

NATURAL GAS COMPANIES
ANNUAL REPORT
OF
COLUMBIA GAS OF OHIO, INC.

(Exact legal name of respondent)

If name was changed during year, show also the
previous name and date of change.

200 CIVIC CENTER DRIVE COLUMBUS, OHIO 43215

PUCO

Page APR 30 11:41:18

(Address of principal business office at end of year)

**TO THE
PUBLIC UTILITIES COMMISSION OF OHIO**

RECEIVED
APR 30 2003
PUCO FISCAL

**FOR THE
YEAR ENDED DECEMBER 31, 2002**

Name, title, address and telephone number (including area code) of the person to be contacted concerning this report.

Robert G. Kriner, Controller – Distribution Segment

200 CIVIC CENTER DRIVE COLUMBUS, OHIO 43215 (614) 460-5900

NATURAL GAS COMPANIES

ANNUAL REPORT

OF

COLUMBIA GAS OF OHIO, INC.

PRINCIPAL OFFICE:

200 CIVIC CENTER DRIVE,	COLUMBUS,	FRANKLIN,	OHIO	43215
(ADDRESS)	(CITY)	(COUNTY)	(STATE)	(ZIP)

TO THE

PUBLIC UTILITIES COMMISSION OF OHIO

FOR THE

YEAR ENDED DECEMBER 31, 2002

Name, title, address and telephone number (including area code) of the person to be contacted concerning this report.

Robert G. Kriner, Controller – Distribution Segment
200 Civic Center Drive
Columbus, Ohio 43215
(614) 460-5900

TABLE OF CONTENTS

General Instructions	1-2
History	3
Facts Pertaining to Control of Respondent	4
Important Changes During the Year.....	5
Voting Powers and Elections	6
Board of Directors.....	7
Principal General Officers.....	8
Balance Sheet	9-13
Notes to Balance Sheet.....	14
Income Statement.....	15-16
Notes to Income Statement.....	17
Statement of Retained Earnings	18
Partnership Capital Statement	18
Utility Plant in Service	19-24
Accumulated Provision for Depreciation.....	25-32
Special Funds	33
Prepayments	34
Misc. Current and Accrued Assets.....	34
Extraordinary Property Losses	35
Unrecovered Plant and Regulatory Study Cost.....	35
Miscellaneous Deferred Debits	36
Research Development and Demonstration Expenditures (Major Only).....	36
Capital Stock	37
Long-Term Debt.....	38
Deferred Income Taxes: Account 190 & Account 281.....	39
Deferred Income Taxes: Account 282 & Account 283	40
Miscellaneous Current and Accrued Liabilities.....	41
Gas Operating Revenues	42
Gas Operating Expense Accounts	43-53
Taxes Other Than Income Taxes	54
Account 142.XX - PIP Customer Accounts Receivable	55
Account 186.XX/182.3XX - PIP Customer Deferred Accounts Receivable	56
General Information - Natural Gas.....	57-60
Employee Compensation.....	61
AFUDC Rate Used During Year & Calculation of Rate.....	61
Number of Customers	61
Revenue, Customers, Consumption, and Gas Transportation.....	62
Statement of Intrastate Gross Earnings (Revenue)	63
Name, Address, and Phone Number of the Company's Contact Persons and to Whom Invoice Should be Directed.....	64
Verification	65

GENERAL INSTRUCTIONS

Please read the general instructions carefully before filling out this form:

1. The word "Respondent" in the following inquiries means the person, firm, association, or company in whose behalf the report is made.
2. The schedules and questions contained in this report were developed to be generally applicable to all natural gas companies. All instructions shall be followed and each question answered as fully and accurately as possible. Sufficient answers shall appear to show that no schedule, question, or line item has been overlooked. **If a particular line item or schedule does not apply to the respondent, indicate this by answering "none", "-0-", or "not applicable", as appropriate, where it truly and completely states the fact.**
3. This report was prepared in conformance with the Uniform System of Accounts for Natural Gas Companies. All definitions and accounting terms are to be defined in accordance with that System of Accounts.
4. Customary abbreviations may be used except that the exact name of the respondent shall be shown in full on the "Title Page" and on the "Verification" page.
5. Where the space provided is insufficient for the required data or it is necessary or desirable to insert additional statements or schedules, the insert pages shall show the number and title of the schedule to which it pertains, as well as the name of the respondent and the year covered, and shall be on 8 ½" x 11" durable paper.
6. The information required with respect to any statement furnished is the minimum requirement. The respondent may add such further material information that is necessary to ensure that the required statements are not misleading.
7. All copies filed with the Commission must be legible and permanent. All entries shall be made in permanent ink or by a typewriter. Items of a reverse or contrary character shall be enclosed in parentheses, or indicated by a minus sign followed by the amount.
8. The annual report shall be signed by a duly elected officer of the respondent.
9. The information required in this report, unless otherwise indicated, is to be reported for the entire company and not for the State of Ohio only.
10. Totals should be provided as indicated. The respondent shall ensure that schedule totals and subtotals are mathematically correct.

11. If a line item is supported by a detailed schedule elsewhere in this report; the respondent should ensure that the detailed schedule is completed and that the amounts on both schedules match.
12. *Major*- Each natural gas company as defined in the Natural Gas Act, whose combined gas sold for resale and gas transported or stored for a fee exceeds 50 million Mcf at 14.73 psi (60°F) in each of the three previous calendar years.

Nonmajor- Natural gas companies that are not classified as a "Major company" (as defined above), and had total gas sales of volume transactions exceeding 200,000 Mcf at 14.73 psi (60°F) in each of the three previous calendar years.
13. Please list all accounts and totals in whole dollars only. Make sure the rounded numbers equal to the original totals, when the original totals are rounded to the nearest dollar amount.

HISTORY

1. Date of organization. <u>October 6, 1961 (Articles of Incorporation)</u>
2. Date when operations began. <u>October 6, 1961</u>
3. Under the laws of what Government, State or Territory organized? If more than one name all. <u>State of Ohio</u>
4. If a consolidated or merged company, name all constituent and all merged companies. <u>Effective November 1, 2000, NiSource Inc. merged with the Columbia Energy Group, Inc., and the Columbia Energy Group, Inc. became a wholly owned subsidiary of NiSource Inc.</u>
5. Date and authority for each consolidation and each merger. <u>The merger was effective November 1, 2000. Merger was approved by the Securities and Exchange Commission and the Federal Energy Regulatory Commission.</u>
6. State whether respondent is a corporation, a joint stock association, a firm or partnership, or an individual. <u>Respondent is incorporated.</u>
7. If a reorganized company, given name of original corporation, refer to laws under which it was organized, and state the occasion for the reorganization. <u>Not Applicable</u>
8. Where are the books and records of the company kept? <u>200 Civic Center Drive</u> <u>Columbus, OH 43215</u>
9. General description of territory served by respondent. <u>Respondent serves sixty-five of the eighty-eight counties of Ohio.</u>
10. Number of locations within Ohio. <u>Respondent served 373 incorporated municipalities in 2002.</u>

FACTS PERTAINING TO CONTROL OF RESPONDENT

1. Did any individual, association, corporation or corporations, control the respondent at close of year?
Yes

If control was held, state:

(a) The form of control, whether sole or joint: Sole

(b) The name of the controlling corporation or corporations:
Columbia Energy Group

(c) The manner in which control was established: Stock Ownership

(d) The extent of control: 100 Percent

(e) Whether Control was direct or indirect: Direct

(f) The name of the intermediary through which control, if indirect, was established.
Not Applicable

2. Did any individual, association, or corporation, as trustee, control the respondent at close of year?
No

If control was so held, state:

(a) The name of the trustee: Not Applicable

(b) The name of the beneficiary or beneficiaries for whom the trust was maintained.
Not Applicable

IMPORTANT CHANGES DURING THE YEAR

Hereunder give particulars concerning the matters indicated below. Except as otherwise indicated data furnished should apply to the same period the report covers. Answers should be numbered in accordance with the inquiries and if "none" states the fact, it would be used. If information that answers an inquiry is given elsewhere in the report, identification of the other answer will be sufficient.

