

Edgar Filing: NISOURCE INC/DE - Form U-13-60

NISOURCE INC/DE
Form U-13-60
May 01, 2002

Form U-13-60
Mutual and Subsidiary Service Companies

Revised February 7, 1980

ANNUAL REPORT

For the Period

Beginning January 1, 2001 and Ending December 31, 2001

To The

U.S. SECURITIES AND EXCHANGE COMMISSION

OF

NISOURCE CORPORATE SERVICES COMPANY, INC.

(Exact Name of Report Company

A Subsidiary Service Company

("Mutual" or "Subsidiary")

Data of Incorporation December 31, 1932

State or Sovereign Power Under which Incorporated or Organized - Delaware

Location of Principal Executive Offices of Reporting Company:

801 East 86th Avenue, Merrillville, IN

VINCENT DEVITO, CONTROLLER
200 Civic Center Drive
Columbus, OH 43215

(Name, title and address of officer to whom correspondence concerning
this report should be addressed)

NISOURCE, INC/COLUMBIA ENERGY GROUP

(Name of Principal Holding Company whose Subsidiaries are served by
Reporting Company)

Edgar Filing: NISOURCE INC/DE - Form U-13-60

INSTRUCTIONS FOR USE OF FORM U-13-60

1. Time of Filing - Rule 94 provides that on or before the first day of May in each calendar year, each mutual service company and each subsidiary service company as to which the Commission shall have made a favorable finding pursuant to Rule 88, and every service company whose application for approval or declaration pursuant to Rule 88 is pending shall file with the Commission an annual report on Form U-13-60 and in accordance with the Instructions for that form.
2. Number of Copies - Each annual report shall be filed in duplicate. The company should prepare and retain at least one extra copy for itself in case correspondence with reference to the report become necessary.
3. Period Covered by Report - The first report filed by any company shall cover the period from the date the Uniform System of Accounts was required to be made effective as to that company under Rules 82 and 93 to the end of that calendar year. Subsequent reports should cover a calendar year.
4. Report Format - Reports shall be submitted on the forms prepared by the Commission. If the space provided on any sheet of such form is inadequate, additional sheets may be inserted on the same size as a sheet of the form or folded to such size.
5. Money Amounts Displayed - All money amounts required to be shown in financial statements may be expressed in whole dollars, in thousands of dollars or in hundred thousands of dollars, as appropriate and subject to provisions of Regulation S-X (Section 210.3-01[b]).
6. Deficits Displayed - Deficits and other like entries shall be indicated by the use of either brackets or a parenthesis with corresponding reference in footnotes. (Regulation S-X, Section 210.3-01[C]).
7. Major Amendments or Corrections - Any company desiring to amend or correct a major omission or error in a report after it has been filed with the Commission shall submit an amended report including only those pages, schedules, and entries that are to be amended or corrected. A cover letter shall be submitted requesting the Commission to incorporate the amended report changes and shall be signed by a duly authorized officer of the company.
8. Definitions - Definitions contained in Instruction 01-8 to the Uniform System of Accounts for Mutual Service Companies and Subsidiary Service Companies, Public Utility Holding Company Act of 1935, as amended February 2, 1979, shall be applicable to words or terms used specifically within this Form U-13-60.
9. Organization Chart - The service company shall submit with each annual report a copy of its current organization chart.
10. Methods of Allocation - The service company shall submit with each annual report a listing of the currently effective methods of allocation being used by the service company and on file with the Securities and Exchange Commission pursuant to the Public Utility Holding Company Act of 1935.
11. Annual Statement of Compensation for Use of Capital Billed - The service company shall submit with each annual report a copy of the annual statement supplied to each associate company in support of the amount of compensation for use of capital billed during the calendar year.

LISTING OF SCHEDULES AND ANALYSIS OF ACCOUNTS

| Description of Schedules and Accounts | Schedule Account Number |
|--|-------------------------------|
| COMPARATIVE BALANCE SHEET | Schedule |
| Service Company Property | Schedule |
| Accumulated Provision For Depreciation and Amortization of Service Company Property | Schedule |
| Investments | Schedule |
| Accounts Receivable From Associated Companies | Schedule |
| Fuel Stock Expenses Undistributed | Schedule |
| Stores Expense Undistributed | Schedule |
| Miscellaneous Current and Accrued Assets | Schedule |
| Miscellaneous Deferred Debits | Schedule |
| Research, Development or Demonstration Expenditures | Schedule |
| Proprietary Capital | Schedule |
| Long-Term Debt | Schedule |
| Current and Accrued Liabilities | Schedule |
| Notes to Financial Statements | Schedule |
| COMPARATIVE INCOME STATEMENT | Schedule |
| Analysis of Billing - Associate Companies | Account 4 |
| Analysis of Billing - Nonassociate Companies | Account 4 |
| Analysis of Charges for Service - Associate and Nonassociate Companies | Schedule |
| Schedule of Expense by Department or Service Function | Schedule |

Edgar Filing: NISOURCE INC/DE - Form U-13-60

| | |
|-----------------------------------|-----------|
| Departmental Analysis of Salaries | Account 9 |
| Outside Services Employed | Account 9 |
| Employee Pensions and Benefits | Account 9 |
| General Advertising Expenses | Account 9 |
| Miscellaneous General Expenses | Account 9 |
| Rents | Account 9 |
| Taxes Other Than Income Taxes | Account 4 |
| Donations | Account 4 |
| Other Deductions | Account 4 |
| Notes to Statement of Income | Schedule |

Page 3

LISTING OF INSTRUCTIONAL FILING REQUIREMENTS

| Description of Reports or Statements | Page Number |
|--|-------------|
| ----- | |
| Organization Chart | 44 |
| Methods of Allocation | 45 |
| Annual Statement of Compensation for Use of Capital Billed | 46-47 |
| Officer Authorization | 48 |

Page 4

ANNUAL REPORT OF NISOURCE CORPORATE SERVICES COMPANY, INC.
2001

SCHEDULE I - COMPARATIVE BALANCE SHEET

Give balance sheet of the Company as of December 31 of the
current and prior year

Edgar Filing: NISOURCE INC/DE - Form U-13-60

| ACCOUNT | ASSETS AND OTHER DEBITS | AS OF DECEMBER |
|---------|---|----------------|
| | | CURRENT |
| | | \$ 000 |
| | SERVICE COMPANY PROPERTY | |
| 101 | Service company property (Schedule II) | 87,727 |
| 107 | Construction work in progress (Schedule II) | -- |
| | Total Property | 87,727 |
| 108 | Less accumulated provision for depreciation and amortization of service company property (Schedule III) | 31,223 |
| | Net Service Company Property | 56,504 |
| | INVESTMENTS | |
| 123 | Investments in associate companies (Schedule IV) | -- |
| 124 | Other investments (Schedule IV) | -- |
| | Total Investments | -- |
| | CURRENT AND ACCRUED ASSETS | |
| 131 | Cash | 22 |
| 134 | Special deposits | 171 |
| 135 | Working funds | 21 |
| 136 | Temporary cash investments (Schedule IV) | -- |
| 141 | Notes receivable | -- |
| 143 | Accounts receivable | (7,268) |
| 144 | Accumulated provision for uncollectible accounts | -- |
| 146 | Accounts receivable from associate companies (Schedule V) | 171,728 |
| 152 | Fuel stock expenses undistributed (Schedule VI) | -- |
| 154 | Materials and supplies | -- |
| 163 | Stores expense undistributed (Schedule VII) | -- |
| 165 | Prepayments | 195 |
| 174 | Miscellaneous current and accrued assets (Schedule VIII) | 2,099 |
| | Total Current and Accrued Assets | 166,968 |
| | DEFERRED DEBITS | |
| 181 | Unamortized debt expense | -- |
| 184 | Clearing accounts | 71,784 |
| 186 | Miscellaneous deferred debits (Schedule IX) | 13,062 |
| 188 | Research, development, or demonstration expenditures (Schedule X) | -- |
| 190 | Accumulated deferred income taxes | 7,677 |
| | Total Deferred Debits | 92,523 |

Edgar Filing: NISOURCE INC/DE - Form U-13-60

TOTAL ASSETS AND OTHER DEBITS

315,995
=====

Page 5

ANNUAL REPORT OF NISOURCE CORPORATE SERVICES COMPANY, INC.
2001

SCHEDULE I - COMPARATIVE BALANCE SHEET

| ACCOUNT | LIABILITIES AND PROPRIETARY CAPITAL | C |
|---------|---|--------------|
| | | \$ |
| | PROPRIETARY CAPITAL | |
| 201 | Common stock issued (Schedule XI) | |
| 211 | Miscellaneous paid-in-capital (Schedule XI) | |
| 215 | Appropriated retained earnings (Schedule XI) | |
| 216 | Unappropriated retained earnings (Schedule XI) | |
| | Total Proprietary Capital | ----- |
| | LONG-TERM DEBT | |
| 223 | Advances from associate companies (Schedule XII) | 23 |
| 224 | Other long-term debt (Schedule XII) | |
| 225 | Unamortized premium on long-term debt | |
| 226 | Unamortized discount on long-term debt | |
| | Total Long-Term Debt | ----- 23 |
| | CURRENT AND ACCRUED LIABILITIES | |
| 231 | Notes payable | |
| 232 | Accounts payable | 34 |
| 233 | Notes payable to associate companies (Schedule XIII) | 21 |
| 234 | Accounts payable to associate companies (Schedule XIII) | 165 |
| 236 | Taxes accrued | (4 |
| 237 | Interest accrued | |
| 238 | Dividends declared | |
| 241 | Tax collections payable | 9 |
| 242 | Miscellaneous current and accrued liabilities (Schedule XIII) | 44 |
| | Total Current and Accrued Liabilities | ----- 271 |
| | DEFERRED CREDITS | |
| 253 | Other deferred credits | 9 |
| 255 | Accumulated deferred investment tax credits | |

| | | |
|-----|---|---------------|
| | Total Deferred Credits | 9 |
| 282 | ACCUMULATED DEFERRED INCOME TAXES | 11, |
| | TOTAL LIABILITIES AND PROPRIETARY CAPITAL | 315, ===== |

Page 6

ANNUAL REPORT OF NISOURCE CORPORATE SERVICES COMPANY, INC.

For the Year Ended December 31, 2001

SCHEDULE II - SERVICE COMPANY PROPERTY

| DESCRIPTION | BALANCE AT BEGINNING OF YEAR | ADDITIONS | RETIREMENTS OR SALES |
|--|---------------------------------------|-----------|-------------------------|
| | \$000 | \$000 | \$000 |
| SERVICE COMPANY PROPERTY | | | |
| Account: | | | |
| 301 ORGANIZATION | -- | -- | -- |
| 303 MISCELLANEOUS INTANGIBLE PLANT | -- | -- | -- |
| 304 LAND AND LAND RIGHTS | 62 | -- | -- |
| 305 STRUCTURES AND IMPROVEMENTS | 21,597 | 1,807 | -- |
| 306 LEASEHOLD IMPROVEMENTS | -- | -- | -- |
| 307 EQUIPMENT (1), (2) | 17,801 | 25,824 | 504 |
| 308 OFFICE FURNITURE AND EQUIPMENT | 7,057 | 4,503 | 4,242 |
| 309 AUTOMOBILES, OTHER VEHICLES AND RELATED GARAGE EQUIPMENT | -- | 503 | 31 |
| 310 AIRCRAFT AND AIRPORT EQUIPMENT (1) | 2,664 | 12,581 | 2,038 |
| 311 OTHER SERVICE COMPANY PROPERTY (3) | 143 | -- | -- |

Edgar Filing: NISOURCE INC/DE - Form U-13-60

| | | | | |
|-----|--------------------------------------|--------|--------|-------|
| | | ----- | ----- | ----- |
| | SUB-TOTAL | 49,324 | 45,218 | 6,815 |
| | | ----- | ----- | ----- |
| 107 | CONSTRUCTION WORK IN PROGRESS (4) | -- | -- | -- |
| | | ----- | ----- | ----- |
| | TOTAL | 49,324 | 45,218 | 6,815 |
| | | ===== | ===== | ===== |

(1) PROVIDE AN EXPLANATION OF THOSE CHANGES CONSIDERED MATERIAL:

- 307 increase in the capital program of the information technology and telecommunications areas due to the merger with NiSource, Inc.
- 310 increase due to the purchase of an aircraft.

