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NISOURCE INC/DE
Form 35-CERT
May 11, 2004

May 11, 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 March 31, 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

374,195

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

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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

None

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 14 for balance sheets for NiSource, Northern Indiana Public Service Company, Bay State Gas Company, Northern Utilities, Kokomo Gas and Fuel, Northern Indiana Fuel and Light, Columbia Gas of Kentucky, Columbia Gas of Ohio, Columbia Gas of Pennsylvania Columbia Gas of Virginia and Columbia Gas of Maryland

Very truly yours,

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NiSource Inc.

By: /s/ Jeffrey W. Grossman

 Jeffrey W. Grossman
 Vice President

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EXHIBIT #1

NISOURCE INC.
 QUARTERLY REPORT UNDER RULE 24 OF THE
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 ITEM #4

COMPANY -----	AMOUNT ISSUED DURING FIRST QUARTER OF 2004 -----	AMOUNT OUTSTANDING MARCH 31, 2004 -----	TYPE OF DEBT OR SECURITY -----
NiSource Finance Corp.	--	22,600,000	Short-term Debt
NiSource Finance Corp.	--	5,945,000,000	Long-term Debt

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EXHIBIT #2

NISOURCE INC.
 QUARTERLY REPORT UNDER RULE 24 OF THE
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 ITEM #5

SUBSIDIARY (AMOUNTS IN THOUSANDS) -----	MAXIMUM AMOUNT OUTSTANDING DURING FIRST QUARTER OF 2004 -----	MAXIMUM AMOUNT INVESTED DURING FIRST QUARTER OF 2004 -----
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Bay State Gas Company	218,091	
Columbia Assurance Agency, Inc.	N/A	3
Columbia Accounts Receivable Corporation	N/A	9,93
Columbia Atlantic Trading Corporation	N/A	3,96
Columbia Deep Water Services Company	456	
Columbia Electric Corporation	N/A	6,69
Columbia Energy Services Corporation	44,489	
Columbia Energy Group	N/A	512,61
Columbia Gulf Transmission Company	12,036	7,19
Columbia Gas of Virginia, Inc.	20,863	29,95
NiSource Insurance Corporation, Ltd.	N/A	3
Columbia Gas of Kentucky, Inc.	4,020	36,23
Columbia Gas of Maryland, Inc.	0	16,33
CNS Microwave, Inc.	N/A	1,84
Columbia Network Services Corporation	N/A	3,14
Columbia Gas of Ohio, Inc.	194,840	81,42
Columbia Gas of Pennsylvania, Inc.	78,412	
Columbia Remainder Corporation	0	
Crossroads Pipeline	14,972	
NiSource Corporate Services Company	69,495	
NiSource Development Company, Inc.	183,852	
EnergyUSA, Inc.	36,620	
EnergyUSA, Inc. (MA)	0	1,74
Kokomo Gas and Fuel Company	0	4,62
NiSource Capital Markets. Inc.	N/A	83
NI Energy Services, Inc.	49,484	
NiSource Energy Technologies, Inc.	21,694	
NiSource Finance Corp.	N/A	1,133,80
NiSource Inc.	N/A	54,91
Northern Indiana Fuel and Light Company, Inc.	0	13,54
Northern Indiana Public Service Company	579,297	
Granite State Gas Transmission	8,411	
Northern Utilities, Inc.	17,103	49
Columbia Petroleum Corporation	N/A	
PEI Holdings, Inc.	117,606	
Columbia Gas Transmission Corporation	123,359	5,56
EnergyUSA-TPC Corp.	32,871	32,88

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EXHIBIT #3

NISOURCE INC.
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GUARANTOR	SUBSIDIARY	GUARANTEES ISSUED DURING 1ST QUARTER 2004	PURPOSE
-----	-----	-----	-----
NiSource/NiSource Capital Markets	EnergyUSA - TPC	27,700,000	Guarantee energ