1. Purchase or sale of entire property, or of a part of property when service territory is included: Give brief description of each transaction, name of other party, date, consideration, and Commission authorization.

DEEDS PURCHASED

January 29, 2002

(Physical deed transfer)

No.147-89— Purchase of service center —total acreage is 13.57 acres with access easement, 3101 North Ridge Rd., Sheffield Township, Lorain County, Ohio from Columbia Gas Transmission Corporation, Recorded as Instrument # 2002806465, Film # 1797, Lorain County Records. Lorain County Auditor's Sale Amount listed as \$1,997,040.00 (money transfer in December, 2000 business)

February 19, 2002

(Physical deed transfer)

No. 125-436— Purchase of service center — 4.101 acres, 3550 Johnny Appleseed Ct., Columbus, Franklin County, Ohio from Columbia Gas Transmission Corporation, Recorded as Instrument # 200202190044523, Franklin County Records. Franklin County Auditor's Sale Amount listed as \$1,997,040.00 (money transfer in December, 2000 business)

2. Lease of property (to or from another) of the kind covered by the preceding inquiry: To the extent applicable give details corresponding to those required by the preceding inquiry.

EASEMENT AND RIGHT OF WAY

Various Regulator sites with total consideration for 2002 of \$71,001

M.O.D. SITE LEASE

Various Modular Office Sites with total 2002 consideration of \$3,150 per month.

3. Capital stock and debt issued during the year: Identify the securities, give purpose of issuance, date, consideration received and Commission authorization.

1,600,000 Shares of Common Stock issued in 2002 for \$40,000,000. Long Term Debt issued for \$100,000,000 at 7.5% with maturity on July 2022. By Commission Order dated July 19, 2001 reference Case No. 01-1181-GA-AIS.

4. Changes in articles of incorporation: Give brief particulars of each change and date.

None.

5. Other important changes: Give brief particulars of each other important change, which is not disclosed elsewhere in this report.

None.

VOTING POWERS & ELECTIONS

1. In the schedule below, show the particulars called for concerning the stockholders of respondent who, at the date of the latest closing of the stock-book of respondent prior to the actual filing of this report, had the twenty highest voting powers of the respondent. If any such holder held in trust, attach a statement showing the beneficial owners. If the stock-book was not closed within the year, show twenty such stockholders as of the close of the year. In the space provided, show total shares and votes of all stockholders.

Line Number	Name & Address of Stockholders	Number of Shares Held	Number of Voting Shares	Other Vote Empowered Securities
1 2 3	Columbia Energy Group 801 E. 86th Avenue Merrillville, IN 46410	6,369,585	6,369,585	-
	Total Listed Above	6,369,585	6,369,585	-
	Total All Stockholders	6,369,585	6,369,585	-

SCHEDULE: 2

BOARD OF DIRECTORS

1. Give the names of each person who was a member of the Board of Directors at any time during the year.
2. Column (d) relates to Board meetings only.

Line No.	Name of Director and Address (City and State) (a)	Served Continuously From (b)	Term Expired or Current Term Will Expire (c)	Number of Meetings Attended During Year (d)
1.	Robert C. Skaggs, Jr. 200 Civic Center Drive, Columbus, OH	01-01-02 - 12-31-02	[1]	4
2.	Douglas G. Borrer 5501 Frantz Road, Dublin, OH	01-01-02 - 12-31-02	[1]	4
3.	Charlotte P. Kessler No 4 Bottomley Crescent, New Albany, OH	01-01-02 - 12-31-02	[1]	4
4.	Gary L. Neale 801 East 86th Ave, Merrillville, IN	01-01-02 - 12-31-02	[1]	4
5.	Stephen P. Adik 801 East 86th Ave, Merrillville, IN	01-01-02 - 12-31-02	[1]	3
6.	Jeffrey W. Yundt 801 East 86th Ave, Merrillville, IN	01-01-02 - 12-31-02	[1]	4
7.	William E. Kirwan 190 North Oval Mall, Columbus, OH	01-01-02 - 05-31-02	[0]	2
8.				
9.				
10.				
11.				
12.				
13.				
14.	Name of Chairman of the Board - Jeffrey W. Yundt			
15.	Name of Secretary of Board - Gary Pottorff			
16.	Number of Meetings of Board during the year - Four			
17.	Number of directors provided for by charter or by-laws, as amended to the end of the year - Seven			
18.	Number of directors required to constitute a quorum - One more than half, four			