Page 7

SCHEDULE II - CONTINUED

(2) SUBACCOUNTS ARE REQUIRED FOR EACH CLASS OF EQUIPMENT OWNED. THE SERVICE COMPANY SHALL PROVIDE A LISTING BY SUBACCOUNT OF EQUIPMENT ADDITIONS DURING THE YEAR AND THE BALANCE AT THE CLOSE OF THE YEAR:

| SUBACCOUNT DESCRIPTION | | ADDITIONS | BALANCE CLOSE OF YEAR |
|------------------------|--|-----------|-----------------------------|
| | | \$ 000 | \$ 0 |
| 307-1 | Telecommunications Equipment | -- | |
| 307-2 | Communications Management Center | -- | 7 |
| 307-3 | Data Processing Equipment | 825 | 8 |
| 307-4 | Print Services Equipment | -- | |
| 307-5 | Research & Laboratory Equipment | -- | |
| 307-6 | Telecommunications Equipment | 4,211 | 9,6 |
| 307-7 | EDP Equipment - 4 years | 8,470 | 15,3 |
| 307-8 | EDP Equipment - 10 years | -- | |
| 307-9 | Personal Computer and Peripheral Equipment | 7,321 | 9,5 |
| 307-10 | Distribution Research Equipment | -- | |
| 307-11 | Electrical Supply Generators | -- | 1,7 |

Edgar Filing: NISOURCE INC/DE - Form U-13-60

| | | | | |
|--------|--------------------|--|--------|-------|
| 307-14 | CGT EQUIPMENT | | 34 | |
| 307-37 | CPA EQUIPMENT | | 98 | |
| 307-51 | TCO Equipment | | 100 | 1 |
| 307-90 | NiSource Equipment | | 4,765 | 4,7 |
| | | | ----- | ----- |
| | TOTAL | | 25,824 | 43,1 |

(3) DESCRIBE OTHER SERVICE COMPANY PROPERTY:

Costs incurred in the internal development of the Employee Accounting System Interface, Labor Distribution System, and Intercompany Billing software.

(4) DESCRIBE CONSTRUCTION WORK IN PROGRESS:

Not Applicable

Page 8

ANNUAL REPORT OF NISOURCE CORPORATE SERVICES COMPANY, INC.

For the Year Ended December 31, 2001

SCHEDULE III

ACCUMULATED PROVISION FOR DEPRECIATION AND
AMORTIZATION OF SERVICE COMPANY PROPERTY

| ACCOUNT | DESCRIPTION | BALANCE AT BEGINNING OF YEAR | ADDITIONS CHARGED TO ACCOUNT 403 | RETIREMENTS |
|---------|-----------------------------------|---------------------------------------|--|-------------|
| | | \$000 | \$000 | \$000 |
| 301 | ORGANIZATION | -- | -- | -- |
| 303 | MISCELLANEOUS INTANGIBLE PLANT | -- | -- | -- |
| 304 | LAND AND LAND RIGHTS | -- | -- | -- |
| 305 | STRUCTURES AND IMPROVEMENTS | 6,683 | 444 | -- |
| 306 | LEASEHOLD IMPROVEMENTS | -- | -- | -- |

Edgar Filing: NISOURCE INC/DE - Form U-13-60

| | | | | |
|-----|--|--------|-------|-------|
| 307 | EQUIPMENT (1) | 11,182 | 6,592 | 504 |
| 308 | OFFICE FURNITURE AND FIXTURES | 1,947 | 926 | 4,242 |
| 309 | AUTOMOBILES, OTHER VEHICLES AND RELATED GARAGE EQUIPMENT | -- | 63 | 31 |
| 310 | AIRCRAFT AND AIRPORT EQUIPMENT | 134 | 262 | 2,038 |
| 311 | OTHER SERVICE COMPANY PROPERTY | 142 | -- | -- |
| | | ----- | ----- | ----- |
| | TOTAL | 20,088 | 8,287 | 6,815 |
| | | ===== | ===== | ===== |

(1) PROVIDE AN EXPLANATION OF THOSE CHANGES CONSIDERED MATERIAL:

Please refer to page 7

Page 9

ANNUAL REPORT OF NISOURCE CORPORATE SERVICES COMPANY, INC.

For the Year Ended December 31, 2001

SCHEDULE IV - INVESTMENTS

INSTRUCTIONS: Complete the following schedule concerning investments.

Under Account 124, "Other Investments," state each investment separately, with description, including, the name of issuing company, number of shares or principal amount, etc.

Under Account 136, "Temporary Cash Investments," list each investment separately.

DESCRIPTION

Account 123 - Investment in Associate Companies

Account 124 - Other Investments

BA
BEG
OF

Edgar Filing: NISOURCE INC/DE - Form U-13-60

Account 136 - Temporary Cash Investments
System Money Pool - Unaffiliated

TOTAL

Page 10

ANNUAL REPORT OF NISOURCE CORPORATE SERVICES COMPANY, INC.
For the Year Ended December 31, 2001

SCHEDULE V - ACCOUNTS RECEIVABLE FROM ASSOCIATE COMPANIES

INSTRUCTIONS: Complete the following schedule listing accounts receivable from each associate company. Where the service company has provided accommodation or convenience payments for associate companies, a separate listing of total payments for each associate company

| DESCRIPTION | BALANCE AT BEGINNING OF YEAR | BALAN CLO OF Y |
|--|------------------------------------|----------------------|
| | ----- \$ 000 | ----- \$ |
| ACCOUNT 146 - ACCOUNTS RECEIVABLE FROM ASSOCIATE COMPANIES | | |
| Columbia Energy Group | 25,035 | |
| Columbia Gulf Transmission Company | 4,926 | 4 |
| Columbia Energy Services Corporation | 439 | |
| Columbia Propane Corporation | 8,476 | 6 |
| Columbia Electric Corporation | 1,118 | |
| Columbia LNG Corporation | 52 | |
| Columbia Network Services Corporation | -- | |
| Columbia Insurance Corporation, Ltd. | -- | |
| Columbia Transmission Communication Corporation | 91 | |
| Columbia Gas of Kentucky, Inc. | 1,143 | 6 |
| Columbia Gas of Ohio, Inc. | 10,237 | 18 |
| Columbia Gas of Maryland, Inc. | 352 | 2 |
| Columbia Gas of Pennsylvania, Inc. | 4,710 | 17 |
| Columbia Gas of Virginia, Inc. | 2,303 | 8 |
| Columbia Energy Group Capital Corporation | 2 | |
| Columbia Finance Corporation | -- | |
| Columbia Petroleum Corporation | (26) | |
| Columbia Gas Transmission Corporation | 11,598 | 17 |
| Columbia Atlantic Trading Corporation | -- | |

Edgar Filing: NISOURCE INC/DE - Form U-13-60

| | | |
|---|--------|-------|
| Columbia Energy Resources, Inc. | 3,077 | 2 |
| Columbia Remainder Corporation | -- | |
| NiSource, Inc. | 462 | 15 |
| NiSourceCrossroads Pipeline | -- | |
| Northern Indiana Public Service Company | -- | 32 |
| Nisource Development Company, Inc | -- | 1 |
| Nisource Capital Markets | -- | |
| Nisource Energy Services, Inc | -- | |
| Kokomo Gas and Fuel Company | -- | |
| Northern Indiana Fuel and Light Company | -- | |
| Bay State Gas Company | -- | 2 |
| Nisource Pipeline Group, Inc | -- | |
| Energy USA, Inc | -- | 9 |
| Primary Energy, Inc | -- | 1 |
| IWC Resource Corporation | -- | 9 |
| SM&P Resources, Inc | -- | 12 |
| Northern Utilities Maine | -- | |
| Northern Utilities New Hampshire | -- | |
| Nisource Energy Technology | -- | |
| Bay State Massachusetts | -- | |
| Northern Indiana Public Merchant | -- | 1 |
| | ----- | ----- |
| TOTAL | 73,995 | 171 |
| | ===== | ===== |

 ANALYSIS OF CONVENIENCE OR ACCOMMODATION PAYMENTS:

See Schedule V-A, page 12

TOTAL PAYMENT

Page 11

SCHEDULE V-A

NISOURCE CORPORATE SERVICES COMPANY, INC.

Convenience & Accommodation Payments
 For the Year Ended December 31, 2001

| Associate Company | Employee Benefits | Employee Payroll | Corporate Insurance | Audit Fees | L |
|-------------------|----------------------|---------------------|------------------------|---------------|-------|
| ----- | ----- | ----- | ----- | ----- | ----- |

Edgar Filing: NISOURCE INC/DE - Form U-13-60

| | \$000 | \$000 | \$000 | \$000 |
|---|----------------|----------------|---------------|--------------|
| Columbia Energy Group | 154 | | 4,401 | |
| Columbia Gulf Transmission Company | 7,068 | 32,027 | 2,083 | |
| Columbia Energy Services Corporation | 207 | 2,687 | 195 | 33 |
| Columbia Propane Corporation | 10,206 | 47,507 | 2,334 | 65 |
| Columbia Electric Corporation | 738 | 736 | | 1 |
| Columbia LNG Corporation | 178 | 836 | 1 | 6 |
| Columbia Network Services Corporation | 17 | 154 | 47 | |
| Columbia Service Partners | | | 1 | |
| Columbia Transcom Company | 132 | 1,373 | 83 | 18 |
| Columbia Gas of Kentucky, Inc. | 4,252 | 15,345 | 513 | 11 |
| Columbia Gas of Ohio, Inc. | 32,297 | 91,299 | 10,084 | 115 |
| Columbia Gas of Maryland, Inc. | 922 | 4,933 | 99 | 6 |
| Columbia Gas of Pennsylvania, Inc. | 9,313 | 53,537 | 1,584 | 40 |
| Columbia Gas of Virginia, Inc. | 5,122 | 24,975 | 737 | 10 |
| Commonwealth Propane, Inc. | | | | |
| Columbia Pipeline Company | | | 4 | 1 |
| Columbia Petroleum Corporation | 694 | 6,400 | 398 | 10 |
| Columbia Finance Company | | | 30 | 24 |
| Columbia Capital Corporation | | | 4 | 2 |
| Columbia Gas Transmission Corporation | 31,409 | 106,899 | 5,692 | 145 |
| Columbia Atlantic Trading, Inc. | | | 4 | |
| Columbia Energy Resources, Inc. | 6,221 | 23,985 | 1,294 | 25 |
| Columbia Remainder Corporation | 4 | | 217 | 8 |
| NiSource, Inc. | 2,094 | | 10 | 1,230 |
| NiSourceCrossroads Pipeline | | | | |
| Northern Indiana Public Service Company | 7,460 | 85,799 | 6,673 | 1,725 |
| Nisource Development Company, Inc | 22 | | 230 | 16 |
| Nisource Capital Markets | | | | 1 |
| Nisource Energy Services, Inc | | | 20 | 2 |
| Kokomo Gas and Fuel Company | 167 | | 73 | 16 |
| Northern Indiana Fuel and Light Company | 1 | | 99 | 45 |
| Bay State Gas Company | 17 | | 1,198 | 85 |
| Nisource Pipeline Group, Inc | | | 72 | 37 |
| Energy USA, Inc | 630 | 3,883 | 279 | 85 |
| Primary Energy, Inc | 191 | 1,327 | 468 | 4 |
| IWC Resource Corporation | 0 | 9,015 | 794 | 185 |
| SM&P Resources, Inc | 0 | 21,711 | | 40 |
| NiSource Finance Company | | | | 61 |
| Northern Utilities Maine | | | 2 | 1 |
| Northern Utilities New Hampshire | | | | 1 |
| Nisource Energy Technology | 27 | 1,243 | 5 | 1 |
| Bay State Massachusetts | | | | |
| Northern Indiana Public Merchant | 87 | | 93 | |
| Total | 119,630 | 535,671 | 39,821 | 4,055 |

Note 1: Primarily reflects electronic funds transfer for System Federal Tax Payments.

Note 2: Primarily reflects a service offered by the Corporate Treasury Department to provide a non-repetitive electronic funds transfer to third parties.

Edgar Filing: NISOURCE INC/DE - Form U-13-60

ANNUAL REPORT OF NISOURCE CORPORATE SERVICES COMPANY, INC.

For the Year Ended December 31, 2001

SCHEDULE VI - FUEL STOCK EXPENSES UNDISTRIBUTED

INSTRUCTIONS: Report the amount of labor and expenses incurred with respect to fuel stock expenses during the year and indicate amount attributable to each associate company. Under the section headed "Summary" listed below give an overall report of the fuel functions performed by the service company.

| DESCRIPTION | LABOR | EXPENSES |
|---|-------|----------|
| | \$000 | \$000 |
| Account 152 - Fuel Stock Expenses Undistributed | None | None |
| TOTAL | None | None |

SUMMARY:

Not Applicable

Page 13

ANNUAL REPORT OF NISOURCE CORPORATE SERVICES

For the Year Ended December 31, 2001

SCHEDULE VII - STORES EXPENSE UNDISTRIBUTED

INSTRUCTIONS: Report the amount of labor and expenses incurred with respect to stores expense during the year and indicate amount

Edgar Filing: NISOURCE INC/DE - Form U-13-60

attributable to each associate company

| DESCRIPTION | LABOR | EXPE |
|---|-------|------|
| | \$000 | \$0 |
| Account 163 - Stores Expenses Undistributed | None | No |
| TOTAL | None | No |

Page 14

ANNUAL REPORT OF NISOURCE CORPORATE SERVICES COMPANY, INC.

