

Edgar Filing: NISOURCE INC/DE - Form 35-CERT

NISOURCE INC/DE
Form 35-CERT
November 15, 2004

November 15, 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 September 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

134,800

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

Columbia Energy Group U-6B-2 filed on behalf of Columbia of Ohio Receivables Corporation on August 26, 2004.

Northern Indiana Public Service Company U-6B-2 filed on behalf of NIPSCO Receivables Corporation on August 26, 2004.

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, Columbia Gas of Ohio, Columbia Gas of Pennsylvania Columbia Gas of

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Virginia and Columbia Gas of Maryland.

- 16. The calculation of the portion of NiSource's loss that is attributable to interest expense on the Acquisition Debt in tax year 2003 and the allocation of income taxes to each of the members of the consolidated group

This information was previously filed confidentially pursuant to Rule 104 with an amendment, dated October 1, 2004, to NiSource's Annual Report on Form U5S for the year ended December 31, 2003 (File No. 030-00350).

Very truly yours,

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
PUBLIC UTILITY HOLDING COMPANY ACT OF 1935
FILE NO. 70-10169
ITEM #4

Table with 4 columns: COMPANY, AMOUNT ISSUED DURING THIRD QUARTER OF 2004 (IN THOUSANDS), AMOUNT OUTSTANDING SEPTEMBER 30, 2004 (IN THOUSANDS), TYPE OF DEBT OR SECURITY. Rows include NiSource Finance Corp. with values 534,900 and 678,400 for Short-term Debt, and another row with 0 and 5,589,191 for Long-term Debt.

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EXHIBIT #2

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 #5

SUBSIDIARY (AMOUNTS IN THOUSANDS)	MAXIMUM AMOUNT OUTSTANDING DURING THIRD QUARTER OF 2004	MAXIMUM AMOUNT INVESTED DURING THIRD QUARTER OF 2004	AV THIR
Bay State Gas Company	198,636	0	
Columbia Assurance Agency, Inc.	N/A	37	
Columbia Accounts Receivable Corporation	N/A	10,073	
Columbia Atlantic Trading Corporation	N/A	740	
Columbia Deep Water Services Company	38	351	
Columbia Electric Corporation	N/A	6,588	
Columbia Energy Services Corporation	58,203	0	
Columbia Energy Group	N/A	511,616	
Columbia Gulf Transmission Company	0	25,324	
Columbia Gas of Virginia, Inc.	13,003	21,081	
NiSource Insurance Corporation, Ltd.	N/A	246	
Columbia Gas of Kentucky, Inc.	0	32,422	
Columbia Gas of Maryland, Inc.	0	16,714	
CNS Microwave, Inc.	N/A	1,944	
Columbia Network Services Corporation	N/A	3,127	
Columbia Gas of Ohio, Inc.	180,573	136,088	
Columbia of Ohio Receivables Corp	0	172	
Columbia Gas of Pennsylvania, Inc.	73,747	31,654	
Columbia Remainder Corporation	0	0	
Crossroads Pipeline	15,074	0	
NiSource Corporate Services Company	80,547	0	
NiSource Development Company, Inc.	184,176	0	
EnergyUSA, Inc.	32,466	0	
EnergyUSA, Inc. (MA)	0	1,755	
Kokomo Gas and Fuel Company	0	8,572	
NiSource Capital Markets, Inc.	N/A	298	
NI Energy Services, Inc.	49,023	0	
NiSource Energy Technologies, Inc.	22,707	0	
NiSource Finance Corp.	N/A	868,414	
NiSource Inc.	N/A	63,152	
Northern Indiana Fuel and Light Company, Inc.	0	11,210	
Northern Indiana Public Service Company	528,680	0	
NIPSCO Receivables Corporation	0	1,276	
NiSource Retail Service Corp	1,516	0	
Granite State Gas Transmission	9,292	0	
Northern Utilities, Inc.	6,006	8,906	
PEI Holdings, Inc.	124,131	0	
Columbia Gas Transmission Corporation	0	71,322	
EnergyUSA-TPC Corp.	37,066	5,851	

