

FILE

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Columbia Gas³
of Ohio
A NiSource Company

200 Civic Center Drive
Columbus, OH 43215

May 21, 2004

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

Re: Case No. 03-2572-GA-ATA

Dear Mr. Hengely:

On April 22, 2004, in accordance with the Commission's Entry issued April 7, 2004 in Case No. 03-2572-GA-ATA, Columbia Gas of Ohio, Inc. filed its Uncollectible Accounts Expense Report for the calendar year 2003.

The report filed by Columbia on April 22, 2004 in this docket reflected an accounting treatment that provided for commencement of the amortization of the calendar year 2001 deferred bad-debt expense in December 2003. Several discussions with the Commission Staff subsequent to that date have led Columbia and Staff to the conclusion that the proper treatment of this item should provide for the commencement of the five-year amortization period concurrent with billing of an increased rate that provides for recovery this item.

In March 2004 Columbia adjusted its books to reflect this change retroactive to December 2003. As a result Columbia hereby submits a revised report for the calendar year 2003 that reflects this change. This revised filing is being made in this docket since no adjustment in Columbia's Uncollectible Expense Rider is being requested at this time.

Very truly yours,



Larry W. Martin
Director of Regulatory Policy

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Columbia Gas of Ohio, Inc.
Revised Schedule of Charge-offs & Associated Interest
For the Twelve Months Ended December 31, 2003

Line No.	Description	Actual											
		January	February	March	April	May	June	July	August	September	October	November	December
1	Balance - Beginning of Month (a)	-	(1,643,708)	(3,421,180)	(4,218,657)	(3,787,398)	(1,851,985)	1,694,948	7,658,458	12,425,925	15,510,585	16,017,522	14,960,774
2	Bad Debts Written Off (Includes Amortization of 2001 Deferral)	1,400,373	1,311,264	1,846,430	2,270,102	3,128,687	4,554,637	6,889,834	5,839,841	4,516,743	3,303,653	2,969,266	2,136,988
3	Recovery - Base Rates	(1,690,853)	(1,790,248)	(1,518,521)	(841,601)	(429,960)	(289,327)	(175,872)	(169,683)	(173,604)	(360,468)	(598,176)	(1,216,005)
4	Recovery - Bad Debt Rider	-	-	-	-	-	-	-	-	-	-	-	-
5	Recovery - Other	(1,351,750)	(1,294,439)	(1,119,660)	(980,443)	(758,525)	(718,251)	(757,462)	(917,743)	(1,278,021)	(2,459,876)	(3,452,601)	(2,455,425)
6	Incremental Bad Debt (2)+[(3)+(4)+(5)]	(1,642,230)	(1,773,423)	(791,752)	438,058	1,940,202	3,547,059	5,956,500	4,752,415	3,085,118	483,309	(1,081,511)	(1,534,442)
7	Balance Subtotal (1) + (6)	(1,642,230)	(3,417,131)	(4,212,931)	(3,780,599)	(1,847,196)	1,695,074	7,651,448	12,410,873	15,491,043	15,993,894	14,936,011	13,426,332
8	Carrying Charges [(1)+(6)/2]x(11)	(1,478)	(4,049)	(5,726)	(6,799)	(4,789)	(126)	7,010	15,052	19,542	23,628	24,763	21,280
9	Balance - End of Month (7)+(8)	(1,643,708)	(3,421,180)	(4,218,657)	(3,787,398)	(1,851,985)	1,694,948	7,658,458	12,425,925	15,510,585	16,017,522	14,960,774	13,447,622
10	Monthly Pool Rates	0.18%	0.16%	0.15%	0.17%	0.17%	0.16%	0.15%	0.15%	0.14%	0.15%	0.16%	0.15%

NISOURCE INC. AND SUBSIDIARIES
OPERATING COMPANIES MONEY POOL RATES

MONTH	DAYS	AVERAGE DAILY BALANCES			MONTHLY INTEREST ACCRUALS			MONTHLY RATES *		
		S-T DEBT \$	INVESTMENT \$	COMPOSITE \$	S-T DEBT \$	INVESTMENT \$	COMPOSITE \$	S-T DEBT %	INVEST %	COMPOSITE %
JAN	31	688,739,673.74	3,702,724.33	692,442,398.07	1,241,716.26	3,540.32	1,245,256.58	2.12%	1.13%	2.12%
FEB	28	244,287,204.30	12,943,538.09	257,230,742.39	393,073.62	11,364.23	404,437.85	2.10%	1.14%	2.05%
MAR	31	284,448.55	54,811,470.36	55,095,918.91	476.23	83,355.09	83,831.32	1.97%	1.79%	1.79%
APR	30	35,989,136.89	12,394,610.51	48,383,747.40	72,524.55	9,969.68	82,494.23	2.45%	0.98%	2.07%
MAY	31	307,717,236.32	15,626,221.42	323,343,457.74	543,857.25	9,772.99	553,630.24	2.08%	0.74%	2.02%
JUN	30	572,588,328.47	5,258,443.27	577,846,771.74	927,304.08	2,417.60	929,721.68	1.97%	0.56%	1.96%
JUL	31	628,751,753.68	2,696,913.42	631,448,667.10	940,473.82	1,941.54	942,415.36	1.76%	0.85%	1.76%
AUG	31	436,390,449.88	22,178,478.88	458,568,928.76	670,803.61	13,321.12	684,124.73	1.81%	0.71%	1.76%
SEP	30	249,841,126.86	35,452,028.96	285,293,155.82	385,915.72	20,832.69	406,748.41	1.88%	0.71%	1.73%
OCT	31	268,084,083.59	14,048,383.77	282,132,467.36	425,447.79	7,961.47	433,409.26	1.87%	0.67%	1.81%
NOV	30	253,793,333.33	17,709,142.18	271,502,475.51	410,489.57	10,395.46	420,885.03	1.97%	0.71%	1.89%
DEC	31	601,642,738.56	65,840,865.58	667,483,604.14	946,896.78	38,243.96	985,140.74	1.85%	0.68%	1.74%

* Assumes 365 day yield no matter if actual days are 366.