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NISOURCE INC/DE
Form 35-CERT
May 30, 2002

May 30, 2002

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. 70-9681 AND 70-9945

Gentlemen:

In compliance with the terms and conditions of Rule 24 under the Public Utility Holding Company Act of 1935, and (i) the Orders of the Commission dated November 1, 2000 and March 21, 2001 in File No. 70-9681, and (ii) the Order of the Commission dated December 19, 2001 in File No. 70-9945, authorizing the financing transactions and business activities as more fully described in the Joint Applications/Declarations, as amended, in those proceedings, the undersigned hereby certifies to the Commission that, during the quarter ended March 31, 2002:

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 Inc.'s benefit plans or otherwise
68,649 shares
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 acquirer
None
4. The amount and terms of any long-term debt, preferred stock or other preferred or equity-linked securities, or short-term debt, issued directly or indirectly by NiSource during the quarter
Please see Exhibit 1
5. The amount and terms of any short-term debt issued directly or indirectly by any utility subsidiary during the quarter
Please see Exhibit 2
6. The amount and terms of any financing consummated by any non-utility subsidiary during the quarter that are not exempt under rule 52
None
7. The name of the guarantor and of the beneficiary of any NiSource guarantee or non-utility subsidiary guarantee issued during the quarter, and the amount, terms and purpose of the guarantee
Please see Exhibit 3

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8. The notional amount and principal terms of any interest rate hedge or anticipatory hedge entered into during the quarter and the identity of the parties to such instruments
None
9. The name, parent company, and amount invested in any new intermediate subsidiary or financing subsidiary during the quarter
None
10. A list of Form U-6B-2 statements filed with the commission during the quarter, including the name of the filing entity and the date of the filing
NiSource U-6B-2 filed 3-29-02
Columbia U-6B-2 filed 2-14-02
11. 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, that has engaged in financing transactions during the quarter
Please see the attached Exhibits 4 through 14 for balance sheets for NiSource, Northern Indiana Public Service Company, Bay State Gas Company, Northern Utilities, Kokomo Gas and Fuel, Northern Indiana Fuel and Light, Columbia Gas of Kentucky, Columbia Gas of Ohio, Columbia Gas of Pennsylvania Columbia Gas of Virginia and Columbia Gas of Maryland.
12. 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 investments during the quarter.
Please see Exhibit 15
13. The number of shares of common stock issued by Columbia Maryland to Columbia during the quarter and the price per share paid.
None
14. The principal amount, interest rate and maturity of any long-term debt security issued by Columbia Maryland to Columbia during the quarter.
None

Very truly yours,

NiSource Inc.

By: /s/ J. W. Grossman

J. W. Grossman, Vice President
and Controller

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NiSource Inc.

Exhibit #1

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

File No. 70-9681
Item #4

COMPANY	AMOUNT ISSUED DURING FIRST QUARTER OF 2002	AMOUNT OUTSTANDING MARCH 31, 2002	TYPE OF DEBT OR SECURITY
NiSource Finance Corp.	-	116,800,000	Short-term Debt
NiSource Finance Corp.	150,000,000	1,000,000	Short-term Debt
NiSource Finance Corp.		5,749,300,000	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
FILE NO. 70-9681
ITEM #5

LENDING COMPANY	BORROWING SUBSIDIARY	INTER-COMPANY DEBT ISSUED DURING 1ST QUARTER 2002
Bay State Gas Company	Northern Utilities, Inc.	1,615,000

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EXHIBIT #3

NiSource Inc.
Quarterly Report Under Rule 24 of the
Public Utility Holding Company Act of 1935
File No. 70-9681
Item #7

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GUARANTOR	SUBSIDIARY	GUARANTEES ISSUED DURING 1ST QUARTER 2002	
NiSource	NiSource Development Company	9,065,000	Guarantee real esta

