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A NiSource Company

200 Civic Center Drive Columbus, OH 43215

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October 26, 2004

Mr. Marty Hengely Docketing Division Public Utilities Commission of Ohio 180 East Broad Street Columbus, Ohio 43215

Re: Case No. 04-1520-GA-UEX Case No. 89-8003-GA-TRF

Dear Mr. Hengely:

In compliance with the Public Utilities Commission of Ohio's rules governing Tariff Filing Procedures in Case Number 89-500-AU-TRF and Entry of August 6, 2004 in Case No. 04-1520-GA-UEX, Columbia Gas of Ohio, Inc. (Columbia) has enclosed for filing three copies of the following tariff sheets:

Sheet Number

Sixty-first Revised Sheet No. 1b Third Revised Sheet No. 29 – Section IV Original Sheet No. 29 – Section VII Description

Index Uncollectible Expense Rider Uncollectible Expense Rider

Also in compliance with the Commission's rules governing tariff filings, Columbia has enclosed for filing in its assigned Tariff Filing Docket 89-8003-GA-TRF one copy for each of the above referenced tariff sheets.

Very truly yours,

Larry W. Martin

Director, Regulatory Policy

Enclosures

This is to certify that the images appearing are an accurate and complete reproduction of a case file document delivered in the regular course of business Technician Date Processed 10 20 04

Sixty-first Revised Sheet No. 1b Cancels Sixtieth Revised Sheet No. 1b

COLUMBIA GAS OF OHIO, INC.

Issued: October 26, 2004

RULES AND REGULATIONS GOVERNING THE DISTRIBUTION AND SALE OF GAS

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Filed Pursuant to PUCO Entries dated July 6, 1989 in Case No. 89-500-AU-TRF and October 20, 2004 in Case No. 04-1520-GA-UEX.

Effective: October 27, 2004

P.U.C.O. No. 2

COLUMBIA GAS OF OHIO, INC.

Third Revised Sheet No. 29 Cancels Second Revised Sheet No. 29

RULES AND REGULATIONS GOVERNING THE DISTRIBUTION AND SALE OF GAS

UNCOLLECTIBLE EXPENSE RIDER

APPLICABLE:

To all customers served under rate schedules SGS, SGTS, GS, GTS, and MGS

UNCOLLECTIBLE EXPENSE RIDER:

An additional charge of \$.2076 per Mcf shall be applied to all volumes for service rendered under applicable rate schedules to recover cost associated with uncollectible accounts arising from those customers responsible for paying the Uncollectible Expense Rider. Columbia shall file an application with the Public Utilities Commission of Ohio requesting approval to change the rate if the Company determines that an adjustment of more than plus or minus ten percent is needed to adjust for prior period over or under-collections.

Filed Pursuant to PUCO Entries dated July 6, 1989 in Case No. 89-8003-GA-TRF and October 20, 2004 in Case No. 04-1520-GA-UEX.

Issued: October 26, 2004 Effective: October 27, 2004

P.U.C.O. No. 2

Section VII Original Sheet No. 29 Page 9 of 9

Columbia Gas of Ohio, Inc.

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SECTION VII PART 29 - BILLING ADJUSTMENTS

UNCOLLECTIBLE EXPENSE RIDER

29.18 Applicability

To all customers served under rate schedules FRSGTS, FRGTS and FRMGTS.

29.19 UNCOLLECTIBLE EXPENSE RIDER

An additional charge of \$.2076 per Mcf shall be applied to all volumes for service rendered under applicable rate schedules to recover cost associated with uncollectible accounts arising from those customers responsible for paying the Uncollectible Expense Rider. Columbia shall file an application with the Public Utilities Commission of Ohio requesting approval to change the rate if the Company determines that an adjustment of more than plus or minus ten percent is needed to adjust for prior period over or under-collections

Filed Pursuant to PUCO Entries dated July 6, 1989 in Case No. 89-500-AU-TRF and October 20, 2004 in Case No. 04-1520-GA-UEX.

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