For the Year Ended December 31, 2001

SCHEDULE VIII

MISCELLANEOUS CURRENT AND ACCRUED ASSETS

INSTRUCTIONS: Provide detail of items in this account. Items less than \$10,000 may be grouped, showing the number of items in each group.

| DESCRIPTION | BALANCE AT BEGINNING OF YEAR |
|---|------------------------------------|
| | \$000 |
| Account 174 - Miscellaneous Current and Accrued Assets Non-Compete Deferred Debit (Amortized over 15 Years Phantom Stock) | None |
| TOTAL | None |

Page 15

Edgar Filing: NISOURCE INC/DE - Form U-13-60

ANNUAL REPORT OF NISOURCE CORPORATE SERVICES COMPANY, INC.

For the Year Ended December 31, 2001

SCHEDULE IX - MISCELLANEOUS DEFERRED DEBITS

INSTRUCTIONS: Provide detail of items in this account.
Items less than \$10,000 may be grouped by class showing the number of items in each class.

| DESCRIPTION | BALANCE AT BEGINNING OF YEAR | BALANCE AT CLOSE OF YEAR |
|---|------------------------------------|--------------------------------|
| | \$000 | \$000 |
| ACCOUNT 186 - MISCELLANEOUS DEFERRED DEBITS | | |
| Other Post Retirement Employee Benefits | 6,370 | 8,636 |
| Deferred Insurance Receivables | 3,541 | 3,299 |
| Intangible Asset - Pension Restoration Plan | 1,127 | 1,127 |
| | ----- | ----- |
| TOTAL | 11,038 | 13,062 |
| | ----- | ----- |

Page 16

ANNUAL REPORT OF NISOURCE CORPORATE SERVICES COMPANY, INC.

For the Year Ended December 31, 2001

SCHEDULE X

RESEARCH, DEVELOPMENT OR DEMONSTRATION EXPENDITURES

INSTRUCTIONS: Provide description of each material research, development, or demonstration project which incurred costs by the service corporation during the year.

| DESCRIPTION | AMOUNT |
|-------------|--------|
| | \$000 |
| | None |
| TOTAL | None |

Page 17

ANNUAL REPORT OF NISOURCE CORPORATE SERVICES COMPANY, INC.

For the Year Ended December 31, 2001

SCHEDULE XI - PROPRIETARY CAPITAL

| ACCOUNT NUMBER | CLASS OF STOCK | NUMBER OF SHARES AUTHORIZED | PAR OR STATED VALUE PER SHARE | OUT NO. O |
|----------------|----------------|-----------------------------|-------------------------------|-----------|
| 201 | COMMON STOCK | 4,000 | \$100 | 4 |

INSTRUCTIONS: Classify amounts in each account with brief explanation, disclosing the general nature of transactions which give rise to the reported amount.

DESCRIPTION

ACCOUNT 211 - MISCELLANEOUS PAID-IN CAPITAL
 ACCOUNT 215 - APPROPRIATED RETAINED EARNINGS

TOTAL

INSTRUCTIONS: Give particulars concerning net income or (loss) during the year, distinguishing between compensation for the use of capital owed or net loss remaining from servicing nonassociates per the General

Edgar Filing: NISOURCE INC/DE - Form U-13-60

Instructions of the Uniform System of Accounts. For dividends paid during the year in cash or otherwise, provide rate percentage, amount of dividend, date declared and date paid.

| DESCRIPTION | BALANCE AT BEGINNING OF YEAR | NET INC OR (LOS |
|--|------------------------------------|--------------------|
| | \$000 | \$000 |
| ACCOUNT 216 - UNAPPROPRIATED RETAINED EARNINGS | | |

| Rate/Share | Amount of Dividend | Date Declared | Date Paid |
|------------|--------------------|---------------|-----------|
| \$ | \$000 | | |

| | | |
|-------|---|---|
| TOTAL | 0 | 0 |
|-------|---|---|

ANNUAL REPORT OF NISOURCE CORPORATE SERVICES COMPANY, INC.

For the Year Ended December 31, 2001

Schedule XII - Long-Term Debt

INSTRUCTIONS: Advances From Associate Companies should be reported separately for advances on notes, and advances on open account. Names of associate companies from which advances were received shall be shown under the class and series of obligation column. For Account 224 - Other Long-Term Debt provide the name of creditor company or organization, terms of the obligation, date of maturity, interest rate, and the amount authorized and outstanding.

Edgar Filing: NISOURCE INC/DE - Form U-13-60

| NAME OF CREDITOR ----- | TERMS OF OBLIG CLASS & SERIES OF OBLIGATION ----- | DATE OF MATURITY ----- | INTEREST RATE ----- % |
|---|--|---------------------------------|--------------------------------|
| ACCOUNT 223 - ADVANCES FROM ASSOCIATE COMPANIES: | | | |
| Columbia Energy Group | Promissory Note | 11/28/02 | 7.11 |
| Columbia Energy Group | Promissory Note | 11/28/05 | 7.30 |
| Columbia Energy Group | Promissory Note | 11/28/07 | 7.55 |
| Columbia Energy Group | Promissory Note | 11/28/10 | 7.82 |
| Columbia Energy Group | Promissory Note | 03/01/14 | 7.33 |
| Columbia Energy Group | Promissory Note | 11/28/15 | 7.92 |
| Columbia Energy Group | Promissory Note | 11/28/25 | 8.12 |
| ACCOUNT 224 - OTHER LONG-TERM DEBT: | | | |
| TOTAL | | | |

| NAME OF CREDITOR ----- | ADDI- TIONS ----- \$000 | DEDUC- TIONS (1) ----- \$000 | BALANCE AT CLOSE OF YEAR ----- \$000 |
|---|----------------------------------|--|--|
| ACCOUNT 223 - ADVANCES FROM ASSOCIATE COMPANIES: | | | |
| Columbia Energy Group | -- | -- | -- |
| Columbia Energy Group | -- | -- | 2,246 |
| Columbia Energy Group | -- | -- | 2,246 |
| Columbia Energy Group | -- | -- | 2,246 |
| Columbia Energy Group | -- | -- | 12,700 |
| Columbia Energy Group | -- | -- | 2,246 |
| Columbia Energy Group | -- | -- | 2,246 |
| ACCOUNT 224 - OTHER LONG-TERM DEBT: | | | |
| TOTAL | -- | -- | 23,930 |

ANNUAL REPORT OF NISOURCE CORPORATE SERVICES COMPANY, INC.

For the Year Ended December 31, 2001

SCHEDULE XIII - CURRENT AND ACCRUED LIABILITIES

INSTRUCTIONS: Provide balance of notes and accounts payable to each associate company. Give description and amount of miscellaneous current and accrued liabilities. Items less than \$10,000 may be grouped, showing the number of items in each

Edgar Filing: NISOURCE INC/DE - Form U-13-60

group.

| DESCRIPTION | BALANCE AT BEGINNING OF YEAR | BALANCE AT CLOSE OF YEAR |
|--|------------------------------------|--------------------------------|
| | \$000 | \$000 |
| ----- | | |
| ACCOUNT 233 - NOTES PAYABLE TO ASSOCIATE COMPANIES | | |
| Installment Promissory Note - Current Note 11/28/02 - 7.11% | -- | 2,24 |
| Nisource, Inc. | -- | 19,23 |
| TOTAL | -- | 21,47 |
| ----- | | |
| ACCOUNT 234 - ACCOUNTS PAYABLE TO ASSOCIATE COMPANIES | | |
| System Money Pool Principal | 36,484 | 116,98 |
| System Money Pool Interest | 214 | 34 |
| Columbia Energy Group | 2,803 | 4,89 |
| Columbia Gulf Transmission Company | -- | 9 |
| Columbia Gas of Kentucky, Inc. | -- | 1 |
| Columbia Gas of Ohio, Inc. | -- | 1,98 |
| Columbia Gas of Maryland, Inc. | -- | 1 |
| Columbia Gas of Pennsylvania, Inc. | -- | 16 |
| Columbia Gas of Virginia, Inc. | -- | 13 |
| Columbia Gas Transmission Corporation | -- | 1,40 |
| NiSourceCrossroads Pipeline | -- | 20 |
| Nisource, Inc. | -- | 30,87 |
| Northern Indiana Public Service Company | -- | 6,56 |
| Nisource Development Company, Inc | -- | 35 |
| Bay State Gas Company | -- | 2 |
| Energy USA, Inc | -- | 1,76 |
| Primary Energy, Inc | -- | 6 |
| TOTAL | 39,501 | 165,87 |
| ----- | | |
| ACCOUNT 242 - MISCELLANEOUS CURRENT AND ACCRUED LIABILITIES | | |
| Deferred Compensation | 2,117 | 3,90 |
| Accrued Vacation | 2,276 | 6,54 |
| LTIP Dividend Credit | (806) | |
| Retirement Income Plan | (2,290) | (49) |
| Pension Retirement Benefits | 2,250 | 2,25 |
| Thrift Restoration Plan | 890 | 1,64 |
| Pension Restoration Plan | 907 | 33 |
| 401k Loan | -- | 79 |
| Building | 520 | 21 |
| Flexible Spending | 318 | 21 |
| SICA Group Life | -- | 20 |
| Comprehensive Medical Expense Plan Accrual | 258 | 25 |
| EmployeeThrift Plan | 153 | (21) |
| Post Employment Benefit Obligation | 74 | 7 |
| Thrift Plan - Company | 60 | 6 |
| Credit Union - | -- | 3 |
| United Way | -- | (9) |
| Contract Retainage | 5,183 | 17 |
| Aircraft Engine Overhaul Accrual | 14 | |
| Dental Assistance Plan Accrual | 20 | 41 |

Edgar Filing: NISOURCE INC/DE - Form U-13-60

| | | |
|---------------------------------------|--------|-------|
| Phantom Stock | 8,349 | 60 |
| Restricted Stock Options | -- | 8,87 |
| Severance- | 9,817 | 11,54 |
| Job Placement - | 875 | 1,02 |
| Relocation - | 7,685 | 3,34 |
| Miscellaneous | 794 | 2,63 |
| Voluntary Personal Accident Insurance | (13) | (1 |
| Employment Agreements | 24 | 2 |
| Release & Retention Program | 18 | 1 |
| | ----- | ----- |
| TOTAL | 39,493 | 44,35 |
| ----- | | |

Page 20

SCHEDULE XIII-A

ANNUAL REPORT OF NISOURCE CORPORATE SERVICES COMPANY, INC.

Notes Payable to Associate Companies

Account 233

| | | Balance at Beginning of Year | Balance at Close of Year |
|-----------------------|-----------------------------|------------------------------------|--------------------------------|
| | | ----- \$000 | ----- \$000 |
| Columbia Energy Group | | | |
| 6.89% | Installment Promissory Note | None | None |
| 7.11% | Installment Promissory Note | None | 2,246 |
| 7.30% | Installment Promissory Note | None | None |
| 7.55% | Installment Promissory Note | None | None |
| 7.82% | Installment Promissory Note | None | None |
| 7.33% | Installment Promissory Note | None | None |
| 7.92% | Installment Promissory Note | None | None |
| 8.12% | Installment Promissory Note | None | None |
| | | ----- | ----- |
| Total | | None | 2,246 |
| | | ===== | ===== |

Page 21

ANNUAL REPORT OF NISOURCE CORPORATE SERVICES COMPANY, INC.
For the Year Ended December 31, 2001

SCHEDULE XIV

NOTES TO FINANCIAL STATEMENTS

Edgar Filing: NISOURCE INC/DE - Form U-13-60

 INSTRUCTIONS: The space below is provided for important notes regarding the financial statements or any account thereof. Furnish particulars as to any significant contingent assets or liabilities existing at the end of the year. Notes relating to financial statements shown elsewhere in this report may be indicated here by reference.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

a. Property, Plant and Equipment and Related Depreciation

Property, Plant and Equipment is stated at historical cost. Depreciation is provided on a composite straight-line basis using the average of depreciable property at the beginning and end of each year.

b. Income Taxes

The Corporation provides deferred taxes with respect to timing differences in the recognition of revenues and expenses for tax and accounting purposes. The major difference results from using accelerated depreciation for tax purposes. The Corporation is included in the Consolidated Federal Income Tax Return filed for NiSource, Inc.

c. Pension Costs

The Corporation participates in the NiSource, Inc. Pension Plan and the Retirement Income Plan of the Columbia Energy Group. These are trustee noncontributory pension plans which, with certain exceptions, cover all regular employees. NiSource Corporate Services Company, Inc.'s portion was \$1,794,000 in 2001 and \$(4,389,014) in 2000.

d. Leases

Payments made by the Corporation in connection with operating leases are charged to expense incurred. No capitalized leases existed in 2001.

e. Account Numbers

The Corporation uses certain FERC accounts which do not match existing SEC accounts; therefore, the year-end balances of the following FERC accounts were reclassified to a corresponding SEC account.

| Account Description | Account Number | | Year-End Balance \$000 |
|-----------------------|----------------|-----|------------------------------|
| | FERC | SEC | |
| Interest Receivable | 171 | 143 | 6 |
| Deferred Income Taxes | 283 | 282 | (10) |

Edgar Filing: NISOURCE INC/DE - Form U-13-60

ANNUAL REPORT OF NISOURCE CORPORATE SERVICES COMPANY, INC.
For the Year Ended December 31, 2001

SCHEDULE XIV

NOTES TO FINANCIAL STATEMENTS

f. Post-Retirement Benefits Other Than Pensions

During 1991, the System adopted SFAS No. 106, Employer's Accounting for Post-Retirement Benefits Other Than Pensions, retroactive to January 1, 1991. The Corporation has elected to record and defer the full amount of its estimated accumulated post-retirement obligations other than pensions. These obligations total \$62,595,332 as of December 31, 2001, and represent the actuarial present value of the post-retirement benefits to be paid to current employees and retirees based on services rendered.

g. System Money Pool

The Parent Company and its subsidiaries participate in the System Money Pool (Pool) which is administered by the Corporation on behalf of the participants.