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EXHIBIT #3

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

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ITEM # 11

GUARANTOR	SUBSIDIARY	GUARANTEES ISSUED DURING 2ND QUARTER 2004 (IN THOUSANDS)	PURPOSE
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*NiSource did not issue any guarantees during the quarter

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EXHIBIT #4

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

As of September 30, (in thousands)	2004
ASSETS	
PROPERTY, PLANT, AND EQUIPMENT:	
Utility plant	\$ 16,124,503
Accumulated depreciation and amortization	(7,203,631)
Net Utility Plant	8,920,872
Other property, at cost, less accumulated depreciation	458,064
Net Property, Plant and Equipment	9,378,935
INVESTMENTS:	
Assets of discontinued operations and assets held for sale	19,201
Unconsolidated affiliates	96,295
Other investments	73,635
Total Investments	189,131
CURRENT ASSETS:	
Cash and cash equivalents	40,371
Restricted cash	19,936
Accounts receivable - less reserve	318,316
Unbilled revenue - less reserve	76,584
Gas inventory	555,732

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Underrecovered gas and fuel costs	185,640
Material and supplies, at average cost	71,335
Electric production fuel, at average cost	26,475
Price risk management asset	113,296
Exchange gas receivable	168,260
Regulatory assets	126,216
Prepayments and other	59,252

Total Current Assets	1,761,413

OTHER ASSETS:	
Price risk management asset	168,470
Regulatory assets	575,192
Goodwill	3,698,071
Intangible assets	522,123
Deferred charges and other	169,455

Total Other Assets	5,133,311

TOTAL ASSETS	\$ 16,462,790
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EXHIBIT #4

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

As of September 30, (in thousands) 2004

CAPITALIZATION AND LIABILITIES

CAPITALIZATION:

Common Stock Equity	\$ 4,503,329
Preferred Stocks -	
Subsidiary Companies	
Series without mandatory redemption provisions	81,114
Long-term debt, excluding amounts due within one year	5,589,191

Total Capitalization	10,173,634

CURRENT LIABILITIES:

Current portion of long-term debt	368,034
Short-term borrowings	678,400
Accounts payable	295,099
Dividends declared on common and preferred stocks	61,689
Customer deposits	82,028
Taxes accrued	161,236
Interest accrued	140,908
Overrecovered gas and fuel costs	27,132
Price risk management liabilities	48,362
Exchange gas payable	249,799
Current deferred revenue	25,787
Regulatory liabilities	36,516

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Accrued liability for postretirement and pension benefits	47,010
Other accruals	362,966

Total current liabilities	2,584,966

OTHER:	
Price risk management liabilities	5,694
Deferred income taxes	1,639,114
Deferred investment tax credits	80,632
Deferred credits	61,291
Non-current deferred revenue	93,674
Accrued liability for postretirement and pension benefits	432,937
Preferred stock liabilities with mandatory redemption provisions	1,238
Regulatory liabilities and other removal costs	1,175,989
Other noncurrent liabilities	213,621

Total other	3,704,190

TOTAL CAPITALIZATION AND LIABILITIES	\$ 16,462,790
=====	

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EXHIBIT #5

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

As of September 30, (in thousands)	2004

ASSETS	
PROPERTY, PLANT AND EQUIPMENT	
Utility Plant	\$ 8,302,805
Accumulated depreciation and amortization	(3,705,700)

Net utility plant	4,597,105

Other property, at cost, less accumulated depreciation	1,839

Net Property, Plant and Equipment	4,598,943

INVESTMENTS AND OTHER ASSETS	
Assets of discontinued operations and assets held for sale	19,201
Unconsolidated affiliates	35,200
Other investments	41,970

Total Investments	96,371

CURRENT ASSETS	
Cash and cash equivalents	327,995
Restricted cash	625

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Accounts receivable - less reserve	176,584
Unbilled revenue - less reserve	31,678
Gas inventory	389,943
Underrecovered gas and fuel costs	141,571
Materials and supplies, at average cost	20,914
Price risk management assets	53,639
Exchange gas receivable	123,940
Regulatory assets	96,654
Prepayments and other	40,131

