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NISOURCE INC/DE  
Form 35-CERT  
August 26, 2004

August 26, 2004

Securities and Exchange Commission  
Judiciary Plaza  
450 Fifth Street, NW  
Washington, DC 20549

INTERIM REPORT UNDER RULE 24 OF THE  
PUBLIC UTILITY HOLDING COMPANY ACT OF 1935  
NISOURCE INC.  
801 E. 86TH AVE.  
MERRILLVILLE, IN 46410

FILE NO. 70-10169

Gentlemen:

In compliance with the terms and conditions of Rule 24 under the Public Utility Holding Company Act of 1935, and the Order of the Commission dated December 30, 2003, authorizing the financing transactions and business activities as more fully described in the Joint Application/Declaration, as amended, in those proceedings, the undersigned hereby certifies to the Commission that, during the quarter ended June 30, 2004:

1. The sales of any common stock and the purchase price per share and the market price per share at the date of the agreement of sale

None

2. The total number of shares of common stock issued or issuable under options granted during the quarter under NiSource's benefit plans or otherwise

40,500

3. If common stock has been transferred to a seller of securities of a company being acquired, the number of shares so issued, the value per share and whether the shares are restricted to the acquiror

None

4. The amount and terms of any long-term debt, preferred stock, preferred securities, equity-linked securities or short-term debt issued directly or indirectly by NiSource

Please see Exhibit 1

5. The maximum outstanding amount of all borrowings under or investments in the money pool by each money pool participant during the quarter, and the rate or range of rates charged on money pool borrowings and paid on money pool investments

Please see Exhibit 2

6. The number of shares of common stock issued by Columbia to NiSource and the price per share paid

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None

7. The principal amount, interest rate and maturity of any long-term debt security issued by Columbia to NiSource Finance or other financing subsidiary of NiSource

None

8. The number of shares of common stock issued by Columbia Maryland to Columbia and the price per share paid

None

9. The principal amount, interest rate and maturity of any long-term debt security issued by Columbia Maryland to Columbia

None

1

10. The amount and terms of any financings consummated by any non-utility subsidiary that are not exempt under Rule 52

None

11. The name of the guarantor and of the beneficiary of any parent guarantee or non-utility subsidiary guarantee issued, and the amount, terms and purpose of the guarantee

Please see Exhibit 3

12. The notional amount and principal terms of any interest rate hedge or anticipatory hedge entered into and identity of the parties to such instruments

On May 12, 2004, NiSource entered into fixed-to-variable interest rate swap agreements in a notional amount of \$660.0 million with six counterparties having a 6 1/2-year term. NiSource will receive payments based upon a fixed 7.875% interest rate and pay a floating interest amount based on U.S. 6-month British Banker Association (BBA) LIBOR plus an average of 3.08% per annum.

13. The name, parent company, and amount invested in any new intermediate subsidiary or financing subsidiary

None

14. A list of Form U-6B-2 statements filed with the Commission, including the name of the filing entity and the date of the filing

None

15. Consolidated balance sheets as of the end of the quarter, and separate balance sheets as of the end of the quarter for each company, including NiSource and Columbia, that has engaged in authorized financing transactions during the quarter

Please see the attached Exhibits 4 through 15 for balance sheets for NiSource, Columbia Energy Group, Northern Indiana Public Service Company, Bay State Gas Company, Northern Utilities, Kokomo Gas and Fuel, Northern Indiana Fuel and Light, Columbia Gas of Kentucky,

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Columbia Gas of Ohio, Columbia Gas of Pennsylvania Columbia Gas of Virginia and Columbia Gas of Maryland

Very truly yours,

NiSource Inc.

By: /s/ Jeffrey W. Grossman

-----  
 Jeffrey W. Grossman  
 Vice President

2

NISOURCE INC.  
 QUARTERLY REPORT UNDER RULE 24 OF THE  
 PUBLIC UTILITY HOLDING COMPANY ACT OF 1935  
 FILE NO. 70-10169  
 ITEM #4

COMPANY -----	AMOUNT ISSUED DURING SECOND QUARTER OF 2004 (IN THOUSANDS) -----	AMOUNT OUTSTANDING JUNE 30, 2004 (IN THOUSANDS) -----	TYPE OF DEBT OR SECURITY -----	
NiSource Finance Corp.	-	143,500	Short-term Debt	Cre wei of
NiSource Finance Corp.	-	5,573,101	Long-term Debt	Var ave

3

EXHIBIT #2

NISOURCE INC.  
 QUARTERLY REPORT UNDER RULE 24 OF THE  
 PUBLIC UTILITY HOLDING COMPANY ACT OF 1935  
 FILE NO. 70-10169  
 ITEM #5

