

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

NISOURCE INC/DE
Form 35-CERT
November 25, 2003

November 25, 2003

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 June 30, 2003:

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
106,500 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

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

1

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 July 22, 2003, NiSource entered into fixed-to-variable interest rate swap agreements in a notional amount of \$500.0 million with four counterparties with an 11-year term. NiSource will receive payments based upon a fixed 5.40% interest rate and pay a floating interest amount based on U.S. 6-month LIBOR-BBA plus an average of 0.78% per annum.
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.

By: /s/ Jeffrey W. Grossman

Jeffrey W. Grossman
Vice President

2

EXHIBIT #1

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

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

ITEM #4

| COMPANY | AMOUNT ISSUED DURING THIRD QUARTER OF 2003 | AMOUNT OUTSTANDING SEPTEMBER 30, 2003 | TYPE OF DEBT OR SECURITY | |
|-----------------------|---|--|-----------------------------|-------------------|
| NiSource Finance Corp | - | 42,900,000 | Short-term Debt | Com wit rat |
| NiSource Finance Corp | 500,000,000 | 5,513,300,000 | Long-term Debt | Var ave |

3

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 THE 3RD QUARTER 2003 | WEIGHT INTER |
|------------------------|---|---|-----------------|
| NiSource Finance Corp. | Northern Indiana Public Service Company | 51,580,000 | 1 |
| NiSource Finance Corp. | Bay State Gas Company | 51,747,000 | 1 |
| NiSource Finance Corp. | Northern Utilities, Inc. | 9,820,000 | 1 |

4

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 2003 | PURPOSE |
|-----------------------------------|-----------------|---|----------------------|
| NiSource/NiSource Capital Markets | EnergyUSA - TPC | 70,000 | Guarantee energy tra |

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

5

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) | 2003 |
|--|---------------|
| ----- | |
| ASSETS | |
| PROPERTY, PLANT, AND EQUIPMENT: | |
| Utility plant | \$ 16,445,104 |
| Accumulated depreciation and amortization | (8,121,369) |
| ----- | |
| Net Utility Plant | 8,323,735 |
| ----- | |
| Other property, at cost, less accumulated depreciation | 407,978 |
| ----- | |
| Net Property, Plant and Equipment | 8,731,713 |
| ----- | |
| INVESTMENTS: | |
| Assets of discontinued operations and assets held for sale | 338,155 |
| Unconsolidated affiliates | 118,862 |
| Other investments | 70,662 |
| ----- | |
| Total Investments | 527,679 |
| ----- | |
| CURRENT ASSETS: | |
| Cash and cash equivalents | 29,871 |
| Restricted cash | 41,136 |
| Accounts receivable - less reserve | 370,679 |
| Unbilled revenue - less reserve | 126,470 |
| Gas inventory | 560,437 |
| Underrecovered gas and fuel costs | 154,721 |
| Material and supplies, at average cost | 68,904 |
| Electric production fuel, at average cost | 32,406 |
| Price risk management asset | 60,198 |
| Exchange gas receivable | 210,372 |
| Regulatory assets | 98,279 |
| Prepayments and other | 122,673 |
| ----- | |
| Total Current Assets | 1,876,146 |
| ----- | |
| OTHER ASSETS: | |
| Price risk asset long term | 135,239 |
| Regulatory assets | 574,542 |
| Goodwill | 3,692,178 |
| Intangible assets | 35,689 |
| Deferred charges and other | 130,908 |
| ----- | |
| Total Other Assets | 4,568,556 |
| ----- | |
| TOTAL ASSETS | \$ 15,704,094 |

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

6

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) | 2003 |
|--|------------------|
| CAPITALIZATION AND LIABILITIES | |
| CAPITALIZATION: | |
| Common Stock Equity | \$ 4,253,666 |
| Preferred Stocks - Subsidiary Companies | |
| Series without mandatory redemption provisions | 81,114 |
| Long-term debt, excluding amounts due within one year | 5,513,305 |
| Total Capitalization | 9,848,085 |
| CURRENT LIABILITIES: | |
| Current portion of long-term debt | 874,422 |
| Short-term borrowings | 442,900 |
| Accounts payable | 397,523 |
| Dividends declared on common and preferred stocks | 61,953 |
| Customer deposits | 73,345 |
| Taxes accrued | 295,533 |
| Interest accrued | 183,386 |
| Overrecovered gas and fuel costs | 6,402 |
| Price risk management liabilities | 58,479 |
| Exchange gas payable | 279,246 |
| Current deferred revenue | 18,918 |
| Regulatory liabilities | 18,035 |
| Accrued liability for postretirement and pension benefits | 57,844 |
| Other accruals | 336,814 |
| Total current liabilities | 3,104,800 |
| OTHER: | |
| Price risk management liabilities | 563 |
| Deferred income taxes | 1,596,666 |
| Deferred investment tax credits | 89,590 |
| Deferred credits | 70,308 |
| Non-current deferred revenue | 121,318 |
| Accrued liability for postretirement and pension benefits | 351,083 |
| Preferred stock liabilities with mandatory redemption provisions | 2,997 |
| Liabilities of discontinued operations and liabilities held for sale | 219,571 |
| Regulatory liabilities | 92,414 |
| Other noncurrent liabilities | 206,699 |
| Total other | 2,751,209 |