NISOURCE INC.
 QUARTERLY REPORT UNDER RULE 24 OF THE
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 ITEM #15

As of March 31, (in thousands)	2004
ASSETS	
PROPERTY, PLANT, AND EQUIPMENT:	
Utility plant	\$ 16,054,027
Accumulated depreciation and amortization	(7,162,926)
Net Utility Plant	8,891,101
Other property, at cost, less accumulated depreciation	465,879
Net Property, Plant and Equipment	9,356,980
INVESTMENTS:	
Assets of discontinued operations and assets held for sale	6,500
Unconsolidated affiliates	91,934
Other investments	72,622
Total Investments	171,056
CURRENT ASSETS:	
Cash and cash equivalents	44,526
Restricted cash	14,973
Accounts receivable - less reserve	730,997
Unbilled revenue - less reserve	230,506
Gas inventory	77,545
Underrecovered gas and fuel costs	165,927
Material and supplies, at average cost	70,906
Electric production fuel, at average cost	31,136
Price risk management asset	82,830
Exchange gas receivable	173,901
Regulatory assets	112,602
Prepayments and other	96,825
Total Current Assets	1,832,674
OTHER ASSETS:	
Price risk asset long term	153,945
Regulatory assets	584,807
Goodwill	3,704,025
Intangible assets	523,685
Deferred charges and other	148,260

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Total Other Assets	5,114,722

TOTAL ASSETS	\$ 16,475,432
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EXHIBIT #4

NISOURCE INC.
 QUARTERLY REPORT UNDER RULE 24 OF THE
 PUBLIC UTILITY HOLDING COMPANY ACT OF 1935
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As of March 31, (in thousands)	2004
-----	-----
CAPITALIZATION AND LIABILITIES	
CAPITALIZATION:	
Common Stock Equity	
Preferred Stocks -	4,526,444
Subsidiary Companies	
Series without mandatory redemption provisions	81,114
Long-term debt, excluding amounts due within one year	5,945,074

Total Capitalization	10,552,632

CURRENT LIABILITIES:	
Current portion of long-term debt	117,089
Short-term borrowings	222,600
Accounts payable	426,240
Dividends declared on common and preferred stocks	61,666
Customer deposits	83,195
Taxes accrued	379,302
Interest accrued	138,446
Overrecovered gas and fuel costs	53,026
Price risk management liabilities	30,206
Exchange gas payable	245,452
Current deferred revenue	25,421
Regulatory liabilities	68,403
Accrued liability for postretirement and pension benefits	71,050
Other accruals	426,323

Total current liabilities	2,348,419

OTHER:	
Price risk management liabilities	6,037
Deferred income taxes	1,612,488
Deferred investment tax credits	85,089
Deferred credits	57,892
Non-current deferred revenue	107,281
Accrued liability for postretirement and pension benefits	404,734
Preferred stock liabilities with mandatory redemption provisions	2,438
Regulatory liabilities and other removal costs	1,081,809
Other noncurrent liabilities	216,613

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Total other	3,574,381

TOTAL CAPITALIZATION AND LIABILITIES	\$ 16,475,432
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EXHIBIT #5

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 March 31, (in thousands)	2004
-----	-----
ASSETS	
PROPERTY, PLANT, AND EQUIPMENT:	
Utility plant	\$ 6,669,634
Accumulated depreciation and amortization	(3,121,700)

Net Utility Plant	3,547,934

OTHER PROPERTY AND INVESTMENTS	2,350

CURRENT ASSETS:	
Cash and cash equivalents	8,323
Restricted cash	1,709
Accounts receivable - less reserve	53,843
Unbilled revenue - less reserve	40,936
Material and supplies, at average cost	43,962
Electric production fuel, at average cost	31,137
Natural gas in storage, at last in, first-out cost	22,314
Price risk management assets	2,601
Regulatory assets	13,164
Prepayments and other	59,207

Total Current Assets	277,196

OTHER ASSETS:	
Regulatory assets	206,546
Intangible assets	25,161
Prepayments and other	5,877

Total Other Assets	237,584

TOTAL ASSETS	\$ 4,065,064
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EXHIBIT #5

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 March 31, (in thousands)

-----	2004 -----
CAPITALIZATION AND LIABILITIES	
CAPITALIZATION:	
Common shareholder's equity	\$ 1,026,975
Preferred Stocks -	
Series without mandatory redemption provisions	81,114
Long-term debt, excluding amount due within one year	571,020

Total Capitalization	1,679,109

CURRENT LIABILITIES:	
Current portion of long-term debt	32,000
Short-term borrowings	465,674
Accounts payable	98,141
Dividends declared on common and preferred stock	1,093
Customer deposits	52,899
Taxes accrued	151,157
Interest accrued	7,587
Overrecovered gas and fuel costs	35,462
Price risk management liabilities	439
Accrued liability for postretirement and pension benefits	23,027
Other accruals	56,318

