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NISOURCE INC/DE
Form 35-CERT
March 21, 2003

March 21, 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. 86(TH) 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 Orders of the Commission dated December 19, 2001, June 6, 2002 and August 8, 2002 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 December 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

In November 2002, NiSource issued 41.4 million shares of common stock at a per-share price of \$18.30 (\$17.75 on a net basis).

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

766,135 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

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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

None

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.

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By: /s/ J. W. Grossman

 J. W. Grossman
 Vice President

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EXHIBIT #1

NiSOURCE INC.
 QUARTERLY REPORT UNDER RULE 24 OF THE
 PUBLIC UTILITY HOLDING COMPANY ACT OF 1935
 FILE NO. 70-9681
 ITEM #4

COMPANY	AMOUNT ISSUED DURING FOURTH QUARTER OF 2002	AMOUNT OUTSTANDING DECEMBER 31, 2002	TYPE OF DEBT OR SECURITY
NiSource Finance Corp.	28,500,000	150,000,000	Short-term Debt
NiSource Finance Corp.	-	763,130,000	Short-term Debt
NiSource Finance Corp.	-	5,018,000,000	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 OUTSTANDING AT DECEMBER 31, 2002
NiSource Finance Corp.	Northern Indiana Public Service Company	273,084
NiSource Finance Corp.	Bay State Gas Company	70,208

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NiSource Finance Corp.

Northern Utilities, Inc.

11,566

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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

GUARANTOR	SUBSIDIARY	GUARANTEES ISSUED DURING 4TH QUARTER 2002	
NiSource Capital Markets	Bay State Gas Co.	6,785,000	Gu
NiSource	Kokomo Gas & Fuel Co.	5,000,000	Gu
NiSource	Columbia Energy Services Corp.	9,000,000	Gu
NiSource	Northern Indiana Fuel & Light Co.	3,500,000	Gu

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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 December 31, (in thousands) 2002

ASSETS		
Property, Plant, and Equipment:		
Utility plant		\$ 16,434,919
Accumulated depreciation and amortization		(7,998,157)
Net Utility Plant		8,436,762
Gas and oil producing properties, successful efforts method		
United States cost center		1,056,329
Canadian cost center		5,933
Accumulated depletion		(122,747)
Net gas and oil producing properties		939,515
Other property, at cost, less accumulated depreciation		691,712

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Net Property, Plant and Equipment	10,067,989
Investments:	
Assets of discontinued operations	79,207
Unconsolidated affiliates	118,812
Assets held for sale	26,148
Other investments	51,844
Total Investments	276,011
Current Assets:	
Cash and cash equivalents	54,258
Restricted cash	1,900
Accounts receivable - less reserve	580,073
Unbilled revenue - less reserve	305,152
Gas inventory	255,301
Underrecovered gas and fuel costs	149,900
Material and supplies, at average cost	65,932
Electric production fuel, at average cost	39,029
Price risk management asset	66,574
Exchange gas receivable	120,827
Prepayments and other	229,529
Total Current Assets	1,868,475
Other Assets:	
Price risk asset long term	116,873
Regulatory assets	608,788
Goodwill	3,707,627
Intangible assets	57,342
Deferred charges and other	193,775
Total Other Assets	4,684,405
Total Assets	\$ 16,896,880

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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 December 31, (in thousands)	2002
CAPITALIZATION AND LIABILITIES	
Capitalization:	
Common Stock Equity	\$ 4,174,842
Preferred Stocks -	
Subsidiary Companies	
Series without mandatory redemption provisions	81,114

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Series with mandatory redemption provisions	3,814
Company - obligated mandatorily redeemable preferred securities of subsidiary trust holding solely Company debentures	345,000
Long-term debt, excluding amounts due within one year	5,017,995

Total Capitalization	9,622,765

Current Liabilities:	
Current portion of long-term debt	1,232,593
Short-term borrowings	913,130
Accounts payable	521,609
Dividends declared on common and preferred stocks	1,115
Customer deposits	65,157
Taxes accrued	242,139
Interest accrued	88,293
Overrecovered gas and fuel costs	13,110
Price risk management liabilities	44,878
Exchange gas payable	411,912
Current deferred revenue	130,197
Other accruals	513,256