SUBSIDIARY (AMOUNTS IN THOUSANDS) -----	MAXIMUM AMOUNT OUTSTANDING DURING SECOND QUARTER OF 2004	MAXIMUM AMOUNT INVESTED DURING SECOND QUARTER OF 2004
Bay State Gas Company	183,238	0
Columbia Assurance Agency, Inc.	N/A	37
Columbia Accounts Receivable Corporation	N/A	10,045
Columbia Atlantic Trading Corporation	N/A	3,938
Columbia Deep Water Services Company	101	100
Columbia Electric Corporation	N/A	6,312
Columbia Energy Services Corporation	52,257	0
Columbia Energy Group	N/A	543,840

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Columbia Gulf Transmission Company	0	19,200
Columbia Gas of Virginia, Inc.	0	28,798
NiSource Insurance Corporation, Ltd.	N/A	22
Columbia Gas of Kentucky, Inc.	0	38,726
Columbia Gas of Maryland, Inc.	0	19,345
CNS Microwave, Inc.	N/A	1,876
Columbia Network Services Corporation	N/A	3,144
Columbia Gas of Ohio, Inc.	46,663	209,292
Columbia of Ohio Receivables Corp	0	0
Columbia Gas of Pennsylvania, Inc.	25,102	39,398
Columbia Remainder Corporation	0	0
Crossroads Pipeline	15,100	0
NiSource Corporate Services Company	73,592	0
NiSource Development Company, Inc.	184,105	0
EnergyUSA, Inc.	36,768	0
EnergyUSA, Inc. (MA)	0	1,746
Kokomo Gas and Fuel Company	0	5,407
NiSource Capital Markets. Inc.	N/A	30,782
NI Energy Services, Inc.	49,399	0
NiSource Energy Technologies, Inc.	21,555	0
NiSource Finance Corp.	N/A	582,817
NiSource Inc.	N/A	63,350
Northern Indiana Fuel and Light Company, Inc.	0	15,098
Northern Indiana Public Service Company	473,059	0
NiSource Retail Service Corp	0	1,138
Granite State Gas Transmission	8,328	0
Northern Utilities, Inc.	309	10,493
PEI Holdings, Inc.	118,775	0
Columbia Gas Transmission Corporation	21,565	50,921
EnergyUSA-TPC Corp.	14,671	29,584

4

EXHIBIT #3

NISOURCE INC.  
 QUARTERLY REPORT UNDER RULE 24 OF THE  
 PUBLIC UTILITY HOLDING COMPANY ACT OF 1935  
 FILE NO. 70-10169  
 ITEM # 11

GUARANTOR	SUBSIDIARY	GUARANTEES ISSUED DURING 2ND QUARTER 2004 (IN THOUSANDS)	
NiSource/NiSource Capital Markets	EnergyUSA - TPC	34,884	Guarantee

5

EXHIBIT #4

NISOURCE INC.  
 QUARTERLY REPORT UNDER RULE 24 OF THE  
 PUBLIC UTILITY HOLDING COMPANY ACT OF 1935

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FILE NO. 70-10169

ITEM #15

As of June 30, (in thousands)	2004
-----	
ASSETS	
PROPERTY, PLANT, AND EQUIPMENT:	
Utility plant	\$ 16,041,926
Accumulated depreciation and amortization	(7,146,627)
	-----
Net Utility Plant	8,895,299
	-----
Other property, at cost, less accumulated depreciation	462,362
	-----
Net Property, Plant and Equipment	9,357,661
	-----
INVESTMENTS:	
Assets of discontinued operations and assets held for sale	20,721
Unconsolidated affiliates	96,292
Other investments	69,942
	-----
Total Investments	186,955
	-----
CURRENT ASSETS:	
Cash and cash equivalents	16,432
Restricted cash	15,324
Accounts receivable - less reserve	311,125
Unbilled revenue - less reserve	120,745
Gas inventory	230,760
Underrecovered gas and fuel costs	159,055
Material and supplies, at average cost	71,812
Electric production fuel, at average cost	30,534
Price risk management asset	85,445
Exchange gas receivable	157,785
Regulatory assets	123,933
Prepayments and other	66,480
	-----
Total Current Assets	1,389,430
	-----
OTHER ASSETS:	
Price risk asset long term	110,784
Regulatory assets	581,518
Goodwill	3,704,025
Intangible assets	520,288
Deferred charges and other	152,548
	-----
Total Other Assets	5,069,163
	-----
TOTAL ASSETS	\$ 16,003,209
	=====

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PUBLIC UTILITY HOLDING COMPANY ACT OF 1935  
FILE NO. 70-10169  
ITEM #15