Total current liabilities	923,797

OTHER:	
Deferred income taxes	457,033
Deferred investment tax credits	55,468
Deferred credits	19,059
Accrued liability for postretirement and pension benefits	222,954
Preferred stock liabilities with mandatory redemption provisions	2,438
Regulatory liabilities and other removal costs	677,900
Other noncurrent liabilities	27,306

Total other	1,462,158

TOTAL CAPITALIZATION AND LIABILITIES	\$ 4,065,064
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EXHIBIT #6

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

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ITEM #15

As of March 31, (in thousands)

2004

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ASSETS		
PROPERTY, PLANT, AND EQUIPMENT:		
Utility plant	\$	928,813
Accumulated depreciation and amortization		(246,252)

Net Utility Plant		682,561

OTHER PROPERTY AND INVESTMENTS		
		1,978

INVESTMENTS:		
Unconsolidated affiliates		34

Total Investments		34

CURRENT ASSETS:		
Cash and cash equivalents		7,193
Restricted cash		519
Accounts receivable - less reserve		111,863
Unbilled revenue - less reserve		42,124
Gas Inventory		13,848
Underrecovered gas and fuel costs		29,421
Material and supplies, at average cost		4,107
Price risk management asset		903
Exchange gas receivable		10,933
Regulatory assets		9,466
Prepayments and other		2,627

Total Current Assets		233,004

OTHER ASSETS:		
Price risk management asset		134
Regulatory assets		36,205
Intangible assets		470,839
Deferred charges and other		13,808

Total Other Assets		520,986

TOTAL ASSETS	\$	1,438,563
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EXHIBIT #6

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

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As of March 31, (in thousands)	2004
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CAPITALIZATION AND LIABILITIES	
CAPITALIZATION:	
Common shareholder's equity	\$ 555,721
Long-term debt excluding amt due within one year	173,500

Total Capitalization	729,221

CURRENT LIABILITIES:	
Current portion of long-term debt	833
Short-term borrowings	186,783
Accounts payable	41,344
Customer deposits	4,194
Taxes accrued	27,084
Interest accrued	1,211
Regulatory liabilities	2,276
Other accruals	29,922

Total current liabilities	293,647

OTHER:	
Deferred income taxes	292,053
Deferred investment tax credits	2,379
Accrued liability for postretirement and pension benefits	17,932
Regulatory liabilities and other removal costs	92,821
Other noncurrent liabilities	10,510

Total other	415,695

TOTAL CAPITALIZATION AND LIABILITIES	\$ 1,438,563
	=====

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EXHIBIT #7

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 March 31, (in thousands)	2004
-----	-----
ASSETS	
PROPERTY, PLANT, AND EQUIPMENT:	
Utility plant	\$ 177,691
Accumulated depreciation and amortization	(43,150)

Net Utility Plant	134,541

OTHER PROPERTY AND INVESTMENTS	1,904

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INVESTMENTS:

Unconsolidated affiliates	2

Total Investments	2

CURRENT ASSETS:

Cash and cash equivalents	1,940
Restricted cash	519
Accounts receivable - less reserve	20,428
Unbilled revenue - less reserve	8,514
Gas inventory	712
Underrecovered gas and fuel costs	2,248
Material and supplies, at average cost	603
Price risk management asset	903
Exchange gas receivable	10,045
Regulatory assets	222
Prepayments and other	299

Total Current Assets	46,433

OTHER ASSETS:

Price risk management asset	134
Regulatory assets	18,117
Intangible assets	79,558
Deferred charges and other	1,854

Total Other Assets	99,663

TOTAL ASSETS	\$ 282,543
	=====

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EXHIBIT #7

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 March 31, (in thousands)	2004

CAPITALIZATION AND LIABILITIES

CAPITALIZATION:

Common shareholder's equity	\$ 119,220
Long-term debt excluding amt due within one year	65,000

Total Capitalization	184,220

CURRENT LIABILITIES:

Current portion of long-term debt	833
Short-term borrowings	1,229
Accounts payable	9,408
Customer deposits	974

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Taxes accrued	1,550
Interest accrued	242
Regulatory liabilities	1,292
Other accruals	7,419

Total current liabilities	22,947

OTHER:	
Deferred income taxes	53,540
Deferred investment tax credits	233
Accrued liability for postretirement and pension benefits	2,540
Regulatory liabilities and other removal costs	13,085
Other noncurrent liabilities	5,978