Total current liabilities	4,177,389

Other:	
Price risk management liabilities	3,225
Deferred income taxes	1,861,713
Deferred investment tax credits	96,297
Deferred credits	145,044
Non-current deferred revenue	305,400
Accrued liability for postretirement and pension benefits	433,158
Liabilities of discontinued operations	2,095
Other noncurrent liabilities	249,794

Total other	3,096,726

Total Capitalization and Liabilities	\$ 16,896,880
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EXHIBIT #5

NORTHERN INDIANA PUBLIC SERVICE COMPANY
 QUARTERLY REPORT UNDER RULE 24 OF THE
 PUBLIC UTILITY HOLDING COMPANY ACT OF 1935
 FILE NO. 70-9681
 ITEM #11

As of December 31, (in thousands)	2002

ASSETS	
PROPERTY, PLANT, AND EQUIPMENT:	
Utility plant	\$ 6,415,603
Accumulated depreciation and amortization	(3,547,661)

Net Utility Plant	2,867,942

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OTHER PROPERTY AND INVESTMENTS	8,715

CURRENT ASSETS:	
Cash and cash equivalents	4,331
Accounts receivable - less reserve	93,677
Unbilled revenue - less reserve	72,964
Gas cost adjustment clause	50,097
Material and supplies, at average cost	44,321
Electric production fuel, at average cost	39,029
Natural gas in storage, at last in, first-out cost	15,501
Price risk management assets	3,531
Prepayments and other	36,210

Total Current Assets	359,661

OTHER ASSETS:	
Regulatory assets	225,614
Intangible assets	25,086
Prepayments and other	5,043

Total Other Assets	255,743

TOTAL ASSETS	\$ 3,492,061
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EXHIBIT #5

NORTHERN INDIANA PUBLIC SERVICE COMPANY
 QUARTERLY REPORT UNDER RULE 24 OF THE
 PUBLIC UTILITY HOLDING COMPANY ACT OF 1935
 FILE NO. 70-9681
 ITEM #11

As of December 31, (in thousands)	2002

CAPITALIZATION AND LIABILITIES	
CAPITALIZATION:	
Common shareholder's equity	\$ 899,622
Preferred Stocks -	
Series without mandatory redemption provisions	81,114
Series with mandatory redemption provisions	3,814
Long-term debt, excluding amount due within one year	713,351

Total Capitalization	1,697,901

CURRENT LIABILITIES:	
Current portion of long-term debt	130,000
Short-term borrowings	448,899
Accounts payable	187,502
Dividends declared on common and preferred stock	1,115
Customer deposits	39,346
Taxes accrued	70,986

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Interest accrued	9,854
Accrued employment costs	35,692
Price risk management liabilities	808
Other accruals	46,824

Total current liabilities	971,026

OTHER:	
Regulatory liabilities	4,903
Deferred income taxes	488,836
Deferred investment tax credits	64,315
Deferred credits	43,176
Accrued liability for postretirement and pension benefits	219,023
Other noncurrent liabilities	2,881

Total other	823,134

TOTAL CAPITALIZATION AND LIABILITIES	\$ 3,492,061
=====	

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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 December 31, (in thousands)	2002

ASSETS	
PROPERTY, PLANT, AND EQUIPMENT:	
Utility plant	\$ 1,419,912
Accumulated depreciation and amortization	(347,189)

Net Utility Plant	1,072,723

OTHER PROPERTY AND INVESTMENTS	2,280

INVESTMENTS:	
Unconsolidated affiliates	34

Total Investments	34

CURRENT ASSETS:	
Cash and cash equivalents	772
Accounts receivable - less reserve	61,984
Unbilled revenue - less reserve	55,262
Gas Inventory	19,891
Underrecovered gas and fuel costs	5,057
Material and supplies, at average cost	4,743
Price risk management asset	311
Exchange gas receivable	16,270
Prepayments and other	16,276

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Total Current Assets	180,566

OTHER ASSETS:	
Price risk management asset	45
Regulatory assets	30,409
Goodwill	859
Intangible assets	9,341
Deferred charges and other	14,793