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

TOTAL CAPITALIZATION AND LIABILITIES \$ 15,704,094
=====

7

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) 2003

ASSETS

PROPERTY, PLANT, AND EQUIPMENT:

| | |
|---|--------------|
| Utility plant | \$ 6,567,878 |
| Accumulated depreciation and amortization | (3,704,595) |

Net Utility Plant 2,863,283

OTHER PROPERTY AND INVESTMENTS 2,376

CURRENT ASSETS:

| | |
|--|---------|
| Cash and cash equivalents | 6,980 |
| Restricted cash | 3,135 |
| Accounts receivable - less reserve | 37,907 |
| Unbilled revenue - less reserve | 63,968 |
| Gas cost adjustment clause | 819 |
| Material and supplies, at average cost | 46,278 |
| Electric production fuel, at average cost | 32,406 |
| Natural gas in storage, at last in, first-out cost | 137,467 |
| Price risk management assets | 1,482 |
| Regulatory assets | 13,507 |
| Prepayments and other | 57,354 |

Total Current Assets 401,303

OTHER ASSETS:

| | |
|-----------------------|---------|
| Regulatory assets | 214,154 |
| Intangible assets | 20,772 |
| Prepayments and other | 2,881 |

Total Other Assets 237,807

TOTAL ASSETS \$ 3,504,769
=====

8

EXHIBIT #5

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

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)

CAPITALIZATION AND LIABILITIES

CAPITALIZATION:

Common shareholder's equity

Preferred Stocks -

Series without mandatory redemption provisions

Long-term debt, excluding amount due within one year

Total Capitalization

CURRENT LIABILITIES:

Current portion of long-term debt

Short-term borrowings

Accounts payable

Dividends declared on common and preferred stock

Customer deposits

Taxes accrued

Interest accrued

Overrecovered gas and fuel costs

Regulatory liabilities

Price risk management liabilities

Accrued liability for postretirement and pension benefits

Other accruals

Total current liabilities

OTHER:

Deferred income taxes

Deferred investment tax credits

Deferred credits

Accrued liability for postretirement and pension benefits

Preferred stock liabilities with mandatory redemption provisions

Regulatory liabilities

Other noncurrent liabilities

Total other

TOTAL CAPITALIZATION AND LIABILITIES
=====

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

ITEM #11

As of September 30, (in thousands)

ASSETS

PROPERTY, PLANT, AND EQUIPMENT:

Utility plant
Accumulated depreciation and amortization

Net Utility Plant

OTHER PROPERTY AND INVESTMENTS

INVESTMENTS:

Unconsolidated affiliates

Total Investments

CURRENT ASSETS:

Cash and cash equivalents
Restricted cash
Accounts receivable - less reserve
Unbilled revenue - less reserve
Gas Inventory
Underrecovered gas and fuel costs
Material and supplies, at average cost
Price risk management asset
Exchange gas receivable
Regulatory assets
Prepayments and other

Total Current Assets

OTHER ASSETS:

Price risk management asset
Regulatory assets
Goodwill
Intangible assets
Deferred charges and other

Total Other Assets

TOTAL ASSETS
=====

10

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

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

As of September 30, (in thousands)

CAPITALIZATION AND LIABILITIES

CAPITALIZATION:

Common shareholder's equity
Long-term debt excluding amt due within one year

Total Capitalization

CURRENT LIABILITIES:

Current portion of long-term debt
Short-term borrowings
Accounts payable
Customer deposits
Taxes accrued
Interest accrued
Price risk management liabilities
Regulatory liabilities
Other accruals

Total current liabilities

OTHER:

Deferred income taxes
Deferred investment tax credits
Accrued liability for postretirement and pension benefits
Regulatory liabilities
Other noncurrent liabilities

Total other

TOTAL CAPITALIZATION AND LIABILITIES

11

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 September 30, (in thousands)

