

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

NISOURCE INC/DE
Form 35-CERT
November 14, 2002

November 14, 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 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 September 30, 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

113,117 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

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At the end of the calendar quarter, the amount of inter-company short-term debt outstanding was \$300,757,000 for Columbia Energy Group subsidiaries.

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

On September 3, 2002 Columbia Energy Group entered into a \$281.5 million fixed to floating rate swap.

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

Columbia Energy Group Filed 7/26/02

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,

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NiSource Inc.

By: /s/ J. W. Grossman

J. W. Grossman, Vice President
and Controller

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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 THIRD QUARTER OF 2002 | AMOUNT OUTSTANDING SEPTEMBER 30, 2002 | TYPE OF DEBT OR SECURITY | TERMS |
|------------------------|---|--|-----------------------------|------------------------------|
| NiSource Finance Corp. | -- | 121,500,000 | Short-term Debt | Commercial p average inte |
| NiSource Finance Corp. | 247,703,000 | 1,100,000,000 | Short-term Debt | Credit facil average inte |
| NiSource Finance Corp. | -- | 5,792,900,000 | Long-term Debt | Various matu interest rat |

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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 SEPTEMBER 30, 2002 | WEIGHTED AVE INTEREST R |
|------------------------|-----------------------|--|----------------------------|
| NiSource Finance Corp. | Bay State Gas Company | 51,858,000 | 2.58% |

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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 3RD QUARTER 2002 | PURPOSE |
|-----------|------------|--|---------|
|-----------|------------|--|---------|

* NiSource issued no guarantees during the third quarter of 2002

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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 September 30, (in thousands) 2002

| | |
|---|---------------|
| ASSETS | |
| PROPERTY, PLANT, AND EQUIPMENT: | |
| Utility plant | \$ 16,386,133 |
| Accumulated depreciation and amortization | (7,920,873) |
| Net Utility Plant | 8,465,260 |
| Gas and oil producing properties, successful efforts method | |
| United States cost center | 1,061,617 |
| Canadian cost center | 5,726 |
| Accumulated depletion | (114,983) |
| Net gas and oil producing properties | 952,360 |
| Other property, at cost, less accumulated depreciation | 668,203 |
| Net Property, Plant and Equipment | 10,085,823 |

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| | |
|---|---------------|
| INVESTMENTS: | |
| Unconsolidated affiliates | 119,903 |
| Assets held for sale | 6,300 |
| Other investments | 54,814 |
| ----- | |
| Total Investments | 181,017 |
| ----- | |
| CURRENT ASSETS: | |
| Cash and cash equivalents | 64,914 |
| Accounts receivable - less reserve | 478,689 |
| Gas inventory | 407,843 |
| Underrecovered gas and fuel costs | 174,503 |
| Material and supplies, at average cost | 70,234 |
| Electric production fuel, at average cost | 29,057 |
| Price risk management asset | 54,976 |
| Exchange gas receivable | 144,715 |
| Prepayments and other | 205,907 |
| ----- | |
| Total Current Assets | 1,630,838 |
| ----- | |
| OTHER ASSETS: | |
| Price risk asset long term | 111,739 |
| Regulatory assets | 601,900 |
| Intangible assets | 3,724,938 |
| Deferred charges and other | 290,817 |
| ----- | |
| Total Other Assets | 4,729,394 |
| ----- | |
| TOTAL ASSETS | \$ 16,627,072 |
| ===== | |

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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 September 30, (in thousands) 2002

CAPITALIZATION AND LIABILITIES

CAPITALIZATION:

| | |
|---|--------------|
| Common Stock Equity | \$ 3,342,967 |
| Preferred Stocks - | |
| Subsidiary Companies | |
| Series without mandatory redemption provisions | 81,114 |
| Series with mandatory redemption provisions | 4,369 |
| Company - obligated mandatorily redeemable preferred securities | |
| of subsidiary trust holding solely Company debentures | 345,000 |
| Long-term debt, excluding amounts due within one year | 5,792,921 |
| ----- | |
| Total Capitalization | 9,566,371 |