SCHEDULE: 3

PRINCIPAL GENERAL OFFICERS

1. The persons to be listed herein are the chairman of the board, president, vice president, treasurer, general counsel, and comptroller. Respondents that do not have officers bearing the aforesaid titles shall list those officers who have the responsibilities normally associated with such titles.
2. Customary abbreviations may be used in showing titles and departments in columns (a) and (b).

Line No.	Title of General Officer (a)	Department Over Which Jurisdiction is Exercised (b)	Name of Person Holding The Office at End of Year (c)	Office Address (City and State) (d)
1.	President & Chief Executive Officer	-	R.C. Skaggs, Jr.	200 Civic Center Dr., Columbus, OH
2.	Chief Operating Officer	Operations	R.L. Carter	200 Civic Center Dr., Columbus, OH
3.	VP of Finance & Treasurer	Finance	T. J. Tokish, Jr.	200 Civic Center Dr., Columbus, OH
4.	Secretary & General Counsel	Legal	Gary W. Pottorff *	801 East 86th Ave, Merrillville, IN
5.	Vice President	External Affairs	John W. Partridge	200 Civic Center Dr., Columbus, OH
6.	Vice President	Information Technology	Richard F. James	200 Civic Center Dr., Columbus, OH
7.	Vice President	Field Services	Meg A. Brown	200 Civic Center Dr., Columbus, OH
8.	Vice President	Energy Supply Services	M. Carol Fox	200 Civic Center Dr., Columbus, OH
9.	Vice President	Insurance, Finance	Jeffrey W. Grossman *	801 East 86th Ave, Merrillville, IN
10.	Vice President	Sales	Michael A. Huwar	200 Civic Center Dr., Columbus, OH
11.	Vice President	Technical Operations	David A. Monte	200 Civic Center Dr., Columbus, OH
12.	Vice President	Operations	Charles E. Shafer II	200 Civic Center Dr., Columbus, OH
13.	Vice President	Communications	Genevieve A. Tuchow	200 Civic Center Dr., Columbus, OH
14.	VP & Treasurer	Treasury	David J. Vajda *	801 East 86th Ave, Merrillville, IN
15.	Controller	Accounting	Robert G. Kriner	200 Civic Center Dr., Columbus, OH

* Officer located at Parent Company Headquarters, for signatory purposes only.