Total other	75,376

TOTAL CAPITALIZATION AND LIABILITIES	\$ 282,543
	=====

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EXHIBIT #8

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

As of March 31, (in thousands)	2004
-----	-----
ASSETS	
PROPERTY, PLANT, AND EQUIPMENT:	
Utility plant	\$ 56,451
Accumulated depreciation and amortization	(33,039)

Net Utility Plant	23,412

INVESTMENTS:	
Unconsolidated affiliates	5

Total Investments	5

CURRENT ASSETS:	
Cash and cash equivalents	748
Accounts receivable - less reserve	10,461
Unbilled revenue - less reserve	1,784
Gas Inventory	1,108
Material and supplies, at average cost	316
Prepayments and other	40

Total Current Assets	14,457

OTHER ASSETS:	
Regulatory assets	381
Goodwill	16,439

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Intangible assets	159
Deferred charges and other	181

Total Other Assets	17,160

TOTAL ASSETS	\$ 55,034
	=====
CAPITALIZATION AND LIABILITIES	
CAPITALIZATION:	
Common shareholder's equity	\$ 38,727

Total Capitalization	38,727

CURRENT LIABILITIES:	
Accounts payable	5,103
Customer deposits	504
Taxes accrued	1,597
Interest accrued	151
Overrecovered gas and fuel costs	929
Other accruals	1,609

Total current liabilities	9,893

OTHER:	
Deferred income taxes	3,332
Deferred investment tax credits	420
Accrued liability for postretirement and pension benefits	1,181
Regulatory liabilities and other removal costs	1,477
Other noncurrent liabilities	4

Total other	6,414

TOTAL CAPITALIZATION AND LIABILITIES	\$ 55,034
	=====

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EXHIBIT #9

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 March 31, (in thousands)	2004
-----	-----
ASSETS	
PROPERTY, PLANT, AND EQUIPMENT:	
Utility plant	\$ 56,956
Accumulated depreciation and amortization	(23,976)

Net Utility Plant	32,980

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OTHER PROPERTY AND INVESTMENTS	592
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CURRENT ASSETS:	
Cash and cash equivalents	469
Accounts receivable - less reserve	19,941
Unbilled revenue - less reserve	1,877
Gas inventory	475
Underrecovered gas and fuel costs	1,764
Material and supplies, at average cost	303
Prepayments and other	92
<hr/>	
Total Current Assets	24,921
<hr/>	
OTHER ASSETS:	
Regulatory assets	87
Goodwill	13,307
Intangible assets	591
Deferred charges and other	1,456
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Total Other Assets	15,441
<hr/>	
TOTAL ASSETS	\$ 73,934
<hr/>	
<hr/>	
CAPITALIZATION AND LIABILITIES	
CAPITALIZATION:	
Common shareholder's equity	\$ 51,246
<hr/>	
Total Capitalization	51,246
<hr/>	
CURRENT LIABILITIES:	
Accounts payable	5,266
Customer deposits	232
Taxes accrued	2,201
Interest accrued	32
Other accruals	757
<hr/>	
Total current liabilities	8,488
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OTHER:	
Deferred income taxes	5,512
Deferred investment tax credits	266
Accrued liability for postretirement and pension benefits	7,213
Regulatory liabilities and other removal costs	1,000
Other noncurrent liabilities	209
<hr/>	
Total other	14,200
<hr/>	
TOTAL CAPITALIZATION AND LIABILITIES	\$ 73,934
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ITEM #15

As of March 31, (in thousands)	2004
-----	-----
ASSETS	
PROPERTY, PLANT, AND EQUIPMENT:	
Utility plant	\$ 239,330
Accumulated depreciation and amortization	(86,912)

Net Utility Plant	152,418

CURRENT ASSETS:	
Cash and cash equivalents	836
Accounts receivable - less reserve	52,041
Unbilled revenue - less reserve	6,730
Gas inventory	1,393
Underrecovered gas and fuel costs	9,642
Material and supplies, at average cost	94
Exchange gas receivable	409
Regulatory assets	720
Prepayments and other	1,455

Total Current Assets	73,320

OTHER ASSETS:	
Regulatory assets	2,834
Deferred charges and other	486

Total Other Assets	3,320

TOTAL ASSETS	\$ 229,058
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EXHIBIT #10

