399,639                  |
| Investment income (loss):                                    |                             |                             |
| Dividends and interest                                       | 425,239                     | 427,972                     |
| Net (depreciation) appreciation in fair value of investments | <u>(448,332)</u>            | <u>403,844</u>              |
| <i>Net additions</i>                                         | 276,713                     | 1,231,455                   |
| <b>Deductions from Net Assets Attributed to:</b>             |                             |                             |
| Benefits paid to participants                                | 1,047,336                   | 1,028,964                   |
| Administrative expenses                                      | <u>90,027</u>               | <u>48,477</u>               |
| <i>Total deductions</i>                                      | <u>1,137,363</u>            | <u>1,077,441</u>            |
| <b>Net (decrease) increase</b>                               | <b>(860,650)</b>            | <b>154,014</b>              |
| Net assets available for benefits, beginning of year         | <u>16,292,485</u>           | <u>16,138,471</u>           |
| Net assets available for benefits, end of year               | <u><u>\$ 15,431,835</u></u> | <u><u>\$ 16,292,485</u></u> |

*The accompanying notes to the financial statements are an integral part of these statements.*

## Retirement Plan for Employees of Ohio Gas Company

### NOTES TO FINANCIAL STATEMENTS

December 31, 2015 and 2014

*(Modified Cash Basis)*

#### NOTE 1 – DESCRIPTION OF PLAN

##### **General**

The Retirement Plan for Employees of Ohio Gas Company (the “Plan”) is a defined benefit pension plan established to provide pension benefits to Ohio Gas Company (the “Company”) employees identified in the Plan document. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974, as amended (“ERISA”). Effective December 31, 2010, the Plan was frozen which suspended the accrual of future service benefits and no employees shall be eligible to enter the Plan after December 31, 2010. The following is a brief description of the Plan and its respective provisions. Participants should refer to the Plan document for more complete information.

##### **Plan Administration**

The Plan is administered by the Ohio Gas Company Benefits Committee (the “Benefits Committee”). Principal Trust Company (“Principal”) serves as the Plan’s custodian which administers the investments. The Plan’s assets are held by Principal and Principal is the administrator of the Plan’s contributions and disbursements.

##### **Participation**

Employees were generally eligible to participate in the Plan upon completion of one year of service and attainment of age 21. One year of service is defined as a twelve-month period in which an employee completes at least 1,000 hours of service.

##### **Funding Policy**

Contributions to the Plan are based upon a valuation performed by an independent actuary. The amounts are calculated to provide for whatever benefits are not covered by the Plan’s current assets and the estimated future earnings thereon. Contributions are at least equal to the minimum funding required under ERISA.

##### **Vesting**

Participants are 100% vested after completing five years of service, with no vesting before the end of the five year period.

##### **Pension Benefits**

In accordance with the Plan provisions, employees are entitled to monthly pension benefits beginning at the normal retirement age (65), which are equal to the greater of the average of the last five year’s salary multiplied by specified rates or specified rates multiplied by “salary earned,” as defined in the Plan. The normal form of benefit is a life annuity; however, married participants will receive a 50% joint and survivor annuity unless elected otherwise. Early retirement benefits are based upon service accrued and “salary earned” up to age 55 and are reduced by an early retirement factor. Subject to the provisions set forth in the Plan, spouses are entitled to a lifetime benefit of up to 100% of the accrued benefit upon the death of an active member.

**NOTES TO FINANCIAL STATEMENTS – CONTINUED**

December 31, 2015 and 2014

*(Modified Cash Basis)*

**NOTE 1 – DESCRIPTION OF PLAN – CONTINUED**

**Plan Termination Priorities**

Although it has not expressed any intention to do so, the Company has the right under the Plan to discontinue its contributions at any time and to terminate the Plan subject to the provisions set forth by ERISA. In the event the Plan is terminated, the assets of the Plan will be allocated as prescribed by the Plan document and by ERISA and its related regulations, generally to provide accrued benefits to the date of such termination to the extent that such benefits have been funded under the Plan, or to the extent that such benefits are insured by the Pension Benefit Guaranty Corporation (the “PBGC”).

Certain benefits under the Plan are insured by the PBGC if the Plan terminates. Generally, the PBGC guarantees most vested normal retirement age benefits, early retirement benefits and certain disability and survivor pensions. However, the PBGC does not guarantee all types of benefits under covered plans and the amount of the benefit protection is subject to certain limitations.

**NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**Basis of Accounting**

The accompanying financial statements have been prepared using the modified cash basis of accounting which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. Under the modified cash basis of accounting certain income and the related assets are recognized when received rather than when earned and certain expenses and the related liabilities are recognized when paid rather than when the obligation is incurred.

**Use of Estimates**

The preparation of financial statements requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities and changes therein; disclosure of contingent assets and liabilities; and the actuarial present value of accumulated plan benefits at the date of the financial statements and changes therein. Actual results could differ from those estimates.

**Investment Valuation and Income Recognition**

Investments are reported at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. See Note 4 for a discussion of fair value measurements.

Purchases and sales of securities are recorded on a trade-date basis. Interest and dividend income is recognized when received. Net appreciation (depreciation) includes the Plan’s gains and losses on investments bought and sold as well as held during the year.

Retirement Plan for Employees of Ohio Gas Company

**NOTES TO FINANCIAL STATEMENTS – CONTINUED**

December 31, 2015 and 2014

*(Modified Cash Basis)*

**NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – CONTINUED**

**Actuarial Present Value of Accumulated Plan Benefits**

Accumulated plan benefits (See Note 9) are those future periodic payments that are attributable under Plan provisions for service that participants have rendered. Such benefits include those expected to be paid to retired or terminated employees, beneficiaries of employees who have died, and present employees. The accumulated plan benefits for active employees are calculated according to a formula based upon the employees' compensation and years of service rendered to December 31, 2010, the date the Plan was frozen to future benefit accruals. Benefits to be provided via annuity contracts excluded from plan assets have also been excluded from accumulated plan benefits.

**Payment of Benefits**

Benefit payments to participants are recorded upon distribution.

**Expenses**

The Plan pays all costs to the custodian for investment management services. The Company pays substantially all other costs of Plan administration.

**Contributions**

Annually, an independent actuary is utilized to determine the Plan's funding requirements. The minimum funding requirement for 2015 was \$0. The minimum funding requirement for 2014 was \$344,558 of which \$232,578 was funded in 2014 and \$127,526 was funded in 2015.

**NOTE 3 – INVESTMENTS**

Investments that represent 5% or more of the Plan's net assets at either December 31, 2015 or 2014 are as follows:

|                                                             | <u>2015</u>  | <u>2014</u>  |
|-------------------------------------------------------------|--------------|--------------|
| JP Morgan Core Bond A Fund                                  | \$ 2,255,470 | \$ 2,436,418 |
| Nuveen Real Estate Securities A Fund                        | 799,327      | 731,609      |
| Invesco Diversified Dividend A Fund                         | 1,494,451    | 1,369,843    |
| T. Rowe Price Large Cap Growth I Sep Acct                   | 1,549,426    | 1,364,793    |
| BlackRock Total Retirement                                  | 2,252,279    | 2,437,795    |
| Vanguard Money Market Investment Fund                       | -            | 1,123,876    |
| Blackrock Inflation Protected Separate Account              | 1,464,062    | 1,593,007    |
| Principal Global Investors Large Cap S&P 500 Index SA-R6    | 1,508,306    | 681,873      |
| Principal Global Investors International Equity Index SA-R6 | 1,426,042    | 629,421      |

Retirement Plan for Employees of Ohio Gas Company

**NOTES TO FINANCIAL STATEMENTS – CONTINUED**

December 31, 2015 and 2014

*(Modified Cash Basis)*

**NOTE 3 – INVESTMENTS – CONTINUED**

During 2015 and 2014, the Plan's investments (including gains and losses on investments bought and sold as well as held during the year) depreciated/appreciated in value by \$(448,332) and \$403,844, respectively, as follows:

|                          | <u>2015</u>                | <u>2014</u>              |
|--------------------------|----------------------------|--------------------------|
| Mutual fund              | \$ (487,249)               | \$ 97,067                |
| Pooled separate accounts | <u>38,917</u>              | <u>306,777</u>           |
|                          | <u><b>\$ (448,332)</b></u> | <u><b>\$ 403,844</b></u> |

**NOTE 4 – FAIR VALUE MEASUREMENTS**

In accordance with the Financial Accounting Standards Board ("FASB") guidance regarding fair value, a hierarchy is established that requires an entity to maximize the use of observable inputs and minimize the use of unobservable inputs when measuring fair value. The hierarchy defines three levels of inputs that may be used to measure fair value.

*Level 1* – Unadjusted quoted prices in active markets for identical unrestricted assets and liabilities that the reporting entity has the ability to access at the measurement date.

*Level 2* – Inputs other than quoted prices included within Level 1 that are observable for the asset and liability or can be corroborated with observable market data for substantially the entire contractual term of the asset or liability.

*Level 3* – Unobservable inputs that reflect the entity's own assumptions about the assumption market participants would use in the pricing of the asset or liability and are consequently not based on market activity but rather through particular valuation techniques.

The asset's or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs.

Following is a description of the valuation methodologies used for assets measured at fair value as of December 31, 2015 and 2014:

*Mutual funds* – Valued at the quoted net asset value ("NAV") of shares held by the Plan at year end.