Name of Respondent		This Report is:	Date of Report (Mo, Da, Yr)	Year of Report	
COLUMBIA GAS OF OHIO, INC.		<input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	December 31, 2002	Dec. 31, 2002	
COMPARATIVE BALANCE SHEET (ASSETS AND OTHER DEBITS)					
Acct. No.	Title of Account	Reference Page Number	Beginning Balance	Ending Balance	Increase or (Decrease)
UTILITY PLANT					
101	Gas Plant in Service	19-22	1,463,233,982	1,519,442,459	56,208,477
101.1	Property Under Capital Leases		1,794,647	1,656,217	(138,430)
102	Gas Plant Purchased or Sold		-	-	-
103	Experimental Gas Plant Unclassified		-	-	-
103.1	Gas Plant in Process of Reclassification		-	-	-
104	Gas Plant Leased to Others		-	-	-
105	Gas Plant Held for Future Use		68,963	67,611	(1,352)
105.1	Production Prop. Held for Future Use		-	-	-
106	Completed Constr. Not Classified - Gas		22,826,346	23,914,699	1,088,353
107	Construction Work in Progress - Gas		27,436,158	16,063,079	(11,373,079)
108	Accum. Prov. For Depreciation of Gas Util. Plant	25-32	(559,460,062)	(555,956,588)	3,503,474
110	Accum. Prov. For Depreciation, Depletion, & Amort. Of Gas Util. Plant		-	-	-
111	Accum. Provision for Amort. & Depletion of Gas Util. Plant		(30,276,173)	(33,622,809)	(3,346,636)
114	Gas Plant Acquisition adjustments		-	-	-
115	Accum Provision for Amort of Gas Util. Plant		-	-	-
116	Other Gas Plant Adjustments		-	-	-
117	Gas Stored Underground - Noncurrent		-	-	-
118	Other Utility Plant		-	-	-
119	Accum. Pro. For Deprec. & Amort. Of Other Utility Plant		-	-	-
	Net Utility Plant (101-119)		925,623,861	971,564,668	45,940,807
OTHER PROPERTY AND INVESTMENTS					
121	Non-Utility Property		1,272,783	1,270,330	(2,453)
122	Investment in Assoc. Companies		(7,218)	5	7,223
123	Investment in Subsidiary Companies		-	-	-
124	Other Investments		-	-	-
125	Sinking Funds	33	-	-	-
126	Depreciation Funds	33	-	-	-
128	Other Special Funds	33	-	-	-
129	Special Funds	33	-	-	-
	Total Other Prop. And Investments (121-129)		1,265,565	1,270,335	4,770
CURRENT AND ACCRUED ASSETS					
130	Cash and Working Funds		-	-	-
131	Cash		8,000,032	3,953,441	(4,046,591)
132	Interest Special Deposits		-	-	-
133	Dividends Special Deposits		-	-	-
134	Other Special Deposits		3,200	3,200	-
135	Working Funds		24,404	13,339	(11,065)
136	Temp. Cash Investments		(1)	(2)	(1)
141	Notes Rec.		(1)	-	1
142	Customer Accounts Rec.		2	1	(1)
143	Other Accounts Rec.		(3)	(1)	2
144	Accum. Provision for Uncollectible Accounts		-	-	-
145	Notes Rec. from Associated Companies		-	-	-
146	Accounts Rec. from Associated Companies		203,223,927	167,340,675	(35,883,252)
155	Fuel Stock		-	-	-
152	Fuel Stock Expenses Undistributed		-	-	-
153	Residuals & Extr. Prod		-	-	-
154	Plant Materials and Operating Supplies		44	44	-

