

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

NISOURCE INC/DE
Form 35-CERT
November 15, 2004

November 15, 2004

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. 70-10169

Gentlemen:

In compliance with the terms and conditions of Rule 24 under the Public Utility Holding Company Act of 1935, and the Order of the Commission dated December 30, 2003, authorizing the financing transactions and business activities as more fully described in the Joint Application/Declaration, as amended, in those proceedings, the undersigned hereby certifies to the Commission that, during the quarter ended September 30, 2004:

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's benefit plans or otherwise

134,800

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 acquiror

None

4. The amount and terms of any long-term debt, preferred stock, preferred securities, equity-linked securities or short-term debt issued directly or indirectly by NiSource

Please see Exhibit 1

5. 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 borrowings and paid on money pool investments

Please see Exhibit 2

6. The number of shares of common stock issued by Columbia to NiSource and the price per share paid

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None

7. The principal amount, interest rate and maturity of any long-term debt security issued by Columbia to NiSource Finance or other financing subsidiary of NiSource

None

8. The number of shares of common stock issued by Columbia Maryland to Columbia and the price per share paid

None

9. The principal amount, interest rate and maturity of any long-term debt security issued by Columbia Maryland to Columbia

None

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10. The amount and terms of any financings consummated by any non-utility subsidiary that are not exempt under Rule 52

None

11. The name of the guarantor and of the beneficiary of any parent guarantee or non-utility subsidiary guarantee issued, and the amount, terms and purpose of the guarantee

Please see Exhibit 3

12. The notional amount and principal terms of any interest rate hedge or anticipatory hedge entered into and identity of the parties to such instruments

None

13. The name, parent company, and amount invested in any new intermediate subsidiary or financing subsidiary

None

14. A list of Form U-6B-2 statements filed with the Commission, including the name of the filing entity and the date of the filing

Columbia Energy Group U-6B-2 filed on behalf of Columbia of Ohio Receivables Corporation on August 26, 2004.

Northern Indiana Public Service Company U-6B-2 filed on behalf of NIPSCO Receivables Corporation on August 26, 2004.

15. 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 and Columbia, that has engaged in authorized financing transactions during the quarter

Please see the attached Exhibits 4 through 15 for balance sheets for NiSource, Columbia Energy Group, 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

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Virginia and Columbia Gas of Maryland.

- 16. The calculation of the portion of NiSource's loss that is attributable to interest expense on the Acquisition Debt in tax year 2003 and the allocation of income taxes to each of the members of the consolidated group

This information was previously filed confidentially pursuant to Rule 104 with an amendment, dated October 1, 2004, to NiSource's Annual Report on Form U5S for the year ended December 31, 2003 (File No. 030-00350).

Very truly yours,

NiSource Inc.

By: /s/ Jeffrey W. Grossman

Jeffrey 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. 70-10169
ITEM #4

Table with 4 columns: COMPANY, AMOUNT ISSUED DURING THIRD QUARTER OF 2004 (IN THOUSANDS), AMOUNT OUTSTANDING SEPTEMBER 30, 2004 (IN THOUSANDS), TYPE OF DEBT OR SECURITY. Rows include NiSource Finance Corp. with values 534,900 and 678,400 for Short-term Debt, and another row with values - and 5,589,191 for 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

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FILE NO. 70-10169

ITEM #5

| SUBSIDIARY (AMOUNTS IN THOUSANDS) | MAXIMUM AMOUNT OUTSTANDING DURING THIRD QUARTER OF 2004 | MAXIMUM AMOUNT INVESTED DURING THIRD QUARTER OF 2004 | AV THIR |
|-----------------------------------------------|---------------------------------------------------------------|------------------------------------------------------------|------------|
| Bay State Gas Company | 198,636 | 0 | |
| Columbia Assurance Agency, Inc. | N/A | 37 | |
| Columbia Accounts Receivable Corporation | N/A | 10,073 | |
| Columbia Atlantic Trading Corporation | N/A | 740 | |
| Columbia Deep Water Services Company | 38 | 351 | |
| Columbia Electric Corporation | N/A | 6,588 | |
| Columbia Energy Services Corporation | 58,203 | 0 | |
| Columbia Energy Group | N/A | 511,616 | |
| Columbia Gulf Transmission Company | 0 | 25,324 | |
| Columbia Gas of Virginia, Inc. | 13,003 | 21,081 | |
| NiSource Insurance Corporation, Ltd. | N/A | 246 | |
| Columbia Gas of Kentucky, Inc. | 0 | 32,422 | |
| Columbia Gas of Maryland, Inc. | 0 | 16,714 | |
| CNS Microwave, Inc. | N/A | 1,944 | |
| Columbia Network Services Corporation | N/A | 3,127 | |
| Columbia Gas of Ohio, Inc. | 180,573 | 136,088 | |
| Columbia of Ohio Receivables Corp | 0 | 172 | |
| Columbia Gas of Pennsylvania, Inc. | 73,747 | 31,654 | |
| Columbia Remainder Corporation | 0 | 0 | |
| Crossroads Pipeline | 15,074 | 0 | |
| NiSource Corporate Services Company | 80,547 | 0 | |
| NiSource Development Company, Inc. | 184,176 | 0 | |
| EnergyUSA, Inc. | 32,466 | 0 | |
| EnergyUSA, Inc. (MA) | 0 | 1,755 | |
| Kokomo Gas and Fuel Company | 0 | 8,572 | |
| NiSource Capital Markets, Inc. | N/A | 298 | |
| NI Energy Services, Inc. | 49,023 | 0 | |
| NiSource Energy Technologies, Inc. | 22,707 | 0 | |
| NiSource Finance Corp. | N/A | 868,414 | |
| NiSource Inc. | N/A | 63,152 | |
| Northern Indiana Fuel and Light Company, Inc. | 0 | 11,210 | |
| Northern Indiana Public Service Company | 528,680 | 0 | |
| NIPSCO Receivables Corporation | 0 | 1,276 | |
| NiSource Retail Service Corp | 1,516 | 0 | |
| Granite State Gas Transmission | 9,292 | 0 | |
| Northern Utilities, Inc. | 6,006 | 8,906 | |
| PEI Holdings, Inc. | 124,131 | 0 | |
| Columbia Gas Transmission Corporation | 0 | 71,322 | |
| EnergyUSA-TPC Corp. | 37,066 | 5,851 | |