Participants invest their excess funds to the Pool. Short-term financing requirements of participants, with the exception of the Parent Company, are satisfied by advances from the Pool. Excess funds in the Pool are invested by the Corporation on a short-term basis on behalf of the depositors.

Participants depositing funds in the Pool share in the interest earned on these investments plus interest paid to the Pool by borrowers on a basis proportionate to their investment in the Pool. Participants borrowing from the Pool pay interest at the rate equivalent to the composite rate on short-term transactions of the Pool. Participants may withdraw their investments in the Pool at any time. Borrowings from the Pool are payable on demand, and may be prepaid at any time without premium or penalty.

h. Restructuring Activities

For the year ended December 31, 2001, liabilities were recorded for termination benefits related to the Operational Excellence program of the Energy Distribution Group and other cost reduction programs. NiSource Corporate Services' portion expensed in 2001 was \$2,087,912 for severance and \$167,990 for job placement.

Page 23

ANNUAL REPORT OF NISOURCE CORPORATE SERVICES COMPANY, INC.
For the Year ended December 31, 2001

SCHEDULE XV
STATEMENT OF INCOME

Edgar Filing: NISOURCE INC/DE - Form U-13-60

| ACCOUNT | DESCRIPTION | CURRENT YEAR |
|---------|--|--------------|
| | | \$000 |
| INCOME | | |
| 457 | Services rendered to associate companies | |
| 458 | Services rendered to nonassociate companies | |
| 419 | Interest Revenue - Other | |
| 421 | Miscellaneous Income or Loss | |
| | Total Income | |
| EXPENSE | | |
| 920 | Salaries and wages | |
| 921 | Office supplies and expenses | |
| 922 | Administrative expense transferred - credit | |
| 923 | Outside services employed | |
| 924 | Property insurance | |
| 925 | Injuries and damages | |
| 926 | Employee pensions and benefits | |
| 928 | Regulatory commission expense | |
| 930.1 | General advertising expenses | |
| 930.2 | Miscellaneous general expenses | |
| 931 | Rents | |
| 932 | Maintenance of structures and equipment | |
| 403 | Depreciation and amortization expense | |
| 408 | Taxes other than income taxes | |
| 409 | Income taxes | |
| 410 | Provision for deferred income taxes | |
| 411 | Provision for deferred income taxes - credit | |
| 426.1 | Donations | |
| 426.3 | Other deductions | |
| 430 | Interest on debt to associate companies | |
| 431 | Other interest expense | |
| | Total Expense | |
| | Net Income or (Loss) | |

Page 24

ANNUAL REPORT OF NISOURCE CORPORATE SERVICES COMPANY, INC,

For the Year ended December 31, 2001

ANALYSIS OF BILLING

ASSOCIATE COMPANIES
ACCOUNT 457

Edgar Filing: NISOURCE INC/DE - Form U-13-60

| NAME OF ASSOCIATE COMPANY | DIRECT COSTS CHARGED | INDIRECT COSTS CHARGED |
|--|----------------------------|------------------------------|
| | 457-1 \$000 | 457-2 \$000 |
| Columbia Energy Group | 2,765 | 760 |
| Columbia Gulf Transmission Company | 8,826 | 4,929 |
| Columbia Energy Services Corporation | 1,817 | 589 |
| Columbia Propane Corporation | 4,095 | 993 |
| Columbia Electric Corporation | 242 | 7 |
| Columbia Service Partners | 65 | 13 |
| Columbia LNG Corporation | 89 | 81 |
| Columbia Network Services Corporation | 9 | 15 |
| Columbia Insurance Corporation, Ltd | 167 | 121 |
| Columbia Transmission Communications Corporation | 2,542 | 753 |
| Columbia Gas of Kentucky, Inc. | 3,983 | 2,441 |
| Columbia Gas of Ohio, Inc. | 36,196 | 18,549 |
| Columbia Gas of Maryland, Inc. | 1,378 | 1,064 |
| Columbia Gas of Pennsylvania, Inc. | 13,805 | 8,117 |
| Columbia Gas of Virginia, Inc. | 8,050 | 5,144 |
| Columbia Pipeline Corporation | 15 | 17 |
| Columbia Finance Corporation | 7 | 7 |
| Columbia Energy Group Capital Corporation | 30 | 47 |
| Columbia Petroleum Corporation | 189 | 125 |
| Columbia Gas Transmission Corporation | 36,956 | 18,102 |
| Columbia Atlantic Trading Corporation | 4 | 2 |
| Columbia Energy Resources, Inc. | 7,568 | 7,504 |
| Columbia Remainder Corporation | 76 | 58 |
| NiSource, Inc. | 2,892 | 739 |
| NiSourceCrossroads Pipeline | 246 | 192 |
| Northern Indiana Public Service Company | 31,017 | 21,391 |
| Nisource Development Company, Inc | 456 | 330 |
| Nisource Capital Markets | 19 | 17 |
| Nisource Energy Services, Inc | 666 | 27 |
| Kokomo Gas and Fuel Company | 288 | 243 |
| Northern Indiana Fuel and Light Company | 340 | 270 |
| Bay State Gas Company | 9,890 | 6,551 |
| Nisource Pipeline Group, Inc | 104 | 77 |
| Energy USA, Inc | 4,191 | 2,064 |
| Primary Energy, Inc | 965 | 339 |
| IWC Resource Corporation | 1,945 | 1,094 |
| SM&P Resources, Inc | 443 | 311 |
| Granite Gas Transmission | 4 | 2 |
| Nisource Finance Company | 505 | 190 |
| Northern Utilities Maine | 228 | 108 |
| Northern Utilities New Hampshire | 238 | 266 |
| Nisource Energy Technology | 98 | 21 |
| Bay State Massachusetts | 402 | 28 |
| Northern Indiana Public Merchant | 5,598 | 4,763 |
| Total Amount Billed in 2001 | 189,409 | 108,461 |

Reconciliations to Total Revenues:

Difference between Amount of

Edgar Filing: NISOURCE INC/DE - Form U-13-60

Unbilled Revenue December 2000 and
December 2001

| | |
|---------|---------|
| 25,703 | 10,266 |
| ----- | ----- |
| 215,112 | 118,727 |
| ===== | ===== |

Page 25

ANNUAL REPORT OF NISOURCE CORPORATE SERVICES COMPANY, INC,

For the Year Ended December 31, 2001

ANALYSIS OF BILLING

NONASSOCIATE COMPANIES
ACCOUNT 458

| NAME OF NONASSOCIATE COMPANY | DIRECT COST CHARGED | INDIRECT COST CHARGED | COMPENSATION FOR USE OF CAPITAL | TOT CO |
|------------------------------|---------------------------|-----------------------------|---------------------------------------|-----------|
| | 458-1 | 458-2 | 458-3 | |
| N/A | \$000 | \$000 | \$000 | \$0 |

INSTRUCTION: Provide a brief description of the services rendered to each nonassociate company:

Page 26

ANNUAL REPORT OF NISOURCE CORPORATE SERVICES COMPANY, INC.

For the Year Ended December 31, 2001

Schedule XVI
ANALYSIS OF CHARGES FOR SERVICE
ASSOCIATE AND NONASSOCIATE COMPANIES

| DESCRIPTION OF ITEMS | ASSOCIATE COMPANY CHARGES | | |
|----------------------|------------------------------|------------------|-------|
| | DIRECT COST | INDIRECT COST | TOTAL |
| | | | |

Edgar Filing: NISOURCE INC/DE - Form U-13-60

| | \$000 | \$000 | \$000 | |
|-------|---|---------|----------|----------|
| 920 | Salaries and Wages | 68,854 | 51,356 | 120,210 |
| 921 | Office Supplies and Expenses | 30,869 | 7,552 | 38,421 |
| 922 | Administrative Expenses Transferred - Credit | 1,382 | 3,579 | 4,961 |
| 923 | Outside Services Employed | 81,421 | 11,806 | 93,227 |
| 924 | Property Insurance | 21 | (31) | (10) |
| 925 | Injuries and Damages | 221 | 508 | 729 |
| 926 | Employee Pensions and Benefits | 1,155 | 17,273 | 18,428 |
| 928 | Regulatory Commission Expense | - | - | - |
| 930.1 | General Advertising Expenses | 803 | 262 | 1,065 |
| 930.2 | Miscellaneous General Expense | (2,481) | 1,120 | (1,361) |
| 931 | Rents | 23,373 | 7,925 | 31,298 |
| 932 | Maintenance of Structure and Equipment | 3,926 | 4,740 | 8,666 |
| 403 | Depreciation and Amortization Expense | 4,624 | 3,664 | 8,288 |
| 408 | Taxes Other Than Income Taxes | 386 | 7,743 | 8,129 |
| 409 | Income Taxes | -- | (11,889) | (11,889) |
| 410 | Provision for Deferred Income Taxes | -- | 28,559 | 28,559 |
| 411 | Provision for Deferred Income Taxes - Credit | -- | (16,174) | (16,174) |
| 411.5 | Investment for Credit | -- | -- | -- |
| 419 | Other Interest | -- | (8) | (8) |
| 426.1 | Donations | 558 | 430 | 988 |
| 426.5 | Other Deductions | -- | -- | -- |
| 427 | Interest on Long-Term Debt | -- | -- | -- |
| 431 | Other Interest Expense | -- | 312 | 312 |

 Instructions: Total cost of service will equal
 for associate and nonassociate
 companies the total amount
 billed under their separate
 analysis of billing schedules.

| | | | | |
|-----|--|---------|---------|---------|
| | Total Expenses | 215,112 | 118,727 | 333,839 |
| 430 | Interest on Short-Term Debt | | | 3,728 |
| | Compensation for Use of Capital- Associated Companies | | | |
| 430 | Intercompany Interest on Indebtedness | | | 1,960 |
| | Compensation for Use of Equity Capital | | | -- |
| | Total Cost of Service | | | 339,527 |

| DESCRIPTION OF ITEMS | TOTAL CHARGES FOR SERVICE | | |
|----------------------|---------------------------|---------------|-------|
| | DIRECT COST | INDIRECT COST | TOTAL |
| | \$000 | \$000 | \$000 |
| ----- | ----- | ----- | ----- |

Edgar Filing: NISOURCE INC/DE - Form U-13-60

| | | | | |
|-------|---|---------|----------|----------|
| 920 | Salaries and Wages | 68,854 | 51,356 | 120,210 |
| 921 | Office Supplies and Expenses | 30,869 | 7,552 | 38,421 |
| 922 | Administrative Expenses Transferred - Credit | 1,382 | 3,579 | 4,961 |
| 923 | Outside Services Employed | 81,421 | 11,806 | 93,227 |
| 924 | Property Insurance | 21 | (31) | (10) |
| 925 | Injuries and Damages | 221 | 508 | 729 |
| 926 | Employee Pensions and Benefits | 1,155 | 17,273 | 18,428 |
| 928 | Regulatory Commission Expense | -- | -- | -- |
| 930.1 | General Advertising Expenses | 803 | 262 | 1,065 |
| 930.2 | Miscellaneous General Expense | (2,481) | 1,120 | (1,361) |
| 931 | Rents | 23,373 | 7,925 | 31,298 |
| 932 | Maintenance of Structure and Equipment | 3,926 | 4,740 | 8,666 |
| 403 | Depreciation and Amortization Expense | 4,624 | 3,664 | 8,288 |
| 408 | Taxes Other Than Income Taxes | 386 | 7,743 | 8,129 |
| 409 | Income Taxes | -- | (11,889) | (11,889) |
| 410 | Provision for Deferred Income Taxes | -- | 28,559 | 28,559 |
| 411 | Provision for Deferred Income Taxes - Credit | -- | (16,174) | (16,174) |
| 411.5 | Investment for Credit | -- | -- | -- |
| 419 | Other Interest | -- | (8) | (8) |
| 426.1 | Donations | 558 | 430 | 988 |
| 426.5 | Other Deductions | -- | -- | -- |
| 427 | Interest on Long-Term Debt | -- | -- | -- |
| 431 | Other Interest Expense | -- | 312 | 312 |