Total Current Assets	1,403,674

OTHER ASSETS	
Price risk management assets	122,942
Regulatory assets	348,444
Intangible assets	36
Deferred charges and other	105,691

Total Other Assets	577,113

TOTAL ASSETS	\$ 6,676,101
=====	

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EXHIBIT #5

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

As of September 30, (in thousands) 2004

CAPITALIZATION AND LIABILITIES

CAPITALIZATION

Common Stock Equity	\$2,823,670
Long-term debt, excluding amounts due within one year	1,356,662

Total Capitalization	4,180,332

CURRENT LIABILITIES

Current portion of long-term debt	318
Accounts payable	134,642
Customer deposits	23,057
Taxes accrued	114,445
Interest accrued	36,495
Overrecovered gas and fuel costs	7,854
Price risk management liabilities	6,594
Exchange gas payable	247,988
Current deferred revenue	23,602
Regulatory liabilities	29,822
Accrued liability for postretirement and postemployment benefits	18,020

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Other accruals	281,386

Total Current Liabilities	924,223

OTHER LIABILITIES AND DEFERRED CREDITS	
Deferred income taxes	806,992
Deferred investment tax credits	25,827
Deferred credits	50,286
Noncurrent deferred revenue	93,173
Accrued liability for postretirement and postemployment benefits	92,374
Regulatory liabilities and other cost of removal	378,397
Other noncurrent liabilities	124,497

Total Other	1,571,546

COMMITMENTS AND CONTINGENCIES	-

TOTAL CAPITALIZATION AND LIABILITIES	\$6,676,101
=====	

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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 September 30, (in thousands)	2004

ASSETS	
PROPERTY, PLANT, AND EQUIPMENT:	
Utility plant	\$ 6,698,187
Accumulated depreciation and amortization	(3,165,059)

Net Utility Plant	3,533,128

OTHER PROPERTY AND INVESTMENTS	2,319

CURRENT ASSETS:	
Cash and cash equivalents	1,604
Restricted cash	7,782
Accounts receivable - less reserve	60,330
Unbilled revenue - less reserve	31,044
Material and supplies, at average cost	44,284
Electric production fuel, at average cost	26,475
Natural gas in storage, at last in, first-out cost	104,990
Price risk management assets	9,762
Regulatory assets	18,487
Prepayments and other	50,271

Total Current Assets	355,029

OTHER ASSETS:	

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Regulatory assets	196,150
Intangible assets	30,820
Deferred charges and other	6,109

Total Other Assets	233,079

TOTAL ASSETS	\$ 4,123,555
=====	

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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 September 30, (in thousands) 2004

CAPITALIZATION AND LIABILITIES

CAPITALIZATION:

Common shareholder's equity	\$ 1,111,274
Preferred Stocks -	
Series without mandatory redemption provisions	81,114
Long-term debt, excluding amount due within one year	497,828

Total Capitalization	1,690,216

CURRENT LIABILITIES:

Current portion of long-term debt	73,275
Short-term borrowings	504,848
Accounts payable	111,076
Dividends declared on common and preferred stock	1,063
Customer deposits	54,087
Taxes accrued	88,364
Interest accrued	7,283
Overrecovered gas and fuel costs	17,641
Price risk management liabilities	661
Accrued liability for postretirement and pension benefits	23,027
Other accruals	63,744

 Total current liabilities 945,069

OTHER:

Deferred income taxes	457,493
Deferred investment tax credits	51,939
Deferred credits	19,162
Accrued liability for postretirement and pension benefits	233,279
Preferred stock liabilities with mandatory redemption provisions	1,238
Regulatory liabilities and other removal costs	704,451
Other noncurrent liabilities	20,708

 Total other 1,488,270

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TOTAL CAPITALIZATION AND LIABILITIES \$ 4,123,555
=====

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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 September 30, (in thousands) 2004