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EXHIBIT #3

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

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FILE NO. 70-10169

ITEM # 11

| GUARANTOR | SUBSIDIARY | GUARANTEES ISSUED DURING 2ND QUARTER 2004 (IN THOUSANDS) | PURPOSE |
|-----------|------------|-------------------------------------------------------------------|---------|
|-----------|------------|-------------------------------------------------------------------|---------|

*NiSource did not issue any guarantees during the quarter

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EXHIBIT #4

NISOURCE INC.
 QUARTERLY REPORT UNDER RULE 24 OF THE
 PUBLIC UTILITY HOLDING COMPANY ACT OF 1935
 FILE NO. 70-10169
 ITEM #15

| As of September 30, (in thousands) | 2004 |
|------------------------------------------------------------|---------------|
| ASSETS | |
| PROPERTY, PLANT, AND EQUIPMENT: | |
| Utility plant | \$ 16,124,503 |
| Accumulated depreciation and amortization | (7,203,631) |
| Net Utility Plant | 8,920,872 |
| Other property, at cost, less accumulated depreciation | 458,064 |
| Net Property, Plant and Equipment | 9,378,935 |
| INVESTMENTS: | |
| Assets of discontinued operations and assets held for sale | 19,201 |
| Unconsolidated affiliates | 96,295 |
| Other investments | 73,635 |
| Total Investments | 189,131 |
| CURRENT ASSETS: | |
| Cash and cash equivalents | 40,371 |
| Restricted cash | 19,936 |
| Accounts receivable - less reserve | 318,316 |
| Unbilled revenue - less reserve | 76,584 |
| Gas inventory | 555,732 |

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| | |
|-------------------------------------------|---------------|
| Underrecovered gas and fuel costs | 185,640 |
| Material and supplies, at average cost | 71,335 |
| Electric production fuel, at average cost | 26,475 |
| Price risk management asset | 113,296 |
| Exchange gas receivable | 168,260 |
| Regulatory assets | 126,216 |
| Prepayments and other | 59,252 |
| ----- | |
| Total Current Assets | 1,761,413 |
| ----- | |
| OTHER ASSETS: | |
| Price risk management asset | 168,470 |
| Regulatory assets | 575,192 |
| Goodwill | 3,698,071 |
| Intangible assets | 522,123 |
| Deferred charges and other | 169,455 |
| ----- | |
| Total Other Assets | 5,133,311 |
| ----- | |
| TOTAL ASSETS | \$ 16,462,790 |
| ===== | |

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EXHIBIT #4

NISOURCE INC.
 QUARTERLY REPORT UNDER RULE 24 OF THE
 PUBLIC UTILITY HOLDING COMPANY ACT OF 1935
 FILE NO. 70-10169
 ITEM #15

As of September 30, (in thousands) 2004

CAPITALIZATION AND LIABILITIES

CAPITALIZATION:

| | |
|-------------------------------------------------------|--------------|
| Common Stock Equity | \$ 4,503,329 |
| Preferred Stocks - | |
| Subsidiary Companies | |
| Series without mandatory redemption provisions | 81,114 |
| Long-term debt, excluding amounts due within one year | 5,589,191 |
| ----- | |
| Total Capitalization | 10,173,634 |
| ----- | |

CURRENT LIABILITIES:

| | |
|---------------------------------------------------|---------|
| Current portion of long-term debt | 368,034 |
| Short-term borrowings | 678,400 |
| Accounts payable | 295,099 |
| Dividends declared on common and preferred stocks | 61,689 |
| Customer deposits | 82,028 |
| Taxes accrued | 161,236 |
| Interest accrued | 140,908 |
| Overrecovered gas and fuel costs | 27,132 |
| Price risk management liabilities | 48,362 |
| Exchange gas payable | 249,799 |
| Current deferred revenue | 25,787 |
| Regulatory liabilities | 36,516 |

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| | |
|------------------------------------------------------------------|---------------|
| Accrued liability for postretirement and pension benefits | 47,010 |
| Other accruals | 362,966 |
| ----- | |
| Total current liabilities | 2,584,966 |
| ----- | |
| OTHER: | |
| Price risk management liabilities | 5,694 |
| Deferred income taxes | 1,639,114 |
| Deferred investment tax credits | 80,632 |
| Deferred credits | 61,291 |
| Non-current deferred revenue | 93,674 |
| Accrued liability for postretirement and pension benefits | 432,937 |
| Preferred stock liabilities with mandatory redemption provisions | 1,238 |
| Regulatory liabilities and other removal costs | 1,175,989 |
| Other noncurrent liabilities | 213,621 |
| ----- | |
| Total other | 3,704,190 |
| ----- | |
| TOTAL CAPITALIZATION AND LIABILITIES | \$ 16,462,790 |
| ===== | |