Instructions: Total cost of service will equal
for associate and nonassociate
companies the total amount
billed under their separate
analysis of billing schedules.

| | | | | |
|-----|--|---------|---------|---------|
| | Total Expenses | 215,112 | 118,727 | 333,839 |
| 430 | Interest on Short-Term Debt | | | 3,728 |
| | Compensation for Use of Capital- Associated Companies | | | 1,960 |
| 430 | Intercompany Interest on Indebtedness | | | -- |
| | Compensation for Use of Equity Capital | | | 339,527 |
| | Total Cost of Service | | | |

Edgar Filing: NISOURCE INC/DE - Form U-13-60

Schedule XVII

SCHEDULE OF EXPENSE DISTRIBUTION BY DEPARTMENT OR SERVICE FUNCTION

| DESCRIPTION OF ITEMS | TOTAL AMOUNT | OVERHEAD | DEPARTMENT OR SERVICE FUNCTION | |
|--|--------------|----------|--------------------------------|--------------------|
| | | | ACCOUNTING SERVICES | AIR TRANSPORTATION |
| 920 Salaries and Wages | 120,210 | 51,356 | 6,871 | 113 |
| 921 Office Supplies and Expenses | 38,421 | 7,552 | 479 | 45 |
| 922 Administrative Expenses Transferred - Credit | 4,961 | 3,579 | - | - |
| 923 Outside Services Employed | 93,227 | 11,806 | 3,585 | 989 |
| 924 Property Insurance | (10) | (31) | - | - |
| 925 Injuries and Damages | 729 | 508 | - | - |
| 926 Employee Pensions and Benefits | 18,428 | 17,273 | 132 | 4 |
| 928 Regulatory Commission Expense | - | - | - | - |
| 930.1 General Advertising Expense | 1,065 | 262 | - | - |
| 930.2 Miscellaneous General Expense | (1,361) | 1,120 | 36 | 536 |
| 931 Rents | 31,298 | 7,925 | - | (12) |
| 932 Maintenance of Structures and Equipment | 8,666 | 4,740 | 39 | 113 |
| 403 Depreciation and Amortization Expense | 8,288 | 3,664 | - | 261 |
| 408 Taxes Other Than Income Taxes | 8,129 | 7,743 | - | - |
| 409 Income Taxes | (11,889) | (11,889) | - | - |
| 410 Provision for Deferred Income Taxes | 28,559 | 28,559 | - | - |
| 411 Provision for Deferred Income Taxes - Credit | (16,174) | (16,174) | - | - |
| 411.5 Investment Tax Credit | - | - | - | - |
| 419 Other Interest | (8) | (8) | - | - |
| 421 Miscellaneous Income or Loss | - | - | - | - |
| 426.1 Donations | 988 | 430 | - | - |
| 426.3 Other Deductions | - | - | - | - |
| 427 Interest on Long-Term Debt | - | - | - | - |
| 430 Interest on Debt to Associate Companies | 5,688 | 5,688 | - | - |
| 431 Other Interest Expense | 312 | 312 | - | - |
| Instruction: Indicate each department or service function. (See Instruction 01-3 General Structure of Accounting System: Uniform System Account) | | | | |
| Total Expenses | 339,527 | 124,415 | 11,142 | 2,049 |

| DESCRIPTION OF ITEMS | DEPARTMENT OR SERVICE FUNCTION | | | |
|---|--------------------------------|---------------------|---------------------|--------------------|
| | CORPORATE COMMUNICATIONS | CORPORATE INSURANCE | CORPORATE SECRETARY | CORPORATE TREASURY |
| 920 Salaries and Wages | 658 | 292 | 199 | 706 |
| 921 Office Supplies and Expenses | 32 | 90 | 1 | 43 |
| 922 Administrative Expenses Transferred - | | | | |

Edgar Filing: NISOURCE INC/DE - Form U-13-60

| | | | | | |
|--|---|------|-------|-----|-------|
| | Credit | | | | |
| 923 | Outside Services Employed | 215 | 25 | 593 | 273 |
| 924 | Property Insurance | - | (48) | | |
| 925 | Injuries and Damages | | (457) | | |
| 926 | Employee Pensions and Benefits | - | 88 | | 9 |
| 928 | Regulatory Commission Expense | | | | |
| 930.1 | General Advertising Expense | (12) | | | |
| 930.2 | Miscellaneous General Expense | 5 | 1 | | 144 |
| 931 | Rents | - | | | (119) |
| 932 | Maintenance of Structures and Equipment | | | | 17 |
| 403 | Depreciation and Amortization Expense | | | | |
| 408 | Taxes Other Than Income Taxes | | | | |
| 409 | Income Taxes | | | | |
| 410 | Provision for Deferred Income Taxes | | | | |
| 411 | Provision for Deferred Income Taxes - | | | | |
| | Credit | | | | |
| 411.5 | Investment Tax Credit | | | | |
| 419 | Other Interest | | | | |
| 421 | Miscellaneous Income or Loss | | | | |
| 426.1 | Donations | 12 | | | |
| 426.3 | Other Deductions | | | | |
| 427 | Interest on Long-Term Debt | | | | |
| 430 | Interest on Debt to Associate Companies | | | | |
| 431 | Other Interest Expense | - | | | |
| ----- | | | | | |
| Instruction: Indicate each department or service function. (See Instruction 01-3 General Structure of Accounting System: Uniform System Account) | | | | | |
| ----- | | | | | |
| | Total Expenses | 910 | (9) | 793 | 1,073 |
| ----- | | | | | |

Page 28

ANNUAL REPORT OF NISOURCE CORPORATE SERVICES COMPANY, INC.
For the Year Ended December 31, 2001

Schedule XVII
SCHEDULE OF EXPENSE DISTRIBUTION BY DEPARTMENT OR SERVICE FUNCTION

| DEPARTMENT OR SERVICE FUNCTION | | | | | | | |
|--------------------------------|-----------------|--------------|--------------------------------------|-------------------------|-----------|-----------------|---------|
| Account Number | ED REG. & GOVT. | ED MARKETING | ENTERPRISE MULTIMEDIA COMMUNICATIONS | ENVIRON- MENTAL AFFAIRS | EXECUTIVE | FACILITIES MGMT | FIN STR |
| | \$000 | \$000 | \$000 | \$000 | \$000 | \$000 | \$ |
| 920 | 1,679 | 2,933 | 1,421 | 3,365 | 4,740 | 269 | 1 |
| 921 | 355 | 173 | 475 | 480 | 289 | 37 | |
| 922 | | | - | - | | 1,382 | |
| 923 | 947 | 1,077 | 835 | 294 | 1,861 | 41 | 5 |
| 924 | | | | | | | |
| 925 | | | | | | | |

Edgar Filing: NISOURCE INC/DE - Form U-13-60

| | | | | | | |
|-----------------------|--------------|--------------|--------------|--------------|--------------|--------------|
| 926 | 15 | | 30 | 58 | 145 | 48 |
| 928 | | | | | | |
| 930.1 | 6 | 160 | 543 | | 11 | |
| 930.2 | 66 | 26 | 154 | 29 | 381 | 1,950 |
| 931 | 4 | 4 | 1 | 11 | 17 | (1,022) |
| 932 | | 1 | - | 13 | 4 | 239 |
| 403 | | | - | | | |
| 408 | - | - | - | - | - | 195 |
| 409 | - | - | - | - | - | |
| 410 | - | - | - | - | - | |
| 411 | - | - | - | - | - | |
| 411.5 | - | - | - | - | - | |
| 419 | - | - | - | - | - | |
| 421 | - | - | - | - | - | |
| 426.1 | 10 | 16 | 136 | 14 | 369 | |
| 426.5 | - | - | - | - | - | |
| 427 | - | - | - | - | - | |
| 430 | - | - | - | - | - | |
| 431 | - | - | - | - | - | |
| Total Expenses | 3,082 | 4,390 | 3,595 | 4,264 | 7,817 | 3,139 |

DEPARTMENT OR SERVICE FUNCTION

| Account Number | GOVERNMENT AFFAIRS | HUMAN RESOURCES / BENEFITS | INFORMATION TECHNOLOGY | INVESTOR RELATIONS | LEGAL | MATERIALS & SUPPLIES |
|----------------|--------------------|----------------------------|------------------------|--------------------|--------|----------------------|
| | \$000 | \$000 | \$000 | \$000 | \$000 | \$000 |
| 920 | 71 | 478 | 19,987 | 303 | 3,470 | 865 |
| 921 | 14 | 68 | 27,091 | 36 | 379 | 22 |
| 922 | | - | | | | - |
| 923 | 19 | 489 | 28,485 | 162 | 33,999 | 32 |
| 924 | | | | | | |
| 925 | | | | | | |
| 926 | | 445 | 66 | | 5 | 26 |
| 928 | | | | | | |
| 930.1 | | 5 | 46 | | 22 | |
| 930.2 | 6 | 64 | 382 | 2 | 29 | 1 |
| 931 | 28 | 1 | 8,444 | - | - | - |
| 932 | | | 3,487 | | - | - |
| 403 | | | 4,361 | | | |
| 408 | - | - | 191 | - | - | - |
| 409 | - | - | | - | - | - |
| 410 | - | - | | - | - | - |
| 411 | - | - | | - | - | - |
| 411.5 | - | - | | - | - | - |
| 419 | - | - | | - | - | - |
| 421 | - | - | | - | - | - |
| 426.1 | - | - | | - | 1 | - |
| 426.5 | - | - | | - | - | - |
| 427 | - | - | | - | - | - |
| 430 | - | - | | - | - | - |

Edgar Filing: NISOURCE INC/DE - Form U-13-60

| | | | | | | |
|----------------|-----|-------|--------|-----|--------|-----|
| 431 | - | - | - | - | - | - |
| Total Expenses | 138 | 1,550 | 92,540 | 503 | 37,905 | 946 |

Page 29

ANNUAL REPORT OF NISOURCE CORPORATE SERVICES COMPANY, INC.
For the Year Ended December 31, 2001

Schedule XVII
SCHEDULE OF EXPENSE DISTRIBUTION BY DEPARTMENT OR SERVICE FUNCTION

DEPARTMENT OR SERVICE FUNCTION

| Account Number | MERCHANT GAS SUPPLY | OTHER | PAYROLL | PROCURE- MENT | REAL ESTATE MANAGEMENT | RISK MANAGEMENT | SECURITY |
|----------------|---------------------|---------|---------|------------------|---------------------------|--------------------|----------|
| | \$000 | \$000 | \$000 | \$000 | \$000 | \$000 | \$000 |
| 920 | 3,263 | 9,549 | 6 | 322 | 211 | 947 | 4 |
| 921 | 163 | 14 | 13 | 13 | 1 | 106 | 2 |
| 922 | - | - | - | - | - | - | - |
| 923 | 363 | - | 246 | 542 | 27 | 11 | - |
| 924 | - | 42 | - | - | - | 27 | - |
| 925 | - | 655 | - | - | - | (4) | - |
| 926 | - | - | - | 2 | - | 5 | - |
| 928 | - | - | - | - | - | - | - |
| 930.1 | - | 9 | - | 3 | - | - | - |
| 930.2 | 3 | (6,377) | 10 | 2 | - | 4 | 3 |
| 931 | - | 16,006 | - | - | 4 | 1 | - |
| 932 | 13 | - | - | - | - | - | - |
| 403 | - | - | - | - | - | - | - |
| 408 | - | - | - | - | - | - | - |
| 409 | - | - | - | - | - | - | - |
| 410 | - | - | - | - | - | - | - |
| 411 | - | - | - | - | - | - | - |
| 411.5 | - | - | - | - | - | - | - |
| 419 | - | - | - | - | - | - | - |
| 421 | - | - | - | - | - | - | - |
| 426.1 | - | - | - | - | - | - | - |
| 426.5 | - | - | - | - | - | - | - |
| 427 | - | - | - | - | - | - | - |
| 430 | - | - | - | - | - | - | - |
| 431 | - | - | - | - | - | - | - |
| Total Expenses | 3,805 | 19,898 | 275 | 884 | 243 | 1,097 | 9 |

Edgar Filing: NISOURCE INC/DE - Form U-13-60

Page 30

ANNUAL REPORT OF NISOURCE CORPORATE SERVICES COMPANY, INC.