ASSETS

PROPERTY, PLANT, AND EQUIPMENT:

Utility plant \$ 951,392
Accumulated depreciation and amortization (255,630)

Net Utility Plant 695,762

OTHER PROPERTY AND INVESTMENTS 1,855

INVESTMENTS:

Unconsolidated affiliates 34

Total Investments 34

CURRENT ASSETS:

Cash and cash equivalents 2,055
Restricted cash 233
Accounts receivable - less reserve 34,290
Unbilled revenue - less reserve 12,501
Gas Inventory 42,208
Underrecovered gas and fuel costs 40,968
Material and supplies, at average cost 4,419
Price risk management asset 1,808
Exchange gas receivable 38,555
Regulatory assets 10,845
Prepayments and other 3,580

Total Current Assets 191,462

OTHER ASSETS:

Price risk management asset 131
Regulatory assets 38,586
Intangible assets 464,196
Deferred charges and other 12,852

Total Other Assets 515,765

TOTAL ASSETS \$ 1,404,878
=====

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 September 30, (in thousands)	2004

CAPITALIZATION AND LIABILITIES	
CAPITALIZATION:	
Common shareholder's equity	\$ 540,502
Long-term debt excluding amt due within one year	162,667

Total Capitalization	703,169

CURRENT LIABILITIES:	
Current portion of long-term debt	10,833
Short-term borrowings	204,156
Accounts payable	33,268
Customer deposits	4,171
Interest accrued	1,057
Regulatory liabilities	6,071
Other accruals	23,109

Total current liabilities	282,665

OTHER:	
Deferred income taxes	292,307
Deferred investment tax credits	2,180
Accrued liability for postretirement and pension benefits	21,247
Regulatory liabilities and other removal costs	95,933
Other noncurrent liabilities	7,377

Total other	419,044

TOTAL CAPITALIZATION AND LIABILITIES	\$ 1,404,878
=====	

NORTHERN UTILITIES, INC.
 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 September 30, (in thousands)	2004

ASSETS	
PROPERTY, PLANT, AND EQUIPMENT:	
Utility plant	\$ 183,161
Accumulated depreciation and amortization	(45,195)

Net Utility Plant	137,966

OTHER PROPERTY AND INVESTMENTS	1,781

INVESTMENTS:	
Unconsolidated affiliates	2

Total Investments	2

CURRENT ASSETS:	
Cash and cash equivalents	424
Restricted cash	233
Accounts receivable - less reserve	5,646
Unbilled revenue - less reserve	2,358
Gas inventory	1,307
Underrecovered gas and fuel costs	3,403
Material and supplies, at average cost	867
Price risk management asset	1,809
Exchange gas receivable	25,129
Prepayments and other	315

Total Current Assets	41,491

OTHER ASSETS:	
Price risk management asset	131
Regulatory assets	21,140
Intangible assets	78,429
Deferred charges and other	1,785

Total Other Assets	101,485

TOTAL ASSETS	\$ 282,725
=====	

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As of September 30, (in thousands)	2004

CAPITALIZATION AND LIABILITIES	
CAPITALIZATION:	
Common shareholder's equity	\$ 116,607
Long-term debt excluding amt due within one year	64,167

Total Capitalization	180,774

CURRENT LIABILITIES:	
Current portion of long-term debt	833
Short-term borrowings	6,001
Accounts payable	9,238
Customer deposits	1,016
Interest accrued	50
Regulatory liabilities	2,303
Other accruals	6,297

Total current liabilities	25,738

OTHER:	
Deferred income taxes	53,381
Deferred investment tax credits	221
Accrued liability for postretirement and pension benefits	2,735
Regulatory liabilities and other removal costs	13,599
Other noncurrent liabilities	6,277

Total other	76,213

TOTAL CAPITALIZATION AND LIABILITIES	\$ 282,725
=====	

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EXHIBIT #9

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 September 30, (in thousands)	2004

ASSETS	
PROPERTY, PLANT, AND EQUIPMENT:	
Utility plant	\$ 57,676
Accumulated depreciation and amortization	(33,958)