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EXHIBIT #5

COLUMBIA ENERGY GROUP
 QUARTERLY REPORT UNDER RULE 24 OF THE
 PUBLIC UTILITY HOLDING COMPANY ACT OF 1935
 FILE NO. 70-10169
 ITEM #15

| | |
|------------------------------------------------------------|--------------|
| As of September 30, (in thousands) | 2004 |
| ----- | |
| ASSETS | |
| PROPERTY, PLANT AND EQUIPMENT | |
| Utility Plant | \$ 8,302,805 |
| Accumulated depreciation and amortization | (3,705,700) |
| ----- | |
| Net utility plant | 4,597,105 |
| ----- | |
| Other property, at cost, less accumulated depreciation | 1,839 |
| ----- | |
| Net Property, Plant and Equipment | 4,598,943 |
| ----- | |
| INVESTMENTS AND OTHER ASSETS | |
| Assets of discontinued operations and assets held for sale | 19,201 |
| Unconsolidated affiliates | 35,200 |
| Other investments | 41,970 |
| ----- | |
| Total Investments | 96,371 |
| ----- | |
| CURRENT ASSETS | |
| Cash and cash equivalents | 327,995 |
| Restricted cash | 625 |

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| | |
|-----------------------------------------|--------------|
| Accounts receivable - less reserve | 176,584 |
| Unbilled revenue - less reserve | 31,678 |
| Gas inventory | 389,943 |
| Underrecovered gas and fuel costs | 141,571 |
| Materials and supplies, at average cost | 20,914 |
| Price risk management assets | 53,639 |
| Exchange gas receivable | 123,940 |
| Regulatory assets | 96,654 |
| Prepayments and other | 40,131 |
| ----- | |
| Total Current Assets | 1,403,674 |
| ----- | |
| OTHER ASSETS | |
| Price risk management assets | 122,942 |
| Regulatory assets | 348,444 |
| Intangible assets | 36 |
| Deferred charges and other | 105,691 |
| ----- | |
| Total Other Assets | 577,113 |
| ----- | |
| TOTAL ASSETS | \$ 6,676,101 |
| ===== | |

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EXHIBIT #5

COLUMBIA ENERGY GROUP
 QUARTERLY REPORT UNDER RULE 24 OF THE
 PUBLIC UTILITY HOLDING COMPANY ACT OF 1935
 FILE NO. 70-10169
 ITEM #15

As of September 30, (in thousands) 2004

CAPITALIZATION AND LIABILITIES

CAPITALIZATION

| | |
|-------------------------------------------------------|-------------|
| Common Stock Equity | \$2,823,670 |
| Long-term debt, excluding amounts due within one year | 1,356,662 |
| ----- | |
| Total Capitalization | 4,180,332 |
| ----- | |

CURRENT LIABILITIES

| | |
|------------------------------------------------------------------|---------|
| Current portion of long-term debt | 318 |
| Accounts payable | 134,642 |
| Customer deposits | 23,057 |
| Taxes accrued | 114,445 |
| Interest accrued | 36,495 |
| Overrecovered gas and fuel costs | 7,854 |
| Price risk management liabilities | 6,594 |
| Exchange gas payable | 247,988 |
| Current deferred revenue | 23,602 |
| Regulatory liabilities | 29,822 |
| Accrued liability for postretirement and postemployment benefits | 18,020 |

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| | |
|------------------------------------------------------------------|-------------|
| Other accruals | 281,386 |
| ----- | |
| Total Current Liabilities | 924,223 |
| ----- | |
| OTHER LIABILITIES AND DEFERRED CREDITS | |
| Deferred income taxes | 806,992 |
| Deferred investment tax credits | 25,827 |
| Deferred credits | 50,286 |
| Noncurrent deferred revenue | 93,173 |
| Accrued liability for postretirement and postemployment benefits | 92,374 |
| Regulatory liabilities and other cost of removal | 378,397 |
| Other noncurrent liabilities | 124,497 |
| ----- | |
| Total Other | 1,571,546 |
| ----- | |
| COMMITMENTS AND CONTINGENCIES | - |
| ----- | |
| TOTAL CAPITALIZATION AND LIABILITIES | \$6,676,101 |
| ===== | |

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EXHIBIT #6

NORTHERN INDIANA PUBLIC SERVICE COMPANY
 QUARTERLY REPORT UNDER RULE 24 OF THE
 PUBLIC UTILITY HOLDING COMPANY ACT OF 1935
 FILE NO. 70-10169
 ITEM #15

| | |
|----------------------------------------------------|--------------|
| As of September 30, (in thousands) | 2004 |
| ----- | |
| ASSETS | |
| PROPERTY, PLANT, AND EQUIPMENT: | |
| Utility plant | \$ 6,698,187 |
| Accumulated depreciation and amortization | (3,165,059) |
| ----- | |
| Net Utility Plant | 3,533,128 |
| ----- | |
| OTHER PROPERTY AND INVESTMENTS | 2,319 |
| ----- | |
| CURRENT ASSETS: | |
| Cash and cash equivalents | 1,604 |
| Restricted cash | 7,782 |
| Accounts receivable - less reserve | 60,330 |
| Unbilled revenue - less reserve | 31,044 |
| Material and supplies, at average cost | 44,284 |
| Electric production fuel, at average cost | 26,475 |
| Natural gas in storage, at last in, first-out cost | 104,990 |
| Price risk management assets | 9,762 |
| Regulatory assets | 18,487 |
| Prepayments and other | 50,271 |
| ----- | |
| Total Current Assets | 355,029 |
| ----- | |
| OTHER ASSETS: | |