As of June 30, (in thousands)	2004
-----	
CAPITALIZATION AND LIABILITIES	
CAPITALIZATION:	
Common Stock Equity	\$ 4,500,739
Preferred Stocks -	
Subsidiary Companies	
Series without mandatory redemption provisions	81,114
Long-term debt, excluding amounts due within one year	5,573,101
	-----
Total Capitalization	10,154,954
	-----
CURRENT LIABILITIES:	
Current portion of long-term debt	366,104
Short-term borrowings	143,500
Accounts payable	482,813
Dividends declared on common and preferred stocks	61,681
Customer deposits	82,021
Taxes accrued	254,292
Interest accrued	82,230
Overrecovered gas and fuel costs	32,724
Price risk management liabilities	36,897
Exchange gas payable	249,495
Current deferred revenue	25,363
Regulatory liabilities	84,947
Accrued liability for postretirement and pension benefits	75,086
Other accruals	305,237
	-----
Total current liabilities	2,282,390
	-----
OTHER:	
Price risk management liabilities	6,289
Deferred income taxes	1,612,300
Deferred investment tax credits	82,860
Deferred credits	59,662
Non-current deferred revenue	92,835
Accrued liability for postretirement and pension benefits	408,160
Preferred stock liabilities with mandatory redemption provisions	2,438
Regulatory liabilities and other removal costs	1,089,685
Other noncurrent liabilities	211,636
	-----
Total other	3,565,865
	-----
TOTAL CAPITALIZATION AND LIABILITIES	\$ 16,003,209
	=====

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FILE NO. 70-10169

ITEM #15

As of June 30, (in thousands)	2004
-----	
ASSETS	
PROPERTY, PLANT AND EQUIPMENT	
Utility Plant	\$ 8,248,823
Accumulated depreciation and amortization	(3,687,513)
	-----
Net utility plant	4,561,310
	-----
Other property, at cost, less accumulated depreciation	1,804
	-----
Net Property, Plant and Equipment	4,563,114
	-----
INVESTMENTS AND OTHER ASSETS	
Assets of discontinued operations and assets held for sale	20,721
Unconsolidated affiliates	35,200
Other investments	45,047
	-----
Total Investments	100,968
	-----
CURRENT ASSETS	
Cash and cash equivalents	692,928
Restricted cash	804
Accounts receivable - less reserve	109,784
Unbilled revenue - less reserve	79,293
Gas inventory	138,167
Underrecovered gas and fuel costs	118,377
Materials and supplies, at average cost	21,229
Price risk management assets	45,975
Exchange gas receivable	127,587
Regulatory assets	96,652
Prepayments and other	50,672
	-----
Total Current Assets	1,481,468
	-----
OTHER ASSETS	
Price risk management assets	108,718
Regulatory assets	350,295
Intangible assets, less accumulated amortization	931
Deferred charges and other	93,273
	-----
Total Other Assets	553,217
	-----
TOTAL ASSETS	\$ 6,698,767
	=====

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PUBLIC UTILITY HOLDING COMPANY ACT OF 1935  
 FILE NO. 70-10169  
 ITEM #15

As of June 30, (in thousands)	2004
-----	
CAPITALIZATION AND LIABILITIES	
CAPITALIZATION	
Common Stock Equity	\$ 2,813,548
Long-term debt, excluding amounts due within one year	1,356,748
	-----
Total Capitalization	4,170,296
	-----
CURRENT LIABILITIES	
Current portion of long-term debt	302
Accounts payable	246,413
Customer deposits	23,994
Taxes accrued	153,699
Interest accrued	10,883
Overrecovered gas and fuel costs	6,746
Price risk management liabilities	1,205
Exchange gas payable	248,231
Current deferred revenue	22,814
Regulatory liabilities	82,757
Accrued liability for postretirement and postemployment benefits	25,277
Other accruals	219,128
	-----
Total Current Liabilities	1,041,449
	-----
OTHER LIABILITIES AND DEFERRED CREDITS	
Deferred income taxes	793,092
Deferred investment tax credits	26,182
Deferred credits	47,533
Noncurrent deferred revenue	92,407
Accrued liability for postretirement and postemployment benefits	96,761
Regulatory liabilities and other cost of removal	311,180
Other noncurrent liabilities	118,867
	-----
Total Other	1,486,022
	-----
COMMITMENTS AND CONTINGENCIES	-
	-----
TOTAL CAPITALIZATION AND LIABILITIES	\$ 6,697,767
	=====