Net Utility Plant	23,718

INVESTMENTS:	

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Unconsolidated affiliates	5

Total Investments	5

CURRENT ASSETS:	
Cash and cash equivalents	1,872
Accounts receivable - less reserve	9,376
Unbilled revenue - less reserve	620
Gas Inventory	884
Material and supplies, at average cost	371
Price risk management assets	1,123
Prepayments and other	108

Total Current Assets	14,354

OTHER ASSETS:	
Regulatory assets	381
Goodwill	16,439
Intangible assets	159
Deferred charges and other	181

Total Other Assets	17,160

TOTAL ASSETS	\$ 55,237
=====	

CAPITALIZATION AND LIABILITIES	
CAPITALIZATION:	
Common shareholder's equity	\$ 39,623

Total Capitalization	39,623

CURRENT LIABILITIES:	
Accounts payable	2,325
Customer deposits	524
Taxes accrued	822
Interest accrued	156
Overrecovered gas and fuel costs	1,638
Other accruals	1,960

Total current liabilities	7,425

OTHER:	
Deferred income taxes	3,830
Deferred investment tax credits	402
Accrued liability for postretirement and pension benefits	1,353
Regulatory liabilities and other removal costs	2,599
Other noncurrent liabilities	5

Total other	8,189

TOTAL CAPITALIZATION AND LIABILITIES	\$ 55,237
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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 September 30, (in thousands)	2004

ASSETS	
PROPERTY, PLANT, AND EQUIPMENT:	
Utility plant	\$ 57,676
Accumulated depreciation and amortization	(24,743)

Net Utility Plant	32,933

OTHER PROPERTY AND INVESTMENTS	662

CURRENT ASSETS:	
Cash and cash equivalents	2,027
Accounts receivable - less reserve	10,728
Unbilled revenue - less reserve	741
Gas inventory	5,796
Underrecovered gas and fuel costs	3,101
Material and supplies, at average cost	332
Price risk management asset	622
Prepayments and other	175

Total Current Assets	23,522

OTHER ASSETS:	
Regulatory assets	77
Goodwill	13,307
Intangible assets	591
Deferred charges and other	585

Total Other Assets	14,560

TOTAL ASSETS	\$ 71,677
=====	

CAPITALIZATION AND LIABILITIES	
CAPITALIZATION:	
Common shareholder's equity	\$ 51,022

Total Capitalization	51,022

CURRENT LIABILITIES:	
Accounts payable	3,299
Customer deposits	152
Taxes accrued	825
Interest accrued	30
Regulatory liabilities	622
Other accruals	528

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Total current liabilities	5,456
OTHER:	
Deferred income taxes	5,934
Deferred investment tax credits	266
Deferred credits	2
Accrued liability for postretirement and pension benefits	7,768
Regulatory liabilities and other removal costs	1,000
Other noncurrent liabilities	229
Total other	15,199
TOTAL CAPITALIZATION AND LIABILITIES	\$ 71,677

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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 September 30, (in thousands) 2004

ASSETS

PROPERTY, PLANT, AND EQUIPMENT:

Utility plant	\$ 239,583
Accumulated depreciation and amortization	(85,880)

Net Utility Plant 153,703

CURRENT ASSETS:

Cash and cash equivalents	273
Accounts receivable - less reserve	6,348
Unbilled revenue - less reserve	2,221
Gas inventory	20,256
Underrecovered gas and fuel costs	5,909
Material and supplies, at average cost	65
Exchange gas receivable	263
Regulatory assets	496
Prepayments and other	996

Total Current Assets 36,827

OTHER ASSETS:

Regulatory assets	2,614
Deferred charges and other	1,152

Total Other Assets 3,766

TOTAL ASSETS \$ 194,296

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 September 30, (in thousands) 2004

CAPITALIZATION AND LIABILITIES

CAPITALIZATION:

Common shareholder's equity	\$ 74,080
Long-term debt excluding amt due within one year	42,123