ASSETS

PROPERTY, PLANT, AND EQUIPMENT:

Utility plant
Accumulated depreciation and amortization

Net Utility Plant

OTHER PROPERTY AND INVESTMENTS

INVESTMENTS:

Unconsolidated affiliates

Total Investments

CURRENT ASSETS:

Cash and cash equivalents
Restricted cash
Accounts receivable - less reserve
Unbilled revenue - less reserve
Gas inventory
Underrecovered gas and fuel costs
Material and supplies, at average cost
Price risk management asset
Exchange gas receivable
Regulatory assets
Prepayments and other

Total Current Assets

OTHER ASSETS:

Price risk management asset
Regulatory assets
Goodwill
Intangible assets
Deferred charges and other

Total Other Assets

TOTAL ASSETS
=====

12

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 September 30, (in thousands)

CAPITALIZATION AND LIABILITIES

CAPITALIZATION:

Common shareholder's equity
Long-term debt excluding amt due within one year

Total Capitalization

CURRENT LIABILITIES:

Current portion of long-term debt
Short-term borrowings

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

Accounts payable
Customer deposits
Taxes accrued
Interest accrued
Price risk management liabilities
Regulatory liabilities
Other accruals

Total current liabilities

OTHER:

Deferred income taxes
Deferred investment tax credits
Accrued liability for postretirement and pension benefits
Regulatory liabilities
Other noncurrent liabilities

Total other

=====

TOTAL CAPITALIZATION AND LIABILITIES

=====

13

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 September 30, (in thousands)

ASSETS

PROPERTY, PLANT, AND EQUIPMENT:

Utility plant
Accumulated depreciation and amortization

Net Utility Plant

INVESTMENTS:

Unconsolidated affiliates

Total Investments

CURRENT ASSETS:

Cash and cash equivalents
Accounts receivable - less reserve
Unbilled revenue - less reserve
Gas Inventory
Underrecovered gas and fuel costs
Material and supplies, at average cost
Prepayments and other

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

Total Current Assets

OTHER ASSETS:

Intangible assets
Deferred charges and other

Total Other Assets

TOTAL ASSETS
=====

CAPITALIZATION AND LIABILITIES

CAPITALIZATION:

Common shareholder's equity

Total Capitalization

CURRENT LIABILITIES:

Accounts payable
Customer deposits
Taxes accrued
Interest accrued
Other accruals

Total current liabilities

OTHER:

Deferred income taxes
Deferred investment tax credits
Deferred credits
Accrued liability for postretirement and pension benefits
Regulatory liabilities
Other noncurrent liabilities

Total other

TOTAL CAPITALIZATION AND LIABILITIES
=====

14

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)

ASSETS

PROPERTY, PLANT, AND EQUIPMENT:

Utility plant
Accumulated depreciation and amortization

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

Net Utility Plant

OTHER PROPERTY AND INVESTMENTS

CURRENT ASSETS:

Cash and cash equivalents
Accounts receivable - less reserve
Unbilled revenue - less reserve
Gas inventory
Underrecovered gas and fuel costs
Material and supplies, at average cost
Prepayments and other

Total Current Assets

OTHER ASSETS:

Regulatory assets
Intangible assets
Deferred charges and other

Total Other Assets

TOTAL ASSETS
=====

CAPITALIZATION AND LIABILITIES

CAPITALIZATION:

Common shareholder's equity

Total Capitalization

CURRENT LIABILITIES:

Accounts payable
Customer deposits
Taxes accrued
Interest accrued
Other accruals

Total current liabilities

OTHER:

Deferred income taxes
Deferred investment tax credits
Deferred credits
Accrued liability for postretirement and pension benefits
Regulatory liabilities
Other noncurrent liabilities

Total other

TOTAL CAPITALIZATION AND LIABILITIES
=====

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

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)

ASSETS

PROPERTY, PLANT, AND EQUIPMENT:

Utility plant
Accumulated depreciation and amortization

Net Utility Plant

CURRENT ASSETS:

Cash and cash equivalents
Accounts receivable - less reserve
Unbilled revenue - less reserve
Gas inventory
Underrecovered gas and fuel costs
Exchange gas receivable
Regulatory assets
Prepayments and other

Total Current Assets

OTHER ASSETS:

Regulatory assets
Intangible assets
Deferred charges and other

Total Other Assets

TOTAL ASSETS
=====

16

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 September 30, (in thousands)

CAPITALIZATION AND LIABILITIES

CAPITALIZATION:

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

Common shareholder's equity
Long-term debt excluding amt due within one year

Total Capitalization

CURRENT LIABILITIES:

Current portion of long-term debt
Short-term borrowings
Accounts payable
Customer deposits
Taxes accrued
Interest accrued
Price risk management liabilities
Exchange gas payable
Regulatory liabilities
Accrued liability for postretirement and pension benefits
Other accruals

Total current liabilities

OTHER:

Deferred income taxes
Deferred investment tax credits
Accrued liability for postretirement and pension benefits
Regulatory liabilities
Other noncurrent liabilities

Total other

TOTAL CAPITALIZATION AND LIABILITIES

17

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)

ASSETS

PROPERTY, PLANT, AND EQUIPMENT:

Utility plant
Accumulated depreciation and amortization

Net Utility Plant

OTHER PROPERTY AND INVESTMENTS

CURRENT ASSETS:

Cash and cash equivalents

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

Accounts receivable - less reserve
Unbilled revenue - less reserve
Gas inventory
Underrecovered gas and fuel costs
Exchange gas receivable
Regulatory assets
Prepayments and other

Total Current Assets

OTHER ASSETS:

Regulatory assets
Intangible assets
Deferred charges and other

Total Other Assets

TOTAL ASSETS
=====

18

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)

CAPITALIZATION AND LIABILITIES

CAPITALIZATION:

Common shareholder's equity
Long-term debt excluding amt due within one year

Total Capitalization

CURRENT LIABILITIES:

Current portion of long-term debt
Short-term borrowings
Accounts payable
Customer deposits
Taxes accrued
Interest accrued
Price risk management liabilities
Exchange gas payable
Regulatory liabilities
Accrued liability for postretirement and pension benefits
Other accruals

Total current liabilities

OTHER:

Deferred income taxes

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

Deferred investment tax credits
Accrued liability for postretirement and pension benefits
Regulatory liabilities
Other noncurrent liabilities

Total other

TOTAL CAPITALIZATION AND LIABILITIES
=====

19

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)

ASSETS

PROPERTY, PLANT, AND EQUIPMENT:

Utility plant
Accumulated depreciation and amortization

Net Utility Plant

CURRENT ASSETS:

Cash and cash equivalents
Accounts receivable - less reserve
Unbilled revenue - less reserve
Gas inventory
Underrecovered gas and fuel costs
Exchange gas receivable
Regulatory assets
Prepayments and other

Total Current Assets

OTHER ASSETS:

Regulatory assets
Intangible assets
Deferred charges and other

Total Other Assets

TOTAL ASSETS
=====

CAPITALIZATION AND LIABILITIES

CAPITALIZATION:

Common shareholder's equity

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

Long-term debt excluding amt due within one year

Total Capitalization

CURRENT LIABILITIES:

Short-term borrowings
Accounts payable
Customer deposits
Price risk management liabilities
Exchange gas payable
Regulatory liabilities
Accrued liability for postretirement and pension benefits
Other accruals

Total current liabilities

OTHER:

Deferred income taxes
Deferred investment tax credits
Accrued liability for postretirement and pension benefits
Regulatory liabilities
Other noncurrent liabilities

Total other

TOTAL CAPITALIZATION AND LIABILITIES
=====

20

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)

ASSETS

PROPERTY, PLANT, AND EQUIPMENT:

Utility plant
Accumulated depreciation and amortization

Net Utility Plant

CURRENT ASSETS:

Cash and cash equivalents
Accounts receivable - less reserve
Unbilled revenue - less reserve
Gas inventory
Underrecovered gas and fuel costs
Material and supplies, at average cost
Exchange gas receivable

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

Regulatory assets
Prepayments and other

Total Current Assets

OTHER ASSETS:

Regulatory assets
Intangible assets
Deferred charges and other

Total Other Assets

TOTAL ASSETS
=====

CAPITALIZATION AND LIABILITIES

CAPITALIZATION:

Common shareholder's equity
Long-term debt excluding amt due within one year

Total Capitalization

CURRENT LIABILITIES:

Short-term borrowings
Accounts payable
Customer deposits
Interest accrued
Exchange gas payable
Regulatory liabilities
Accrued liability for postretirement and pension benefits
Other accruals

Total current liabilities

OTHER:

Deferred income taxes
Deferred investment tax credits
Accrued liability for postretirement and pension benefits
Regulatory liabilities
Other noncurrent liabilities

Total other

TOTAL CAPITALIZATION AND LIABILITIES
=====

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

As of September 30, (in thousands)

ASSETS

PROPERTY, PLANT, AND EQUIPMENT:

Utility plant
Accumulated depreciation and amortization

Net Utility Plant

CURRENT ASSETS:

Cash and cash equivalents
Accounts receivable - less reserve
Unbilled revenue - less reserve
Gas inventory
Material and supplies, at average cost
Exchange gas receivable
Regulatory assets
Prepayments and other

Total Current Assets

OTHER ASSETS:

Regulatory assets
Intangible assets
Deferred charges and other

Total Other Assets

TOTAL ASSETS
=====

CAPITALIZATION AND LIABILITIES

CAPITALIZATION:

Common shareholder's equity
Long-term debt excluding amt due within one year

Total Capitalization

CURRENT LIABILITIES:

Accounts payable
Customer deposits
Taxes accrued
Overrecovered gas and fuel costs
Exchange gas payable
Regulatory liabilities
Accrued liability for postretirement and pension benefits
Other accruals

Total current liabilities

OTHER:

Deferred income taxes
Deferred investment tax credits
Accrued liability for postretirement and pension benefits
Regulatory liabilities
Other noncurrent liabilities

Total other

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

TOTAL CAPITALIZATION AND LIABILITIES

22

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 THIRD QUARTER OF 2003 | MAXIMUM AMOUNT INVESTED DURING THIRD QUARTER OF 2003 |
|--|---|--|
| Alamco-Haug Hauling | N/A | 990 |
| Bay State Gas Company | 180,360 | 0 |
| Columbia Assurance Agency, Inc. | N/A | 32 |
| Columbia Accounts Receivable Corporation | N/A | 9,641 |
| Columbia Atlantic Trading Corporation | N/A | 3,576 |
| CNR Canada, Ltd. | 5,389 | 0 |
| Columbia Energy Group Capital Corporation | N/A | 0 |
| Columbia Deep Water Services Company | 549 | 0 |
| Columbia Electric Corporation | N/A | 3,826 |
| Columbia Energy Resources, Inc. | N/A | 4,286 |
| Columbia Energy Services Corporation | 30,749 | 0 |
| Columbia Finance Corporation | N/A | 0 |
| Columbia Energy Group | N/A | 861,355 |
| Columbia Gulf Transmission Company | 24,442 | 0 |
| Columbia Gas of Virginia, Inc. | 22,909 | 2,615 |
| Columbia Insurance Corporation, Ltd. | N/A | 51 |
| Columbia Gas of Kentucky, Inc. | 11,128 | 15,207 |
| Columbia LNG Corporation | N/A | 0 |
| Columbia Gas of Maryland, Inc. | 0 | 20,004 |
| CNS Microwave, Inc. | N/A | 1,745 |
| Columbia Natural Resources, Inc. | 78,651 | 0 |
| Columbia Network Services Corporation | N/A | 3,191 |
| Columbia Gas of Ohio, Inc. | 162,958 | 102,490 |
| Columbia Gas of Pennsylvania, Inc. | 48,173 | 28,945 |
| Columbia Propane Corporation | 19,484 | 0 |
| CP Holdings, Inc. | N/A | 119 |
| Columbia Pipeline Corporation | N/A | 0 |
| Columbia Energy Power Marketing Corporation | 0 | 0 |
| Columbia Remainder Corporation | 0 | 0 |
| Crossroads Pipeline | 30,696 | 0 |
| NiSource Corporate Services Company | 82,988 | 0 |
| Columbia Service Partners, Inc. | N/A | 8,661 |
| Columbia Transmission Communications Corporation | N/A | 1,411 |
| NiSource Development Company, Inc. | 179,208 | 0 |
| EnergyUSA, Inc. | 49,974 | 0 |
| EnergyUSA, Inc. (MA) | 0 | 2,700 |
| Kokomo Gas and Fuel Company | 0 | 3,958 |
| NiSource Capital Markets, Inc. | N/A | 1,365 |
| NI Energy Services, Inc. | 48,891 | 0 |

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

| | | |
|---|---------|-----------|
| NiSource Energy Technologies, Inc. | 22,251 | 0 |
| NiSource Finance Corp. | N/A | 1,162,292 |
| NiSource Inc. | N/A | 108,448 |
| Northern Indiana Fuel and Light Company, Inc. | 0 | 12,985 |
| Northern Indiana Public Service Company | 589,578 | 0 |
| Granite State Gas Transmission | 7,188 | 0 |
| Northern Utilities, Inc. | 9,820 | 8,613 |
| Columbia Petroleum Corporation | N/A | 0 |
| Columbia Propane, L.P. | N/A | 1,661 |
| Primary Energy, Inc. | 169,868 | 0 |
| Columbia Gas Transmission Corporation | 183,175 | 0 |
| EnergyUSA-TPC Corp. | 45,384 | 0 |