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As of June 30, (in thousands)	2004
-----	
ASSETS	
PROPERTY, PLANT, AND EQUIPMENT:	
Utility plant	\$ 6,686,358
Accumulated depreciation and amortization	(3,134,931)
	-----
Net Utility Plant	3,551,427
	-----
OTHER PROPERTY AND INVESTMENTS	2,335
	-----
CURRENT ASSETS:	
Cash and cash equivalents	2,440
Restricted cash	2,887
Accounts receivable - less reserve	62,205
Unbilled revenue - less reserve	31,420
Material and supplies, at average cost	44,668
Electric production fuel, at average cost	30,534
Natural gas in storage, at last in, first-out cost	52,782
Price risk management assets	1,584
Regulatory assets	15,519
Prepayments and other	45,647
	-----
Total Current Assets	289,686
	-----
OTHER ASSETS:	
Regulatory assets	202,305
Intangible assets	25,161
Prepayments and other	5,436
	-----
Total Other Assets	232,902
	-----
TOTAL ASSETS	\$ 4,076,350
	=====

10

EXHIBIT #6

NORTHERN INDIANA PUBLIC SERVICE COMPANY  
 QUARTERLY REPORT UNDER RULE 24 OF THE  
 PUBLIC UTILITY HOLDING COMPANY ACT OF 1935  
 FILE NO. 70-10169

ITEM #15

As of June 30, (in thousands)	2004
-----	
CAPITALIZATION AND LIABILITIES	
CAPITALIZATION:	
Common shareholder's equity	\$ 1,060,606
Preferred Stocks -	
Series without mandatory redemption provisions	81,114

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Long-term debt, excluding amount due within one year	531,789
	-----
Total Capitalization	1,673,509
	-----
CURRENT LIABILITIES:	
Current portion of long-term debt	71,275
Short-term borrowings	464,771
Accounts payable	146,071
Dividends declared on common and preferred stock	1,091
Customer deposits	53,079
Taxes accrued	104,393
Interest accrued	6,508
Overrecovered gas and fuel costs	24,414
Price risk management liabilities	1,003
Accrued liability for postretirement and pension benefits	23,027
Other accruals	48,728
	-----
Total current liabilities	944,360
	-----
OTHER:	
Deferred income taxes	446,314
Deferred investment tax credits	53,704
Deferred credits	18,948
Accrued liability for postretirement and pension benefits	227,235
Preferred stock liabilities with mandatory redemption provisions	2,437
Regulatory liabilities and other removal costs	687,266
Other noncurrent liabilities	22,577
	-----
Total other	1,458,481
	-----
TOTAL CAPITALIZATION AND LIABILITIES	\$ 4,076,350
	=====

11

EXHIBIT #7

BAY STATE GAS COMPANY  
 QUARTERLY REPORT UNDER RULE 24 OF THE  
 PUBLIC UTILITY HOLDING COMPANY ACT OF 1935  
 FILE NO. 70-10169  
 ITEM #15

As of June 30, (in thousands)	2004
	-----
ASSETS	
PROPERTY, PLANT, AND EQUIPMENT:	
Utility plant	\$ 936,755
Accumulated depreciation and amortization	(248,932)
	-----
Net Utility Plant	687,823
	-----
OTHER PROPERTY AND INVESTMENTS	1,912
	-----
INVESTMENTS:	
Unconsolidated affiliates	34
	-----

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Total Investments	34
-----	
CURRENT ASSETS:	
Cash and cash equivalents	1,712
Restricted cash	232
Accounts receivable - less reserve	68,045
Unbilled revenue - less reserve	9,572
Gas Inventory	30,427
Underrecovered gas and fuel costs	38,832
Material and supplies, at average cost	4,107
Price risk management asset	1,160
Exchange gas receivable	28,029
Regulatory assets	11,605
Prepayments and other	2,249
-----	
Total Current Assets	195,970
-----	
OTHER ASSETS:	
Price risk management asset	25
Regulatory assets	36,260
Intangible assets	467,517
Deferred charges and other	13,339
-----	
Total Other Assets	517,141
-----	
TOTAL ASSETS	\$ 1,402,880
=====	

12

EXHIBIT #7

BAY STATE GAS COMPANY  
 QUARTERLY REPORT UNDER RULE 24 OF THE  
 PUBLIC UTILITY HOLDING COMPANY ACT OF 1935  
 FILE NO. 70-10169  
 ITEM #15

As of June 30, (in thousands)	2004
-----	
CAPITALIZATION AND LIABILITIES	
CAPITALIZATION:	
Common shareholder's equity	\$ 551,615
Long-term debt excluding amt due within one year	163,500
-----	
Total Capitalization	715,115
-----	
CURRENT LIABILITIES:	
Current portion of long-term debt	10,833
Short-term borrowings	165,164
Accounts payable	39,083
Customer deposits	4,211
Taxes accrued	17,905
Interest accrued	1,414
Regulatory liabilities	2,191
Other accruals	28,801