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| | |
|----------------------------|--------------|
| Regulatory assets | 196,150 |
| Intangible assets | 30,820 |
| Deferred charges and other | 6,109 |
| ----- | |
| Total Other Assets | 233,079 |
| ----- | |
| TOTAL ASSETS | \$ 4,123,555 |
| ===== | |

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EXHIBIT #6

NORTHERN INDIANA PUBLIC SERVICE COMPANY
 QUARTERLY REPORT UNDER RULE 24 OF THE
 PUBLIC UTILITY HOLDING COMPANY ACT OF 1935
 FILE NO. 70-10169
 ITEM #15

As of September 30, (in thousands) 2004

CAPITALIZATION AND LIABILITIES

CAPITALIZATION:

| | |
|------------------------------------------------------|--------------|
| Common shareholder's equity | \$ 1,111,274 |
| Preferred Stocks - | |
| Series without mandatory redemption provisions | 81,114 |
| Long-term debt, excluding amount due within one year | 497,828 |
| ----- | |
| Total Capitalization | 1,690,216 |

CURRENT LIABILITIES:

| | |
|-----------------------------------------------------------|---------|
| Current portion of long-term debt | 73,275 |
| Short-term borrowings | 504,848 |
| Accounts payable | 111,076 |
| Dividends declared on common and preferred stock | 1,063 |
| Customer deposits | 54,087 |
| Taxes accrued | 88,364 |
| Interest accrued | 7,283 |
| Overrecovered gas and fuel costs | 17,641 |
| Price risk management liabilities | 661 |
| Accrued liability for postretirement and pension benefits | 23,027 |
| Other accruals | 63,744 |

 Total current liabilities 945,069

OTHER:

| | |
|------------------------------------------------------------------|---------|
| Deferred income taxes | 457,493 |
| Deferred investment tax credits | 51,939 |
| Deferred credits | 19,162 |
| Accrued liability for postretirement and pension benefits | 233,279 |
| Preferred stock liabilities with mandatory redemption provisions | 1,238 |
| Regulatory liabilities and other removal costs | 704,451 |
| Other noncurrent liabilities | 20,708 |

 Total other 1,488,270

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TOTAL CAPITALIZATION AND LIABILITIES \$ 4,123,555
=====

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EXHIBIT #7

BAY STATE GAS COMPANY
QUARTERLY REPORT UNDER RULE 24 OF THE
PUBLIC UTILITY HOLDING COMPANY ACT OF 1935
FILE NO. 70-10169
ITEM #15

As of September 30, (in thousands) 2004

ASSETS

PROPERTY, PLANT, AND EQUIPMENT:

Utility plant \$ 951,392
Accumulated depreciation and amortization (255,630)

Net Utility Plant 695,762

OTHER PROPERTY AND INVESTMENTS 1,855

INVESTMENTS:

Unconsolidated affiliates 34

Total Investments 34

CURRENT ASSETS:

Cash and cash equivalents 2,055
Restricted cash 233
Accounts receivable - less reserve 34,290
Unbilled revenue - less reserve 12,501
Gas Inventory 42,208
Underrecovered gas and fuel costs 40,968
Material and supplies, at average cost 4,419
Price risk management asset 1,808
Exchange gas receivable 38,555
Regulatory assets 10,845
Prepayments and other 3,580

Total Current Assets 191,462

OTHER ASSETS:

Price risk management asset 131
Regulatory assets 38,586
Intangible assets 464,196
Deferred charges and other 12,852

Total Other Assets 515,765

TOTAL ASSETS \$ 1,404,878
=====

BAY STATE GAS COMPANY
 QUARTERLY REPORT UNDER RULE 24 OF THE
 PUBLIC UTILITY HOLDING COMPANY ACT OF 1935
 FILE NO. 70-10169
 ITEM #15

| | |
|-----------------------------------------------------------|--------------|
| As of September 30, (in thousands) | 2004 |
| ----- | |
| CAPITALIZATION AND LIABILITIES | |
| CAPITALIZATION: | |
| Common shareholder's equity | \$ 540,502 |
| Long-term debt excluding amt due within one year | 162,667 |
| ----- | |
| Total Capitalization | 703,169 |
| ----- | |
| CURRENT LIABILITIES: | |
| Current portion of long-term debt | 10,833 |
| Short-term borrowings | 204,156 |
| Accounts payable | 33,268 |
| Customer deposits | 4,171 |
| Interest accrued | 1,057 |
| Regulatory liabilities | 6,071 |
| Other accruals | 23,109 |
| ----- | |
| Total current liabilities | 282,665 |
| ----- | |
| OTHER: | |
| Deferred income taxes | 292,307 |
| Deferred investment tax credits | 2,180 |
| Accrued liability for postretirement and pension benefits | 21,247 |
| Regulatory liabilities and other removal costs | 95,933 |
| Other noncurrent liabilities | 7,377 |
| ----- | |
| Total other | 419,044 |
| ----- | |
| TOTAL CAPITALIZATION AND LIABILITIES | \$ 1,404,878 |
| ===== | |

NORTHERN UTILITIES, INC.
 QUARTERLY REPORT UNDER RULE 24 OF THE
 PUBLIC UTILITY HOLDING COMPANY ACT OF 1935
 FILE NO. 70-10169
 ITEM #15

