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April 10, 2017

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**VIA CERTIFIED MAIL, RETURN RECEIPT REQUESTED**

U.S. Department of Labor  
Employee Benefits Security Administration  
Top Hat Plan Exemption  
200 Constitution Avenue, N.W., Room N-1515  
Washington, D.C. 20210

**Re: DFVCP Filing for the NiSource Inc. Executive Supplemental Pension Agreement (the "Supplemental Agreement") and the Bay State Gas Company Supplemental Executive Retirement Plan (the "BSG SERP")**

Dear Secretary:

I write on behalf of NiSource Inc. (the "Employer" and "Plan Administrator") to serve notice that, with respect to both the Supplemental Agreement and the BSG SERP, the Employer intends to utilize the alternative method of compliance with the reporting and disclosure requirements of Part 1 of Title I of the Employee Retirement Income Security Act of 1974 ("ERISA"), as set forth in Section 2520.104-23 of the Department of Labor's Regulations.

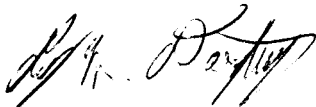
Pursuant to Regulation Section 2520.104-23(b), the following information is provided:

1. Name and Address of Employer:  
NiSource Inc.  
801 East 86<sup>th</sup> Avenue  
Merrillville, IN 46410-6271
2. Employer's Employer Identification Number:  
35-2108964
3. The Employer hereby declares that it maintains both the Supplemental Agreement and the BSG SERP primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.

4. The Employer hereby states that it maintains seven plans primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees: (1) the NiSource Inc. Executive Deferred Compensation Plan (the “EDC Plan”), (2) the NiSource Inc. Supplemental Executive Retirement Plan (the “SERP”), (3) the Pension Restoration Plan for NiSource Inc. and Affiliates (the “PRP”), (4) the Savings Restoration Plan for NiSource Inc. and Affiliates (the “SRP”), (5) the Remeschatis Deferred Compensation Agreement (the “Remeschatis Agreement”), (6) the Supplemental Agreement, and (7) the BSG SERP. The number of current participants in the EDC Plan is 75 (49 of whom are active employees). The number of current participants in the SERP is 24 (none of whom are actively employed). The number of current participants in the PRP is 121 (77 of whom are actively employed). The number of current participants in the SRP is 44 (40 of whom are actively employed). The number of current participants in the Remeschatis Deferred Compensation Agreement is 1 (who is no longer actively employed). The number of current participants in the Supplemental Agreement is 1 (who is no longer actively employed). The number of current participants in the BSG SERP is 8 (none of whom are actively employed).

Pursuant to Regulation Section 2520.104-23(b)(2), the Employer will provide documents to the Secretary of Labor upon request as required by Section 104(a)(6) of ERISA. Please contact me if you have any questions about this notice.

Very truly yours,

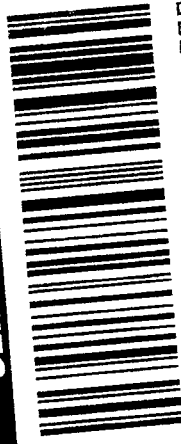


Greg Daugherty, Esq.

cc: John Nassos, Esq.  
Christine Morace, Esq.  
Richard Helmreich, Esq.

PLACE STICKER AT TOP OF ENVELOPE TO THE RIGHT OF THE RETURN ADDRESS. FOLD AT DOTTED LINE

**CERTIFIED MAIL**



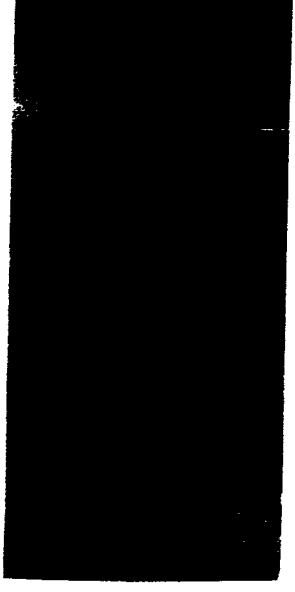
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