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EXHIBIT #4

NiSource Inc.
 Quarterly Report Under Rule 24 of the
 Public Utility Holding Company Act of 1935
 File No. 70-9681
 Item #11

As of March 31, (in thousands)	2002
ASSETS	
Property, Plant, and Equipment:	
Utility plant	\$ 16,162,937
Accumulated depreciation and amortization	(7,743,298)
Net Utility Plant	8,419,639
Gas and oil producing properties, full cost method	
United States cost center	1,014,249
Canadian cost center	14,468
Accumulated depletion	(90,067)
Net gas and oil producing properties	938,650
Other property, at cost, less accumulated depreciation	108,354
Net Property, Plant and Equipment	9,466,643
Investments:	
Net assets of discontinued operations	348,290
Unconsolidated affiliates	112,771
Assets held for sale	0
Other investments	57,691
Total Investments	518,752
Current Assets:	
Cash and cash equivalents	69,909
Accounts receivable - less reserve	879,924
Other receivables	15,206
Gas inventory	79,541
Underrecovered gas and fuel costs	89,188
Material and supplies, at average cost	78,962
Electric production fuel, at average cost	33,457

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Price risk management asset	144,418
Exchange gas receivable	140,829
Prepayments and other	414,388

Total Current Assets	1,945,822

Other Assets:	
Price risk asset long term	74,689
Regulatory assets	544,467
Intangible assets	3,731,400
Deferred charges and other	389,159

Total Other Assets	4,739,715

Total Assets	\$ 16,670,932
	=====

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EXHIBIT #4

NiSource Inc.
Quarterly Report Under Rule 24 of the
Public Utility Holding Company Act of 1935
File No. 70-9681
Item #11

As of March 31, (in thousands)	2002

CAPITALIZATION AND LIABILITIES	
Capitalization:	
Common Stock Equity	\$ 3,581,322
Preferred Stocks - Subsidiary Companies	
Series without mandatory redemption provisions	83,631
Series with mandatory redemption provisions	4,969
Company - obligated mandatorily redeemable preferred securities of subsidiary trust holding solely Company debentures	345,000
Long-term debt, excluding amounts due within one year	5,749,293

Total Capitalization	9,764,215

Current Liabilities:	
Current redeemable preferred stock subject to mandatory redemption	43,000
Current portion of long-term debt	418,276
Short-term borrowings	1,116,809
Accounts payable	452,584
Dividends declared on common and preferred stocks	61,931
Customer deposits	55,721
Taxes accrued	425,831
Interest accrued	171,900
Overrecovered gas and fuel costs	40,130
Price risk management liabilities	169,722
Exchange gas payable	223,456
Current deferred revenue	117,990

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Other accruals	604,682

Total current liabilities	3,902,032

Other:	
Price risk management liabilities	18,074
Deferred income taxes	1,776,674
Deferred investment tax credits	103,012
Deferred credits	235,243
Non-current deferred revenue	403,131
Accrued liability for post retirement benefits	288,108
Other non-current liabilities	180,443

Total other	3,004,685

Total Capitalization and Liabilities	\$16,670,932
	=====

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Exhibit #5

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

FILE NO. 70-9681
ITEM #11

As of March 31, (in thousands)	2002

ASSETS	
PROPERTY, PLANT, AND EQUIPMENT:	
Utility plant	\$ 6,250,033
Accumulated depreciation and amortization	(3,415,098)

Net Utility Plant	2,834,935

OTHER PROPERTY AND INVESTMENTS	8,347

CURRENT ASSETS:	
Cash and cash equivalents	8,367
Accounts receivable - less reserve	144,356
Gas cost adjustment clause	29,757
Material and supplies, at average cost	46,084
Electric production fuel, at average cost	33,457
Natural gas in storage, at last in, first-out cost	5,891
Price risk management assets	314
Prepayments and other	44,692

Total Current Assets	312,918

OTHER ASSETS:	

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Regulatory assets	168,282
Deferred charges and other	191,015