*Pooled separate accounts* – The fair value of the pooled separate accounts is measured using the NAV per unit based on the redemption value as determined by the custodians based on the fair value of the underlying investments.

Retirement Plan for Employees of Ohio Gas Company

**NOTES TO FINANCIAL STATEMENTS – CONTINUED**

December 31, 2015 and 2014

*(Modified Cash Basis)*

**NOTE 4 – FAIR VALUE MEASUREMENTS – CONTINUED**

The methods described above may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, while the Plan believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement result at the reporting date.

The following tables set forth by level, within the fair value hierarchy, the Plan's assets at fair value as of December 31, 2015 and 2014:

| <b>Assets at Fair Value as of December 31, 2015</b> |                     |                     |                |                      |
|-----------------------------------------------------|---------------------|---------------------|----------------|----------------------|
|                                                     | <b>Level 1</b>      | <b>Level 2</b>      | <b>Level 3</b> | <b>Total</b>         |
| Mutual Funds:                                       |                     |                     |                |                      |
| Large U.S. Equity                                   | \$ 1,494,451        | \$ -                | \$ -           | \$ 1,494,451         |
| Small/Mid Equity                                    | 2,192,038           | -                   | -              | 2,192,038            |
| International Equity                                | 657,568             | -                   | -              | 657,568              |
| Fixed Income                                        | 4,507,749           | -                   | -              | 4,507,749            |
| Total Mutual Funds                                  | 8,851,806           | -                   | -              | 8,851,806            |
| Pooled Separate Accounts:                           |                     |                     |                |                      |
| Large U.S. Equity                                   | -                   | 3,057,732           | -              | 3,057,732            |
| International Equity                                | -                   | 1,426,042           | -              | 1,426,042            |
| Fixed Income                                        | -                   | 2,096,255           | -              | 2,096,255            |
| Total Pooled Separate Accounts                      | -                   | 6,580,029           | -              | 6,580,029            |
| <b>Total Assets at Fair Value</b>                   | <b>\$ 8,851,806</b> | <b>\$ 6,580,029</b> | <b>\$ -</b>    | <b>\$ 15,431,835</b> |

| <b>Assets at Fair Value as of December 31, 2014</b> |                      |                     |                |                      |
|-----------------------------------------------------|----------------------|---------------------|----------------|----------------------|
|                                                     | <b>Level 1</b>       | <b>Level 2</b>      | <b>Level 3</b> | <b>Total</b>         |
| Mutual Funds:                                       |                      |                     |                |                      |
| Large U.S. Equity                                   | \$ 1,369,843         | \$ -                | \$ -           | \$ 1,369,843         |
| Small/Mid Equity                                    | 2,105,918            | -                   | -              | 2,105,918            |
| International Equity                                | 627,818              | -                   | -              | 627,818              |
| Balanced/Asset Allocation                           | 1,614,344            | -                   | -              | 1,614,344            |
| Fixed Income                                        | 5,998,089            | -                   | -              | 5,998,089            |
| Total Mutual Funds                                  | 11,716,012           | -                   | -              | 11,716,012           |
| Pooled Separate Accounts:                           |                      |                     |                |                      |
| Large U.S. Equity                                   | -                    | 2,046,666           | -              | 2,046,666            |
| International Equity                                | -                    | 629,421             | -              | 629,421              |
| Fixed Income                                        | -                    | 1,900,386           | -              | 1,900,386            |
| Total Pooled Separate Accounts                      | -                    | 4,576,473           | -              | 4,576,473            |
| <b>Total Assets at Fair Value</b>                   | <b>\$ 11,714,325</b> | <b>\$ 4,576,473</b> | <b>\$ -</b>    | <b>\$ 16,292,485</b> |

Retirement Plan for Employees of Ohio Gas Company

NOTES TO FINANCIAL STATEMENTS – CONTINUED

December 31, 2015 and 2014

(Modified Cash Basis)

NOTE 4 – FAIR VALUE MEASUREMENTS – CONTINUED

The following tables as of December 31, 2015 and 2014 set forth a summary of the Plan's investments with a reported NAV.

| Investments                                                      | Fair Value Estimated Using Net Asset Value Per Share |                     |                      |                               |                          |
|------------------------------------------------------------------|------------------------------------------------------|---------------------|----------------------|-------------------------------|--------------------------|
|                                                                  | December 31, 2015                                    |                     |                      |                               |                          |
|                                                                  | Fair Value                                           | Unfunded Commitment | Redemption Frequency | Other Redemption Restrictions | Redemption Notice Period |
| T. Rowe Price Large Cap Growth I Sep Acct (a)                    | \$1,549,426                                          | \$ -                | Daily                | None                          | None                     |
| Principal Global Investors Money Market Separate Account - Z (b) | 632,193                                              | -                   | Daily                | None                          | None                     |
| Blackrock Inflation Protected Separate Account (c)               | 1,464,062                                            | -                   | Daily                | None                          | None                     |
| Principal Global Investors International Equity Index SA-R6 (d)  | 1,426,042                                            | -                   | Daily                | None                          | None                     |
| Principal Global Investors Large Cap S&P 500 Index SA-R6 (e)     | 1,508,306                                            | -                   | Daily                | None                          | None                     |
| <b>Total</b>                                                     | <b>\$ 6,580,029</b>                                  | <b>\$ -</b>         |                      |                               |                          |

| Investments                                                      | Fair Value Estimated Using Net Asset Value Per Share |                     |                      |                               |                          |
|------------------------------------------------------------------|------------------------------------------------------|---------------------|----------------------|-------------------------------|--------------------------|
|                                                                  | December 31, 2014                                    |                     |                      |                               |                          |
|                                                                  | Fair Value                                           | Unfunded Commitment | Redemption Frequency | Other Redemption Restrictions | Redemption Notice Period |
| T. Rowe Price Large Cap Growth I Sep Acct (a)                    | \$ 1,364,793                                         | \$ -                | Daily                | None                          | None                     |
| Principal Global Investors Money Market Separate Account - Z (b) | 307,379                                              | -                   | Daily                | None                          | None                     |
| Blackrock Inflation Protected Separate Account (c)               | 1,593,007                                            | -                   | Daily                | None                          | None                     |
| Principal Global Investors International Equity Index SA-R6 (d)  | 629,421                                              | -                   | Daily                | None                          | None                     |
| Principal Global Investors Large Cap S&P 500 Index SA-R6 (e)     | 681,873                                              | -                   | Daily                | None                          | None                     |
| <b>Total</b>                                                     | <b>\$ 4,576,473</b>                                  | <b>\$ -</b>         |                      |                               |                          |

- (a) The investment seeks long-term growth of capital. It invests in growth equity securities; growth orientation emphasizes buying equity securities of companies whose potential for growth of capital and earnings is expected to be above average.
- (b) The investment option invests mainly in short term securities such as commercial paper. The majority of the underlying securities have observable level 1 or 2 pricing inputs, including quoted prices for similar assets in active or non-active markets.
- (c) The investment seeks to provide current income and real (after-inflation) total returns. The fund normally invests primarily in inflation-indexed bonds of varying maturities issued by the U.S. and non-U.S. governments, their agencies or instrumentalities, and U.S. and non-U.S. corporations.

Retirement Plan for Employees of Ohio Gas Company

**NOTES TO FINANCIAL STATEMENTS – CONTINUED**

December 31, 2015 and 2014

*(Modified Cash Basis)*

**NOTE 4 – FAIR VALUE MEASUREMENTS – CONTINUED**

- (d) The investment seeks long-term growth of capital. The fund invests heavily in securities held by MSCI EAFE Index at the time of purchase. The index is a weighted equity index designed to measure the equity performance of developed markets (Europe, Australasia, Far East), excluding the United States and Canada.
- (e) The investment option normally invests the majority of assets in common stocks of companies that compose the S&P 500 Index. Management attempts to mirror the investment performance of the index by allocating assets in approximately the same weightings as the S&P 500 Index.

**NOTE 5 – INFORMATION CERTIFIED BY THE PLAN'S CUSTODIAN**

Information certified by Principal includes investments held and their fair values as reported in the Statements of Net Assets Available for Benefits; investment income (loss) as reported in the Statements of Changes in Net Assets Available for Benefits; and all investment related information included in Note 3 and the supplemental schedules. No auditing procedures were performed by the independent certified public accountants with respect to the information which was certified as complete and accurate by Principal.

**NOTE 6 – RELATED PARTY TRANSACTIONS**

The Plan's investments include pooled separate accounts which were invested with or managed by the custodian or a related entity to the custodian and, therefore, qualify as party-in-interest transactions. Fees to the custodian for investment management services were paid by the Plan and amounted to \$90,027 and \$48,477 for the years ended December 31, 2015 and 2014, respectively.

**NOTE 7 – TAX STATUS**

The Internal Revenue Service ("IRS") has determined and informed the Company by a letter dated February 9, 2012, that the Plan and related trust were designed in accordance with applicable sections of the Internal Revenue Code ("IRC"). The Plan has not been amended since receiving the determination letter. The plan administrator believes that the Plan is currently being operated in compliance with the applicable requirements of the IRC and, therefore, believe that the Plan is qualified, and the related trust is tax exempt.

Plan management must evaluate tax positions taken by the Plan and recognize a tax liability (or asset) if the Plan has taken an uncertain position that more likely than not would be sustained upon examination by the IRS. The Plan administrator has analyzed the tax positions taken by the Plan, and has concluded that as of December 31, 2015 and 2014, there are no uncertain positions taken or expected to be taken that would require recognition of a liability (or asset) or disclosure in the financial statements. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress.