Name of Respondent		This Report is:	Date of Report	Year of Report	
COLUMBIA GAS OF OHIO, INC.		<input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) December 31, 2002	Dec. 31, 2002	
COMPARATIVE BALANCE SHEET (ASSETS AND OTHER DEBITS)					
Acct. No.	Title of Account	Reference Page Number	Beginning Balance	Ending Balance	Increase or (Decrease)
155	Merchandise		-	-	-
156	Other Materials and Supplies		(5)	(5)	-
163	Store Expense Undistr.		(31)	(31)	-
164.1	Gas Stored Underground		96,817,543	131,406,780	34,589,237
164.2	Liquefied Natural Gas Stored		-	-	-
164.3	Liquefied Natural Gas held for process		-	-	-
165	Prepayments	34	13,880,836	15,054,535	1,173,699
166	Adv. For Gas Expl., Dev. & Prod.		-	-	-
167	Other Advances for Gas		1	-	(1)
171	Interest and Dividends Rec.		1	-	(1)
173	Accrued Utility Revenue		-	(1)	(1)
174	Misc. current and Accrued Assets	34	37,953,493	29,174,985	(8,778,508)
	Total Current Assets Accrued (130-174)		359,903,442	346,946,960	(12,956,482)
DEFERRED DEBITS					
181	Unamortized Debt Discount and Expense		-	-	-
182.1	Extraordinary property losses	35	-	-	-
182.2	Unrecov. Plant & Reg. Study costs	35	-	-	-
182.3	Other Regulatory Assets		136,719,224	134,638,752	(2,080,472)
183.1	Prelim. Nat. Gas Survey & Invest. Chrgs		-	-	-
183.2	Other Prelim. Survey & Invest. Chrgs		1,238,572	431,346	(807,226)
184	Clearing Accounts		572,013	583,804	11,791
185	Temporary Facilities		-	-	-
186	Misc. Deferred Debits	36	94,799,569	83,263,039	(11,536,530)
187	Deferred Losses from Dispos. Of Util. Plant		-	-	-
188	Research, Devel., and Demon. Expend	36	(47,798)	(13)	47,785
189	Unamortized Loss on Reacquired Debt		-	-	-
190	Accum. Deferred Income Taxes	39	119,103,173	138,892,155	19,788,982
191	Unrecov. Purchased Gas Costs		35,443,109	31,209,731	(4,233,378)
192.1	Unrecov. Incr. Gas Costs		-	-	-
192.2	Unrecov. Incr. Surcharges		-	-	-
	Total Deferred Debits (181-192)		387,827,862	389,018,814	1,190,952
	TOTAL ASSETS AND OTHER DEBITS		1,674,620,730	1,708,800,777	34,180,047
PROPRIETARY CAPITAL					
201	Common Stock Issued	37	119,239,628	159,239,625	39,999,997
202	Common Stock Subscribed		-	-	-
203	Common Stock Liability for Conversion		-	-	-
204	Preferred Stock Issued	37	-	-	-
205	Preferred Stock Subscribed		-	-	-

Name of Respondent		This Report is:	Date of Report (Mo, Da, Yr)	Year of Report	
COLUMBIA GAS OF OHIO, INC.		<input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	December 31, 2002	Dec. 31, 2002	
COMPARATIVE BALANCE SHEET (ASSETS AND OTHER DEBITS)					
Acct. No.	Title of Account	Reference Page Number	Beginning Balance	Ending Balance	Increase or (Decrease)
DEFERRED CREDITS					
252	Cust Adv. For Const.		11,518,518	13,300,549	1,782,031
253	Other Deferred Credits		90,761,084	92,728,762	1,967,678
254	Other Regulatory Liabilities		9,284,395	8,903,947	(380,448)
255	Accum. Def. Investment Tax Credit		16,472,149	15,765,601	(706,548)
256	Def. Gains from Dispos. Of Utility Plant		-	-	-
257	Unamort. Gain on Reacqu. Debt		-	-	-
281	Accum. Def. Income Taxes - Accelerated Amort.	39	-	-	-
282	Accum. Def. Income Taxes - Liberalized Depreciation	40	144,077,893	164,741,188	20,663,295
283	Accum. Def. Income Taxes - Other	40	143,024,990	142,495,522	(529,468)
Total Deferred Credits (252-283)			415,139,029	437,935,669	22,796,640
TOTAL LIABILITIES AND OTHER CREDITS			1,674,620,730	1,708,800,777	34,180,047

This page has been left blank intentionally.

SCHEDULE: 4A**NOTES TO BALANCE SHEET****Capitalization**

Respondent has 7,100,000 shares of common stock authorized; par value \$25 per share. There were outstanding at December 31, 2002, 6,369,585 shares of common stock; all of which were held by Columbia Energy Group (Parent Company).

Construction Program

The Respondent's Construction Program for 2003 is estimated to require expenditures of approximately \$57 million. In connection with such construction program, the Respondent has made substantial commitments for material and supplies. Funds for such expenditures to be made in 2003 will be provided from funds available at the beginning of the year and cash to be generated from operations.