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Total current liabilities	269,602
-----	
OTHER:	
Deferred income taxes	291,721
Deferred investment tax credits	2,279
Accrued liability for postretirement and pension benefits	19,627
Regulatory liabilities and other removal costs	94,245
Other noncurrent liabilities	10,291
-----	
Total other	418,163
-----	
TOTAL CAPITALIZATION AND LIABILITIES	\$ 1,402,880
=====	

13

EXHIBIT #8

NORTHERN UTILITIES, INC.  
 QUARTERLY REPORT UNDER RULE 24 OF THE  
 PUBLIC UTILITY HOLDING COMPANY ACT OF 1935  
 FILE NO. 70-10169  
 ITEM #15

As of June 30, (in thousands)	2004
-----	
ASSETS	
PROPERTY, PLANT, AND EQUIPMENT:	
Utility plant	\$ 179,254
Accumulated depreciation and amortization	(43,758)
-----	
Net Utility Plant	135,496
-----	
OTHER PROPERTY AND INVESTMENTS	1,838
-----	
INVESTMENTS:	
Unconsolidated affiliates	2
-----	
Total Investments	2
-----	
CURRENT ASSETS:	
Cash and cash equivalents	500
Restricted cash	232
Accounts receivable - less reserve	16,149
Unbilled revenue - less reserve	2,068
Gas inventory	802
Underrecovered gas and fuel costs	3,702
Material and supplies, at average cost	871
Price risk management asset	1,160
Exchange gas receivable	20,317
Prepayments and other	454
-----	
Total Current Assets	46,255
-----	
OTHER ASSETS:	
Price risk management asset	25

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Regulatory assets	19,769
Intangible assets	78,993
Deferred charges and other	1,830
	-----
Total Other Assets	100,617
	-----
TOTAL ASSETS	\$ 284,208
	=====

14

EXHIBIT #8

NORTHERN UTILITIES, INC.  
 QUARTERLY REPORT UNDER RULE 24 OF THE  
 PUBLIC UTILITY HOLDING COMPANY ACT OF 1935  
 FILE NO. 70-10169  
 ITEM #15

As of June 30, (in thousands)	2004
	-----
CAPITALIZATION AND LIABILITIES	
CAPITALIZATION:	
Common shareholder's equity	\$ 119,226
Long-term debt excluding amt due within one year	65,000
	-----
Total Capitalization	184,226
	-----
CURRENT LIABILITIES:	
Current portion of long-term debt	833
Accounts payable	13,093
Customer deposits	958
Interest accrued	147
Regulatory liabilities	1,406
Other accruals	7,138
	-----
Total current liabilities	23,575
	-----
OTHER:	
Deferred income taxes	53,641
Deferred investment tax credits	227
Accrued liability for postretirement and pension benefits	2,667
Regulatory liabilities and other removal costs	13,219
Other noncurrent liabilities	6,653
	-----
Total other	76,407
	-----
TOTAL CAPITALIZATION AND LIABILITIES	\$ 284,208
	=====

15

EXHIBIT #9

KOKOMO GAS AND FUEL COMPANY

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QUARTERLY REPORT UNDER RULE 24 OF THE  
PUBLIC UTILITY HOLDING COMPANY ACT OF 1935  
FILE NO. 70-10169  
ITEM #15

As of June 30, (in thousands)	2004
-----	
ASSETS	
PROPERTY, PLANT, AND EQUIPMENT:	
Utility plant	\$ 56,925
Accumulated depreciation and amortization	(33,505)
	-----
Net Utility Plant	23,420
	-----
INVESTMENTS:	
Unconsolidated affiliates	5
	-----
Total Investments	5
	-----
CURRENT ASSETS:	
Cash and cash equivalents	589
Accounts receivable - less reserve	8,977
Gas Inventory	892
Material and supplies, at average cost	451
Prepayments and other	6
	-----
Total Current Assets	10,915
	-----
OTHER ASSETS:	
Regulatory assets	381
Goodwill	16,439
Intangible assets	159
Deferred charges and other	190
	-----
Total Other Assets	17,169
	-----
TOTAL ASSETS	\$ 51,509
	=====
CAPITALIZATION AND LIABILITIES	
CAPITALIZATION:	
Common shareholder's equity	\$ 38,471
	-----
Total Capitalization	38,471
	-----
CURRENT LIABILITIES:	
Accounts payable	1,761
Customer deposits	505
Taxes accrued	339
Interest accrued	154
Overrecovered gas and fuel costs	1,564
Other accruals	2,229
	-----
Total current liabilities	6,552
	-----
OTHER:	
Deferred income taxes	3,332
Deferred investment tax credits	411
Accrued liability for postretirement and pension benefits	1,262
Regulatory liabilities and other removal costs	1,477