For the Year Ended December 31, 2001

DEPARTMENTAL ANALYSIS OF SALARIES

ACCOUNT 920

| NAME OF DEPARTMENT Indicate each department or service function | DEPARTMENTAL SALARY EXPENSE | | | | NUMBER PERSONNEL END OF YEAR |
|---|-----------------------------|-------------------------------|---------------------|-------------------|---------------------------------------|
| | TOTAL AMOUNT | INCLUDED IN AMOUNTS BILLED TO | | | |
| | | PARENT COMPANY | OTHER ASSOCIATES | NON ASSOCIATES | |
| | \$000 | \$000 | \$000 | \$000 | |
| Accounting Services | 6,871 | 427 | 6,444 | - | 173 |
| Air Transportation | 113 | 3 | 110 | - | 2 |
| Auditing | 1,252 | 132 | 1,120 | - | 24 |
| Consolidation Accounting | 1,196 | 190 | 1,006 | - | 22 |
| Corporate Communications | 658 | - | 658 | - | 11 |
| Corporate Insurance | 292 | 4 | 288 | - | 6 |
| Corporate Secretary | 199 | - | 199 | - | 3 |
| Corporate Treasury | 706 | 6 | 700 | - | 12 |
| ED Reg. & Govt. | 1,679 | - | 1,679 | - | 30 |
| ED Marketing | 2,933 | - | 2,933 | - | 26 |
| Enterprise Multimedia Communication | 1,421 | - | 1,421 | - | 25 |
| Environmental Affairs | 3,365 | 9 | 3,356 | - | 115 |
| Executive | 4,740 | - | 4,740 | - | 39 |
| Facilities Management | 269 | - | 269 | - | 13 |
| Finance & Strategy | 1,481 | (12) | 1,493 | - | 34 |
| Fleet Management | 500 | - | 500 | - | 28 |
| Government Affairs | 71 | - | 71 | - | 2 |
| Human Resources/ Benefits | 478 | 1 | 477 | - | 54 |
| Information Technology | 19,987 | 19 | 19,968 | - | 538 |

Edgar Filing: NISOURCE INC/DE - Form U-13-60

| | | | | | |
|------------------------|--------|-------|--------|-------|-------|
| Investor Relations | 303 | - | 303 | - | 3 |
| Legal | 3,470 | (203) | 3,673 | - | 58 |
| Materials and Supplies | 865 | 1 | 864 | - | 40 |
| Merchant Gas Supply | 3,263 | - | 3,263 | - | 91 |
| Other | 9,549 | - | 9,549 | - | 8 |
| Payroll | 6 | - | 6 | - | 11 |
| Corporate Procurement | 322 | 2 | 320 | - | 8 |
| Real Estate Management | 211 | 2 | 209 | - | 5 |
| Risk Management | 947 | 2 | 945 | - | 15 |
| Security | 4 | - | 4 | - | - |
| Tax | 1,703 | 78 | 1,625 | - | 29 |
| | ----- | ----- | ----- | ----- | ----- |
| Total | 68,854 | 661 | 68,193 | - | 1,425 |
| | ----- | ----- | ----- | ----- | ----- |

Page 31

ANNUAL REPORT OF NISOURCE CORPORATE SERVICES COMPANY, INC.

For the Year Ended December 31, 2001

OUTSIDE SERVICES EMPLOYED

ACCOUNT 923

INSTRUCTIONS: Provide a breakdown by subaccount of outside services employed. If the aggregate amounts paid to any one payee and included within one subaccount is less than \$100,000, only the aggregate number and the amount of all such payments included within the subaccount need be shown. Provide a subtotal for each type of service.

| FOR WHOM PURCHASED | ADDRESS | RELATIONSHIP | AMOUNT |
|--------------------|---------|---------------------|--------|
| ----- | ----- | ----- | ----- |
| | | "A"= ASSOCIATE | |
| | | "NA"= NON-ASSOCIATE | |
| | | ----- | \$000 |
| See schedule 923-A | | | 93,226 |

Page 32

SCHEDULE 923-A
 ANNUAL REPORT OF NISOURCE CORPORATE SERVICES COMPANY, INC.
 OUTSIDE SERVICES EMPLOYED
 ACCOUNT 923

| FOR WHOM PURCHASED | ADDRESS |
|-------------------------------------|--|
| 1-Special Services - Audit | |
| Arthur Andersen LLP | P.O. Box 13882, Newark, NJ 07188-0882 |
| | Total Special Services - Audit |
| 2-Special Services - Legal | |
| Akin, Gump, Strauss, Hauer & Feld | 1900 Pennzoil Pl. - South Twr, Houston, TX 77002 |
| Baker & Daniels | 300 North Meridan St., Indianapolis, IN 46204-1782 |
| Barnes & Thornburg | 11 South Meridian St., Indianapolis, IN 46204-3556 |
| Borden Ladner Gervais LLP | 1000 Canterra Tower, Calgary Alberta, T2P 4H2 |
| Boss & Tormey, P.C. | 952 Echo Lane Suite 330, Houston, TX 77024 |
| Brickley, Sears & Sorett, P.A. | 75 Federal St., Boston, MA 02110-2699 |
| C.D. Bengtson Resource Mgt LTD | 2900, 350 - 7th Av. SW, Calgary, Alberta T2P 3NP |
| Crane, Greene & Parente | 90 State St., Albany, NY 12207 |
| Deloitte & Touche LLP | 333 Clay St., Houston, TX 77002-4196 |
| Doerner, Saunders, Daniels & Ander | 320 South Boston Av., Tulsa, OK 74103-3725 |
| Drinker, Biddle & Reath | 1500 K St., Washington, DC 20005 |
| Eastwick Rose & Wright, P.A. | 201 N. Charles St., Baltimore, MD 21201 |
| Eichhorn & Eichhorn | 200 Russell St., Hammond, IN 46325 |
| Frederick J. Rawski | 18 Providence Court, Newtown, PA 18940 |
| Greenbaum Doll & McDonald | Section 469, Louisville, KY 40289 |
| Hagemier, Allen & Smith | 1170 Market Tower, Indianapolis, IN 46204-2964 |
| Jackson & Kelly | P.O. Box 11276, Charleston, WV 25339 |
| Leboeuf, Lamb, Greene & Macrae, LLP | 125 West 55th St., New York, NY 10019-5389 |
| Legg, LLC | Dept 33210, San Francisco, CA 94139-3210 |

Edgar Filing: NISOURCE INC/DE - Form U-13-60

| | |
|---------------------------------|---|
| Mark W. Cooper | 1449 North College Av., Indianapolis, IN 46202 |
| McGuire Woods | One James Center-Accounting, Richmond, VA 23219-4030 |
| Morgan Lewis and Bockius | P.O. Box 8500 S-6050, Philadelphia, PA 19178-6050 |
| Neal, Gerber & Eisenberg | 2 N. Lasalle St., Chicago, IL 60602 |
| Ogletree, Deakins, Nash, Smoak | Stewart, P.C., Atlanta, GA 30392-1860 |
| Porter & Hedges, LLP | Bank Lockbox, Dallas, TX 75284-1184 |
| Porter, Wright, Morris & Wright | 41 South High Street, Columbus, OH 43215-6194 |
| Reed Smith, LLP | P.O. Box 36007 4M, Pittsburgh, PA 15251-6074 |
| Robert G. Kern, ESQ. | 1200 CRA-MER LN., Chapel Hill, NC 27516 |
| Robertson, Freilich, Bruno & | Cohen, LLC, Newark, NJ 07102 |
| Robinson & McElwee LLP | P.O. Box 1791, Charleston, WV 25326 |
| Roy R. Robertson, Jr. | 2909 Belle Plaine Trail, Michigan City, IN 46360-1703 |
| Rubin & Rudman, LLP | 50 Rowes Wharf, Boston, MA 02110-3319 |
| Schiff Hardin & Waite | 6600 Sears Tower, Chicago, IL 60606-6473 |
| Sidley & Austin | 1501 K Street NW, Washington, DC 20005 |
| Simon Peragine Smith & | Redfearn LLP, New Orleans, LA 70163-3000 |
| Steptoe & Johnson | Clarksburg, WV 26302-1732 |
| Thelen Reid & Priest LLP | 40 West 57th Street, New York, NY 10019-4097 |
| Thorp Reed & Armstrong | One Oxford Centre, Pittsburgh, PA 15219-1425 |
| Wolf Block Schorr and Solis Co. | 1650 Arch Street, Philadelphia, PA 19103-2097 |
| Wooden & McLaughlin LLP | 1600 Capital Center South, Indianapolis, IN 46204 |
| Wyatt, Tarrant & Combs | 250 West Main St. Suite 1700, Lexington, KY 40507-174 |

256 Organizations

Total Special Services - Legal

Page 33

SCHEDULE 923-A
 ANNUAL REPORT OF NISOURCE CORPORATE SERVICES COMPANY, INC.
 OUTSIDE SERVICES EMPLOYED
 ACCOUNT 923

| FOR WHOM PURCHASED ----- | ADDRESS ----- |
|---|---|
| 3- Special Services - Consulting ----- | |
| A. T. Kearney | P. O. Box 96796, Chicago, IL 60693 |
| ACLOCHE LLC | P O BOX 632997, Cincinnati, OH 45263-2997 |
| ADROIT SYSTEMS, INC. | 8 PARTRIDGE WAY, Holliston, MA, 01746 |
| ALTRA SOFTWARE SERVICES, INC | 1221 LAMAR, SUITE 950, Houston, TX, 77010 |
| AMERICAN MANAGEMENT SYSTEMS | P.O. BOX 101043, Atlanta, GA, 30392 |
| ANALYTECH CONSULTING | 9111 BROADWAY, SUITE K, Merrillville, IN, 46410 |
| ARTHUR ANDERSEN LLP | P.O. BOX 13882, Newark, NJ, 07188-0882 |
| CEDAR ENTERPRISE SOLUTION | PO BOX 75209, Baltimore, MD, 21275-5209 |
| COMPUTER TASK | P. O. BOX 711778, Cincinnati, OH, 45271-1778 |
| COMPUWARE CORPORATION | DRAWER #64376, Detroit, MI, 48264-0376 |
| CUSTOMER INFORMATION CONSULTI | 134 W. ARBRE CROCHE CT., Porter, IN, 46304 |
| F1, INC. | 359 S. FRANKLIN ST., Valparaiso, IN, 46838-6423 |
| GARTNER GROUP, INC. | PO BOX 911319, Dallas, TX, 75391-1319 |
| GLOBAL INFORMATION TECH. | PO BOX 60839, Charlotte, NC, 28260-0839 |

Edgar Filing: NISOURCE INC/DE - Form U-13-60

| | |
|---------------------------------|--|
| HARRIS, MACKESSY & BRENNAN, INC | 42 E. GAY ST., STE.1310, Columbus, OH 43215 |
| INFORMATION CONTROL CORP. | 2500 CORPORATE EXCHANGE DRIVE SUITE 310, Columbus, OH 4323 |
| INFORMATION INTEGRATORS, INC. | 2540 FOSSIL STONE ROAD, Dyer, IN, 46311-1956 |
| JEFFERSON WELLS INTERNATIONAL | BOX 68-4031, Milwaukee, WI, 53268-4031 |
| KINGWOOD CONSULTING GROUP, INC | 17 SOUTH HIGH ST., STE. 1220, Columbus, OH, 43215 |
| KLS ENTERPRISES, INC | 1760 STAGECOACH COURT, Powell, OH 43065 |
| L.E.K. CONSULTING LLC | P.O. BOX 845288, Boston, MA, 02284-5288 |
| MARKET STRATEGIES, INC | PO BOX 67000, Detroit, MI, 48267-1844 |
| MAXIM GROUP | PO BOX 198572, Atlanta, GA, 30384-8572 |
| MCKINSEY & COMPANY INC | 21 SOUTH CLARK STREET STE 2900, Chicago, IL, 60603-2900 |
| MDSI MOBILE DATA SOLUTIONS INC | 10271 SHELLBRIDGE WAY, Richmond, BC, V6X2S8 |
| MOBILE SOLUTION, INC. | 14720 HARRISVILLE ROAD, Mt. Airy, MD, 21771 |
| RAPIDIGM | 8800 LYRA DRIVE SUITE 450, Columbus, OH, 43240 |
| RICHARD A SHEMENSKI | 248 CAVENAUGH CT., Powell, OH, 43065 |
| STRATEGIC DECISIONS GROUP | 135 SOUTH LASALLE STREET, Chicago, IL, 60674-4628 |
| STRICTLY BUSINESS | 611 3RD AVE., SUITE 300, Huntington, WV, 25720-2076 |
| TECHNOLOGY CONTRACT SOLUTIONS | 820 LAFAYETTE RD., Hampton, NH, 03842 |
| TEKSYSTEMS | P.O. BOX 198568, ATLANTA, GA 30384-8568 |
| TRANSTECH | P.O. BOX 930798, ATLANTA, GA 31193-0798 |
| VISION INFORMATION SOLUTIONS | 945 GLYN MORGAN CT, Newark, OH, 43055 |
| WILKERSON & ASSOCIATES | 3339 TAYLORSVILLE ROAD, Louisville, KY, 40205-3103 |
| WILLIAM M MERCER, INC | 21633 NETWORK PLACE, Chicago, IL, 60673-1216 |