Retirement Plan for Employees of Ohio Gas Company

**NOTES TO FINANCIAL STATEMENTS – CONTINUED**

December 31, 2015 and 2014

*(Modified Cash Basis)*

**NOTE 8 – RISKS AND UNCERTAINTIES**

The Plan invests in various investment securities. Investment securities are exposed to various risks such as interest rate, market, and credit risks. Due to the level of risk associated with certain investment securities, it is at least reasonably possible that changes in the values of investment securities will occur in the near term and such changes could materially affect the amounts reported in the Statements of Net Assets Available for Benefits.

Plan contributions are made and the actuarial present value of accumulated plan benefits are reported based on certain assumptions pertaining to interest rates, inflation rates and employee demographics, all of which are subject to change. Due to uncertainties inherent in the estimations and assumptions process, it is at least reasonably possible that changes in these estimates and assumptions in the near term would be material to the financial statements.

**NOTE 9 – ACCUMULATED PLAN BENEFITS**

The Company utilizes an independent actuary to determine the actuarial present value of accumulated plan benefits. The actuarial present value of accumulated benefits is the amount that results from applying actuarial assumptions to adjust the accumulated plan benefits to reflect the time value of money and the probability of payment between the valuation date and the estimated date of payment.

The actuarial present value of accumulated plan benefits as of December 31, 2014 is as follows:

|                                                                   |                             |
|-------------------------------------------------------------------|-----------------------------|
| Vested benefits:                                                  |                             |
| Participants currently receiving benefits                         | \$ 10,556,313               |
| Other participants                                                | 5,774,631                   |
|                                                                   | <hr/>                       |
|                                                                   | 16,330,944                  |
| Non-vested benefits                                               | 119,530                     |
|                                                                   | <hr/>                       |
| <b>Total actuarial present value of accumulated plan benefits</b> | <b><u>\$ 16,450,474</u></b> |

The following factors affected changes in the actuarial present value of accumulated plan benefits from December 31, 2013 to December 31, 2014:

|                                                                                     |                             |
|-------------------------------------------------------------------------------------|-----------------------------|
| Actuarial present value of accumulated plan benefits as of December 31, 2013        | \$ 14,598,393               |
| Actuarial losses                                                                    | 55,524                      |
| Increase for interest due to decrease in the discount period                        | 1,021,736                   |
| Benefits paid                                                                       | (1,028,964)                 |
| Change in assumptions                                                               | 1,803,785                   |
| Net increase                                                                        | <hr/>                       |
|                                                                                     | 1,852,081                   |
|                                                                                     | <hr/>                       |
| <b>Actuarial present value of accumulated plan benefits as of December 31, 2014</b> | <b><u>\$ 16,450,474</u></b> |

Retirement Plan for Employees of Ohio Gas Company

**NOTES TO FINANCIAL STATEMENTS – CONTINUED**

December 31, 2015 and 2014

*(Modified Cash Basis)*

**NOTE 9 – ACCUMULATED PLAN BENEFITS – CONTINUED**

The following is a summary of significant actuarial assumptions used in the calculation of the accumulated Plan benefit information:

|                    |                                                                                                           |
|--------------------|-----------------------------------------------------------------------------------------------------------|
| Rates of Mortality | 2014 – RP-2014 Mortality Table<br>2013 – IRS Prescribed Mortality-Optional Combined Table for Small Plans |
| Discount Rate      | 2014 – 6.50%<br>2013 – 7.25%                                                                              |
| Retirement Age     | Based upon normal retirement age.                                                                         |

These actuarial assumptions are based on the presumption that the Plan will continue. Were the Plan to terminate, different actuarial assumptions and other factors might be applicable in determining the actuarial present value of accumulated plan benefits.

**NOTE 10– RECONCILIATION OF FINANCIAL STATEMENTS TO THE FORM 5500**

The following is a reconciliation of net assets available for benefits reflected in the financial statements to the Form 5500 at December 31, 2015 and 2014:

|                                                                | <u>2015</u>                 | <u>2014</u>                 |
|----------------------------------------------------------------|-----------------------------|-----------------------------|
| Net assets available for benefits per the financial statements | \$ 15,431,835               | \$ 16,292,485               |
| Contributions receivable                                       | -                           | 127,526                     |
| <b>Net assets available for benefits per the Form 5500</b>     | <b><u>\$ 15,431,835</u></b> | <b><u>\$ 16,420,011</u></b> |

The following is a reconciliation of Company contributions per the financial statements to the Form 5500 at December 31, 2015:

|                                                          |                          |
|----------------------------------------------------------|--------------------------|
| Total Company contributions per the financial statements | \$ 299,806               |
| Less: prior year Company contributions receivable        | <u>(127,526)</u>         |
| <b>Total Company contributions per the Form 5500</b>     | <b><u>\$ 172,280</u></b> |

**NOTE 11– SUBSEQUENT EVENTS**

The Plan evaluated its December 31, 2015, financial statements for subsequent events through October 13, 2016, the date the financial statements were available to be issued.

The Plan is not aware of any subsequent events that would require recognition or disclosure in the financial statements.

## **Supplemental Information**

Retirement Plan for Employees of Ohio Gas Company

**SCHEDULE H, LINE 4i – SCHEDULE OF ASSETS  
(HELD AT END OF YEAR)**

As of December 31, 2015  
(Modified Cash Basis)

Employer Identification Number: 34-4320120  
Plan Number: 001

| (a) | (b)                                                         | (c)                          | (d)                  | (e)                  |
|-----|-------------------------------------------------------------|------------------------------|----------------------|----------------------|
|     | Identity of Issue                                           | Description<br>of Investment | Cost                 | Current<br>Value     |
|     | American Beacon Small Cap Value Inv Fund                    | Mutual Fund                  | \$ 680,686           | \$ 704,596           |
|     | Invesco Diversified Dividend A Fund                         | Mutual Fund                  | 1,217,773            | 1,494,451            |
|     | Nuveen Real Estate Securities A Fund                        | Mutual Fund                  | 679,289              | 799,327              |
|     | JP Morgan Core Bond A Fund                                  | Mutual Fund                  | 2,267,107            | 2,255,470            |
|     | Prudential Jennison Small Company A                         | Mutual Fund                  | 713,975              | 688,115              |
|     | BlackRock Total Retirement                                  | Mutual Fund                  | 2,323,585            | 2,252,279            |
|     | Dodge & Cox International Stock Fund                        | Mutual Fund                  | 812,275              | 657,568              |
|     | Blackrock Inflation Protected Separate Account              | Pooled Separate Account      | 1,371,034            | 1,464,062            |
|     | T. Rowe Price Large Cap Growth I Sep Acct                   | Pooled Separate Account      | 906,060              | 1,549,426            |
| *   | Principal Global Investors Money Market Separate Account    | Pooled Separate Account      | 632,009              | 632,193              |
| *   | Principal Global Investors International Equity Index SA-R6 | Pooled Separate Account      | 1,384,182            | 1,426,042            |
| *   | Principal Global Investors Large Cap S&P 500 Index SA-R6    | Pooled Separate Account      | 1,394,659            | 1,508,306            |
|     |                                                             |                              | <u>\$ 14,382,634</u> | <u>\$ 15,431,835</u> |

\* Denotes a party-in-interest.

Retirement Plan for Employees of Ohio Gas Company

**SCHEDULE H, LINE 4j – SCHEDULE OF REPORTABLE TRANSACTIONS**

For the year ended December 31, 2015

*(Modified Cash Basis)*

Employer Identification Number: 34-4320120

Plan Number: 001

| Description of Assets                                                        | Purchase Price | Selling Price | Cost of Asset | Current Value of Asset on Transaction Date | Net Gain or (Loss) |
|------------------------------------------------------------------------------|----------------|---------------|---------------|--------------------------------------------|--------------------|
| <b>Category I – Individual transactions in excess of 5% of Plan assets:</b>  |                |               |               |                                            |                    |
| Vanguard Money Market Investment Fund                                        | \$ 883,814     | \$ -          | \$ -          | \$ 883,814                                 | \$ -               |
| Principal Global Investors Large Cap S&P 500 Index SA-                       | 852,228        | -             | -             | 852,228                                    | -                  |
| Principal Global Investors International Equity Index SA-                    | 866,241        | -             | -             | 866,241                                    | -                  |
| Principal Global Investors Money Market Separate Accou                       | 2,031,098      | -             | -             | 2,031,098                                  | -                  |
| <b>Category III – Series of transactions in excess of 5% of Plan assets:</b> |                |               |               |                                            |                    |
| Vanguard Prime Money Market Investment Fund                                  | \$ 883,814     | \$ 2,007,681  | \$ 2,007,681  | \$ 2,891,495                               | \$ -               |
| Principal Global Investors Money Market Sep Acct                             | 2,031,098      | 1,706,516     | 1,706,484     | 3,737,614                                  | 32                 |
| Wells Fargo Adv Asst Allc A Fund                                             | 3,876          | 821,710       | 721,026       | 825,586                                    | 100,684            |
| First Eagle Global A Fund                                                    | 3,876          | 829,004       | 879,570       | 832,880                                    | (50,566)           |

There were no category (ii) or (iv) reportable transactions for the year ended December 31, 2015.