Total Other Assets	359,297

TOTAL ASSETS	\$ 3,515,497
	=====

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Exhibit #5

As of March 31, (in thousands)	2002

CAPITALIZATION AND LIABILITIES	
Capitalization:	
Common shareholder's equity	\$1,078,974
Preferred Stocks -	
Series without mandatory redemption provisions	81,114
Series with mandatory redemption provisions	4,969
Long-term debt, excluding amount due within one year	823,137

Total Capitalization	1,988,194

Current Liabilities:	
Current redeemable preferred stock subject to mandatory redemption	43,000
Current portion of long-term debt	79,000
Short term borrowings	139,538
Accounts payable	136,400
Dividends declared on common and preferred stock	1,750
Customer deposits	33,413
Taxes accrued	264,574
Interest accrued	14,747
Fuel adjustment clause	0
Accrued employment costs	44,873
Price risk management liabilities	150
Other accruals	22,501

Total current liabilities	779,946

Other:	
Deferred income taxes	457,989
Deferred investment tax credits	69,627
Deferred credits	45,148
Accrued liability for post retirement benefits	160,659
Regulatory liabilities	4,591
Other noncurrent liabilities	9,343

Total other	747,357

Total Capitalization and Liabilities	\$3,515,497
	=====

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EXHIBIT #6

Bay State Gas Company
 Quarterly Report Under Rule 24 of the
 Public Utility Holding Company Act of 1935
 File No. 70-9681
 Item #11

As of March 31, (in thousands)	2002

ASSETS	
Property, Plant, and Equipment:	
Utility plant	\$ 1,390,295
Accumulated depreciation and amortization	(316,086)

Net Utility Plant	1,074,209

Other property and investments	2,513

Current Assets:	
Cash and cash equivalents	5,866
Accounts receivable - less reserve	118,055
Gas cost adjustment clause	11,057
Material and supplies, at average cost	8,759
Natural gas in storage - weighted average	21,975
Prepayments and other	6,430

Total Current Assets	172,142

Other Assets:	
Regulatory assets	15,510
Intangible assets	2,849
Deferred charges and other	35,366

Total Other Assets	53,725

Total Assets	\$ 1,302,589
	=====

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EXHIBIT #6

Bay State Gas Company
 Quarterly Report Under Rule 24 of the
 Public Utility Holding Company Act of 1935
 File No. 70-9681
 Item #11

As of March 31, (in thousands)	2002

CAPITALIZATION AND LIABILITIES	
Capitalization:	

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Common shareholder's equity	\$ 550,608
Long-term debt excluding amt due within one year	102,167

Total Capitalization	652,775

Current Liabilities:	
Short term borrowings	53,833
Accounts payable	23,807
Notes payable to associated companies	173,373
Customer deposits	3,840
Taxes accrued	25,095
Interest accrued	3,558
Refunds due customers within one year	6,047
Other accruals	49,971

Total current liabilities	339,524

Other:	
Deferred income taxes	292,830
Deferred investment tax credits	3,175
Other noncurrent liabilities	14,285

Total other	310,290

Total Capitalization and Liabilities	\$1,302,589
	=====

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EXHIBIT #7

Northern Utilities, Inc.
Quarterly Report Under Rule 24 of the
Public Utility Holding Company Act of 1935
File No. 70-9681
Item #11

As of March 31, (in thousands)	2002

ASSETS	
Property, Plant, and Equipment:	
Utility plant	\$ 253,088
Accumulated depreciation and amortization	(50,765)

Net Utility Plant	202,323

Other property and investments	2,408

Current Assets:	
Cash and cash equivalents	885
Accounts receivable - less reserve	22,564
Gas cost adjustment clause	7,893
Material and supplies, at average cost	824
Natural gas in storage, weighted average	13,297
Prepayments and other	3,040

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Total Current Assets	48,503

Other Assets:	
Regulatory assets	8,239
Intangible assets	1,026
Deferred charges and other	2,632