Total Capitalization 116,203

CURRENT LIABILITIES:

Current portion of long-term debt	34
Accounts payable	11,201
Customer deposits	2,558
Taxes accrued	2,763
Interest accrued	64
Exchange gas payable	4,005
Regulatory liabilities	3,207
Accrued liability for postretirement and pension benefits	163
Other accruals	11,201

Total current liabilities 35,196

OTHER:

Deferred income taxes	15,104
Deferred investment tax credits	1,140
Accrued liability for postretirement and pension benefits	1,507
Regulatory liabilities and other removal costs	23,779
Other noncurrent liabilities	1,367

Total other 42,897

TOTAL CAPITALIZATION AND LIABILITIES \$ 194,296

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PUBLIC UTILITY HOLDING COMPANY ACT OF 1935
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 ITEM #15

As of September 30, (in thousands)	2004

ASSETS	
PROPERTY, PLANT, AND EQUIPMENT:	
Utility plant	\$ 1,609,445
Accumulated depreciation and amortization	(574,271)

Net Utility Plant	1,035,174

OTHER PROPERTY AND INVESTMENTS	1,270

CURRENT ASSETS:	
Cash and cash equivalents	3,207
Accounts receivable - less reserve	45,086
Unbilled revenue - less reserve	11,143
Gas inventory	249,321
Underrecovered gas and fuel costs	93,389
Material and supplies, at average cost	2,000
Exchange gas receivable	11,675
Regulatory assets	81,627
Prepayments and other	11,145

Total Current Assets	508,593

OTHER ASSETS:	
Regulatory assets	225,506
Intangible assets	318
Deferred charges and other	78,597

Total Other Assets	304,421

TOTAL ASSETS	\$ 1,849,458
=====	

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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 September 30, (in thousands)	2004

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CAPITALIZATION AND LIABILITIES

CAPITALIZATION:

Common shareholder's equity	\$ 515,363
Long-term debt excluding amt due within one year	306,629

Total Capitalization	821,992

CURRENT LIABILITIES:

Current portion of long-term debt	264
Short-term borrowings	141,494
Accounts payable	85,165
Customer deposits	11,432
Taxes accrued	38,747
Interest accrued	973
Price risk management liabilities	5,727
Exchange gas payable	92,161
Current deferred revenue	1,242
Regulatory liabilities	24,323
Accrued liability for postretirement and pension benefits	7,024
Other accruals	140,399

Total current liabilities	548,951

OTHER:

Deferred income taxes	162,607
Deferred investment tax credits	14,529
Accrued liability for postretirement and pension benefits	42,186
Regulatory liabilities and other removal costs	206,175
Other noncurrent liabilities	53,018

Total other	478,515

TOTAL CAPITALIZATION AND LIABILITIES	\$ 1,849,458
=====	

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 September 30, (in thousands) 2004

ASSETS

PROPERTY, PLANT, AND EQUIPMENT:

Utility plant	\$ 697,604
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Accumulated depreciation and amortization	(236,843)

Net Utility Plant	460,761

OTHER PROPERTY AND INVESTMENTS	8

CURRENT ASSETS:	
Cash and cash equivalents	1,492
Accounts receivable - less reserve	30,110
Unbilled revenue - less reserve	13,104
Gas inventory	88,101
Underrecovered gas and fuel costs	42,273
Material and supplies, at average cost	1,191
Exchange gas receivable	30,364
Regulatory assets	5,360
Prepayments and other	2,732

Total Current Assets	214,727

OTHER ASSETS:	
Regulatory assets	65,468
Intangible assets	36
Deferred charges and other	3,043

Total Other Assets	68,547

TOTAL ASSETS	\$ 744,043
=====	

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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 September 30, (in thousands)	2004

CAPITALIZATION AND LIABILITIES	
CAPITALIZATION:	
Common shareholder's equity	\$ 216,659
Long-term debt excluding amt due within one year	185,215

Total Capitalization	401,874

CURRENT LIABILITIES:	
Short-term borrowings	66,284
Accounts payable	40,353
Customer deposits	2,607
Taxes accrued	5,836