SCHEDULE H, line 4j - SCHEDULE OF REPORTABLE TRANSACTIONS

R P E O G C  
EIN 34 4320120  
PLAN NUMBER 001  
PLAN YEAR 01/01/2015 TO 12/31/2015

| DESCRIPTION OF ASSET                                       | (A)<br>Total Number<br>of Purchases | (B)<br>Total Number<br>of Sales | (C)<br>Total Value of Purchases | (D)<br>Total Value of Sales | (E)<br>Net Gain/(Loss) |
|------------------------------------------------------------|-------------------------------------|---------------------------------|---------------------------------|-----------------------------|------------------------|
| Pooled Separate Accounts<br>PRINCIPAL MONEY MARKET SEPARAT | 16                                  |                                 | \$ 2,031,097.52                 |                             | \$ 0.00                |
| Pooled Separate Accounts<br>PRINCIPAL MONEY MARKET SEPARAT |                                     | 32                              |                                 | \$ 1,706,515.71             | \$ 31.65               |
|                                                            |                                     |                                 |                                 |                             |                        |
|                                                            |                                     |                                 |                                 |                             |                        |
|                                                            |                                     |                                 |                                 |                             |                        |
|                                                            |                                     |                                 |                                 |                             |                        |
|                                                            |                                     |                                 |                                 |                             |                        |
|                                                            |                                     |                                 |                                 |                             |                        |
|                                                            |                                     |                                 |                                 |                             |                        |
|                                                            |                                     |                                 |                                 |                             |                        |
|                                                            |                                     |                                 |                                 |                             |                        |
|                                                            |                                     |                                 |                                 |                             |                        |
|                                                            |                                     |                                 |                                 |                             |                        |
|                                                            |                                     |                                 |                                 |                             |                        |
|                                                            |                                     |                                 |                                 |                             |                        |
|                                                            |                                     |                                 |                                 |                             |                        |
|                                                            |                                     |                                 |                                 |                             |                        |

\* Schedule is prepared using the alternative way of reporting (iii) series transactions under DOL Regulation 2520.103-6(d)(2).



Schedule SB, Line 26 - Schedule of Active Participant Data  
Retirement Plan for Employees of Ohio Gas Company  
EIN 34-4320120 Plan No. 001

| Form 5500 - Schedule of Active Participation Data |          |            |          |            |          |            | Valuation Date 01/01/2015 |            |          |            |          |            |          |            |          |            |          |            |          |            |
|---------------------------------------------------|----------|------------|----------|------------|----------|------------|---------------------------|------------|----------|------------|----------|------------|----------|------------|----------|------------|----------|------------|----------|------------|
| YEARS OF CREDITED SERVICE                         |          |            |          |            |          |            |                           |            |          |            |          |            |          |            |          |            |          |            |          |            |
|                                                   | Under 1  |            | 1 to 4   |            | 5 to 9   |            | 10 to 14                  |            | 15 to 19 |            | 20 to 24 |            | 25 to 29 |            | 30 to 34 |            | 35 to 39 |            | 40 & up  |            |
| Attained Age                                      | Avg. No. | Avg. Comp. | Avg. No. | Avg. Comp. | Avg. No. | Avg. Comp. | Avg. No.                  | Avg. Comp. | Avg. No. | Avg. Comp. | Avg. No. | Avg. Comp. | Avg. No. | Avg. Comp. | Avg. No. | Avg. Comp. | Avg. No. | Avg. Comp. | Avg. No. | Avg. Comp. |
| Under 25                                          | 0        |            | 0        |            | 0        |            | 0                         |            | 0        |            | 0        |            | 0        |            | 0        |            | 0        |            | 0        |            |
| 25 to 29                                          | 0        |            | 0        |            | 0        |            | 0                         |            | 0        |            | 0        |            | 0        |            | 0        |            | 0        |            | 0        |            |
| 30 to 34                                          | 0        |            | 0        |            | 1        |            | 1                         |            | 0        |            | 0        |            | 0        |            | 0        |            | 0        |            | 0        |            |
| 35 to 39                                          | 0        |            | 0        |            | 0        |            | 2                         |            | 4        |            | 0        |            | 0        |            | 0        |            | 0        |            | 0        |            |
| 40 to 44                                          | 0        |            | 0        |            | 2        |            | 0                         |            | 3        |            | 1        |            | 0        |            | 0        |            | 0        |            | 0        |            |
| 45 to 49                                          | 0        |            | 0        |            | 2        |            | 0                         |            | 1        |            | 3        |            | 4        |            | 1        |            | 0        |            | 0        |            |
| 50 to 54                                          | 0        |            | 0        |            | 1        |            | 1                         |            | 2        |            | 1        |            | 2        |            | 1        |            | 2        |            | 0        |            |
| 55 to 59                                          | 0        |            | 0        |            | 3        |            | 0                         |            | 1        |            | 1        |            | 2        |            | 2        |            | 2        |            | 0        |            |
| 60 to 64                                          | 0        |            | 0        |            | 1        |            | 0                         |            | 1        |            | 1        |            | 1        |            | 2        |            | 3        |            | 3        |            |
| 65 to 69                                          | 0        |            | 0        |            | 0        |            | 0                         |            | 1        |            | 0        |            | 0        |            | 1        |            | 0        |            | 1        |            |
| 70 & up                                           | 0        |            | 0        |            | 0        |            | 0                         |            | 0        |            | 0        |            | 0        |            | 0        |            | 0        |            | 1        |            |

Schedule SB, Part V - Statement of Actuarial Assumptions/Methods  
Retirement Plan for Employees of Ohio Gas Company  
EIN 34-4320120 Plan No. 001

| Assumptions Prescribed by Law   |                                                                                                                                                                                                                                                                                                                                                                                                                                     |     |                    |    |       |    |       |    |       |
|---------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|--------------------|----|-------|----|-------|----|-------|
| <b>Mortality</b>                | <p><a href="#">During Benefit Payment Period</a><br/> IRS Prescribed Mortality - Optional Combined Table for Small Plans, male and female.</p> <p><a href="#">Before Benefit Payment Period</a><br/> IRS Prescribed Mortality - Optional Combined Table for Small Plans, male and female.</p>                                                                                                                                       |     |                    |    |       |    |       |    |       |
| Assumptions Selected by Actuary |                                                                                                                                                                                                                                                                                                                                                                                                                                     |     |                    |    |       |    |       |    |       |
| <b>Inflation</b>                | <p>2.25% increase per year.</p> <p>See Long-Term Capital Market Assumptions link.</p>                                                                                                                                                                                                                                                                                                                                               |     |                    |    |       |    |       |    |       |
| <b>Asset Return</b>             | <p>6.50% for the current plan year.</p> <p>The Asset Return is developed as a weighted average rate based on the target asset allocation of the plan and the long-term capital market assumptions. The calculated return is on an arithmetic mean basis. For details, see the See Long-Term Capital Market Assumptions link.</p>                                                                                                    |     |                    |    |       |    |       |    |       |
| <b>Expected Expense</b>         | <p>The expected expense included in Target Normal Cost is an estimate based on prior year expenses paid from plan assets, with an updated estimate of PBGC premiums. This is the best estimate available of upcoming year's expenses.</p>                                                                                                                                                                                           |     |                    |    |       |    |       |    |       |
| <b>Retirement</b>               | <p>Active and inactive participants are assumed to retire at Normal Retirement Age as defined in <a href="#">Plan Provisions</a>.</p> <p>This assumption is based on the results of recent experience analysis and anticipated future experience.</p>                                                                                                                                                                               |     |                    |    |       |    |       |    |       |
| <b>Disability</b>               | <p>None. This plan does not offer a subsidized disability benefit therefore the disability assumption is built into the withdrawal assumption.</p>                                                                                                                                                                                                                                                                                  |     |                    |    |       |    |       |    |       |
| <b>Marriage</b>                 | <p>80% married; husbands are 3 years older than wives.</p> <p>This assumption does not have material impact on the results of this report and has been selected based on our best estimate of active workforce.</p>                                                                                                                                                                                                                 |     |                    |    |       |    |       |    |       |
| <b>Withdrawal</b>               | <p>The T-3 table found in The Actuary's Pension Handbook.</p> <p>Selected rates of withdrawal are shown below:</p> <table border="1"> <thead> <tr> <th>Age</th><th>Rate of withdrawal</th></tr> </thead> <tbody> <tr> <td>25</td><td>5.27%</td></tr> <tr> <td>40</td><td>3.84%</td></tr> <tr> <td>55</td><td>0.33%</td></tr> </tbody> </table> <p>This assumption has been used in the past and produced small gains or losses.</p> | Age | Rate of withdrawal | 25 | 5.27% | 40 | 3.84% | 55 | 0.33% |
| Age                             | Rate of withdrawal                                                                                                                                                                                                                                                                                                                                                                                                                  |     |                    |    |       |    |       |    |       |
| 25                              | 5.27%                                                                                                                                                                                                                                                                                                                                                                                                                               |     |                    |    |       |    |       |    |       |
| 40                              | 3.84%                                                                                                                                                                                                                                                                                                                                                                                                                               |     |                    |    |       |    |       |    |       |
| 55                              | 0.33%                                                                                                                                                                                                                                                                                                                                                                                                                               |     |                    |    |       |    |       |    |       |