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| | |
|--|--------------|
| ----- | |
| CURRENT LIABILITIES: | |
| Current redeemable preferred stock subject to mandatory redemption | 43,000 |
| Current portion of long-term debt | 766,368 |
| Short-term borrowings | 1,258,920 |
| Accounts payable | 331,865 |
| Dividends declared on common and preferred stocks | 61,988 |
| Customer deposits | 59,069 |
| Taxes accrued | 131,253 |
| Interest accrued | 185,908 |
| Overrecovered gas and fuel costs | 24,173 |
| Price risk management liabilities | 38,958 |
| Exchange gas payable | 410,894 |
| Current deferred revenue | 126,192 |
| Other accruals | 560,467 |
| ----- | |
| Total current liabilities | 3,999,055 |
| ----- | |
| OTHER: | |
| Price risk management liabilities | 4,358 |
| Deferred income taxes | 1,817,013 |
| Deferred investment tax credits | 98,535 |
| Deferred credits | 247,280 |
| Non-current deferred revenue | 338,292 |
| Accrued liability for post retirement benefits | 390,506 |
| Other non-current liabilities | 165,662 |
| ----- | |
| Total other | 3,061,646 |
| ----- | |
| TOTAL CAPITALIZATION AND LIABILITIES | \$16,627,072 |
| ===== | |

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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 September 30, (in thousands) | 2002 |
| ----- | |
| ASSETS | |
| PROPERTY, PLANT, AND EQUIPMENT: | |
| Utility plant | \$ 6,350,673 |
| Accumulated depreciation and amortization | (3,513,964) |
| ----- | |
| Net Utility Plant | 2,836,709 |
| ----- | |
| OTHER PROPERTY AND INVESTMENTS | 8,736 |
| ----- | |
| CURRENT ASSETS: | |
| Cash and cash equivalents | 8,152 |

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| | |
|--|--------------|
| Accounts receivable - less reserve | 93,196 |
| Gas cost adjustment clause | 34,699 |
| Material and supplies, at average cost | 45,192 |
| Electric production fuel, at average cost | 29,057 |
| Natural gas in storage, at last in, first-out cost | 33,491 |
| Price risk management assets | 3,383 |
| Prepayments and other | 53,948 |
| ----- | |
| Total Current Assets | 301,118 |
| ----- | |
| OTHER ASSETS: | |
| Regulatory assets | 226,741 |
| Deferred charges and other | 44,915 |
| ----- | |
| Total Other Assets | 271,656 |
| ----- | |
| TOTAL ASSETS | \$ 3,418,219 |
| ===== | |

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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 September 30, (in thousands) 2002

| | |
|--|------------|
| ----- | |
| CAPITALIZATION AND LIABILITIES | |
| CAPITALIZATION: | |
| Common shareholder's equity | \$ 862,364 |
| Preferred Stocks - | |
| Series without mandatory redemption provisions | 81,114 |
| Series with mandatory redemption provisions | 4,369 |
| Long-term debt, excluding amount due within one year | 719,281 |
| ----- | |
| Total Capitalization | 1,667,128 |
| ----- | |
| Current Liabilities: | |
| Current redeemable preferred stock subject to mandatory redemption | 43,000 |
| Current portion of long-term debt | 128,500 |
| Short-term borrowings | 176,109 |
| Accounts payable | 140,423 |
| Dividends declared on common and preferred stock | 45,735 |
| Customer deposits | 35,998 |
| Taxes accrued | 197,777 |
| Interest accrued | 13,167 |
| Accrued employment costs | 39,116 |
| Price risk management liabilities | 4,111 |
| Other accruals | 66,751 |
| ----- | |
| Total current liabilities | 890,687 |
| ----- | |