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 March 31, (in thousands)	2004
-----	-----
CAPITALIZATION AND LIABILITIES	
CAPITALIZATION:	
Common shareholder's equity	\$ 85,175
Long-term debt excluding amt due within one year	42,140

Total Capitalization	127,315

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CURRENT LIABILITIES:	
Current portion of long-term debt	32
Accounts payable	18,047
Customer deposits	2,758
Taxes accrued	6,214
Interest accrued	43
Exchange gas payable	7,451
Accrued liability for postretirement and pension benefits	361
Other accruals	22,065

Total current liabilities	56,971

Other:	
Deferred income taxes	14,934
Deferred investment tax credits	1,185
Accrued liability for postretirement and pension benefits	1,474
Regulatory liabilities and other removal costs	26,188
Other noncurrent liabilities	991

Total other	44,772

TOTAL CAPITALIZATION AND LIABILITIES	\$ 229,058
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EXHIBIT #11

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 March 31, (in thousands)	2004
-----	-----
ASSETS	
PROPERTY, PLANT, AND EQUIPMENT:	
Utility plant	\$ 1,584,870
Accumulated depreciation and amortization	(552,463)

Net Utility Plant	1,032,407

OTHER PROPERTY AND INVESTMENTS	
	1,270

CURRENT ASSETS:	
Cash and cash equivalents	7,764
Accounts receivable - less reserve	194,224
Unbilled revenue - less reserve	80,879
Gas inventory	18,485
Underrecovered gas and fuel costs	92,753
Material and supplies, at average cost	1,992
Exchange gas receivable	74,757
Regulatory assets	68,038
Prepayments and other	18,697

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Total Current Assets	557,589

OTHER ASSETS:	
Regulatory assets	222,235
Intangible assets	318
Deferred charges and other	74,778

Total Other Assets	297,331

TOTAL ASSETS	\$ 1,888,597
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EXHIBIT #11

COLUMBIA GAS OF OHIO
 QUARTERLY REPORT UNDER RULE 24 OF THE
 PUBLIC UTILITY HOLDING COMPANY ACT OF 1935
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As of March 31, (in thousands)	2004

CAPITALIZATION AND LIABILITIES	
CAPITALIZATION:	
Common shareholder's equity	\$ 506,752
Long-term debt excluding amt due within one year	306,769

Total Capitalization	813,521

CURRENT LIABILITIES:	
Current portion of long-term debt	235
Short-term borrowings	53,668
Accounts payable	150,047
Customer deposits	13,222
Taxes accrued	68,634
Interest accrued	956
Price risk management liabilities	1,037
Exchange gas payable	119,875
Current deferred revenue	1,635
Regulatory liabilities	64,296
Accrued liability for postretirement and pension benefits	7,583
Other accruals	175,596

Total current liabilities	656,784

OTHER:	
Deferred income taxes	161,481
Deferred investment tax credits	14,882
Accrued liability for postretirement and pension benefits	45,312
Regulatory liabilities and other removal costs	142,987
Other noncurrent liabilities	53,631

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Total other	418,293

TOTAL CAPITALIZATION AND LIABILITIES	\$ 1,888,598
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EXHIBIT #12

COLUMBIA GAS OF PENNSYLVANIA
 QUARTERLY REPORT UNDER RULE 24 OF THE
 PUBLIC UTILITY HOLDING COMPANY ACT OF 1935
 FILE NO. 70-10169
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As of March 31, (in thousands)	2004
-----	-----
ASSETS	
PROPERTY, PLANT, AND EQUIPMENT:	
Utility plant	\$ 686,312
Accumulated depreciation and amortization	(234,639)

Net Utility Plant	451,673

OTHER PROPERTY AND INVESTMENTS	8

CURRENT ASSETS:	
Cash and cash equivalents	5,189
Accounts receivable - less reserve	101,363
Unbilled revenue - less reserve	36,444
Gas inventory	14,767
Underrecovered gas and fuel costs	32,347
Material and supplies, at average cost	557
Exchange gas receivable	31,192
Regulatory assets	4,226
Prepayments and other	1,387

Total Current Assets	227,472

OTHER ASSETS:	
Regulatory assets	69,010
Intangible assets	36
Deferred charges and other	1,996

Total Other Assets	71,042

TOTAL ASSETS	\$ 750,195
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EXHIBIT #12

COLUMBIA GAS OF PENNSYLVANIA
 QUARTERLY REPORT UNDER RULE 24 OF THE
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 FILE NO. 70-10169
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As of March 31, (in thousands)