Total Other Assets	55,447

TOTAL ASSETS	\$ 1,311,050
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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 December 31, (in thousands)	2002

CAPITALIZATION AND LIABILITIES	
CAPITALIZATION:	
Common shareholder's equity	\$ 520,652
Long-term debt excluding amt due within one year	86,333

Total Capitalization	606,985

CURRENT LIABILITIES:	
Current portion of long-term debt	76,130
Short-term borrowings	230,085
Accounts payable	10,544
Customer deposits	3,881
Taxes accrued	6,842
Interest accrued	2,803
Current deferred revenue	600
Other accruals	46,328

Total current liabilities	377,213

OTHER:	
Price risk management liabilities	8
Deferred income taxes	295,810
Deferred investment tax credits	2,877
Accrued liability for postretirement and pension benefits	12,490
Other noncurrent liabilities	15,667

Total other	326,852

TOTAL CAPITALIZATION AND LIABILITIES	\$ 1,311,050

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 December 31, (in thousands)	2002
<hr/>	
ASSETS	
PROPERTY, PLANT, AND EQUIPMENT:	
Utility plant	\$ 257,236
Accumulated depreciation and amortization	(56,162)
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Net Utility Plant	201,074
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OTHER PROPERTY AND INVESTMENTS	2,206
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INVESTMENTS:	
Unconsolidated affiliates	2
<hr/>	
Total Investments	2
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CURRENT ASSETS:	
Cash and cash equivalents	316
Accounts receivable - less reserve	15,649
Unbilled revenue - less reserve	7,263
Gas inventory	782
Underrecovered gas and fuel costs	2,557
Material and supplies, at average cost	738
Price risk management asset	310
Exchange gas receivable	11,557
Prepayments and other	4,038
<hr/>	
Total Current Assets	43,210
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OTHER ASSETS:	
Price risk management asset	45
Regulatory assets	18,694
Goodwill	859
Intangible assets	870
Deferred charges and other	1,333
<hr/>	
Total Other Assets	21,801
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TOTAL ASSETS	\$ 268,293
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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 December 31, (in thousands)	2002

CAPITALIZATION AND LIABILITIES	
CAPITALIZATION:	
Common shareholder's equity	\$ 110,746
Long-term debt excluding amt due within one year	5,833

Total Capitalization	116,579

CURRENT LIABILITIES:	
Current portion of long-term debt	61,130
Short-term borrowings	11,549
Accounts payable	2,949
Customer deposits	901
Taxes accrued	2,252
Interest accrued	173
Other accruals	11,323

Total current liabilities	90,277

OTHER:	
Price risk management liabilities	8
Deferred income taxes	50,888
Deferred investment tax credits	264
Accrued liability for postretirement and pension benefits	2,328
Other noncurrent liabilities	7,949

Total other	61,437

TOTAL CAPITALIZATION AND LIABILITIES	\$ 268,293
=====	

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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 December 31, (in thousands) 2002

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ASSETS

PROPERTY, PLANT, AND EQUIPMENT:

Utility plant	\$	79,310
Accumulated depreciation and amortization		(38,693)

Net Utility Plant		40,617
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INVESTMENTS:

Unconsolidated affiliates		5
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Total Investments		5
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CURRENT ASSETS:

Cash and cash equivalents		1,270
Accounts receivable - less reserve		4,482
Unbilled revenue - less reserve		2,145
Gas Inventory		830
Underrecovered gas and fuel costs		766
Material and supplies, at average cost		388
Prepayments and other		55

Total Current Assets		9,936
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OTHER ASSETS:

Intangible assets		208
Deferred charges and other		358

Total Other Assets		566
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TOTAL ASSETS	\$	51,124
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CAPITALIZATION AND LIABILITIES

CAPITALIZATION:

Common shareholder's equity	\$	35,653
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Total Capitalization		35,653
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CURRENT LIABILITIES:

Accounts payable		5,231
Customer deposits		456
Taxes accrued		288
Interest accrued		143
Other accruals		1,488

Total current liabilities		7,606
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OTHER:

Deferred income taxes		3,305
Deferred investment tax credits		465
Deferred credits		1,110
Accrued liability for postretirement and pension benefits		1,500
Other noncurrent liabilities		1,485