218 Organizations

Total Special Services - Consulting

Page 34

SCHEDULE 923-A
 ANNUAL REPORT OF NISOURCE CORPORATE SERVICES COMPANY, INC.
 OUTSIDE SERVICES EMPLOYED
 ACCOUNT 923

FOR WHOM PURCHASED

ADDRESS

4-Special Services - Other

| | |
|--------------------------------|--|
| ACCONTEMPS | P.O. BOX 6248, CAROL STREAM, IL 60197-6248 |
| ACLOCHE LLC | P.O. BOX 62997, CINCINNATI, OH 45263-2997 |
| ADP INVESTOR COMMUNICATION | 51 MERCEDES WAY, ENGEWOOD, NY 11717 |
| ARCUS DATA SECURITY | DEPARTMENT 2022, SEATTLE, WA 98124-1936 |
| ARTHUR ANDERSEN LLP | P.O. BOX 70630, CHICAGO, IL 63673-0630 |
| AT&T 7872 | 7872 COLLECTION CENTER DRIVE, CHICAGO, IL 60693 |
| BAY STATE GAS | 200 CIVIC CENTER DRIVE, COLUMBUS, OH 43215 |
| BMC SOFTWARE DISTRIBUTORS, INC | P.O. BOX 201040, HOUSTON, TX 77216 |
| CHASE MELLON SHAREHOLDER | SERVICES, ACCOUNTING DEPT., PITTSBURGH, PA 15251-685 |
| CHRISTENSEN & ASSOCIATES | P.O. BOX 4344, SCOTTSDALE, AZ 85261-4344 |

Edgar Filing: NISOURCE INC/DE - Form U-13-60

CLARITAS
COLUMBIA GAS TRANSMISSION
COLUMBIA GULF TRANSMISSION
COMPUTER ASSOCIATES INT.
COMPUWARE CORPORATION
DISPATCH CONSUMER SERVICES INC
EMC2 CORPORATION
EQUANT INTEGRATION SERVICES
EXPRESS PERSONNEL SERVICES
F1, INC
GARTNER GROUP, INC.
HEWITT ASSOCIATES, LLC (WIRE)
HEWLETT-PACKARD
IBM CORP
INFORMATION CONTROL COPR.
INTERNOS, LLC
KFORCE
KINGSTON & FAM, INC.
LEVI, RAY & SHOUP, INC.
LEXIS-NEXIS
MANPOWER, INC.
MARKETING SERVICES BY VECTRA
MELLON INVESTOR SERVICES
MOBILE DATA SOLUTION
MOSSBERG & COMPANY, INC
N SQUARED AVIATION, LLC
NEW YORK STOCK EXCHANGE, INC
NORTHERN INDIANA PUBLIC SERVICE
PEOPLESOFT, USA, INC.
POMEROY COMPUTER RESOURCES
RHI CONSULTING
S A S INSTITUTE, INC.
STANDARD & POOR'S INSTITUTIONAL
STERLING SOFTWARE LEASING CO.
STRICTLY BUSINESS
TEKSYSTEMS
WILLIAMS COMM SOLUTIONS, INC.
XEROX CORPORATION

P.O. BOX 7247-7380, PHILADELPHIA, PA 19170-7380
200 CIVIC CENTER DRIVE, COLUMBUS, OH 43215
200 CIVIC CENTER DRIVE, COLUMBUS, OH 43215
P.O. BOX 360655, PITTSBURGH, PA 15251-6355
DRAWER #64376, DETROIT, MI 48264-0376
DEPTL-2335, COLUMBUS, OH 43260
DEPT CH 10648, PALATINE, IL 60055-0648
P.O. BOX 861419, ORLANDO, FL 32886-1419
P.O. BOX 268951, OKLAHOMA CITY, OK 73126-8951
359 S. FRANKLIN ST., VALPARAISO, IN 46383-6423
P.O. BOX 911319, DALLAS, TX 75391-1319
13880 DULLES CORNER LANE, HERNDON, VA 20171
P.O. BOX 101149, ATLANTA, GA 30392-1149
BANK OF AMERICA, CHICAGO, IL 60693
2500 CORPORATE EXCHANGE DR. S, COLUMBUS, OH 43231
P.O. BOX 711503, CINCINNATI, OH 45271-1503
P.O. BOX 277997, ATLANTA, GA 30384-7997
171-SO. 450-W, VALPARAISO, IN 46385
2401 WEST MONROE, SPRINGFIELD, IL 62704
P.O. BOX 2314, CAROL STREAM, IL 60132-2314
P.O. BOX 68-6003, MILWAUKEE, WI 53267-6003
3990 BUSINESS PARK DR., COLUMBUS, OH 43204
ACCOUNTING DEPT, PITTSBURGH, PA 15251-6857
10271 SHELLBRIDGE WAY, RICHMOND BC, V6X2W8
P.O. BOX 210, SOUTH BEND, IN 46624-0210
5201 INDUSTRIAL HIGHWAY, GARY, IN 46406-1125
P.O. BOX 4530, NEW YORK, NY 10163
5201 INDUSTRIAL HIGHWAY, GARY, IN 46406-1125
DEPT. CH10699, PALATINE, IL 60055-0699
RESOURCES, INC., CINCINNATI, OH 45264-0381
P.O. BOX 6248, CAROL STREAM, IL 60197-6248
P.O. BOX 65505, CHARLOTTE, NC 28265-0505
2542 COLLECTION CENTER DR., CHICAGO, IL 60693
135 S. LASALLE DEPT 8210, CHICAGO, IL 60674-8210
P.O. BOX 2076, HUNINGTON, WV 25720-2076
P.O. BOX 198568, ATLANTA, GA, 30384-8568
21398 NETWORK PLACE, CHICAGO, IL 60673-1213
P.O. BOX 802555, CHICAGO, IL 60680-2555

951 ORGANIZATIONS

Total Special Services - Other

Total All Special Services

Edgar Filing: NISOURCE INC/DE - Form U-13-60

For the Year Ended December 31, 2001

EMPLOYEE PENSIONS AND BENEFITS

ACCOUNT 926

INSTRUCTIONS: Provide a listing of each pension plan and benefit program provided by the service company. Such listing should be limited to \$25,000.

| DESCRIPTION ----- | AMOUNT ----- \$000 |
|-----------------------------------|--------------------------|
| Other Post-Employment Benefits | 274 |
| Medical Expense Plan | 8,242 |
| Thrift Plan | 2,210 |
| Pension Restoration Plan | 369 |
| Long-Term Disability Insurance | 392 |
| Dental Assistance Plan | 961 |
| Employee Relocation Expense | 2,174 |
| Educational Assistance | 270 |
| Miscellaneous | 354 |
| Employee Cafeteria Subsidy | 58 |
| Employee Assistance Plan | 540 |
| Flexible Spending Health & Dental | 47 |
| Group Life Insurance | 713 |
| Employee Retirement Expense | 1,824 |
| | ----- |
| Total | 18,428 ===== |

Page 36

ANNUAL REPORT OF NISOURCE CORPORATE SERVICES COMPANY, INC.

For the Year Ended December 31, 2001

Edgar Filing: NISOURCE INC/DE - Form U-13-60

GENERAL ADVERTISING EXPENSES

ACCOUNT 930.1

INSTRUCTIONS: Provide a listing of the amount included in Account 930.1, "General Advertising Expenses," classifying the items according to the nature of the advertising and as defined in the account definition. If a particular class includes an amount in excess of \$3,000 applicable to a single payee, show separately the name of the payee and the aggregate amount applicable thereto.

| DESCRIPTION ----- | NAME OF PAYEE ----- | AMOUNT ----- \$000 |
|---------------------------------|--------------------------------------|--------------------------|
| Employee Recruiting/Advertising | Alpha Beta Press, Inc | 77 |
| Employee Recruiting/Advertising | Capital City Consulting, Inc | 11 |
| Employee Recruiting/Advertising | Clear Channel Outdoor | 52 |
| Employee Recruiting/Advertising | Columbus Broadcasting | 4 |
| Employee Recruiting/Advertising | Debra MCClelland-Parker | 3 |
| Employee Recruiting/Advertising | Delite Outdoor Advertising | 7 |
| Employee Recruiting/Advertising | Eller Media Company | 28 |
| Employee Recruiting/Advertising | First Impression Promotional | 11 |
| Employee Recruiting/Advertising | Fort Wayne Newspaper | 15 |
| Employee Recruiting/Advertising | Franklin Communications | 34 |
| Employee Recruiting/Advertising | Green Light | 7 |
| Employee Recruiting/Advertising | Heritage Media Corp | 4 |
| Employee Recruiting/Advertising | HIS Energy | 4 |
| Employee Recruiting/Advertising | Holcomb Gallager Adams | 8 |
| Employee Recruiting/Advertising | Infinity Radio, INC | 24 |
| Employee Recruiting/Advertising | Jacob Agency | 28 |
| Employee Recruiting/Advertising | Lord, Sullivn & Yoder | 43 |
| Employee Recruiting/Advertising | Marconi Company | 14 |
| Employee Recruiting/Advertising | Matric Media | 16 |
| Employee Recruiting/Advertising | Newspaper Network of Central Ohio | 14 |
| Employee Recruiting/Advertising | Pittsburgh Post Gazette | 4 |
| Employee Recruiting/Advertising | RedredBus. Class Production Products | 13 |
| Employee Recruiting/Advertising | Renard Represents | 9 |
| Employee Recruiting/Advertising | Service Web Offset Corporation | 13 |
| Employee Recruiting/Advertising | Shaker Advertising Agency | 71 |
| Employee Recruiting/Advertising | Suburban News Publications | 8 |
| Employee Recruiting/Advertising | Susquehanna Radio Corp | 9 |
| Employee Recruiting/Advertising | The Columbus Dispatch | 3 |
| Employee Recruiting/Advertising | The David Group | 31 |
| Employee Recruiting/Advertising | The Jefferson Company | 7 |
| Employee Recruiting/Advertising | The Lamar Companies | 71 |
| Employee Recruiting/Advertising | WAXF | 7 |
| Employee Recruiting/Advertising | WBZZ | 15 |
| Employee Recruiting/Advertising | WDVE-FM | 24 |
| Employee Recruiting/Advertising | WFLS | 5 |
| Employee Recruiting/Advertising | WGET/WGTY | 3 |
| Employee Recruiting/Advertising | WHP-AM | 9 |
| Employee Recruiting/Advertising | WJLM | 4 |
| Employee Recruiting/Advertising | WKJM-FM | 12 |
| Employee Recruiting/Advertising | WKKO-FM | 18 |
| Employee Recruiting/Advertising | WMJI | 47 |
| Employee Recruiting/Advertising | WRNL | 3 |
| Employee Recruiting/Advertising | WRVA | 9 |
| Employee Recruiting/Advertising | WTAM | 36 |
| Employee Recruiting/Advertising | All Others | 230 |

TOTAL

1065
=====

Page 37

ANNUAL REPORT OF NISOURCE CORPORATE SERVICES COMPANY, INC.

For the Year Ended December 31, 2001

MISCELLANEOUS GENERAL EXPENSES

ACCOUNT 930.2

INSTRUCTIONS: Provide a listing of the amount included in Account 930.2, "Miscellaneous General Expenses," classifying such expenses according to their nature. Payments and expenses permitted by Section 321 (b) (2) of the Federal Election Campaign Act, as amended by Public Law 94-283 in 1976 (2 U.S.C. Section 441 (b) (2)) shall be separately classified.

| DESCRIPTION ----- | AMOUNT ----- |
|----------------------------------|---------------------------|
| | \$000 |
| Employee Recruiting | 65 |
| Dues and Memberships - Corporate | 269 |
| Aircraft Service | 304 |
| Relocation | 1,020 |
| Employee Training | 1,107 |
| Other | (4,126) |
| TOTAL | ----- (1,361) ===== |

Page 38

ANNUAL REPORT OF NISOURCE CORPORATE SERVICES COMPANY, INC.

For the Year Ended December 31, 2001

Edgar Filing: NISOURCE INC/DE - Form U-13-60

RENTS

ACCOUNT 931

INSTRUCTIONS: Provide a listing of the amount included in Account 931, "Rents", classifying such expenses by major grouping of property, as defined in the account definition of the Uniform System of Accounts.

| | AMOUNT |
|------------------------|--------|
| | ----- |
| | \$000 |
| Data Processing | 7,614 |
| Office Space | 21,634 |
| Air Transportation | 112 |
| Miscellaneous | 1,857 |
| Auto and General Tools | 12 |
| Communications | 69 |
| | ----- |
| TOTAL | 31,298 |
| | ----- |

Page 39

ANNUAL REPORT OF NISOURCE CORPORATE SERVICES COMPANY, INC.