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| | |
|--|-------------|
| OTHER: | |
| Deferred income taxes | 492,971 |
| Deferred investment tax credits | 66,086 |
| Deferred credits | 44,280 |
| Accrued liability for post retirement benefits | 249,324 |
| Regulatory liabilities | 4,862 |
| Other noncurrent liabilities | 2,881 |
| ----- | |
| Total other | 860,404 |
| ----- | |
| TOTAL CAPITALIZATION AND LIABILITIES | \$3,418,219 |
| ===== | |

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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 September 30, (in thousands) 2002

| | |
|---|--------------|
| ASSETS | |
| PROPERTY, PLANT, AND EQUIPMENT: | |
| Utility plant | \$ 1,409,596 |
| Accumulated depreciation and amortization | (336,619) |
| ----- | |
| Net Utility Plant | 1,072,977 |
| ----- | |
| Other property and investments | 2,384 |
| ----- | |
| CURRENT ASSETS: | |
| Cash and cash equivalents | 1,273 |
| Accounts receivable - less reserve | 31,646 |
| Gas cost adjustment clause | 33,417 |
| Material and supplies, at average cost | 8,584 |
| Natural gas in storage - weighted average | 44,005 |
| Prepayments and other | 8,258 |
| ----- | |
| Total Current Assets | 127,183 |
| ----- | |
| OTHER ASSETS: | |
| Regulatory assets | 19,578 |
| Intangible assets | 865 |
| Deferred charges and other | 24,029 |
| ----- | |
| Total Other Assets | 44,472 |
| ----- | |
| TOTAL ASSETS | \$ 1,247,016 |
| ===== | |

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 September 30, (in thousands) 2002

CAPITALIZATION AND LIABILITIES

CAPITALIZATION:

| | |
|--|------------|
| Common shareholder's equity | \$ 513,129 |
| Long-term debt excluding amt due within one year | 86,333 |

| | |
|----------------------|---------|
| Total Capitalization | 599,462 |
|----------------------|---------|

CURRENT LIABILITIES:

| | |
|---------------------------------------|---------|
| Short-term borrowings | 81,254 |
| Accounts payable | 166,944 |
| Notes payable to associated companies | 61,169 |
| Customer deposits | 3,754 |
| Interest accrued | 2,791 |
| Refunds due customers within one year | 2,003 |
| Other accruals | 20,679 |

| | |
|---------------------------|---------|
| Total current liabilities | 338,594 |
|---------------------------|---------|

OTHER:

| | |
|---------------------------------|---------|
| Deferred income taxes | 289,315 |
| Deferred investment tax credits | 2,976 |
| Other noncurrent liabilities | 16,669 |

| | |
|-------------|---------|
| Total other | 308,960 |
|-------------|---------|

| | |
|--------------------------------------|-------------|
| TOTAL CAPITALIZATION AND LIABILITIES | \$1,247,016 |
|--------------------------------------|-------------|

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 September 30, (in thousands)

2002

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ASSETS

PROPERTY, PLANT, AND EQUIPMENT:

| | |
|---|------------|
| Utility plant | \$ 255,947 |
| Accumulated depreciation and amortization | (54,583) |

| | |
|-------------------|---------|
| Net Utility Plant | 201,364 |
|-------------------|---------|

| | |
|--------------------------------|-------|
| Other property and investments | 2,278 |
|--------------------------------|-------|

CURRENT ASSETS:

| | |
|--|--------|
| Cash and cash equivalents | 93 |
| Accounts receivable - less reserve | 9,908 |
| Gas cost adjustment clause | 7,884 |
| Material and supplies, at average cost | 737 |
| Natural gas in storage, weighted average | 16,299 |
| Prepayments and other | 3,351 |

| | |
|----------------------|--------|
| Total Current Assets | 38,272 |
|----------------------|--------|

OTHER ASSETS:

| | |
|----------------------------|--------|
| Regulatory assets | 13,723 |
| Intangible assets | 865 |
| Deferred charges and other | 4,438 |

| | |
|--------------------|--------|
| Total Other Assets | 19,026 |
|--------------------|--------|

| | |
|--------------|------------|
| TOTAL ASSETS | \$ 260,940 |
|--------------|------------|

CAPITALIZATION AND LIABILITIES

CAPITALIZATION:

| | |
|--|------------|
| Common shareholder's equity | \$ 110,504 |
| Long-term debt excluding amt due within one year | 5,833 |

| | |
|----------------------|---------|
| Total Capitalization | 116,337 |
|----------------------|---------|