Schedule SB, Part V - Statement of Actuarial Assumptions/Methods  
Retirement Plan for Employees of Ohio Gas Company  
EIN 34-4320120 Plan No. 001

|                                             |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
|---------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Form of Benefit</b>                      | Participants are assumed to receive their benefits on the normal form at the assumed retirement age.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
| <b>Retirement Cost of Living Adjustment</b> | 2.50% per year<br>Retirement Cost of Living Adjustment should be consistent with the inflation assumption, not to exceed 3.00% as defined by the plan. This assumption is based on past experience.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
| <b>Methods Prescribed by Law</b>            |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
| <b>Liability Measure</b>                    | Funding target is the present value of the benefits accrued on the valuation date. Target Normal Cost is based on benefits expected to accrue during the current plan year and includes an estimate of plan expenses for the year.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| <b>Methods Selected by Plan Sponsor</b>     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
| <b>Asset Method</b>                         | <p>The asset valuation method is prescribed by law for plans that elect to use a value other than market value.</p> <p>For each of the preceding two years, an expected value of assets at the end of the year is compared to the end of year market value. The resulting gain or loss is recognized evenly over three plan years.</p> <p>The expected value includes contributions, distributions, any deducted administrative expenses, and expected earnings (based on the lesser of the assumed interest rate or the Maximum Allowable Rate). The deferred gains and losses are added to the current market value and then restricted to no more than 110% and no less than 90% of that market value.</p> <p>When actual returns exceed the assumed return, the actuarial value of assets will lag below market value. The lag and the smoothing effect are limited since the value must be within 10% of market value.</p> |
| <b>Segment Rates</b>                        | 24 month average with no weighting to prior law basis. Use rates where August is the last month included in the average.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
| <b>PBGC Premium Basis</b>                   | Variable Rate Premiums are calculated using census, market value of assets and the one-month average of corporate bond rates in effect on the valuation date. You elected this Standard interest method for the 01/01/2014 plan year and the method must be used for five years before a change can be made.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |

Schedule SB, Part V - Statement of Actuarial Assumptions/Methods  
Retirement Plan for Employees of Ohio Gas Company  
EIN 34-4320120 Plan No. 001

| Methods Elected by Actuary              |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
|-----------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Retirees</b>                         | Assets and liabilities for current and future retirees are included.                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
| <b>HCE Benefit Payment Restrictions</b> | <p>A ratio of the market value of assets and funding target is used to determine if restrictions apply. Assets and Funding Target are as of the valuation date and are reduced by:</p> <ul style="list-style-type: none"> <li>• any retiree benefit index or floor</li> <li>• amounts for HCEs who were previously restricted</li> <li>• an amount for the retiring HCE</li> </ul> <p>The Funding Target is not based on the MAP-21 interest rate corridor defined in IRC §430(h)(2)(C)(iv). Other assumptions or methods may be used.</p>      |
| <b>Vested Benefits</b>                  | <p>A benefit is included in vested benefits if it meets the requirements under PBGC. The benefit is multiplied by the participant's vesting percentage applicable to each benefit on the valuation date.</p> <p>The following ancillary benefits are always treated as nonvested: disability benefits payable to retirement age unless in pay status, pre-retirement death benefits in excess of the Survivor Annuity Death Benefit and post retirement death benefits for non-retired participants except as noted in the Plan Provisions.</p> |

| Assumptions and Methods Elected by Actuary<br>Plan Accounting (ASC 960)                                                                                     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |        |                                                                                           |  |  |           |      |        |       |       |       |       |       |       |       |       |       |     |       |       |     |       |       |       |       |       |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------|-------------------------------------------------------------------------------------------|--|--|-----------|------|--------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-----|-------|-------|-----|-------|-------|-------|-------|-------|
| With the exceptions below, all assumptions and methods are the same as those used in determining your plan's regular Funding Target and Target Normal Cost. |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |        |                                                                                           |  |  |           |      |        |       |       |       |       |       |       |       |       |       |     |       |       |     |       |       |       |       |       |
| Mortality                                                                                                                                                   | <b>Rates:</b> Total mortality rates as of 2007 from SOA RP-2014 study (baseline 2006 table trued up to 2007 with actual improvement rate).                                                                                                                                                                                                                                                                                                                                                                   |        |                                                                                           |  |  |           |      |        |       |       |       |       |       |       |       |       |       |     |       |       |     |       |       |       |       |       |
|                                                                                                                                                             | <b>Mortality Improvement:</b> RPEC_2014 model beyond 2007 with following assumptions:                                                                                                                                                                                                                                                                                                                                                                                                                        |        |                                                                                           |  |  |           |      |        |       |       |       |       |       |       |       |       |       |     |       |       |     |       |       |       |       |       |
|                                                                                                                                                             | <ul style="list-style-type: none"><li>• Convergence period of 10-years</li><li>• Long-term mortality improvement is the sex-distinct and the age-based assumption calibrated to the annual improvement averages, for the period 2010-2088 published in the Social Security Administration (SSA) Trustees report for 2014.</li></ul>                                                                                                                                                                          |        |                                                                                           |  |  |           |      |        |       |       |       |       |       |       |       |       |       |     |       |       |     |       |       |       |       |       |
|                                                                                                                                                             | <table><tr><th colspan="3">Long-Term Mortality Improvement Rates<br/>(averages 2010-2088 in SSA Trustees 2014 Report)</th></tr><tr><th>Age Group</th><th>Male</th><th>Female</th></tr><tr><td>15-49</td><td>0.89%</td><td>0.91%</td></tr><tr><td>50-64</td><td>1.09%</td><td>1.11%</td></tr><tr><td>65-84</td><td>0.92%</td><td>0.83%</td></tr><tr><td>85+</td><td>0.59%</td><td>0.53%</td></tr><tr><td>65+</td><td>0.77%</td><td>0.68%</td></tr><tr><td>Total</td><td>0.84%</td><td>0.77%</td></tr></table> |        | Long-Term Mortality Improvement Rates<br>(averages 2010-2088 in SSA Trustees 2014 Report) |  |  | Age Group | Male | Female | 15-49 | 0.89% | 0.91% | 50-64 | 1.09% | 1.11% | 65-84 | 0.92% | 0.83% | 85+ | 0.59% | 0.53% | 65+ | 0.77% | 0.68% | Total | 0.84% | 0.77% |
|                                                                                                                                                             | Long-Term Mortality Improvement Rates<br>(averages 2010-2088 in SSA Trustees 2014 Report)                                                                                                                                                                                                                                                                                                                                                                                                                    |        |                                                                                           |  |  |           |      |        |       |       |       |       |       |       |       |       |       |     |       |       |     |       |       |       |       |       |
| Age Group                                                                                                                                                   | Male                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | Female |                                                                                           |  |  |           |      |        |       |       |       |       |       |       |       |       |       |     |       |       |     |       |       |       |       |       |
| 15-49                                                                                                                                                       | 0.89%                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | 0.91%  |                                                                                           |  |  |           |      |        |       |       |       |       |       |       |       |       |       |     |       |       |     |       |       |       |       |       |
| 50-64                                                                                                                                                       | 1.09%                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | 1.11%  |                                                                                           |  |  |           |      |        |       |       |       |       |       |       |       |       |       |     |       |       |     |       |       |       |       |       |
| 65-84                                                                                                                                                       | 0.92%                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | 0.83%  |                                                                                           |  |  |           |      |        |       |       |       |       |       |       |       |       |       |     |       |       |     |       |       |       |       |       |
| 85+                                                                                                                                                         | 0.59%                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | 0.53%  |                                                                                           |  |  |           |      |        |       |       |       |       |       |       |       |       |       |     |       |       |     |       |       |       |       |       |
| 65+                                                                                                                                                         | 0.77%                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | 0.68%  |                                                                                           |  |  |           |      |        |       |       |       |       |       |       |       |       |       |     |       |       |     |       |       |       |       |       |
| Total                                                                                                                                                       | 0.84%                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | 0.77%  |                                                                                           |  |  |           |      |        |       |       |       |       |       |       |       |       |       |     |       |       |     |       |       |       |       |       |
| <b>During Benefit Payment Period</b><br>Above table, Annuitant, male and female.                                                                            |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |        |                                                                                           |  |  |           |      |        |       |       |       |       |       |       |       |       |       |     |       |       |     |       |       |       |       |       |
| <b>Before Benefit Payment Period</b><br>Above table, Non-annuitant, male and female.                                                                        |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |        |                                                                                           |  |  |           |      |        |       |       |       |       |       |       |       |       |       |     |       |       |     |       |       |       |       |       |
| See <a href="#">Interim Recommendation on Mortality Assumption</a> for additional information.                                                              |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |        |                                                                                           |  |  |           |      |        |       |       |       |       |       |       |       |       |       |     |       |       |     |       |       |       |       |       |
| Interest Rate Used to Value Liabilities                                                                                                                     | 6.50%<br><br>The interest rate used to value ASC 960 liabilities is developed as long-term expected geometric return on plan assets. Arithmetic expected return is calculated as the weighted average of broad asset classes' arithmetic returns of the plan's target asset allocation, and then converted to the geometric under lognormal distribution assumption. For details, see Long-Term Capital Market Assumptions link.                                                                             |        |                                                                                           |  |  |           |      |        |       |       |       |       |       |       |       |       |       |     |       |       |     |       |       |       |       |       |