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| | |
|-------------------------------------------|------------|
| As of September 30, (in thousands) | 2004 |
| ----- | |
| ASSETS | |
| PROPERTY, PLANT, AND EQUIPMENT: | |
| Utility plant | \$ 183,161 |
| Accumulated depreciation and amortization | (45,195) |
| ----- | |
| Net Utility Plant | 137,966 |
| ----- | |
| OTHER PROPERTY AND INVESTMENTS | 1,781 |
| ----- | |
| INVESTMENTS: | |
| Unconsolidated affiliates | 2 |
| ----- | |
| Total Investments | 2 |
| ----- | |
| CURRENT ASSETS: | |
| Cash and cash equivalents | 424 |
| Restricted cash | 233 |
| Accounts receivable - less reserve | 5,646 |
| Unbilled revenue - less reserve | 2,358 |
| Gas inventory | 1,307 |
| Underrecovered gas and fuel costs | 3,403 |
| Material and supplies, at average cost | 867 |
| Price risk management asset | 1,809 |
| Exchange gas receivable | 25,129 |
| Prepayments and other | 315 |
| ----- | |
| Total Current Assets | 41,491 |
| ----- | |
| OTHER ASSETS: | |
| Price risk management asset | 131 |
| Regulatory assets | 21,140 |
| Intangible assets | 78,429 |
| Deferred charges and other | 1,785 |
| ----- | |
| Total Other Assets | 101,485 |
| ----- | |
| TOTAL ASSETS | \$ 282,725 |
| ===== | |

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| | |
|-----------------------------------------------------------|------------|
| As of September 30, (in thousands) | 2004 |
| ----- | |
| CAPITALIZATION AND LIABILITIES | |
| CAPITALIZATION: | |
| Common shareholder's equity | \$ 116,607 |
| Long-term debt excluding amt due within one year | 64,167 |
| ----- | |
| Total Capitalization | 180,774 |
| ----- | |
| CURRENT LIABILITIES: | |
| Current portion of long-term debt | 833 |
| Short-term borrowings | 6,001 |
| Accounts payable | 9,238 |
| Customer deposits | 1,016 |
| Interest accrued | 50 |
| Regulatory liabilities | 2,303 |
| Other accruals | 6,297 |
| ----- | |
| Total current liabilities | 25,738 |
| ----- | |
| OTHER: | |
| Deferred income taxes | 53,381 |
| Deferred investment tax credits | 221 |
| Accrued liability for postretirement and pension benefits | 2,735 |
| Regulatory liabilities and other removal costs | 13,599 |
| Other noncurrent liabilities | 6,277 |
| ----- | |
| Total other | 76,213 |
| ----- | |
| TOTAL CAPITALIZATION AND LIABILITIES | \$ 282,725 |
| ===== | |

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EXHIBIT #9

KOKOMO GAS AND FUEL COMPANY
 QUARTERLY REPORT UNDER RULE 24 OF THE
 PUBLIC UTILITY HOLDING COMPANY ACT OF 1935
 FILE NO. 70-10169
 ITEM #15

| | |
|-------------------------------------------|-----------|
| As of September 30, (in thousands) | 2004 |
| ----- | |
| ASSETS | |
| PROPERTY, PLANT, AND EQUIPMENT: | |
| Utility plant | \$ 57,676 |
| Accumulated depreciation and amortization | (33,958) |
| ----- | |
| Net Utility Plant | 23,718 |
| ----- | |
| INVESTMENTS: | |

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| | |
|-----------------------------------------------------------|-----------|
| Unconsolidated affiliates | 5 |
| ----- | |
| Total Investments | 5 |
| ----- | |
| CURRENT ASSETS: | |
| Cash and cash equivalents | 1,872 |
| Accounts receivable - less reserve | 9,376 |
| Unbilled revenue - less reserve | 620 |
| Gas Inventory | 884 |
| Material and supplies, at average cost | 371 |
| Price risk management assets | 1,123 |
| Prepayments and other | 108 |
| ----- | |
| Total Current Assets | 14,354 |
| ----- | |
| OTHER ASSETS: | |
| Regulatory assets | 381 |
| Goodwill | 16,439 |
| Intangible assets | 159 |
| Deferred charges and other | 181 |
| ----- | |
| Total Other Assets | 17,160 |
| ----- | |
| TOTAL ASSETS | \$ 55,237 |
| ===== | |
| ----- | |
| CAPITALIZATION AND LIABILITIES | |
| CAPITALIZATION: | |
| Common shareholder's equity | \$ 39,623 |
| ----- | |
| Total Capitalization | 39,623 |
| ----- | |
| CURRENT LIABILITIES: | |
| Accounts payable | 2,325 |
| Customer deposits | 524 |
| Taxes accrued | 822 |
| Interest accrued | 156 |
| Overrecovered gas and fuel costs | 1,638 |
| Other accruals | 1,960 |
| ----- | |
| Total current liabilities | 7,425 |
| ----- | |
| OTHER: | |
| Deferred income taxes | 3,830 |
| Deferred investment tax credits | 402 |
| Accrued liability for postretirement and pension benefits | 1,353 |
| Regulatory liabilities and other removal costs | 2,599 |
| Other noncurrent liabilities | 5 |
| ----- | |
| Total other | 8,189 |
| ----- | |
| TOTAL CAPITALIZATION AND LIABILITIES | \$ 55,237 |
| ===== | |