CURRENT LIABILITIES:

| | |
|---------------------------------------|--------|
| Short-term borrowings | 10,548 |
| Accounts payable | 6,969 |
| Notes payable to associated companies | 61,169 |
| Customer deposits | 818 |
| Taxes accrued | 1,134 |
| Interest accrued | 221 |
| Refunds due customers within one year | 1,691 |
| Other accruals | 5,768 |

| | |
|---------------------------|--------|
| Total current liabilities | 88,318 |
|---------------------------|--------|

OTHER:

| | |
|---------------------------------|--------|
| Deferred income taxes | 50,472 |
| Deferred investment tax credits | 270 |
| Other non-current liabilities | 5,543 |

| | |
|-------------|--------|
| Total other | 56,285 |
|-------------|--------|

| | |
|--------------------------------------|------------|
| TOTAL CAPITALIZATION AND LIABILITIES | \$ 260,940 |
|--------------------------------------|------------|

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 September 30, (in thousands) | 2002 |
| ----- | |
| ASSETS | |
| PROPERTY, PLANT, AND EQUIPMENT: | |
| Utility plant | \$ 79,296 |
| Accumulated depreciation and amortization | (38,532) |
| ----- | |
| Net Utility Plant | 40,764 |
| ----- | |
| OTHER PROPERTY AND INVESTMENTS | 5 |
| ----- | |
| Current Assets: | |
| Cash and cash equivalents | 744 |
| Accounts receivable - less reserve | 3,343 |
| Gas cost adjustment clause | 943 |
| Material and supplies, at average cost | 384 |
| Natural gas in storage - weighted average | 809 |
| Prepayments and other | 46 |
| ----- | |
| Total Current Assets | 6,269 |
| ----- | |
| OTHER ASSETS: | |
| Deferred charges and other | 739 |
| ----- | |
| Total Other Assets | 739 |
| ----- | |
| TOTAL ASSETS | \$ 47,777 |
| ===== | |
| ----- | |
| CAPITALIZATION AND LIABILITIES | |
| CAPITALIZATION: | |
| Common shareholder's equity | \$ 34,177 |
| ----- | |
| Total Capitalization | 34,177 |
| ----- | |
| CURRENT LIABILITIES: | |
| Accounts payable | 1,501 |
| Customer deposits | 455 |
| Taxes accrued | 528 |
| Interest accrued | 138 |
| Other accruals | 3,296 |
| ----- | |
| Total current liabilities | 5,918 |

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| | |
|--------------------------------------|-----------|
| OTHER: | |
| Deferred income taxes | 4,168 |
| Deferred investment tax credits | 474 |
| Post retirement benefits accrued | 444 |
| Regulatory liabilities | 1,477 |
| Other non-current liabilities | 1,119 |
| Total other | 7,682 |
| TOTAL CAPITALIZATION AND LIABILITIES | \$ 47,777 |

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EXHIBIT #9

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

As of September 30, (in thousands) 2002

| | |
|---|-----------|
| ASSETS | |
| PROPERTY, PLANT, AND EQUIPMENT: | |
| Utility plant | \$ 73,557 |
| Accumulated depreciation and amortization | (26,485) |
| Net Utility Plant | 47,072 |
| OTHER PROPERTY AND INVESTMENTS | 599 |
| CURRENT ASSETS: | |
| Cash and cash equivalents | 260 |
| Accounts receivable - less reserve | 5,761 |
| Gas adjustment clause | 4,494 |
| Material and supplies, at average cost | 383 |
| Natural gas in storage - weighted average | 4,109 |
| Prepayments and other | 66 |
| Total Current Assets | 15,073 |
| OTHER ASSETS: | |
| Regulatory assets | 117 |
| Deferred charges and other | 1,260 |
| Total Other Assets | 1,377 |
| Total Assets | \$ 64,121 |