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Other noncurrent liabilities	4
	-----
Total other	6,486
	-----
TOTAL CAPITALIZATION AND LIABILITIES	\$ 51,509
	=====

16

EXHIBIT #10

NORTHERN INDIANA FUEL AND LIGHT COMPANY  
 QUARTERLY REPORT UNDER RULE 24 OF THE  
 PUBLIC UTILITY HOLDING COMPANY ACT OF 1935  
 FILE NO. 70-10169  
 ITEM #15

As of June 30, (in thousands)	2004
-----	
ASSETS	
PROPERTY, PLANT, AND EQUIPMENT:	
Utility plant	\$ 57,238
Accumulated depreciation and amortization	(24,359)
	-----
Net Utility Plant	32,879
	-----
OTHER PROPERTY AND INVESTMENTS	708
	-----
CURRENT ASSETS:	
Cash and cash equivalents	609
Accounts receivable - less reserve	16,327
Unbilled revenue - less reserve	681
Gas inventory	3,340
Underrecovered gas and fuel costs	1,847
Material and supplies, at average cost	306
Price risk management asset	177
Prepayments and other	60
	-----
Total Current Assets	23,347
	-----
OTHER ASSETS:	
Regulatory assets	82
Goodwill	13,307
Intangible assets	591
Deferred charges and other	502
	-----
Total Other Assets	14,482
	-----
TOTAL ASSETS	\$ 71,416
	=====
CAPITALIZATION AND LIABILITIES	
CAPITALIZATION:	
Common shareholder's equity	\$ 51,035
	-----
Total Capitalization	51,035
	-----
CURRENT LIABILITIES:	

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Accounts payable	3,938
Customer deposits	196
Taxes accrued	948
Interest accrued	32
Other accruals	588
	-----
Total current liabilities	5,702
	-----
OTHER:	
Deferred income taxes	5,566
Deferred investment tax credits	266
Deferred credits	179
Accrued liability for postretirement and pension benefits	7,442
Regulatory liabilities and other removal costs	1,000
Other noncurrent liabilities	226
	-----
Total other	14,679
	-----
TOTAL CAPITALIZATION AND LIABILITIES	\$ 71,416
	=====

17

EXHIBIT #11

COLUMBIA GAS OF KENTUCKY  
 QUARTERLY REPORT UNDER RULE 24 OF THE  
 PUBLIC UTILITY HOLDING COMPANY ACT OF 1935  
 FILE NO. 70-10169  
 ITEM #15

As of June 30, (in thousands)	2004
	-----
ASSETS	
PROPERTY, PLANT, AND EQUIPMENT:	
Utility plant	\$ 239,379
Accumulated depreciation and amortization	(86,677)
	-----
Net Utility Plant	152,702
	-----
CURRENT ASSETS:	
Cash and cash equivalents	330
Accounts receivable - less reserve	41,607
Unbilled revenue - less reserve	2,289
Gas inventory	5,083
Underrecovered gas and fuel costs	6,739
Material and supplies, at average cost	64
Exchange gas receivable	333
Regulatory assets	555
Prepayments and other	882
	-----
Total Current Assets	57,882
	-----
OTHER ASSETS:	
Regulatory assets	2,744
Deferred charges and other	781
	-----



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Total Other Assets	3,525
	-----
TOTAL ASSETS	\$ 214,109
	=====

18

EXHIBIT #11

COLUMBIA GAS OF KENTUCKY  
 QUARTERLY REPORT UNDER RULE 24 OF THE  
 PUBLIC UTILITY HOLDING COMPANY ACT OF 1935  
 FILE NO. 70-10169  
 ITEM #15

As of June 30, (in thousands) 2004

CAPITALIZATION AND LIABILITIES

CAPITALIZATION:

Common shareholder's equity	\$ 84,748
Long-term debt excluding amt due within one year	42,132

Total Capitalization 126,880

CURRENT LIABILITIES:

Current portion of long-term debt	33
Accounts payable	16,852
Customer deposits	2,585
Taxes accrued	7,258
Interest accrued	62
Price risk management liabilities	23
Exchange gas payable	7,895
Regulatory liabilities	3,169
Accrued liability for postretirement and pension benefits	465
Other accruals	5,944

Total current liabilities 44,286

OTHER:

Deferred income taxes	15,842
Deferred investment tax credits	1,162
Accrued liability for postretirement and pension benefits	1,504
Regulatory liabilities and other removal costs	23,394
Other noncurrent liabilities	1,041