Total other		7,865
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TOTAL CAPITALIZATION AND LIABILITIES	\$	51,124
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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 December 31, (in thousands)	2002

ASSETS	
PROPERTY, PLANT, AND EQUIPMENT:	
Utility plant	\$ 73,217
Accumulated depreciation and amortization	(26,626)

Net Utility Plant	46,591

OTHER PROPERTY AND INVESTMENTS	532

CURRENT ASSETS:	
Cash and cash equivalents	474
Accounts receivable - less reserve	8,400
Unbilled revenue - less reserve	2,669
Gas inventory	3,851
Underrecovered gas and fuel costs	3,890
Material and supplies, at average cost	369
Prepayments and other	52

Total Current Assets	19,705

OTHER ASSETS:	
Regulatory assets	112
Intangible assets	318
Deferred charges and other	764

Total Other Assets	1,194

TOTAL ASSETS	\$ 68,022
=====	

CAPITALIZATION AND LIABILITIES	
CAPITALIZATION:	
Common shareholder's equity	\$ 46,350

Total Capitalization	46,350

CURRENT LIABILITIES:	
Accounts payable	5,260
Customer deposits	309
Taxes accrued	740
Interest accrued	36

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Other accruals		1,106

Total current liabilities		7,451

OTHER:		
Deferred income taxes		5,160
Deferred investment tax credits		302
Accrued liability for postretirement and pension benefits		6,671
Other noncurrent liabilities		2,088

Total other		14,221

TOTAL CAPITALIZATION AND LIABILITIES	\$	68,022
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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 December 31, (in thousands)		2002

ASSETS		
PROPERTY, PLANT, AND EQUIPMENT:		
Utility plant	\$	233,229
Accumulated depreciation and amortization		(105,257)

Net Utility Plant		127,972

CURRENT ASSETS:		
Cash and cash equivalents		944
Accounts receivable - less reserve		25,819
Unbilled revenue - less reserve		10,652
Gas inventory		10,906
Underrecovered gas and fuel costs		8,441
Exchange gas receivable		7,053
Prepayments and other		1,385

Total Current Assets		65,200

OTHER ASSETS:		
Regulatory assets		5,521
Intangible assets		66
Deferred charges and other		777

Total Other Assets		6,364

TOTAL ASSETS	\$	199,536
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CAPITALIZATION AND LIABILITIES

CAPITALIZATION:

Common shareholder's equity	\$	70,636
Long-term debt excluding amt due within one year		42,181

Total Capitalization		112,817

CURRENT LIABILITIES:

Current portion of long-term debt		29
Accounts payable		19,042
Customer deposits		2,556
Taxes accrued		5,074
Interest accrued		630
Price risk management liabilities		239
Exchange gas payable		29,314
Other accruals		11,921

Total current liabilities		68,805

OTHER:

Deferred income taxes		10,882
Deferred investment tax credits		1,302
Accrued liability for postretirement and pension benefits		843
Other noncurrent liabilities		4,887

Total other		17,914

TOTAL CAPITALIZATION AND LIABILITIES	\$	199,536
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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 December 31, (in thousands) 2002

ASSETS

PROPERTY, PLANT, AND EQUIPMENT:

Utility plant	\$	1,542,682
Accumulated depreciation and amortization		(670,291)

Net Utility Plant		872,391

CURRENT ASSETS:

Cash and cash equivalents		3,970
Accounts receivable - less reserve		67,453
Unbilled revenue - less reserve		101,870
Gas inventory		131,407
Underrecovered gas and fuel costs		31,210

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Exchange gas receivable	28,957
Prepayments and other	56,536

Total Current Assets	421,403

OTHER ASSETS:	
Regulatory assets	201,801
Intangible assets	968
Deferred charges and other	70,211

Total Other Assets	272,980

TOTAL ASSETS	\$ 1,566,774
=====	

CAPITALIZATION AND LIABILITIES	
CAPITALIZATION:	
Common shareholder's equity	\$ 436,965
Long-term debt excluding amt due within one year	307,054

Total Capitalization	744,019

CURRENT LIABILITIES:	
Current portion of long-term debt	178
Accounts payable	139,327
Customer deposits	10,943
Taxes accrued	71,184
Interest accrued	1,331
Price risk management liabilities	2,311
Exchange gas payable	214,833
Other accruals	133,646