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CAPITALIZATION AND LIABILITIES

CAPITALIZATION:

| | |
|-----------------------------|-----------|
| Common shareholder's equity | \$ 44,496 |
| ----- | |
| Total Capitalization | 44,496 |
| ----- | |

CURRENT LIABILITIES:

| | |
|---------------------------|-------|
| Accounts payable | 2,607 |
| Customer deposits | 349 |
| Taxes accrued | 1,313 |
| Other accruals | 3,742 |
| ----- | |
| Total current liabilities | 8,011 |
| ----- | |

OTHER:

| | |
|---------------------------------|--------|
| Deferred income taxes | 4,640 |
| Deferred investment tax credits | 302 |
| Deferred credits | 4,583 |
| Other non-current liabilities | 2,089 |
| ----- | |
| Total other | 11,614 |
| ----- | |

| | |
|--------------------------------------|-----------|
| TOTAL CAPITALIZATION AND LIABILITIES | \$ 64,121 |
| ===== | |

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 September 30, (in thousands) 2002

ASSETS

PROPERTY, PLANT, AND EQUIPMENT:

| | |
|---|------------|
| Utility plant | \$ 229,533 |
| Accumulated depreciation and amortization | (103,452) |
| ----- | |
| Net Utility Plant | 126,081 |
| ----- | |

CURRENT ASSETS:

| | |
|---|--------|
| Cash and cash equivalents | 619 |
| Accounts receivable - less reserve | 28,351 |
| Gas adjustment clause | 6,931 |
| Exchange gas receivable | 13,778 |
| Natural gas in storage - weighted average | 5,646 |
| Prepayments and other | 1,642 |
| ----- | |
| Total Current Assets | 56,967 |
| ----- | |

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| | |
|--|------------|
| OTHER ASSETS: | |
| Regulatory assets | 5,598 |
| Deferred charges and other | 2,908 |
| ----- | |
| Total Other Assets | 8,506 |
| ----- | |
| TOTAL ASSETS | \$ 191,554 |
| ===== | |
| ----- | |
| CAPITALIZATION AND LIABILITIES | |
| CAPITALIZATION: | |
| Common shareholder's equity | \$ 70,897 |
| Long-term debt excluding amt due within one year | 42,188 |
| ----- | |
| Total Capitalization | 113,085 |
| ----- | |
| CURRENT LIABILITIES: | |
| Short-term borrowings | 28 |
| Accounts payable | 8,443 |
| Notes payable to associated companies | 5,805 |
| Customer deposits | 2,264 |
| Taxes accrued | 3,918 |
| Interest accrued | 683 |
| Deferred income taxes | 5,250 |
| Exchange gas payable | 24,231 |
| Other accruals | 9,545 |
| ----- | |
| Total current liabilities | 60,167 |
| ----- | |
| OTHER: | |
| Deferred income taxes | 11,197 |
| Deferred investment tax credits | 1,328 |
| Regulatory liabilities | 3,861 |
| Other non-current liabilities | 1,916 |
| ----- | |
| Total other | 18,302 |
| ----- | |
| TOTAL CAPITALIZATION AND LIABILITIES | \$ 191,554 |
| ===== | |

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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 September 30, (in thousands) 2002

ASSETS
 PROPERTY, PLANT, AND EQUIPMENT:

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| | |
|--|-------------|
| Utility plant | \$1,529,617 |
| Accumulated depreciation and amortization | (666,199) |
| ----- | |
| Net Utility Plant | 863,418 |
| ----- | |
| CURRENT ASSETS: | |
| Cash and cash equivalents | 4,198 |
| Accounts receivable - less reserve | 70,830 |
| Gas adjustment clause | 33,136 |
| Exchange gas receivable | 37,075 |
| Natural gas in storage - weighted average | 206,930 |
| Prepayments and other | 45,177 |
| ----- | |
| Total Current Assets | 397,346 |
| ----- | |
| OTHER ASSETS: | |
| Regulatory assets | 200,089 |
| Deferred charges and other | 73,493 |
| ----- | |
| Total Other Assets | 273,582 |
| ----- | |
| TOTAL ASSETS | \$1,534,346 |
| ===== | |
| ----- | |
| CAPITALIZATION AND LIABILITIES | |
| CAPITALIZATION: | |
| Common shareholder's equity | \$ 414,511 |
| Long-term debt excluding amt due within one year | 307,103 |
| ----- | |
| Total Capitalization | 721,614 |
| ----- | |
| CURRENT LIABILITIES: | |
| Short-term borrowings | 168 |
| Accounts payable | 159,823 |
| Customer deposits | 9,153 |
| Taxes accrued | 41,368 |
| Interest accrued | 2,428 |
| Deferred income taxes | 51,362 |
| Exchange gas payable | 197,019 |
| Estimated rate refund | 50 |
| Other accruals | 98,091 |
| ----- | |
| Total current liabilities | 559,462 |
| ----- | |
| OTHER: | |
| Deferred income taxes | 126,842 |
| Deferred investment tax credits | 15,942 |
| Regulatory liabilities | 8,994 |
| Accrued liability for post retirement benefits | 53,723 |
| Other non-current liabilities | 47,769 |
| ----- | |
| Total other | 253,270 |
| ----- | |
| TOTAL CAPITALIZATION AND LIABILITIES | \$1,534,346 |
| ===== | |

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EXHIBIT #12

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

As of September 30, (in thousands) 2002

ASSETS

PROPERTY, PLANT, AND EQUIPMENT:

| | |
|---|------------|
| Utility plant | \$ 656,598 |
| Accumulated depreciation and amortization | (221,728) |

| | |
|-------------------|---------|
| Net Utility Plant | 434,870 |
|-------------------|---------|

CURRENT ASSETS:

| | |
|---|--------|
| Cash and cash equivalents | 1,573 |
| Accounts receivable - less reserve | 28,532 |
| Gas adjustment clause | 60,882 |
| Exchange gas receivable | 18,563 |
| Natural gas in storage - weighted average | 75,293 |
| Prepayments and other | 12,621 |

| | |
|----------------------|---------|
| Total Current Assets | 197,464 |
|----------------------|---------|

OTHER ASSETS:

| | |
|----------------------------|--------|
| Regulatory assets | 68,462 |
| Deferred charges and other | 5,680 |

| | |
|--------------------|--------|
| Total Other Assets | 74,142 |
|--------------------|--------|

| | |
|--------------|------------|
| TOTAL ASSETS | \$ 706,476 |
|--------------|------------|

CAPITALIZATION AND LIABILITIES

CAPITALIZATION:

| | |
|--|------------|
| Common shareholder's equity | \$ 201,678 |
| Long-term debt excluding amt due within one year | 185,215 |

| | |
|----------------------|---------|
| Total Capitalization | 386,893 |
|----------------------|---------|

CURRENT LIABILITIES:

| | |
|---------------------------------------|--------|
| Accounts payable | 44,360 |
| Notes payable to associated companies | 17,843 |
| Customer deposits | 2,061 |
| Taxes accrued | 21,196 |
| Deferred income taxes | 2,169 |
| Exchange gas payable | 51,994 |
| Other accruals | 48,023 |

| | |
|---------------------------|---------|
| Total current liabilities | 187,646 |
|---------------------------|---------|

OTHER:

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| | |
|--|------------|
| Deferred income taxes | 92,775 |
| Deferred investment tax credits | 7,596 |
| Regulatory liabilities | 7,120 |
| Accrued liability for post retirement benefits | 13,422 |
| Other non-current liabilities | 11,024 |
| ----- | |
| Total other | 131,937 |
| ----- | |
| TOTAL CAPITALIZATION AND LIABILITIES | \$ 706,476 |
| ===== | |