Total Other Assets	11,897

Total Assets	\$ 265,131
=====	
CAPITALIZATION AND LIABILITIES	
Capitalization:	
Common shareholder's equity	\$ 114,342
Long-term debt excluding amt due within one year	6,667

Total Capitalization	121,009

Current Liabilities:	
Short term borrowings	833
Accounts payable	5,532
Notes payable to associated companies	61,160
Customer deposits	825
Taxes accrued	5,190
Interest accrued	249
Price risk management liabilities	(4)
Refunds due customers within one year	1,586
Other accruals	15,494

Total current liabilities	90,865

Other:	
Deferred income taxes	49,664
Deferred investment tax credits	282
Other non-current liabilities	3,311

Total other	53,257

Total Capitalization and Liabilities	\$ 265,131
=====	

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EXHIBIT #8

KOKOMO GAS AND FUEL COMPANY
 QUARTERLY REPORT UNDER RULE 24 OF THE
 PUBLIC UTILITY HOLDING COMPANY ACT OF 1935
 FILE NO. 70-9681
 ITEM #11

As of March 31, (in thousands)	2002
-----	-----
ASSETS	
PROPERTY, PLANT, AND EQUIPMENT:	
Utility plant	\$78,530

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Accumulated depreciation and amortization	(37,324)

Net Utility Plant	41,206

OTHER PROPERTY AND INVESTMENTS	4

CURRENT ASSETS:	
Cash and cash equivalents	991
Accounts receivable - less reserve	6,083
Gas cost adjustment clause	1,082
Material and supplies, at average cost	412
Natural gas in storage - weighted average	943
Prepayments and other	24

Total Current Assets	9,535

OTHER ASSETS:	
Deferred charges and other	62

Total Other Assets	62

TOTAL ASSETS	\$50,807
	=====
CAPITALIZATION AND LIABILITIES	
CAPITALIZATION:	
Common shareholder's equity	\$34,675

Total Capitalization	34,675

CURRENT LIABILITIES:	
Short term borrowings	0
Accounts payable	5,309
Customer deposits	478
Taxes accrued	743
Interest accrued	128
Other accruals	1,818

Total current liabilities	8,476

OTHER:	
Deferred income taxes	4,158
Deferred investment tax credits	492
Post retirement benefits accrued	409
Regulatory income tax liability	0
Other non-current liabilities	2,597

Total other	7,656

TOTAL CAPITALIZATION AND LIABILITIES	\$50,807
	=====

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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. 70-9681
 ITEM #11

As of March 31, (in thousands)	2002
ASSETS	
PROPERTY, PLANT, AND EQUIPMENT:	
Utility plant	\$ 72,052
Accumulated depreciation and amortization	(25,526)
	46,526
Net Utility Plant	46,526
	687
OTHER PROPERTY AND INVESTMENTS	687
CURRENT ASSETS:	
Cash and cash equivalents	383
Accounts receivable - less reserve	13,249
Gas adjustment clause	3,255
Material and supplies, at average cost	439
Natural gas in storage - weighted average	904
Prepayments and other	64
	18,294
Total Current Assets	18,294
OTHER ASSETS:	
Regulatory assets	127
Deferred charges and other	170
	297
Total Other Assets	297
TOTAL ASSETS	\$ 65,804
CAPITALIZATION AND LIABILITIES	
CAPITALIZATION:	
Common shareholder's equity	\$ 46,399
	46,399
Total Capitalization	46,399
CURRENT LIABILITIES:	
Accounts payable	4,125
Customer deposits	203
Taxes accrued	1,945
Other accruals	1,915
	8,188
Total current liabilities	8,188

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OTHER:	
Deferred income taxes	4,590
Deferred investment tax credits	302
Deferred credits	4,238
Other non-current liabilities	2,087