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Interest accrued	32
Price risk management liabilities	868
Exchange gas payable	39,587
Regulatory liabilities	145
Accrued liability for postretirement and pension benefits	4,168
Other accruals	39,440

Total current liabilities	199,320

OTHER:	
Deferred income taxes	109,880
Deferred investment tax credits	6,875
Accrued liability for postretirement and pension benefits	10,250
Regulatory liabilities and other removal costs	8,689
Other noncurrent liabilities	7,155

Total other	142,849

TOTAL CAPITALIZATION AND LIABILITIES	\$ 744,043
=====	

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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 September 30, (in thousands)	2004

ASSETS	
PROPERTY, PLANT, AND EQUIPMENT:	
Utility plant	\$ 526,387
Accumulated depreciation and amortization	(120,732)

Net Utility Plant	405,655

CURRENT ASSETS:	
Cash and cash equivalents	548
Accounts receivable - less reserve	9,139
Unbilled revenue - less reserve	4,163
Gas inventory	26,586
Material and supplies, at average cost	1,125
Exchange gas receivable	4,355
Regulatory assets	255
Prepayments and other	3,429

Total Current Assets	49,600

OTHER ASSETS:	

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Regulatory assets	7,690
Intangible assets	39
Deferred charges and other	13,151

Total Other Assets	20,880

TOTAL ASSETS	\$ 476,135
=====	

CAPITALIZATION AND LIABILITIES	
CAPITALIZATION:	
Common shareholder's equity	\$ 188,650
Long-term debt excluding amt due within one year	130,175

Total Capitalization	318,825

CURRENT LIABILITIES:	
Short-term borrowings	11,599
Accounts payable	17,598
Customer deposits	6,006
Taxes accrued	6,862
Interest accrued	92
Overrecovered gas and fuel costs	4,156
Exchange gas payable	7,916
Regulatory liabilities	127
Accrued liability for postretirement and pension benefits	2,124
Other accruals	8,478

Total current liabilities	64,958

OTHER:	
Deferred income taxes	39,252
Deferred investment tax credits	1,819
Accrued liability for postretirement and pension benefits	5,185
Regulatory liabilities and other removal costs	18,973
Other noncurrent liabilities	27,123

Total other	92,352

TOTAL CAPITALIZATION AND LIABILITIES	\$ 476,135
=====	

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ASSETS

PROPERTY, PLANT, AND EQUIPMENT:

Utility plant	\$ 86,989
Accumulated depreciation and amortization	(26,352)

Net Utility Plant	60,637
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OTHER PROPERTY AND INVESTMENTS	1
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CURRENT ASSETS:

Cash and cash equivalents	161
Accounts receivable - less reserve	6,111
Unbilled revenue - less reserve	893
Gas inventory	5,679
Material and supplies, at average cost	620
Exchange gas receivable	1
Regulatory assets	238
Prepayments and other	1,316

Total Current Assets	15,019
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OTHER ASSETS:

Regulatory assets	1,563
Deferred charges and other	71

Total Other Assets	1,634
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TOTAL ASSETS	\$ 77,291
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CAPITALIZATION AND LIABILITIES

CAPITALIZATION:

Common shareholder's equity	\$ 25,329
Long-term debt excluding amt due within one year	18,975

Total Capitalization	44,304
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CURRENT LIABILITIES:

Accounts payable	3,549
Customer deposits	454
Taxes accrued	785
Interest accrued	5
Overrecovered gas and fuel costs	3,697
Exchange gas payable	411
Regulatory liabilities	4
Accrued liability for postretirement and pension benefits	333
Other accruals	2,004

Total current liabilities	11,242
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OTHER:

Deferred income taxes	6,710
Deferred investment tax credits	661
Accrued liability for postretirement and pension benefits	1,192
Regulatory liabilities and other removal costs	12,499
Other noncurrent liabilities	683

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Total other	21,745

TOTAL CAPITALIZATION AND LIABILITIES	\$ 77,291
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