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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. 70-10169
 ITEM #15

| | |
|-------------------------------------------|-----------|
| As of September 30, (in thousands) | 2004 |
| ----- | |
| ASSETS | |
| PROPERTY, PLANT, AND EQUIPMENT: | |
| Utility plant | \$ 57,676 |
| Accumulated depreciation and amortization | (24,743) |
| ----- | |
| Net Utility Plant | 32,933 |
| ----- | |
| OTHER PROPERTY AND INVESTMENTS | 662 |
| ----- | |
| CURRENT ASSETS: | |
| Cash and cash equivalents | 2,027 |
| Accounts receivable - less reserve | 10,728 |
| Unbilled revenue - less reserve | 741 |
| Gas inventory | 5,796 |
| Underrecovered gas and fuel costs | 3,101 |
| Material and supplies, at average cost | 332 |
| Price risk management asset | 622 |
| Prepayments and other | 175 |
| ----- | |
| Total Current Assets | 23,522 |
| ----- | |
| OTHER ASSETS: | |
| Regulatory assets | 77 |
| Goodwill | 13,307 |
| Intangible assets | 591 |
| Deferred charges and other | 585 |
| ----- | |
| Total Other Assets | 14,560 |
| ----- | |
| TOTAL ASSETS | \$ 71,677 |
| ===== | |
| ----- | |
| CAPITALIZATION AND LIABILITIES | |
| CAPITALIZATION: | |
| Common shareholder's equity | \$ 51,022 |
| ----- | |
| Total Capitalization | 51,022 |
| ----- | |
| CURRENT LIABILITIES: | |
| Accounts payable | 3,299 |
| Customer deposits | 152 |
| Taxes accrued | 825 |
| Interest accrued | 30 |
| Regulatory liabilities | 622 |
| Other accruals | 528 |

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| | |
|-----------------------------------------------------------|-----------|
| Total current liabilities | 5,456 |
| ----- | |
| OTHER: | |
| Deferred income taxes | 5,934 |
| Deferred investment tax credits | 266 |
| Deferred credits | 2 |
| Accrued liability for postretirement and pension benefits | 7,768 |
| Regulatory liabilities and other removal costs | 1,000 |
| Other noncurrent liabilities | 229 |
| ----- | |
| Total other | 15,199 |
| ----- | |
| TOTAL CAPITALIZATION AND LIABILITIES | \$ 71,677 |
| ===== | |

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EXHIBIT #11

COLUMBIA GAS OF KENTUCKY
 QUARTERLY REPORT UNDER RULE 24 OF THE
 PUBLIC UTILITY HOLDING COMPANY ACT OF 1935
 FILE NO. 70-10169
 ITEM #15

As of September 30, (in thousands) 2004

ASSETS

PROPERTY, PLANT, AND EQUIPMENT:

| | |
|-------------------------------------------|------------|
| Utility plant | \$ 239,583 |
| Accumulated depreciation and amortization | (85,880) |
| ----- | |
| Net Utility Plant | 153,703 |

CURRENT ASSETS:

| | |
|----------------------------------------|--------|
| Cash and cash equivalents | 273 |
| Accounts receivable - less reserve | 6,348 |
| Unbilled revenue - less reserve | 2,221 |
| Gas inventory | 20,256 |
| Underrecovered gas and fuel costs | 5,909 |
| Material and supplies, at average cost | 65 |
| Exchange gas receivable | 263 |
| Regulatory assets | 496 |
| Prepayments and other | 996 |
| ----- | |
| Total Current Assets | 36,827 |

OTHER ASSETS:

| | |
|----------------------------|-------|
| Regulatory assets | 2,614 |
| Deferred charges and other | 1,152 |
| ----- | |
| Total Other Assets | 3,766 |

TOTAL ASSETS \$ 194,296

Columbia Gas of Kentucky
 Quarterly Report Under Rule 24 of the
 Public Utility Holding Company Act of 1935
 File No. 70-10169
 Item #15

As of September 30, (in thousands) 2004

CAPITALIZATION AND LIABILITIES

CAPITALIZATION:

| | |
|--------------------------------------------------|-----------|
| Common shareholder's equity | \$ 74,080 |
| Long-term debt excluding amt due within one year | 42,123 |

Total Capitalization 116,203

CURRENT LIABILITIES:

| | |
|-----------------------------------------------------------|--------|
| Current portion of long-term debt | 34 |
| Accounts payable | 11,201 |
| Customer deposits | 2,558 |
| Taxes accrued | 2,763 |
| Interest accrued | 64 |
| Exchange gas payable | 4,005 |
| Regulatory liabilities | 3,207 |
| Accrued liability for postretirement and pension benefits | 163 |
| Other accruals | 11,201 |

Total current liabilities 35,196

OTHER:

| | |
|-----------------------------------------------------------|--------|
| Deferred income taxes | 15,104 |
| Deferred investment tax credits | 1,140 |
| Accrued liability for postretirement and pension benefits | 1,507 |
| Regulatory liabilities and other removal costs | 23,779 |
| Other noncurrent liabilities | 1,367 |

Total other 42,897

TOTAL CAPITALIZATION AND LIABILITIES \$ 194,296

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PUBLIC UTILITY HOLDING COMPANY ACT OF 1935
 FILE NO. 70-10169
 ITEM #15

| | |
|-------------------------------------------|--------------|
| As of September 30, (in thousands) | 2004 |
| ----- | |
| ASSETS | |
| PROPERTY, PLANT, AND EQUIPMENT: | |
| Utility plant | \$ 1,609,445 |
| Accumulated depreciation and amortization | (574,271) |
| ----- | |
| Net Utility Plant | 1,035,174 |
| ----- | |
| OTHER PROPERTY AND INVESTMENTS | 1,270 |
| ----- | |
| CURRENT ASSETS: | |
| Cash and cash equivalents | 3,207 |
| Accounts receivable - less reserve | 45,086 |
| Unbilled revenue - less reserve | 11,143 |
| Gas inventory | 249,321 |
| Underrecovered gas and fuel costs | 93,389 |
| Material and supplies, at average cost | 2,000 |
| Exchange gas receivable | 11,675 |
| Regulatory assets | 81,627 |
| Prepayments and other | 11,145 |
| ----- | |
| Total Current Assets | 508,593 |
| ----- | |
| OTHER ASSETS: | |
| Regulatory assets | 225,506 |
| Intangible assets | 318 |
| Deferred charges and other | 78,597 |
| ----- | |
| Total Other Assets | 304,421 |
| ----- | |
| TOTAL ASSETS | \$ 1,849,458 |
| ===== | |