Total other	11,217

TOTAL CAPITALIZATION AND LIABILITIES	\$ 65,804
	=====

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EXHIBIT #10

COLUMBIA GAS OF KENTUCKY
 QUARTERLY REPORT UNDER RULE 24 OF THE
 PUBLIC UTILITY HOLDING COMPANY ACT OF 1935
 FILE NO. 70-9681
 ITEM #11

As of March 31, (in thousands)	2002
-----	-----
ASSETS	
PROPERTY, PLANT, AND EQUIPMENT:	
Utility plant	\$ 226,265
Accumulated depreciation and amortization	(101,704)

Net Utility Plant	124,561

CURRENT ASSETS:	
Cash and cash equivalents	97
Accounts receivable - less reserve	42,537
Gas adjustment clause	3,532
Exchange gas receivable	123
Natural gas in storage - weighted average	4,334
Prepayments and other	1,853

Total Current Assets	52,476

OTHER ASSETS:	
Regulatory assets	5,411
Deferred charges and other	1,252

Total Other Assets	6,663

TOTAL ASSETS	\$ 183,700
	=====

CAPITALIZATION AND LIABILITIES

CAPITALIZATION:

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Common shareholder's equity	\$ 76,754
Long-term debt excluding amt due within one year	42,202

Total Capitalization	118,956

CURRENT LIABILITIES:	
Short term borrowings	26
Accounts payable	12,592
Notes payable to associated companies	5,805
Customer deposits	2,388
Taxes accrued	6,838
Deferred income taxes	5,225
Exchange gas payable	5,416
Other accruals	9,437

Total current liabilities	47,727

OTHER:	
Deferred income taxes	9,382
Deferred investment tax credits	1,379
Other non-current liabilities	6,256

Total other	17,017

TOTAL CAPITALIZATION AND LIABILITIES	\$ 183,700
	=====

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EXHIBIT #11

COLUMBIA GAS OF OHIO
 QUARTERLY REPORT UNDER RULE 24 OF THE
 PUBLIC UTILITY HOLDING COMPANY ACT OF 1935
 FILE NO. 70-9681
 ITEM #11

As of March 31, (in thousands)	2002
-----	-----
ASSETS	
PROPERTY, PLANT, AND EQUIPMENT:	
Utility plant	\$ 1,508,503
Accumulated depreciation and amortization	(660,679)

Net Utility Plant	847,824

CURRENT ASSETS:	
Cash and cash equivalents	860
Accounts receivable - less reserve	191,342
Gas adjustment clause	3,344
Exchange gas receivable	37,121
Natural gas in storage - weighted average	8,129

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Prepayments and other	102,235

Total Current Assets	343,031

OTHER ASSETS:	
Regulatory assets	191,451
Deferred charges and other	32,951

Total Other Assets	224,402

TOTAL ASSETS	\$ 1,415,257
	=====
CAPITALIZATION AND LIABILITIES	
CAPITALIZATION:	
Common shareholder's equity	\$ 403,764
Long-term debt excluding amt due within one year	207,192

Total Capitalization	610,956

CURRENT LIABILITIES:	
Short term borrowings	148
Accounts payable	252,302
Customer deposits	7,371
Taxes accrued	86,498
Deferred income taxes	44,169
Exchange gas payable	63,890
Estimated rate refund	12,053
Other accruals	86,397

Total current liabilities	552,828

OTHER:	
Deferred income taxes	127,179
Deferred investment tax credits	16,296
Other non-current liabilities	107,998

Total other	251,473

TOTAL CAPITALIZATION AND LIABILITIES	\$ 1,415,257
	=====

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As of March 31, (in thousands)	2002
-----	-----
ASSETS	
PROPERTY, PLANT, AND EQUIPMENT:	
Utility plant	\$ 647,311
Accumulated depreciation and amortization	(217,176)