Total current liabilities	573,753

OTHER:	
Deferred income taxes	120,491
Deferred investment tax credits	15,766
Accrued liability for postretirement and pension benefits	52,205
Other noncurrent liabilities	60,540

Total other	249,002

TOTAL CAPITALIZATION AND LIABILITIES	\$ 1,566,774
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ASSETS

PROPERTY, PLANT, AND EQUIPMENT:

Utility plant	\$	661,495
Accumulated depreciation and amortization		(224,413)

Net Utility Plant		437,082
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CURRENT ASSETS:

Cash and cash equivalents	4,300
Accounts receivable - less reserve	60,823
Unbilled revenue - less reserve	41,027
Gas inventory	53,180
Underrecovered gas and fuel costs	50,438
Exchange gas receivable	17,900
Prepayments and other	17,532

Total Current Assets	245,200
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OTHER ASSETS:

Regulatory assets	68,876
Intangible assets	295
Deferred charges and other	2,249

Total Other Assets	71,420
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TOTAL ASSETS	\$	753,702
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CAPITALIZATION AND LIABILITIES

CAPITALIZATION:

Common shareholder's equity	\$	206,881
Long-term debt excluding amt due within one year		185,215

Total Capitalization	392,096
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CURRENT LIABILITIES:

Short-term borrowings	55,901
Accounts payable	51,498
Customer deposits	2,303
Interest accrued	13
Price risk management liabilities	716
Exchange gas payable	63,454
Other accruals	46,031

Total current liabilities	219,916
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OTHER:

Deferred income taxes	103,927
Deferred investment tax credits	7,506
Accrued liability for postretirement and pension benefits	13,056
Other noncurrent liabilities	17,201

Total other	141,690
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TOTAL CAPITALIZATION AND LIABILITIES	\$	753,702
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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 December 31, (in thousands)	2002
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ASSETS	
PROPERTY, PLANT, AND EQUIPMENT:	
Utility plant	\$ 500,931
Accumulated depreciation and amortization	(121,863)
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Net Utility Plant	379,068
<hr/>	
CURRENT ASSETS:	
Cash and cash equivalents	1,672
Accounts receivable - less reserve	30,724
Unbilled revenue - less reserve	18,040
Gas inventory	15,717
Material and supplies, at average cost	524
Exchange gas receivable	1,138
Prepayments and other	14,867
<hr/>	
Total Current Assets	82,682
<hr/>	
OTHER ASSETS:	
Regulatory assets	7,697
Intangible assets	120
Deferred charges and other	5,144
<hr/>	
Total Other Assets	12,961
<hr/>	
TOTAL ASSETS	\$ 474,711
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CAPITALIZATION AND LIABILITIES	
CAPITALIZATION:	
Common shareholder's equity	\$ 166,220
Long-term debt excluding amt due within one year	130,175
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Total Capitalization	296,395
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CURRENT LIABILITIES:	
Short-term borrowings	37,039
Accounts payable	31,033
Customer deposits	4,810
Interest accrued	243
Overrecovered gas and fuel costs	12,067
Exchange gas payable	6,528
Other accruals	18,646

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Total current liabilities	110,366
OTHER:	
Deferred income taxes	32,586
Deferred investment tax credits	2,074
Accrued liability for postretirement and pension benefits	5,910
Other noncurrent liabilities	27,380
Total other	67,950
TOTAL CAPITALIZATION AND LIABILITIES	\$ 474,711

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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 December 31, (in thousands)	2002
ASSETS	
PROPERTY, PLANT, AND EQUIPMENT:	
Utility plant	\$ 84,414
Accumulated depreciation and amortization	(36,038)
Net Utility Plant	48,376
CURRENT ASSETS:	
Cash and cash equivalents	292
Accounts receivable - less reserve	13,435
Unbilled revenue - less reserve	3,855
Gas inventory	3,488
Material and supplies, at average cost	132
Exchange gas receivable	5,045
Prepayments and other	2,202
Total Current Assets	28,449
OTHER ASSETS:	
Regulatory assets	2,005
Intangible assets	20
Deferred charges and other	493
Total Other Assets	2,518
TOTAL ASSETS	\$ 79,343