Total other 42,943

TOTAL CAPITALIZATION AND LIABILITIES \$ 214,109

19

EXHIBIT #12

COLUMBIA GAS OF OHIO

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QUARTERLY REPORT UNDER RULE 24 OF THE  
PUBLIC UTILITY HOLDING COMPANY ACT OF 1935  
FILE NO. 70-10169  
ITEM #15

As of June 30, (in thousands)	2004
-----	
ASSETS	
PROPERTY, PLANT, AND EQUIPMENT:	
Utility plant	\$ 1,596,578
Accumulated depreciation and amortization	(559,725)
	-----
Net Utility Plant	1,036,853
	-----
OTHER PROPERTY AND INVESTMENTS	1,270
	-----
CURRENT ASSETS:	
Cash and cash equivalents	1,972
Accounts receivable - less reserve	42,636
Unbilled revenue - less reserve	60,247
Gas inventory	90,832
Underrecovered gas and fuel costs	89,478
Material and supplies, at average cost	2,092
Exchange gas receivable	52,182
Regulatory assets	74,632
Prepayments and other	13,062
	-----
Total Current Assets	427,133
	-----
OTHER ASSETS:	
Regulatory assets	223,311
Intangible assets	318
Deferred charges and other	74,918
	-----
Total Other Assets	298,547
	-----
TOTAL ASSETS	\$ 1,763,803
	=====

20

EXHIBIT #12

COLUMBIA GAS OF OHIO  
QUARTERLY REPORT UNDER RULE 24 OF THE  
PUBLIC UTILITY HOLDING COMPANY ACT OF 1935  
FILE NO. 70-10169  
ITEM #15

As of June 30, (in thousands)	2004
-----	
CAPITALIZATION AND LIABILITIES	
CAPITALIZATION:	
Common shareholder's equity	\$ 516,261

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Long-term debt excluding amt due within one year	306,701
	-----
Total Capitalization	822,962
	-----
CURRENT LIABILITIES:	
Current portion of long-term debt	249
Accounts payable	160,644
Customer deposits	12,554
Taxes accrued	19,344
Interest accrued	977
Price risk management liabilities	715
Exchange gas payable	130,923
Current deferred revenue	1,438
Regulatory liabilities	77,424
Accrued liability for postretirement and pension benefits	7,938
Other accruals	112,464
	-----
Total current liabilities	524,670
	-----
OTHER:	
Deferred income taxes	163,321
Deferred investment tax credits	14,706
Accrued liability for postretirement and pension benefits	43,903
Regulatory liabilities and other removal costs	141,615
Other noncurrent liabilities	52,626
	-----
Total other	416,171
	-----
TOTAL CAPITALIZATION AND LIABILITIES	\$ 1,763,803
	=====

21

EXHIBIT #13

COLUMBIA GAS OF PENNSYLVANIA  
 QUARTERLY REPORT UNDER RULE 24 OF THE  
 PUBLIC UTILITY HOLDING COMPANY ACT OF 1935  
 FILE NO. 70-10169  
 ITEM #15

As of June 30, (in thousands)	2004
	-----
ASSETS	
PROPERTY, PLANT, AND EQUIPMENT:	
Utility plant	\$ 690,232
Accumulated depreciation and amortization	(235,909)
	-----
Net Utility Plant	454,323
	-----
OTHER PROPERTY AND INVESTMENTS	8
	-----
CURRENT ASSETS:	
Cash and cash equivalents	1,277
Accounts receivable - less reserve	68,409
Unbilled revenue - less reserve	12,094
Gas inventory	31,974

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Underrecovered gas and fuel costs	22,160
Material and supplies, at average cost	1,022
Exchange gas receivable	21,778
Regulatory assets	5,497
Prepayments and other	497
	-----
Total Current Assets	164,708
	-----
OTHER ASSETS:	
Regulatory assets	68,951
Intangible assets	36
Deferred charges and other	2,314
	-----
Total Other Assets	71,301
	-----
TOTAL ASSETS	\$ 690,340
	=====

22

EXHIBIT #13

COLUMBIA GAS OF PENNSYLVANIA  
 QUARTERLY REPORT UNDER RULE 24 OF THE  
 PUBLIC UTILITY HOLDING COMPANY ACT OF 1935  
 FILE NO. 70-10169  
 ITEM #15

As of June 30, (in thousands)	2004
	-----
CAPITALIZATION AND LIABILITIES	
CAPITALIZATION:	
Common shareholder's equity	\$ 236,204
Long-term debt excluding amt due within one year	185,215
	-----
Total Capitalization	421,419
	-----
CURRENT LIABILITIES:	
Accounts payable	53,413
Customer deposits	2,427
Taxes accrued	9,323
Interest accrued	27
Price risk management liabilities	467
Exchange gas payable	28,590
Regulatory liabilities	22
Accrued liability for postretirement and pension benefits	4,827
Other accruals	25,198
	-----
Total current liabilities	124,294
	-----
OTHER:	
Deferred income taxes	108,897
Deferred investment tax credits	6,965
Accrued liability for postretirement and pension benefits	10,724
Regulatory liabilities and other removal costs	9,649
Other noncurrent liabilities	8,392
	-----