Net Utility Plant	430,135

CURRENT ASSETS:	
Cash and cash equivalents	2,919
Accounts receivable - less reserve	115,927
Gas adjustment clause	37,162
Exchange gas receivable	13,290
Natural gas in storage - weighted average	1,421
Prepayments and other	10,775

Total Current Assets	181,494

OTHER ASSETS:	
Regulatory assets	67,094
Deferred charges and other	4,482

Total Other Assets	71,577

Total Assets	\$ 683,206
	=====
CAPITALIZATION AND LIABILITIES	
CAPITALIZATION:	
Common shareholder's equity	\$ 213,313
Long-term debt excluding amt due within one year	185,215

Total Capitalization	398,528

CURRENT LIABILITIES:	
Accounts payable	30,874
Notes payable to associated companies	17,843
Customer deposits	2,977
Taxes accrued	30,107
Deferred income taxes	1,973
Exchange gas payable	12,242
Other accruals	53,763

Total current liabilities	149,779

OTHER:	
Deferred income taxes	90,973
Deferred investment tax credits	7,776
Other non-current liabilities	36,150

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Total other	----- 134,899 -----
Total Capitalization and Liabilities	\$ 683,206 =====

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EXHIBIT #13

COLUMBIA GAS OF VIRGINIA
 QUARTERLY REPORT UNDER RULE 24 OF THE
 PUBLIC UTILITY HOLDING COMPANY ACT OF 1935
 FILE NO. 70-9681
 ITEM #11

As of March 31, (in thousands)	2002 -----
ASSETS	
PROPERTY, PLANT, AND EQUIPMENT:	
Utility plant	\$ 483,811
Accumulated depreciation and amortization	(114,346)
Net Utility Plant	----- 369,465 -----
CURRENT ASSETS:	
Cash and cash equivalents	3,730
Accounts receivable - less reserve	65,990
Exchange gas receivable	683
Material and supplies, at average cost	583
Natural gas in storage - weighted average	1,022
Prepayments and other	21,191
Total Current Assets	----- 93,199 -----
OTHER ASSETS:	
Regulatory assets	11,678
Deferred charges and other	3,774
Total Other Assets	----- 15,452 -----
TOTAL ASSETS	\$ 478,116 =====
CAPITALIZATION AND LIABILITIES	
CAPITALIZATION:	
Common shareholder's equity	\$ 156,718
Long-term debt excluding amt due within one year	130,175
Total Capitalization	----- 286,893 -----

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CURRENT LIABILITIES:

Accounts payable	21,521
Notes payable to associated companies	12,835
Customer deposits	4,665
Taxes accrued	19,255
Gas adjustment clause	36,513
Exchange gas payable	3,500
Other accruals	20,704

Total current liabilities	118,993

OTHER:

Deferred income taxes	29,369
Deferred investment tax credits	2,184
Other non-current liabilities	40,677

Total other	72,230

Total Capitalization and Liabilities	\$ 478,116
	=====

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EXHIBIT #14

COLUMBIA GAS OF MARYLAND
 QUARTERLY REPORT UNDER RULE 24 OF THE
 PUBLIC UTILITY HOLDING COMPANY ACT OF 1935
 FILE NO. 70-9681
 ITEM #11

As of March 31, (in thousands)	2002
-----	-----

ASSETS

PROPERTY, PLANT, AND EQUIPMENT:

Utility plant	\$ 82,892
Accumulated depreciation and amortization	(34,912)

Net Utility Plant	47,980

CURRENT ASSETS:

Cash and cash equivalents	230
Accounts receivable - less reserve	20,526
Material and supplies, at average cost	103
Natural gas in storage - weighted average	836
Prepayments and other	3,778

Total Current Assets	25,473

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OTHER ASSETS:

Regulatory assets	2,151
Deferred charges and other	216

Total Other Assets	2,367

Total Assets	\$ 75,820
	=====

CAPITALIZATION AND LIABILITIES

CAPITALIZATION:

Common shareholder's equity	\$ 28,175
Long-term debt excluding amt due within one year	18,975

Total Capitalization	47,150

CURRENT LIABILITIES:

Accounts payable	4,087
Notes payable to associated companies	2,495
Customer deposits	359
Taxes accrued	4,192
Gas adjustment clause	3,617
Exchange gas payable	1,205
Other accruals	3,124

Total current liabilities	19,079

OTHER:

Deferred income taxes	4,829
Deferred investment tax credits	788
Other non-current liabilities	3,974

Total other	9,591

TOTAL CAPITALIZATION AND LIABILITIES	\$ 75,820
	=====

NiSource Inc.
 Quarterly Report Under Rule 24 of the
 Public Utility Holding Company Act of 1935
 File No.70-9945
 Item #12

SUBSIDIARY	MAXIMUM AMOUNT OUTSTANDING DURING FIRST QUARTER OF 2002	MAXIMUM AMOUNT INVESTED DURING FIRST QUARTER OF

Alamco-Haug Hauling	N/A	667,000
Columbia Assurance Agency, Inc.	N/A	11,000

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Columbia Accounts Receivable Corporation	N/A	9,120,000
Columbia Atlantic Trading Corporation	0	5,161,000
CNR Canada, Ltd.	4,408,000	0
Columbia Energy Group Capital Corporation	N/A	179,000
Columbia Deep Water Services Company	831,000	0
Columbia Electric Corporation	N/A	6,116,000
Columbia Energy Resources, Inc.	N/A	2,016,000
Columbia Energy Services Corporation	104,000	25,516,000
Columbia Finance Corporation	N/A	39,000
Columbia Energy Group	N/A	434,919,000
Columbia Gulf Transmission Company	32,464,000	0
Columbia Gas of Virginia, Inc.	0	46,435,000
Columbia Insurance Corporation, Ltd.	N/A	52,000
Columbia Gas of Kentucky, Inc.	0	33,378,000
Columbia LNG Corporation	N/A	9,691,000
Columbia Gas of Maryland, Inc.	0	14,189,000
CNS Microwave, Inc.	N/A	1,360,000
Columbia Natural Resources, Inc.	36,039,000	0
Columbia Network Services Corporation	N/A	3,151,000
Columbia Gas of Ohio, Inc.	249,068,000	0
Columbia Gas of Pennsylvania, Inc.	25,933,000	15,253,000
Columbia Propane Corporation	7,496,000	0
CP Holdings, Inc.	N/A	115,000
Columbia Pipeline Corporation	N/A	37,000
Columbia Energy Power Marketing Corporation	2,232,000	0
Columbia Remainder Corporation	19,229,000	12,000
Crossroads Pipeline	30,593,000	0
Columbia Energy Group Service Corp.	186,279,000	0
Columbia Service Partners, Inc.	N/A	12,418,000
Columbia Transmission Communications Corporation	N/A	5,371,000
NiSource Development Company, Inc.	195,060,000	0
EnergyUSA, Inc.	35,082,000	0
EnergyUSA, Inc. (MA)	5,814,000	0
Kokomo Gas and Fuel Company	1,019,000	1,488,000
NiSource Capital Markets. Inc.	N/A	300,000,000
NI Energy Services, Inc.	45,864,000	0
NiSource Energy Technologies, Inc.	18,311,000	0
NiSource Finance Corp.	N/A	151,715,000
NiSource Inc.	N/A	63,061,000
Northern Indiana Fuel and Light Company, Inc.	601,000	7,354,000
Northern Indiana Public Service Company	262,438,000	0
NiSource Pipeline Group, Inc.	18,738,000	0
Columbia Petroleum Corporation	N/A	52,518,000
Columbia Propane, L.P.	N/A	3,297,000
Primary Energy, Inc.	0	9,445,000
Columbia Gas Transmission Corporation	104,961,000	16,513,000
EnergyUSA-TPC Corp.	0	78,313,000