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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 September 30, (in thousands) 2002

ASSETS

PROPERTY, PLANT, AND EQUIPMENT:

| | |
|---|------------|
| Utility plant | \$ 494,130 |
| Accumulated depreciation and amortization | (119,091) |
| ----- | |
| Net Utility Plant | 375,039 |
| ----- | |

CURRENT ASSETS:

| | |
|---|--------|
| Cash and cash equivalents | 1,055 |
| Accounts receivable - less reserve | 18,578 |
| Exchange gas receivable | 995 |
| Material and supplies, at average cost | 544 |
| Natural gas in storage - weighted average | 19,535 |
| Prepayments and other | 15,389 |
| ----- | |
| Total Current Assets | 56,096 |
| ----- | |

OTHER ASSETS:

| | |
|----------------------------|--------|
| Regulatory assets | 7,825 |
| Deferred charges and other | 9,029 |
| ----- | |
| Total Other Assets | 16,854 |
| ----- | |

TOTAL ASSETS \$ 447,989

CAPITALIZATION AND LIABILITIES

CAPITALIZATION:

| | |
|--|------------|
| Common shareholder's equity | \$ 157,297 |
| Long-term debt excluding amt due within one year | 130,175 |

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| | |
|--|------------|
| Total Capitalization | 287,472 |
| ----- | |
| CURRENT LIABILITIES: | |
| Accounts payable | 17,049 |
| Notes payable to associated companies | 12,835 |
| Customer deposits | 4,527 |
| Taxes accrued | 12,013 |
| Gas adjustment clause | 22,798 |
| Exchange gas payable | 4,582 |
| Other accruals | 17,565 |
| ----- | |
| Total current liabilities | 91,369 |
| ----- | |
| OTHER: | |
| Deferred income taxes | 29,154 |
| Deferred investment tax credits | 2,111 |
| Regulatory liabilities | 1,348 |
| Accrued liability for post retirement benefits | 6,065 |
| Other non-current liabilities | 30,470 |
| ----- | |
| Total other | 69,148 |
| ----- | |
| TOTAL CAPITALIZATION AND LIABILITIES | \$ 447,989 |
| ===== | |

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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 September 30, (in thousands) | 2002 |
| ----- | |
| ASSETS | |
| PROPERTY, PLANT, AND EQUIPMENT: | |
| Utility plant | \$ 83,822 |
| Accumulated depreciation and amortization | (35,524) |
| ----- | |
| Net Utility Plant | 48,298 |
| ----- | |
| CURRENT ASSETS: | |
| Cash and cash equivalents | 129 |
| Accounts receivable - less reserve | 12,618 |
| Exchange gas receivable | 4,116 |
| Material and supplies, at average cost | 99 |
| Natural gas in storage - weighted average | 5,040 |
| Prepayments and other | 2,950 |
| ----- | |
| Total Current Assets | 24,952 |

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| | |
|--|-----------|
| ----- | |
| OTHER ASSETS: | |
| Regulatory assets | 2,053 |
| Deferred charges and other | 740 |
| ----- | |
| Total Other Assets | 2,793 |
| ----- | |
| TOTAL ASSETS | \$ 76,043 |
| ===== | |
| ----- | |
| CAPITALIZATION AND LIABILITIES | |
| CAPITALIZATION: | |
| Common shareholder's equity | \$ 26,999 |
| Long-term debt excluding amt due within one year | 18,975 |
| ----- | |
| Total Capitalization | 45,974 |
| ----- | |
| CURRENT LIABILITIES: | |
| Accounts payable | 3,907 |
| Notes payable to associated companies | 2,495 |
| Customer deposits | 345 |
| Taxes accrued | 2,673 |
| Gas adjustment clause | 1,375 |
| Exchange gas payable | 5,688 |
| Other accruals | 4,213 |
| ----- | |
| Total current liabilities | 20,696 |
| ----- | |
| OTHER: | |
| Deferred income taxes | 5,131 |
| Deferred investment tax credits | 762 |
| Regulatory liabilities | 492 |
| Accrued liability for post retirement benefits | 1,631 |
| Other non-current liabilities | 1,357 |
| ----- | |
| Total other | 9,373 |
| ----- | |
| TOTAL CAPITALIZATION AND LIABILITIES | \$ 76,043 |
| ===== | |