|                                                                                                                                                                                                                                                                           |                                                                                                                                                                                                                                                                                                                                    |                                                                                           |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------|
| <b>SCHEDULE SB</b><br><b>(Form 5500)</b><br><small>Department of the Treasury<br/>Internal Revenue Service</small><br><hr/> <small>Department of Labor<br/>Employee Benefits Security Administration</small><br><hr/> <small>Pension Benefit Guaranty Corporation</small> | <b>Single-Employer Defined Benefit Plan</b><br><b>Actuarial Information</b><br><br>This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the Internal Revenue Code (the Code).<br><br><b>► File as an attachment to Form 5500 or 5500-SF.</b> | OMB No. 1210-0110<br><br><b>2015</b><br><br><b>This Form is Open to Public Inspection</b> |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------|

|                                                                                                                                           |                                                                                                                                                                                                               |                                                             |     |
|-------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------|-----|
| For calendar plan year 2015 or fiscal plan year beginning <u>01/01/2015</u> and ending <u>12/31/2015</u>                                  |                                                                                                                                                                                                               |                                                             |     |
| ► <b>Round off amounts to nearest dollar.</b>                                                                                             |                                                                                                                                                                                                               |                                                             |     |
| ► <b>Caution:</b> A penalty of \$1,000 will be assessed for late filing of this report unless reasonable cause is established.            |                                                                                                                                                                                                               |                                                             |     |
| <b>A</b> Name of plan<br>Retirement Plan for Employees of Ohio Gas Company                                                                | <table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:60%;"><b>B</b> Three-digit plan number (PN) ►</td> <td style="width:40%; text-align: center;">001</td> </tr> </table> | <b>B</b> Three-digit plan number (PN) ►                     | 001 |
| <b>B</b> Three-digit plan number (PN) ►                                                                                                   | 001                                                                                                                                                                                                           |                                                             |     |
| <b>C</b> Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF<br>OHIO GAS COMPANY                                              | <table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td><b>D</b> Employer Identification Number (EIN)<br/>34-4320120</td> </tr> </table>                                                   | <b>D</b> Employer Identification Number (EIN)<br>34-4320120 |     |
| <b>D</b> Employer Identification Number (EIN)<br>34-4320120                                                                               |                                                                                                                                                                                                               |                                                             |     |
| <b>E</b> Type of plan: <input checked="" type="checkbox"/> Single <input type="checkbox"/> Multiple-A <input type="checkbox"/> Multiple-B | <b>F</b> Prior year plan size: <input type="checkbox"/> 100 or fewer <input checked="" type="checkbox"/> 101-500 <input type="checkbox"/> More than 500                                                       |                                                             |     |

|               |                                                                                                                                                                                                          |                            |                           |
|---------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------|---------------------------|
| <b>Part I</b> | <b>Basic Information</b>                                                                                                                                                                                 |                            |                           |
| <b>1</b>      | Enter the valuation date: Month <u>01</u> Day <u>01</u> Year <u>2015</u>                                                                                                                                 |                            |                           |
| <b>2</b>      | Assets:                                                                                                                                                                                                  |                            |                           |
|               | a Market value .....                                                                                                                                                                                     | <b>2a</b>                  | 16418007                  |
|               | b Actuarial value .....                                                                                                                                                                                  | <b>2b</b>                  | 16287027                  |
| <b>3</b>      | Funding target/participant count breakdown                                                                                                                                                               | (1) Number of participants | (2) Vested Funding Target |
|               | a For retired participants and beneficiaries receiving payment .....                                                                                                                                     | 85                         | 10421381                  |
|               | b For terminated vested participants .....                                                                                                                                                               | 24                         | 716414                    |
|               | c For active participants .....                                                                                                                                                                          | 62                         | 4878820                   |
|               | d Total .....                                                                                                                                                                                            | 171                        | 16016615                  |
| <b>4</b>      | If the plan is in at-risk status, check the box and complete lines (a) and (b) <input type="checkbox"/>                                                                                                  |                            |                           |
|               | a Funding target disregarding prescribed at-risk assumptions .....                                                                                                                                       | <b>4a</b>                  |                           |
|               | b Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been in at-risk status for fewer than five consecutive years and disregarding loading factor ..... | <b>4b</b>                  |                           |
| <b>5</b>      | Effective interest rate .....                                                                                                                                                                            | <b>5</b>                   | 6.24 %                    |
| <b>6</b>      | Target normal cost .....                                                                                                                                                                                 | <b>6</b>                   | 87025                     |

|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Statement by Enrolled Actuary</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
| <small>To the best of my knowledge, the information supplied in this schedule and accompanying schedules, statements and attachments, if any, is complete and accurate. Each prescribed assumption was applied in accordance with applicable law and regulations. In my opinion, each other assumption is reasonable (taking into account the experience of the plan and reasonable expectations) and such other assumptions, in combination, offer my best estimate of anticipated experience under the plan.</small> |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
| <b>SIGN HERE</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | <div style="display: flex; justify-content: space-between;"> <div style="width: 45%;">            Signature of actuary<br/>           Jay D. Hirsch<br/>           Type or print name of actuary<br/>           Principal Financial Group<br/>           Firm name<br/>           PO Box 9394 Des Moines, IA 50306-9394<br/>           Address of the firm         </div> <div style="width: 45%;"> <div style="text-align: right; margin-bottom: 5px;">            Date<br/>           1402894<br/>           Most recent enrollment number<br/>           515-283-8940<br/>           Telephone number (including area code)         </div> </div> </div> |

**Part II Beginning of Year Carryover and Prefunding Balances**

|                                                                                                                                                                      | (a) Carryover balance | (b) Prefunding balance |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------|------------------------|
| <b>7</b> Balance at beginning of prior year after applicable adjustments (line 13 from prior year) .....                                                             | 0                     | 0                      |
| <b>8</b> Portion elected for use to offset prior year's funding requirement (line 35 from prior year) .....                                                          | 0                     | 0                      |
| <b>9</b> Amount remaining (line 7 minus line 8) .....                                                                                                                | 0                     | 0                      |
| <b>10</b> Interest on line 9 using prior year's actual return of <u>5.25</u> % .....                                                                                 | 0                     | 0                      |
| <b>11</b> Prior year's excess contributions to be added to prefunding balance:                                                                                       |                       |                        |
| <b>a</b> Present value of excess contributions (line 38a from prior year) .....                                                                                      |                       | 56                     |
| <b>b(1)</b> Interest on the excess, if any, of line 38a over line 38b from prior year Schedule SB, using prior year's effective interest rate of <u>6.45</u> % ..... |                       | 4                      |
| <b>b(2)</b> Interest on line 38b from prior year Schedule SB, using prior year's actual return .....                                                                 |                       | 0                      |
| <b>c</b> Total available at beginning of current plan year to add to prefunding balance.....                                                                         |                       | 60                     |
| <b>d</b> Portion of (c) to be added to prefunding balance .....                                                                                                      |                       | 0                      |
| <b>12</b> Other reductions in balances due to elections or deemed elections .....                                                                                    | 0                     | 0                      |
| <b>13</b> Balance at beginning of current year (line 9 + line 10 + line 11d – line 12) .....                                                                         | 0                     | 0                      |

**Part III Funding Percentages**

|                                                                                                                                                                           |           |          |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|----------|
| <b>14</b> Funding target attainment percentage.....                                                                                                                       | <b>14</b> | 100.88 % |
| <b>15</b> Adjusted funding target attainment percentage .....                                                                                                             | <b>15</b> | 100.88 % |
| <b>16</b> Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement..... | <b>16</b> | 98.06 %  |
| <b>17</b> If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage.....                                        | <b>17</b> | %        |

**Part IV Contributions and Liquidity Shortfalls****18** Contributions made to the plan for the plan year by employer(s) and employees:

| (a) Date<br>(MM-DD-YYYY) | (b) Amount paid by<br>employer(s) | (c) Amount paid by<br>employees | (a) Date<br>(MM-DD-YYYY) | (b) Amount paid by<br>employer(s) | (c) Amount paid by<br>employees |
|--------------------------|-----------------------------------|---------------------------------|--------------------------|-----------------------------------|---------------------------------|
| 04/14/2015               | 86140                             | 0                               |                          |                                   |                                 |
| 07/14/2015               | 86140                             | 0                               |                          |                                   |                                 |
|                          |                                   |                                 |                          |                                   |                                 |
|                          |                                   |                                 |                          |                                   |                                 |
|                          |                                   |                                 |                          |                                   |                                 |
|                          |                                   |                                 |                          |                                   |                                 |
| <b>Totals ►</b>          |                                   |                                 | <b>18(b)</b>             | 172280                            | <b>18(c)</b> 0                  |

**19** Discounted employer contributions – see instructions for small plan with a valuation date after the beginning of the year:

|                                                                                                                         |            |        |
|-------------------------------------------------------------------------------------------------------------------------|------------|--------|
| <b>a</b> Contributions allocated toward unpaid minimum required contributions from prior years .....                    | <b>19a</b> | 0      |
| <b>b</b> Contributions made to avoid restrictions adjusted to valuation date .....                                      | <b>19b</b> | 0      |
| <b>c</b> Contributions allocated toward minimum required contribution for current year adjusted to valuation date ..... | <b>19c</b> | 168094 |

**20** Quarterly contributions and liquidity shortfalls:**a** Did the plan have a "funding shortfall" for the prior year? ☒ Yes ☐ No**b** If line 20a is "Yes," were required quarterly installments for the current year made in a timely manner? ☒ Yes ☐ No**c** If line 20a is "Yes," see instructions and complete the following table as applicable:

Liquidity shortfall as of end of quarter of this plan year

| (1) 1st | (2) 2nd | (3) 3rd | (4) 4th |
|---------|---------|---------|---------|
| 0       | 0       | 0       | 0       |

**Part V Assumptions Used to Determine Funding Target and Target Normal Cost**

|                                                                                                                                                                                              |                        |                        |                                                     |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------|------------------------|-----------------------------------------------------|
| <b>21</b> Discount rate:                                                                                                                                                                     |                        |                        |                                                     |
| <b>a</b> Segment rates:                                                                                                                                                                      | 1st segment:<br>4.72 % | 2nd segment:<br>6.11 % | 3rd segment:<br>6.81 %                              |
|                                                                                                                                                                                              |                        |                        | <input type="checkbox"/> N/A, full yield curve used |
| <b>b</b> Applicable month (enter code) .....                                                                                                                                                 |                        |                        | <b>21b</b> 4                                        |
| <b>22</b> Weighted average retirement age .....                                                                                                                                              |                        |                        | <b>22</b> 65                                        |
| <b>23</b> Mortality table(s) (see instructions) <input checked="" type="checkbox"/> Prescribed - combined <input type="checkbox"/> Prescribed - separate <input type="checkbox"/> Substitute |                        |                        |                                                     |

**Part VI Miscellaneous Items**

|                                                                                                                                                                        |  |                                                                     |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|---------------------------------------------------------------------|
| <b>24</b> Has a change been made in the non-prescribed actuarial assumptions for the current plan year? If "Yes," see instructions regarding required attachment. .... |  | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No |
| <b>25</b> Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment. ....                                      |  | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |
| <b>26</b> Is the plan required to provide a Schedule of Active Participants? If "Yes," see instructions regarding required attachment. ....                            |  | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No |
| <b>27</b> If the plan is subject to alternative funding rules, enter applicable code and see instructions regarding attachment .....                                   |  | <b>27</b>                                                           |

**Part VII Reconciliation of Unpaid Minimum Required Contributions For Prior Years**

|                                                                                                                                      |           |   |
|--------------------------------------------------------------------------------------------------------------------------------------|-----------|---|
| <b>28</b> Unpaid minimum required contributions for all prior years .....                                                            | <b>28</b> | 0 |
| <b>29</b> Discounted employer contributions allocated toward unpaid minimum required contributions from prior years (line 19a) ..... | <b>29</b> | 0 |
| <b>30</b> Remaining amount of unpaid minimum required contributions (line 28 minus line 29) .....                                    | <b>30</b> | 0 |

**Part VIII Minimum Required Contribution For Current Year**

|                                                                                                                                                                                      |                   |                     |               |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------|---------------------|---------------|
| <b>31</b> Target normal cost and excess assets (see instructions):                                                                                                                   |                   |                     |               |
| <b>a</b> Target normal cost (line 6) .....                                                                                                                                           |                   | <b>31a</b>          | 87025         |
| <b>b</b> Excess assets, if applicable, but not greater than line 31a .....                                                                                                           |                   | <b>31b</b>          | 87025         |
| <b>32</b> Amortization installments:                                                                                                                                                 |                   | Outstanding Balance | Installment   |
| <b>a</b> Net shortfall amortization installment .....                                                                                                                                |                   | 0                   | 0             |
| <b>b</b> Waiver amortization installment .....                                                                                                                                       |                   | 0                   | 0             |
| <b>33</b> If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount ..... |                   | <b>33</b>           |               |
| <b>34</b> Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33) ..                                                            |                   | <b>34</b>           | 0             |
|                                                                                                                                                                                      | Carryover balance | Prefunding balance  | Total balance |
| <b>35</b> Balances elected for use to offset funding requirement .....                                                                                                               | 0                 | 0                   | 0             |
| <b>36</b> Additional cash requirement (line 34 minus line 35) .....                                                                                                                  |                   | <b>36</b>           | 0             |
| <b>37</b> Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c) .....                                                  |                   | <b>37</b>           | 168094        |
| <b>38</b> Present value of excess contributions for current year (see instructions)                                                                                                  |                   |                     |               |
| <b>a</b> Total (excess, if any, of line 37 over line 36) .....                                                                                                                       |                   | <b>38a</b>          | 168094        |
| <b>b</b> Portion included in line 38a attributable to use of prefunding and funding standard carryover balances .....                                                                |                   | <b>38b</b>          | 0             |
| <b>39</b> Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37) .....                                                                      |                   | <b>39</b>           | 0             |
| <b>40</b> Unpaid minimum required contributions for all years .....                                                                                                                  |                   | <b>40</b>           | 0             |

**Part IX Pension Funding Relief Under Pension Relief Act of 2010 (See Instructions)**

|                                                                                                |  |                                                                                                                         |  |
|------------------------------------------------------------------------------------------------|--|-------------------------------------------------------------------------------------------------------------------------|--|
| <b>41</b> If an election was made to use PRA 2010 funding relief for this plan:                |  |                                                                                                                         |  |
| <b>a</b> Schedule elected .....                                                                |  | <input type="checkbox"/> 2 plus 7 years <input type="checkbox"/> 15 years                                               |  |
| <b>b</b> Eligible plan year(s) for which the election in line 41a was made .....               |  | <input type="checkbox"/> 2008 <input type="checkbox"/> 2009 <input type="checkbox"/> 2010 <input type="checkbox"/> 2011 |  |
| <b>42</b> Amount of acceleration adjustment .....                                              |  | <b>42</b>                                                                                                               |  |
| <b>43</b> Excess installment acceleration amount to be carried over to future plan years ..... |  | <b>43</b>                                                                                                               |  |

Schedule SB, Line 2a - Explanation of Assets  
Retirement Plan for Employees of Ohio Gas Company  
EIN 34-4320120 Plan No. 001

The market value of assets on line 2a does not equal assets shown on Schedule H, Schedule I or Form 5500-SF. Schedule H, Schedule I and Form 5500-SF use the full value of contributions received after plan year end. Line 2a includes the value of \$127,526 contributions received after the plan year end with a discounted value of \$125,522.

Schedule SB, Line 22 - Description Of Weighted Average Retirement Age  
Retirement Plan for Employees of Ohio Gas Company  
EIN 34-4320120 Plan No. 001

Active participants are expected to retire at the plan's assumed retirement age. The retirement rate reflects only those participants who meet retirement eligibility. An active participant working past assumed retirement age is expected to retire at current age.

| (1)<br>Age | (2)<br>Expected<br>Active<br>Headcount | (3)<br>Retirement<br>Rate | (4)<br>Expected<br>Retirements<br>(2)*(3) | (5)<br>Weighted<br>Age<br>(1)*(4) |
|------------|----------------------------------------|---------------------------|-------------------------------------------|-----------------------------------|
| 65         | 51.1836                                | 1.0000                    | 51.1836                                   | 3,326.9368                        |
| 66         | 0.0000                                 | 1.0000                    | 0.0000                                    | 0.0000                            |
| 67         | 2.0000                                 | 1.0000                    | 2.0000                                    | 134.0000                          |
| 68         | 0.0000                                 | 1.0000                    | 0.0000                                    | 0.0000                            |
| 69         | 0.0000                                 | 1.0000                    | 0.0000                                    | 0.0000                            |
| 70         | 0.0000                                 | 1.0000                    | 0.0000                                    | 0.0000                            |
| 71         | 0.0000                                 | 1.0000                    | 0.0000                                    | 0.0000                            |
| 72         | 0.0000                                 | 1.0000                    | 0.0000                                    | 0.0000                            |
| 73         | 0.0000                                 | 1.0000                    | 0.0000                                    | 0.0000                            |
| 74         | 1.0000                                 | 1.0000                    | 1.0000                                    | 74.0000                           |
| Total      |                                        |                           | 54.1836                                   | 3,534.9368                        |
| Average    |                                        |                           |                                           | 65.24                             |

Schedule SB, Part V - Summary of Plan Provisions  
Retirement Plan for Employees of Ohio Gas Company  
EIN 34-4320120 Plan No. 001

This report reflects the maximum benefit limits under Internal Revenue Code (IRC) Section 415 and maximum compensation limits under IRC Section 401 in effect on the first day of each plan year.