2004

CAPITALIZATION AND LIABILITIES

CAPITALIZATION:

Common shareholder's equity	\$ 234,195
Long-term debt excluding amt due within one year	185,215

Total Capitalization

419,410

CURRENT LIABILITIES:

Short-term borrowings	28,673
Accounts payable	42,370
Customer deposits	2,483
Taxes accrued	11,516
Interest accrued	22
Price risk management liabilities	393
Exchange gas payable	24,451
Accrued liability for postretirement and pension benefits	4,527
Other accruals	71,374

Total current liabilities

185,809

OTHER:

Deferred income taxes	107,434
Deferred investment tax credits	7,055
Accrued liability for postretirement and pension benefits	11,116
Regulatory liabilities and other removal costs	9,712
Other noncurrent liabilities	9,659

Total other

144,976

TOTAL CAPITALIZATION AND LIABILITIES

\$ 750,195

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EXHIBIT #13

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 March 31, (in thousands)

2004

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ASSETS		
PROPERTY, PLANT, AND EQUIPMENT:		
Utility plant		\$ 521,267
Accumulated depreciation and amortization		(116,974)

Net Utility Plant		404,293

CURRENT ASSETS:		
Cash and cash equivalents		2,383
Accounts receivable - less reserve		68,643
Unbilled revenue - less reserve		16,287
Gas inventory		3,108
Material and supplies, at average cost		1,309
Exchange gas receivable		102
Regulatory assets		234
Prepayments and other		4,776

Total Current Assets		96,842

OTHER ASSETS:		
Regulatory assets		7,676
Intangible assets		40
Deferred charges and other		9,092

Total Other Assets		16,808

TOTAL ASSETS		\$ 517,943
		=====
CAPITALIZATION AND LIABILITIES		
CAPITALIZATION:		
Common shareholder's equity		\$ 206,213
Long-term debt excluding amt due within one year		130,175

Total Capitalization		336,388

CURRENT LIABILITIES:		
Accounts payable		30,225
Customer deposits		6,388
Taxes accrued		12,769
Interest accrued		63
Overrecovered gas and fuel costs		11,460
Exchange gas payable		6,143
Regulatory liabilities		96
Accrued liability for postretirement and pension benefits		2,434
Other accruals		20,844

Total current liabilities		90,422

OTHER:		
Deferred income taxes		38,099
Deferred investment tax credits		1,892
Accrued liability for postretirement and pension benefits		5,383
Regulatory liabilities and other removal costs		20,916
Other noncurrent liabilities		24,843

Total other		91,133

TOTAL CAPITALIZATION AND LIABILITIES		\$ 517,943
		=====

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 March 31, (in thousands)	2004
ASSETS	
PROPERTY, PLANT, AND EQUIPMENT:	
Utility plant	\$ 86,123
Accumulated depreciation and amortization	(26,151)
Net Utility Plant	59,972
OTHER PROPERTY AND INVESTMENTS	
	1
CURRENT ASSETS:	
Cash and cash equivalents	504
Accounts receivable - less reserve	22,272
Unbilled revenue - less reserve	3,293
Gas inventory	486
Material and supplies, at average cost	601
Exchange gas receivable	2
Regulatory assets	215
Prepayments and other	1,845
Total Current Assets	29,218
OTHER ASSETS:	
Regulatory assets	1,761
Deferred charges and other	14
Total Other Assets	1,775
TOTAL ASSETS	\$ 90,966
CAPITALIZATION AND LIABILITIES	
CAPITALIZATION:	
Common shareholder's equity	\$ 31,574
Long-term debt excluding amt due within one year	18,975
Total Capitalization	50,549
CURRENT LIABILITIES:	
Accounts payable	5,882
Customer deposits	455
Taxes accrued	3,417
Interest accrued	5

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Overrecovered gas and fuel costs	5,176
Exchange gas payable	302
Regulatory liabilities	5
Accrued liability for postretirement and pension benefits	411
Other accruals	3,483

Total current liabilities	19,136

OTHER:	
Deferred income taxes	6,656
Deferred investment tax credits	686
Accrued liability for postretirement and pension benefits	1,266
Regulatory liabilities and other removal costs	12,139
Other noncurrent liabilities	534

Total other	21,281

TOTAL CAPITALIZATION AND LIABILITIES	\$ 90,966
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