For the Year Ended December 31, 2001

TAXES OTHER THAN INCOME TAXES

ACCOUNT 408

INSTRUCTIONS: Provide an analysis of Account 408, "Taxes Other Than Income Taxes." Separate the analysis into two groups: (1) other than U.S. Government taxes, and (2) U.S. Government taxes. Specify each of the various kinds of taxes and show the amounts thereof. Provide a subtotal for each class tax.

AMOUNT

\$000

(1) Other than U.S. Government Taxes:

Edgar Filing: NISOURCE INC/DE - Form U-13-60

| | |
|--------------------------------|-------|
| Property | 1,332 |
| Sales and Use | 30 |
| Unemployment | 72 |
| License or Franchise | 10 |
| | ----- |
| Total - other | 1,444 |
| | |
| (2) U.S. Government Taxes: | |
| Federal Insurance Contribution | 6,638 |
| Unemployment | 47 |
| Miscellaneous | 0 |
| | ----- |
| Total - Federal | 6,685 |
| | |
| TOTAL | 8,129 |
| | ----- |

Page 40

ANNUAL REPORT OF NISOURCE CORPORATE SERVICES COMPANY, INC.

For the Year Ended December 31, 2001

DONATIONS

ACCOUNT 426.1

INSTRUCTIONS: Provide a listing of the amount included in Account 426-1, "Donations," classifying such expenses by its purpose. The aggregate number and amount of all items of less than \$3,000 may be shown in lieu of details.

| NAME OF RECIPIENT | PURPOSE OF DONATION | AMOUNT |
|-----------------------------------|---------------------|--------|
| ----- | ----- | ----- |
| | | \$000 |
| Advance Air and Waste Management | Community Welfare | 14 |
| Community Hospital Cancer Fund | Community Welfare | 10 |
| Congregation of Holy Cross | Community Welfare | 125 |
| Elkhart Air Show | Community Welfare | 6 |
| First Night Columbus | Community Welfare | 8 |
| Gary Arrord Communities in School | Community Welfare | 25 |
| Griffith Special Event | Community Welfare | 3 |
| Indiana Environmental Institute | Community Welfare | 12 |
| Indiana State Museum Foundation | Community Welfare | 167 |
| Indiana Symphony Orchestra | Community Welfare | 13 |

Edgar Filing: NISOURCE INC/DE - Form U-13-60

| | | |
|-------------------------------------|-------------------|-----|
| Lundquist CNG Race Team | Community Welfare | 26 |
| Louisiana Alive | Community Welfare | 3 |
| Martin University | Community Welfare | 10 |
| Northern Indiana Arts Association | Community Welfare | 84 |
| Northwest Indiana Symphony | Community Welfare | 41 |
| Rebuilding Together | Community Welfare | 8 |
| Thomas Green Associates | Community Welfare | 55 |
| Utility Business Coalition | Community Welfare | 10 |
| Valparaiso University | Community Welfare | 68 |
| United way | Community Welfare | 124 |
| Youth Links Charity Golf Tournament | Community Welfare | 13 |
| Miscellaneous (136) | | 158 |
| | | --- |
| TOTAL | | 983 |
| | | --- |

Page 41

ANNUAL REPORT OF NISOURCE CORPORATE SERVICES COMPANY, INC.

For the Year Ended December 31, 2001

OTHER DONATIONS

ACCOUNT 426.5

INSTRUCTIONS: Provide a listing of the amount included in Account 426.5, "Other Deductions," classifying such expenses according to their nature.

| DESCRIPTION | AMOUNT \$000 |
|-------------|-----------------|
| Fees | 4 |
| TOTAL | 4 |

Page 42

Edgar Filing: NISOURCE INC/DE - Form U-13-60

ANNUAL REPORT OF NISOURCE CORPORATE SERVICES COMPANY, INC.

For the Year Ended December 31, 2001

SCHEDULE XVIII

NOTES TO STATEMENT OF INCOME

INSTRUCTIONS: The space below is provided for important notes regarding the statement of income or any account thereof. Furnish particulars as to any significant increase in services rendered or

Salaries and wages decreased \$2.5 million in 2001 due to the offsetting effects of the merger accruals in 2000 and the increase in NiSource Corporate Services employees from 380 at 12/31/2000 to 1,425 at 12/31/2001.

Other categories of expense that increased due to the restructuring of the Corporation include:

| | |
|--------------------------------|----------------|
| Office supplies and expenses | \$31.6 million |
| Employee pensions and benefits | \$14.8 million |
| Rents | \$23.2 million |
| Outside services | \$81.0 million |

Page 43

NISOURCE CORPORATE SERVICES COMPANY, INC.

Organization Chart

Chairman, President and
CEO
Gary Neala

| | | | | | |
|-----------------------------|------------------------|---|--|---|-----------------------|
| Vice Chairman Steve Adik | COO Sam Miller | Executive VP and CFO Mike O'Donnell | General Counsel Peter Fazio Shiff Hardin & Waite | President Primary Energy Mark Wyckoff | Human O L Zi |
| ----- | Accounting Services | Auditing | Corporate Secretary | ----- | C Com |
| ----- | Air Transportation | Consolidation | Environmental Affairs | ----- | Huma B |
| ----- | ----- | ----- | ----- | ----- | ----- |

Edgar Filing: NISOURCE INC/DE - Form U-13-60

| ED Regulatory & Gov't. | Corporate Treasury | Legal |
|--|-----------------------|----------|
| ED Marketing | Investor Relations | Security |
| Enterprise Multimedia Communications | Risk Management | |
| Executive | Tax | |
| Facilities Management | | |
| Finance & Strategy | | |
| Fleet Management | | |
| Government Affairs | | |
| ?? & Supplies | | |
| Merchant Gas Supply | | |
| Procurement | | |
| Real Estate Management | | |

Page 44

ANNUAL REPORT OF NISOURCE CORPORATE SERVICES COMPANY, INC.

METHODS OF ALLOCATION

The following Basis of Allocation have been approved by the SEC as a method of allocating Job Order charges and convenience payments directly to Associate Companies.

- Total Gross Fixed Assets and Total Operating Expenses
- Total Gross Fixed Assets
- Total Distribution Property and Distribution Expenses
- Total Production Property and Expense
- Total Storage Property and Expense
- Transmission Property and Transmission Expenses

Edgar Filing: NISOURCE INC/DE - Form U-13-60

- Total Operating Expenses and Gross Depreciable Property
- Gross Depreciable Property
- Number of Automobile Units Owned and Leased
- Number of Retail Customers
- Number of Regular Employees
- Fixed Allocation
- Number of Transportation Customers
- Total Employees and Customers
- Total Plant, State Employees and Customers
- Total Tariff and Transportation Customers
- Direct Costs

Page 45

ANNUAL REPORT OF NISOURCE CORPORATE SERVICES COMPANY, INC.

For the Year Ended December 31, 2001

ANNUAL STATEMENT OF COMPENSATION FOR USE OF CAPITAL BILLED

COMPENSATION FOR USE OF CAPITAL
SUMMARY OF BILLING TO ASSOCIATE COMPANIES

| Company | Direct & Allocated Labor |
|--|--------------------------------|
| | \$000 |
| Columbia Energy Group | 297 |
| Columbia Gulf Transmission Company | 2,387 |
| Columbia Energy Services Corporation | 279 |
| Columbia Propane Corporation | 491 |
| Columbia Electric Corporation | 10 |
| Columbia LNG Corporation | 36 |
| Columbia Service Partners | 6 |
| Columbia Network Services Corporation | 8 |
| Columbia Insurance Corporation, Ltd. | 57 |
| Columbia Transmission Communications Corporation | 356 |
| Columbia Gas of Kentucky, Inc. | 1,159 |
| Columbia Gas of Ohio, Inc. | 8,843 |
| Columbia Gas of Maryland, Inc. | 499 |
| Columbia Gas of Pennsylvania, Inc. | 3,803 |
| Columbia Gas of Virginia, Inc. | 2,446 |
| Columbia Pipeline Corporation | 9 |
| Columbia Finance Co. | 4 |

Edgar Filing: NISOURCE INC/DE - Form U-13-60

| | |
|---|--------|
| Columbia Energy Group Capital Corporation | 17 |
| Columbia Petroleum Corporation | 62 |
| Columbia Gas Transmission Corporation | 8,680 |
| Columbia Atlantic Trading Corporation | 1 |
| Columbia Energy Resources, Inc. | 3,519 |
| Columbia Remainder Corporation | 30 |
| NiSource, Inc. | 338 |
| NiSourceCrossroads Pipeline | 92 |
| Northern Indiana Public Service Company | 9,896 |
| Nisource Development Company, Inc | 189 |
| Nisource Capital Markets | 8 |
| Nisource Energy Services, Inc | 15 |
| Kokomo Gas and Fuel Company | 111 |
| Northern Indiana Fuel and Light Company | 126 |
| Bay State Gas Company | 3,005 |
| Nisource Pipeline Group, Inc | 41 |
| Energy USA, Inc | 971 |
| Primary Energy, Inc | 170 |
| IWC Resource Corporation | 518 |
| SM&P Resources, Inc | 145 |
| Granite Gas Transmission | 1 |
| Nisource Finance Company | 86 |
| Northern Utilities Maine | 52 |
| Northern Utilities New Hampshire | 128 |
| Nisource Energy Technology | 9 |
| Bay State Massachusetts | 18 |
| Northern Indiana Public Merchant | 2,302 |
| | ----- |
| Total | 51,222 |
| | ===== |

The above is a summary of the Compensation for Use of Capital billed to each company. Attached is a sample of the annual statement sent to each associate company. Since they are identical except for the amount billed, the summary is included in lieu of forty-four individual statements (see page 47).

Page 46

NISOURCE CORPORATE SERVICES COMPANY, INC.

COMPENSATION FOR USE OF CAPITAL

BILLED TO

COLUMBIA GULF TRANSMISSION COMPANY

DURING 2001

| BILLING MONTH | INTEREST TO PARENT | NET INCOME | TOTAL COMPENSATION | SYSTEM DIRECT & ALLOCATED LABOR | MONTHLY RATE COL. 3/ COL. 4 | MANAGEMENT D&A LABO BILLED T CGT |
|---------------|--------------------|------------|--------------------|---------------------------------|-----------------------------|----------------------------------|
| | (1) | (2) | (3) | (4) | (5) | (6) |
| JANUARY | 163,335.62 | 0.00 | 163,335.62 | 912,098.93 | 17.90766 | 60,813.2 |

Edgar Filing: NISOURCE INC/DE - Form U-13-60

| | | | | | | |
|-----------|--------------|-------|--------------|---------------|---------|-------------|
| FEBRUARY | 163,335.62 | 0.00 | 163,335.62 | 3,923,139.67 | 4.16339 | 208,999.3 |
| MARCH | 163,335.62 | 0.00 | 163,335.62 | 3,664,214.60 | 4.45759 | 153,881.5 |
| APRIL | 163,335.62 | 0.00 | 163,335.62 | 4,061,435.34 | 4.02162 | 214,392.0 |
| MAY | 163,335.62 | 0.00 | 163,335.62 | 4,290,803.03 | 3.80664 | 174,119.1 |
| JUNE | 163,335.62 | 0.00 | 163,335.62 | 4,138,578.64 | 3.94666 | 172,603.8 |
| JULY | 163,335.62 | 0.00 | 163,335.62 | 4,506,799.97 | 3.62420 | 197,698.0 |
| AUGUST | 163,335.62 | 0.00 | 163,335.62 | 4,378,608.29 | 3.73031 | 193,802.8 |
| SEPTEMBER | 163,335.62 | 0.00 | 163,335.62 | 4,829,113.23 | 3.38231 | 233,029.0 |
| OCTOBER | 163,335.62 | 0.00 | 163,335.62 | 4,783,366.67 | 3.41466 | 228,717.0 |
| NOVEMBER | 163,335.62 | 0.00 | 163,335.62 | 6,814,967.13 | 2.39672 | 337,433.7 |
| DECEMBER | 163,335.35 | 0.00 | 163,335.35 | 4,918,398.24 | 3.32091 | 211,728.1 |
| | ----- | ----- | ----- | ----- | ----- | ----- |
| | 1,960,027.17 | 0.00 | 1,960,027.17 | 51,221,523.74 | 3.82657 | 2,387,218.0 |
| | ===== | ===== | ===== | ===== | ===== | ===== |

Page 47

SIGNATURE

Pursuant to the requirements of the Public Utility Holding Company Act of 1935 and the rules and regulations of the Securities and Exchange Commission issued thereunder, the undersigned company has duly caused this report to be signed on its behalf by the undersigned officer thereunto duly authorized.

NISOURCE CORPORATE SERVICES COMPANY, INC.

By:

 Vincent DeVito
 Controller

Date: April 26, 2002

Page 48