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EXHIBIT #12

COLUMBIA GAS OF OHIO
 QUARTERLY REPORT UNDER RULE 24 OF THE
 PUBLIC UTILITY HOLDING COMPANY ACT OF 1935
 FILE NO. 70-10169
 ITEM #15

| | |
|------------------------------------|------|
| As of September 30, (in thousands) | 2004 |
| ----- | |

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CAPITALIZATION AND LIABILITIES

CAPITALIZATION:

| | |
|--------------------------------------------------|------------|
| Common shareholder's equity | \$ 515,363 |
| Long-term debt excluding amt due within one year | 306,629 |
| ----- | |
| Total Capitalization | 821,992 |

CURRENT LIABILITIES:

| | |
|-----------------------------------------------------------|---------|
| Current portion of long-term debt | 264 |
| Short-term borrowings | 141,494 |
| Accounts payable | 85,165 |
| Customer deposits | 11,432 |
| Taxes accrued | 38,747 |
| Interest accrued | 973 |
| Price risk management liabilities | 5,727 |
| Exchange gas payable | 92,161 |
| Current deferred revenue | 1,242 |
| Regulatory liabilities | 24,323 |
| Accrued liability for postretirement and pension benefits | 7,024 |
| Other accruals | 140,399 |
| ----- | |
| Total current liabilities | 548,951 |

OTHER:

| | |
|-----------------------------------------------------------|---------|
| Deferred income taxes | 162,607 |
| Deferred investment tax credits | 14,529 |
| Accrued liability for postretirement and pension benefits | 42,186 |
| Regulatory liabilities and other removal costs | 206,175 |
| Other noncurrent liabilities | 53,018 |
| ----- | |
| Total other | 478,515 |

| | |
|--------------------------------------|--------------|
| TOTAL CAPITALIZATION AND LIABILITIES | \$ 1,849,458 |
| ===== | |

COLUMBIA GAS OF PENNSYLVANIA
 QUARTERLY REPORT UNDER RULE 24 OF THE
 PUBLIC UTILITY HOLDING COMPANY ACT OF 1935
 FILE NO. 70-10169
 ITEM #15

As of September 30, (in thousands) 2004

ASSETS

PROPERTY, PLANT, AND EQUIPMENT:

| | |
|---------------|------------|
| Utility plant | \$ 697,604 |
|---------------|------------|

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| | |
|-------------------------------------------|------------|
| Accumulated depreciation and amortization | (236,843) |
| ----- | |
| Net Utility Plant | 460,761 |
| ----- | |
| OTHER PROPERTY AND INVESTMENTS | 8 |
| ----- | |
| CURRENT ASSETS: | |
| Cash and cash equivalents | 1,492 |
| Accounts receivable - less reserve | 30,110 |
| Unbilled revenue - less reserve | 13,104 |
| Gas inventory | 88,101 |
| Underrecovered gas and fuel costs | 42,273 |
| Material and supplies, at average cost | 1,191 |
| Exchange gas receivable | 30,364 |
| Regulatory assets | 5,360 |
| Prepayments and other | 2,732 |
| ----- | |
| Total Current Assets | 214,727 |
| ----- | |
| OTHER ASSETS: | |
| Regulatory assets | 65,468 |
| Intangible assets | 36 |
| Deferred charges and other | 3,043 |
| ----- | |
| Total Other Assets | 68,547 |
| ----- | |
| TOTAL ASSETS | \$ 744,043 |
| ===== | |

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EXHIBIT #13

COLUMBIA GAS OF PENNSYLVANIA
 QUARTERLY REPORT UNDER RULE 24 OF THE
 PUBLIC UTILITY HOLDING COMPANY ACT OF 1935
 FILE NO. 70-10169
 ITEM #15

| | |
|--------------------------------------------------|------------|
| As of September 30, (in thousands) | 2004 |
| ----- | |
| CAPITALIZATION AND LIABILITIES | |
| CAPITALIZATION: | |
| Common shareholder's equity | \$ 216,659 |
| Long-term debt excluding amt due within one year | 185,215 |
| ----- | |
| Total Capitalization | 401,874 |
| ----- | |
| CURRENT LIABILITIES: | |
| Short-term borrowings | 66,284 |
| Accounts payable | 40,353 |
| Customer deposits | 2,607 |
| Taxes accrued | 5,836 |

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| | |
|-----------------------------------------------------------|------------|
| Interest accrued | 32 |
| Price risk management liabilities | 868 |
| Exchange gas payable | 39,587 |
| Regulatory liabilities | 145 |
| Accrued liability for postretirement and pension benefits | 4,168 |
| Other accruals | 39,440 |
| ----- | |
| Total current liabilities | 199,320 |
| ----- | |
| OTHER: | |
| Deferred income taxes | 109,880 |
| Deferred investment tax credits | 6,875 |
| Accrued liability for postretirement and pension benefits | 10,250 |
| Regulatory liabilities and other removal costs | 8,689 |
| Other noncurrent liabilities | 7,155 |
| ----- | |
| Total other | 142,849 |
| ----- | |
| TOTAL CAPITALIZATION AND LIABILITIES | \$ 744,043 |
| ===== | |