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 THIRD QUARTER OF 2002 | MAXIMUM AMOUNT INVESTED DURING THIRD QUARTER OF 20 |
|------------|---|--|
| ----- | | |

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| | | |
|--|---------|---------|
| Alamco-Haug Hauling | N/A | 973 |
| Bay State Gas Company | 148,681 | 0 |
| Columbia Assurance Agency, Inc. | N/A | 11 |
| Columbia Accounts Receivable Corporation | N/A | 9,558 |
| Columbia Atlantic Trading Corporation | 0 | 5,110 |
| CNR Canada, Ltd. | 4,962 | 0 |
| Columbia Energy Group Capital Corporation | N/A | 108 |
| Columbia Deep Water Services Company | 878 | 0 |
| Columbia Electric Corporation | N/A | 6,246 |
| Columbia Energy Resources, Inc. | N/A | 2,352 |
| Columbia Energy Services Corporation | 12,990 | 0 |
| Columbia Finance Corporation | N/A | 0 |
| Columbia Energy Group | N/A | 336,939 |
| Columbia Gulf Transmission Company | 23,406 | 0 |
| Columbia Gas of Virginia, Inc. | 1,843 | 28,333 |
| Columbia Insurance Corporation, Ltd. | N/A | 104 |
| Columbia Gas of Kentucky, Inc. | 0 | 30,528 |
| Columbia LNG Corporation | N/A | 0 |
| Columbia Gas of Maryland, Inc. | 0 | 17,040 |
| CNS Microwave, Inc. | N/A | 1,521 |
| Columbia Natural Resources, Inc. | 30,523 | 0 |
| Columbia Network Services Corporation | N/A | 3,155 |
| Columbia Gas of Ohio, Inc. | 158,547 | 3,493 |
| Columbia Gas of Pennsylvania, Inc. | 20,311 | 19,037 |
| Columbia Propane Corporation | 9,788 | 0 |
| CP Holdings, Inc. | N/A | 117 |
| Columbia Pipeline Corporation | N/A | 34 |
| Columbia Energy Power Marketing Corporation | 0 | 0 |
| Columbia Remainder Corporation | 0 | 0 |
| Crossroads Pipeline | 32,310 | 0 |
| NiSource Corporate Services Company | 94,444 | 0 |
| Columbia Service Partners, Inc. | N/A | 13,236 |
| Columbia Transmission Communications Corporation | N/A | 2,215 |
| NiSource Development Company, Inc. | 199,012 | 0 |
| EnergyUSA, Inc. | 38,672 | 0 |
| EnergyUSA, Inc. (MA) | 4,776 | 0 |
| Kokomo Gas and Fuel Company | 0 | 4,089 |
| NiSource Capital Markets, Inc. | N/A | 3,107 |
| NI Energy Services, Inc. | 47,936 | 0 |
| NiSource Energy Technologies, Inc. | 21,607 | 0 |
| NiSource Finance Corp. | N/A | 631,648 |
| NiSource Inc. | N/A | 49,527 |
| Northern Indiana Fuel and Light Company, Inc. | 0 | 8,264 |
| Northern Indiana Public Service Company | 182,874 | 0 |
| NiSource Pipeline Group, Inc. | 15,483 | 0 |
| Northern Utilities, Inc. | 0 | 7,008 |
| Columbia Petroleum Corporation | N/A | 0 |
| Columbia Propane, L.P. | N/A | 2,093 |
| Primary Energy, Inc. | 49,909 | 18,546 |
| Columbia Gas Transmission Corporation | 74,921 | 18,192 |
| EnergyUSA-TPC Corp. | 50,883 | 0 |