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Total other	144,627
	-----
TOTAL CAPITALIZATION AND LIABILITIES	\$ 690,340
	=====

23

EXHIBIT #14

COLUMBIA GAS OF VIRGINIA  
 QUARTERLY REPORT UNDER RULE 24 OF THE  
 PUBLIC UTILITY HOLDING COMPANY ACT OF 1935  
 FILE NO. 70-10169  
 ITEM #15

As of June 30, (in thousands) 2004

ASSETS

PROPERTY, PLANT, AND EQUIPMENT:

Utility plant	\$ 522,863
Accumulated depreciation and amortization	(119,905)
	-----
Net Utility Plant	402,958
	-----

CURRENT ASSETS:

Cash and cash equivalents	674
Accounts receivable - less reserve	34,222
Unbilled revenue - less reserve	3,722
Gas inventory	7,512
Material and supplies, at average cost	1,149
Exchange gas receivable	24
Regulatory assets	235
Prepayments and other	3,417
	-----

Total Current Assets 50,955

OTHER ASSETS:

Regulatory assets	7,798
Intangible assets	40
Deferred charges and other	11,224
	-----

Total Other Assets 19,062

TOTAL ASSETS \$ 472,975

CAPITALIZATION AND LIABILITIES

CAPITALIZATION:

Common shareholder's equity	\$ 191,385
Long-term debt excluding amt due within one year	130,175
	-----

Total Capitalization 321,560

CURRENT LIABILITIES:

Accounts payable	26,836
Customer deposits	6,011
Taxes accrued	7,028
Interest accrued	78

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Overrecovered gas and fuel costs	2,940
Exchange gas payable	8,366
Regulatory liabilities	108
Accrued liability for postretirement and pension benefits	2,536
Other accruals	6,646
	-----
Total current liabilities	60,549
	-----
OTHER:	
Deferred income taxes	39,157
Deferred investment tax credits	1,855
Accrued liability for postretirement and pension benefits	5,299
Regulatory liabilities and other removal costs	18,873
Other noncurrent liabilities	25,682
	-----
Total other	90,866
	-----
TOTAL CAPITALIZATION AND LIABILITIES	\$ 472,975
	=====

24

EXHIBIT #15

COLUMBIA GAS OF MARYLAND  
 QUARTERLY REPORT UNDER RULE 24 OF THE  
 PUBLIC UTILITY HOLDING COMPANY ACT OF 1935  
 FILE NO. 70-10169  
 ITEM #15

As of June 30, (in thousands)	2004
	-----
ASSETS	
PROPERTY, PLANT, AND EQUIPMENT:	
Utility plant	\$ 86,526
Accumulated depreciation and amortization	(26,235)
	-----
Net Utility Plant	60,291
	-----
OTHER PROPERTY AND INVESTMENTS	1
	-----
CURRENT ASSETS:	
Cash and cash equivalents	163
Accounts receivable - less reserve	18,825
Unbilled revenue - less reserve	787
Gas inventory	2,767
Material and supplies, at average cost	615
Exchange gas receivable	11
Regulatory assets	175
Prepayments and other	1,807
	-----
Total Current Assets	25,150
	-----
OTHER ASSETS:	
Regulatory assets	1,712
Deferred charges and other	76
	-----

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Total Other Assets	1,788
	-----
TOTAL ASSETS	\$ 87,230
	=====
CAPITALIZATION AND LIABILITIES	
CAPITALIZATION:	
Common shareholder's equity	\$ 31,368
Long-term debt excluding amt due within one year	18,975
	-----
Total Capitalization	50,343
	-----
CURRENT LIABILITIES:	
Accounts payable	7,639
Customer deposits	417
Taxes accrued	2,318
Interest accrued	5
Overrecovered gas and fuel costs	3,806
Exchange gas payable	452
Regulatory liabilities	5
Accrued liability for postretirement and pension benefits	433
	-----
Total current liabilities	15,075
	-----
OTHER:	
Deferred income taxes	6,809
Deferred investment tax credits	674
Accrued liability for postretirement and pension benefits	1,232
Regulatory liabilities and other removal costs	12,317
Other noncurrent liabilities	780
	-----
Total other	21,812
	-----
TOTAL CAPITALIZATION AND LIABILITIES	\$ 87,230
	=====