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CAPITALIZATION AND LIABILITIES

CAPITALIZATION:

Common shareholder's equity	\$	28,405
Long-term debt excluding amt due within one year		18,975

Total Capitalization		47,380

CURRENT LIABILITIES:

Accounts payable		6,209
Customer deposits		389
Taxes accrued		1,197
Interest accrued		1
Overrecovered gas and fuel costs		1,043
Price risk management liabilities		77
Exchange gas payable		6,462
Other accruals		7,210

Total current liabilities		22,588

OTHER:

Deferred income taxes		5,619
Deferred investment tax credits		750
Accrued liability for postretirement and pension benefits		1,531
Other noncurrent liabilities		1,475

Total other		9,375

TOTAL CAPITALIZATION AND LIABILITIES	\$	79,343
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EXHIBIT #15

NiSOURCE INC.
 QUARTERLY REPORT UNDER RULE 24 OF THE
 PUBLIC UTILITY HOLDING COMPANY ACT OF 1935
 FILE NO.70-9945
 ITEM #12

SUBSIDIARY (AMOUNTS IN THOUSANDS)	MAXIMUM AMOUNT OUTSTANDING DURING FOURTH QUARTER OF 2002	MAXIMUM AMOUNT INVESTED DURING FOURTH QUARTER OF 2002

Alamco-Haug Hauling	N/A	900
Bay State Gas Company	218,889	0
Columbia Assurance Agency, Inc.	N/A	8
Columbia Accounts Receivable Corporation	N/A	9,080
Columbia Atlantic Trading Corporation	0	3,662
CNR Canada, Ltd.	5,208	0
Columbia Energy Group Capital Corporation	N/A	824
Columbia Deep Water Services Company	766	
Columbia Electric Corporation	N/A	3,849
Columbia Energy Resources, Inc.	N/A	4,985
Columbia Energy Services Corporation	11,513	0
Columbia Finance Corporation	N/A	0

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Columbia Energy Group	N/A	360,849
Columbia Gulf Transmission Company	41,777	0
Columbia Gas of Virginia, Inc.	37,092	0
Columbia Insurance Corporation, Ltd.	N/A	69
Columbia Gas of Kentucky, Inc.	0	15,584
Columbia LNG Corporation	N/A	0
Columbia Gas of Maryland, Inc.		9,743
CNS Microwave, Inc.	N/A	1,445
Columbia Natural Resources, Inc.	80,539	0
Columbia Network Services Corporation	N/A	3,189
Columbia Gas of Ohio, Inc.	0	353
Columbia Gas of Pennsylvania, Inc.	55,983	0
Columbia Propane Corporation	13,295	0
CP Holdings, Inc.	N/A	117
Columbia Pipeline Corporation	N/A	51
Columbia Energy Power Marketing Corporation	0	0
Columbia Remainder Corporation	0	0
Crossroads Pipeline	31,285	0
NiSource Corporate Services Company	37,515	0
Columbia Service Partners, Inc.	N/A	11,346
Columbia Transmission Communications Corporation	N/A	9,720
NiSource Development Company, Inc.	178,687	0
EnergyUSA, Inc.	46,903	0
EnergyUSA, Inc. (MA)	2,503	0
Granite State Gas Transmission	7,341	0
Kokomo Gas and Fuel Company	0	2,004
NiSource Capital Markets, Inc.	N/A	172
NI Energy Services, Inc.	45,564	0
NiSource Energy Technologies, Inc.	20,850	0
NiSource Finance Corp.	N/A	593,630
NiSource Inc.	N/A	639,286
Northern Indiana Fuel and Light Company, Inc.	0	3,414
Northern Indiana Public Service Company	449,526	0
NiSource Pipeline Group, Inc.	0	0
Northern Utilities, Inc.	11,566	0
Columbia Petroleum Corporation	N/A	0
Columbia Propane, L.P.	N/A	1,739
Primary Energy, Inc.	77,763	0
Columbia Gas Transmission Corporation	287,591	0
EnergyUSA-TPC Corp.	13,864	0