The following is a summary of plan provisions and does not alter the intent or meanings of the provisions contained in the contract or plan document. This report reflects the provisions of the plan signed 11/15/2010 including amendments through number 37.

| Plan Eligibility |                                                                                                     |
|------------------|-----------------------------------------------------------------------------------------------------|
| <b>Age</b>       | Attained age 21 (prior to 01/01/1981, attained age 25).                                             |
| <b>Service</b>   | One year of service in which at least 1,000 hours worked (prior to 1/1/1976, two years of service). |
| <b>Class</b>     | An employee of the employer who is not a leased employee.                                           |

| Normal Retirement Benefit           |                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
|-------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Age</b>                          | Attained age 65.                                                                                                                                                                                                                                                                                                                                                                                                                                        |
| <b>Form</b>                         | Monthly annuity payable for life (optional forms may be elected in advance of retirement).                                                                                                                                                                                                                                                                                                                                                              |
| <b>Amount<br/>(accrued benefit)</b> | <p>The sum of A. plus B.</p> <p>A. 1.75% of compensation for each year of service after 01/01/1981.</p> <p>B. The retirement benefit accrued as of 01/01/1981.</p> <p>Minimum Amount:</p> <p>0.9% of average compensation not in excess of the covered compensation plus 1.45% of average compensation in excess of covered compensation, times service (maximum 40 years).</p> <p>On and after 12/31/2010, all future benefit accruals are frozen.</p> |

| Cost of Living Adjustment                  |                                                                                                                                                                                         |
|--------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Eligibility</b>                         | All retired participants or beneficiaries of retired participants who are entitled to income payments under this plan. The cost of living is based on January 1, 1990 accrued benefits. |
| <b>Price index</b>                         | The customer price index for the fourth month prior to a given anniversary date.                                                                                                        |
| <b>Adjustment Factor</b>                   | The price index on the current adjustment date divided by the price index on the last preceding adjustment date.<br><br>In no event will the adjustment factor be greater than 1.03     |
| <b>Change in monthly retirement income</b> | The new monthly income will be the current payment multiplied by the adjustment factor.                                                                                                 |

| Early Retirement Benefit |                                                                                                                                |       |                   |       |
|--------------------------|--------------------------------------------------------------------------------------------------------------------------------|-------|-------------------|-------|
| Age                      | Attained age 55.                                                                                                               |       |                   |       |
| Form                     | Same as normal retirement benefit                                                                                              |       |                   |       |
| Amount                   | Accrued benefit on early retirement date reduced for each year that the early retirement date precedes normal retirement date. |       |                   |       |
|                          | <u>Number of years</u>                                                                                                         |       | <u>Percentage</u> |       |
|                          | <u>Number of years</u>                                                                                                         |       | <u>Percentage</u> |       |
|                          | 1                                                                                                                              | 92.1% | 6                 | 63.6% |
|                          | 2                                                                                                                              | 85.1  | 7                 | 59.4  |
|                          | 3                                                                                                                              | 78.8  | 8                 | 55.7  |
|                          | 4                                                                                                                              | 73.2  | 9                 | 52.2  |
| 5                        | 68.1                                                                                                                           | 10    | 49.1              |       |

Schedule SB, Part V - Summary of Plan Provisions  
Retirement Plan for Employees of Ohio Gas Company  
EIN 34-4320120 Plan No. 001

| <b>Late Retirement Benefit</b> |                                                                                                                                                                                                 |
|--------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Age</b>                     | No maximum age                                                                                                                                                                                  |
| <b>Form</b>                    | Same as normal retirement benefit.                                                                                                                                                              |
| <b>Amount</b>                  | Employed Participants: Accrued benefit on late retirement date.<br><br>Other Participants: The actuarial equivalent of the accrued benefit that would have been paid on normal retirement date. |

| <b>Termination Benefit</b> |                                                                                     |
|----------------------------|-------------------------------------------------------------------------------------|
| <b>Vesting Percentage</b>  | 100% after five years of vesting service.                                           |
| <b>Form</b>                | Same as normal retirement benefit with income deferred until normal retirement date |
| <b>Amount</b>              | Accrued benefit on date of termination multiplied by the vesting percentage.        |

| <b>Death Benefit (the greater of A. or B.)</b>                         |                                                                                                                                                                                                                                                                                                                     |
|------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>A. Active Participant Death Benefit (a nonvested benefit)</b>       |                                                                                                                                                                                                                                                                                                                     |
| <b>Eligibility</b>                                                     | Qualified married participant                                                                                                                                                                                                                                                                                       |
| <b>Form</b>                                                            | Monthly annuity payable to spouse at participant's date of death                                                                                                                                                                                                                                                    |
| <b>Amount</b>                                                          | If death occurs, the amount paid to the surviving spouse is equal to the accrued benefit on date of death reduced by 0.5% for each year, if any, by which the spouse is more than five years younger than the participant but not below 40%                                                                         |
| <b>B. Qualified Pre-retirement Survivor Annuity (a vested benefit)</b> |                                                                                                                                                                                                                                                                                                                     |
| <b>Eligibility</b>                                                     | Qualified married participant fully or partially vested in an accrued benefit.                                                                                                                                                                                                                                      |
| <b>Form</b>                                                            | Monthly annuity payable to spouse, deferred to participant's earliest retirement date if later than the date of death                                                                                                                                                                                               |
| <b>Amount</b>                                                          | If death occurs, the amount paid to the surviving spouse is equal to the amount that would have been paid had the participant terminated employment on the date of death and survived to his/her earliest retirement age, retired with a qualified joint and 50% survivor annuity in effect, then died the next day |

| Definitions                               |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
|-------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Average compensation</b>               | The monthly average of total pay received for the 5 consecutive years out of the 10 latest years before retirement date which gives the highest average.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
| <b>Integration Level</b>                  | The monthly average of the social security taxable wage base in effect under section 230 of the Social Security Act for each year in the 35 year period ending with the year the employee attains social security retirement age.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
| <b>Optional Forms of Benefit Payments</b> | <p>The optional forms of benefit payments are:</p> <ul style="list-style-type: none"> <li>• Monthly annuity payable for life and 10 years certain and life</li> <li>• Monthly annuity payable as a survivorship life annuity with survivorship percentages of 50, 66 2/3, 75 or 100</li> <li>• Social Security Adjustment Option</li> </ul> <p>The optional form conversion basis is 2.5% interest and the 1951 Group Annuity Mortality Table for optional forms other than certain and life and lump sums. The 1951 Group annuity mortality table is set back 6 years for the plan participant and 1 year for the joint payee. The certain and life optional form conversion basis is 2.5% interest and the 83 GAM (50/50) mortality table. The optional form conversion basis uses the applicable interest rate and applicable mortality table as set forth in Code Section 417 for lump sum payments. The applicable interest rate uses the second calendar month preceding the first day of the stability period which is the plan year.</p> |

### Changes in Principal Eligibility or Benefit Provisions

There have been no changes in principal eligibility or benefit provisions since the last valuation.

### Significant Event

The enrolled actuary has not been made aware that any significant events have occurred during the year.

Schedule SB, Line 24 – Change in Actuarial Assumptions  
Retirement Plan for Employees of Ohio Gas Company  
EIN 34-4320120 Plan No. 001

Certain non-prescribed assumptions have been changed since last year. These assumptions were changed to better reflect the anticipated experience of your plan.

- The assumed asset return for the current year has decreased from 7.25% to 6.50%. This rate is used in the calculation of the actuarial value of plan assets.

**SCHEDULE H, line 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR)**

R P E O G C

EIN 34 4320120  
 PLAN NUMBER 001  
 PLAN YEAR 01/01/2015 TO 12/31/2015

**SCHEDULE H, line 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR)**

| (A) | (B)<br>Identity of issuer, borrower,<br>lessor or similar party. | (C)<br>Description of investment including maturity date,<br>rate of interest, collateral, par or maturity value. | (D)<br>Cost     | (E)<br>Current Value |
|-----|------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------|-----------------|----------------------|
|     | American Beacon Funds                                            | Registered Investment Company<br>AMER BEACON SM CP VAL INV FD                                                     | \$ 680,687.81   | \$ 704,596.20        |
|     | BlackRock                                                        | Registered Investment Company<br>BLACKROCK TOTAL RETURN K FUND                                                    | \$ 2,323,584.77 | \$ 2,252,278.80      |
|     | Dodge and Cox Funds                                              | Registered Investment Company<br>DODGE & COX INTL STOCK FUND                                                      | \$ 812,275.03   | \$ 657,567.80        |
|     | Invesco Funds Group, Inc.                                        | Registered Investment Company<br>INVECO DIVERS DIVIDEND A FUND                                                    | \$ 1,217,772.65 | \$ 1,494,450.58      |
|     | JP Morgan Funds                                                  | Registered Investment Company<br>JP MORGAN CORE BOND A FUND                                                       | \$ 2,267,103.26 | \$ 2,255,469.74      |
|     | Nuveen                                                           | Registered Investment Company<br>NUVEEN REALEST SECS A FUND                                                       | \$ 679,288.94   | \$ 799,327.10        |
| *   | Principal Life Insurance Company                                 | Pooled Separate Accounts<br>PRIN INFLATION PROTECT SA-R6                                                          | \$ 1,371,034.34 | \$ 1,464,062.27      |
| *   | Principal Life Insurance Company                                 | Pooled Separate Accounts<br>PRIN INTL EQUITY INDEX SA-R6                                                          | \$ 1,384,184.03 | \$ 1,426,042.21      |
| *   | Principal Life Insurance Company                                 | Pooled Separate Accounts<br>PRIN LARGECAP GROWTH I SA-R6                                                          | \$ 906,063.82   | \$ 1,549,426.42      |
| *   | Principal Life Insurance Company                                 | Pooled Separate Accounts<br>PRIN LGCAP S&P 500 INDEX SA-R6                                                        | \$ 1,394,379.89 | \$ 1,508,305.97      |
| *   | Principal Life Insurance Company                                 | Pooled Separate Accounts<br>PRIN MONEY MARKET SEP ACCT-Z                                                          | \$ 632,008.67   | \$ 632,193.10        |
|     | Prudential Investment Mgmt Svc                                   | Registered Investment Company<br>PRUDENTIAL JENN SM CO A FUND                                                     | \$ 713,976.99   | \$ 688,115.08        |
|     |                                                                  |                                                                                                                   |                 |                      |
|     |                                                                  |                                                                                                                   |                 |                      |
|     |                                                                  |                                                                                                                   |                 |                      |