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EXHIBIT #14

COLUMBIA GAS OF VIRGINIA
 QUARTERLY REPORT UNDER RULE 24 OF THE
 PUBLIC UTILITY HOLDING COMPANY ACT OF 1935
 FILE NO. 70-10169
 ITEM #15

| | |
|-------------------------------------------|------------|
| As of September 30, (in thousands) | 2004 |
| ----- | |
| ASSETS | |
| PROPERTY, PLANT, AND EQUIPMENT: | |
| Utility plant | \$ 526,387 |
| Accumulated depreciation and amortization | (120,732) |
| ----- | |
| Net Utility Plant | 405,655 |
| ----- | |
| CURRENT ASSETS: | |
| Cash and cash equivalents | 548 |
| Accounts receivable - less reserve | 9,139 |
| Unbilled revenue - less reserve | 4,163 |
| Gas inventory | 26,586 |
| Material and supplies, at average cost | 1,125 |
| Exchange gas receivable | 4,355 |
| Regulatory assets | 255 |
| Prepayments and other | 3,429 |
| ----- | |
| Total Current Assets | 49,600 |
| ----- | |
| OTHER ASSETS: | |

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| | |
|-----------------------------------------------------------|------------|
| Regulatory assets | 7,690 |
| Intangible assets | 39 |
| Deferred charges and other | 13,151 |
| ----- | |
| Total Other Assets | 20,880 |
| ----- | |
| TOTAL ASSETS | \$ 476,135 |
| ===== | |
| ----- | |
| CAPITALIZATION AND LIABILITIES | |
| CAPITALIZATION: | |
| Common shareholder's equity | \$ 188,650 |
| Long-term debt excluding amt due within one year | 130,175 |
| ----- | |
| Total Capitalization | 318,825 |
| ----- | |
| CURRENT LIABILITIES: | |
| Short-term borrowings | 11,599 |
| Accounts payable | 17,598 |
| Customer deposits | 6,006 |
| Taxes accrued | 6,862 |
| Interest accrued | 92 |
| Overrecovered gas and fuel costs | 4,156 |
| Exchange gas payable | 7,916 |
| Regulatory liabilities | 127 |
| Accrued liability for postretirement and pension benefits | 2,124 |
| Other accruals | 8,478 |
| ----- | |
| Total current liabilities | 64,958 |
| ----- | |
| OTHER: | |
| Deferred income taxes | 39,252 |
| Deferred investment tax credits | 1,819 |
| Accrued liability for postretirement and pension benefits | 5,185 |
| Regulatory liabilities and other removal costs | 18,973 |
| Other noncurrent liabilities | 27,123 |
| ----- | |
| Total other | 92,352 |
| ----- | |
| TOTAL CAPITALIZATION AND LIABILITIES | \$ 476,135 |
| ===== | |

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EXHIBIT #15

COLUMBIA GAS OF MARYLAND
 QUARTERLY REPORT UNDER RULE 24 OF THE
 PUBLIC UTILITY HOLDING COMPANY ACT OF 1935
 FILE NO. 70-10169
 ITEM #15

As of September 30, (in thousands)

2004

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ASSETS

PROPERTY, PLANT, AND EQUIPMENT:

| | |
|-------------------------------------------|-----------|
| Utility plant | \$ 86,989 |
| Accumulated depreciation and amortization | (26,352) |

| | |
|-------------------|--------|
| Net Utility Plant | 60,637 |
|-------------------|--------|

| | |
|--------------------------------|---|
| OTHER PROPERTY AND INVESTMENTS | 1 |
|--------------------------------|---|

CURRENT ASSETS:

| | |
|----------------------------------------|-------|
| Cash and cash equivalents | 161 |
| Accounts receivable - less reserve | 6,111 |
| Unbilled revenue - less reserve | 893 |
| Gas inventory | 5,679 |
| Material and supplies, at average cost | 620 |
| Exchange gas receivable | 1 |
| Regulatory assets | 238 |
| Prepayments and other | 1,316 |

| | |
|----------------------|--------|
| Total Current Assets | 15,019 |
|----------------------|--------|

OTHER ASSETS:

| | |
|----------------------------|-------|
| Regulatory assets | 1,563 |
| Deferred charges and other | 71 |

| | |
|--------------------|-------|
| Total Other Assets | 1,634 |
|--------------------|-------|

| | |
|--------------|-----------|
| TOTAL ASSETS | \$ 77,291 |
|--------------|-----------|

CAPITALIZATION AND LIABILITIES

CAPITALIZATION:

| | |
|--------------------------------------------------|-----------|
| Common shareholder's equity | \$ 25,329 |
| Long-term debt excluding amt due within one year | 18,975 |

| | |
|----------------------|--------|
| Total Capitalization | 44,304 |
|----------------------|--------|

CURRENT LIABILITIES:

| | |
|-----------------------------------------------------------|-------|
| Accounts payable | 3,549 |
| Customer deposits | 454 |
| Taxes accrued | 785 |
| Interest accrued | 5 |
| Overrecovered gas and fuel costs | 3,697 |
| Exchange gas payable | 411 |
| Regulatory liabilities | 4 |
| Accrued liability for postretirement and pension benefits | 333 |
| Other accruals | 2,004 |

| | |
|---------------------------|--------|
| Total current liabilities | 11,242 |
|---------------------------|--------|

OTHER:

| | |
|-----------------------------------------------------------|--------|
| Deferred income taxes | 6,710 |
| Deferred investment tax credits | 661 |
| Accrued liability for postretirement and pension benefits | 1,192 |
| Regulatory liabilities and other removal costs | 12,499 |
| Other noncurrent liabilities | 683 |

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| | |
|--------------------------------------|-----------|
| Total other | 21,745 |
| ----- | |
| TOTAL CAPITALIZATION AND LIABILITIES | \$ 77,291 |
| ===== | |