Other Comprehensive Income

Due to decline in the equity markets, the fair value of Columbia's pension fund assets has decreased since September 30, 2001. In addition, the discount rate used to measure the accumulated benefit obligation has decreased, resulting in an increase in the estimated minimum liability. In accordance with FASB Statement No. 87, "Employer's Accounting for Pensions," the Company recorded a minimum pension liability adjustment at September 30, 2002. The adjustment resulted in a decrease to prepaid pension costs of \$13.9 million, an increase in intangible assets of \$0.7 million, an increase to deferred income tax of \$3.5 million, and a decrease to other comprehensive income of \$9.6 million after tax. Such minimum pension liability was allocated between Columbia subsidiaries based upon the individual company benefit obligation to the total Columbia system obligation.

Name of Respondent		This Report is:	Date of Report	Year of Report
COLUMBIA GAS OF OHIO, INC.		<input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) December 31, 2002	Dec. 31, 2002
INCOME STATEMENT				
Acct. No.	Title of Account	Reference Page Number	Amount	
UTILITY OPERATING INCOME				
400	OPERATING REVENUES	42	1,171,310,837	
OPERATING EXPENSES				
401	OPERATING EXPENSES	42-46	853,303,905	
402	MAINTENANCE EXPENSES	42-46	17,026,732	
403	DEPRECIATION EXPENSES		8,394,847	
403.1	DEPRECIATION AND DEPL. EXPENSES		-	
404	AMORTIZATION OF LIMITED-TERM GAS PLANT		-	
405	AMORTIZATION OF OTHER GAS PLANT		4,962,707	
406	AMORTIZATION OF GAS PLANT ACQUISITION ADJ.		-	
407.1	AMORTIZATION OF EXTRAORDINARY LOSSES		-	
407.2	AMORTIZATION OF CONVERSION EXPENSE		-	
408.1	TAXES OTHER THAN INCOME	54	100,246,979	
409.1	INCOME TAXES		50,601,751	
410.1	PROVISION FOR DEFERRED INCOME TAX		48,879,134	
411.1	INCOME TAXES DEFERRED CREDIT		(42,467,826)	
411.4	INVESTMENT TAX CREDIT		(706,548)	
	TOTAL OPERATING EXPENSES (401-411.4)		1,040,241,681	
	NET OPERATING INCOME (400 less 401-411.4)		131,069,156	
OTHER OPERATING INCOME				
411.6	GAIN FROM DISPOSITION OF UTILITY PROPERTY		-	
411.7	LOSSES FROM DISP OF UTILITY PROPERTY		-	
412	REV FROM GAS PLT LEASED TO OTHER		-	
413	EXP. OF GAS PLANT LEASED TO OTHER		-	
414	OTHER UTILITY OPERATING INC		-	
	TOTAL OTHER OPERATING INCOME (411.6-414)		-	
OTHER INCOME AND DEDUCTIONS				
415	REVENUES FROM MERCHANDISING		92,528	
416	COSTS AND EXPENSES OF MERCHANDISING		(25,573)	
417	REVENUES FROM NON-UTILITY OPERATIONS		2,066,120	
417.1	EXPENSE FROM NON-UTILITY OPERATIONS		(3,194,376)	
418	NONOPERATING RENTAL INCOME		436,861	
419	INTEREST AND DIVIDEND INCOME		931,947	
419.1	ALLOWANCE FOR FUND USED DURING CONSTRUCTION		-	
421	MISC NONOPERATING INCOME		(2)	
421.1	GAINS FROM DISPOSITION OF PROPERTY		11,077	
421.2	LOSS FROM DISPOSITION OF PROPERTY		(9,375)	
425	MISCELLANEOUS AMORTIZATION		-	
426.1	DONATIONS		(482,530)	
426.2	LIFE INS		-	
426.3	PENALTIES		(15,777)	
426.4	EXPEND FOR CERTAIN CIVIC, POLITICAL ACTIVITY		(1,401)	
426.5	OTHER DEDUCTIONS		(141,205)	
	TOTAL OTHER INCOME (415-426)		(331,706)	
TAXES ON OTHER INCOME				
408.2	TAXES OTHER THAN INCOME		-	
409.2	INCOME TAXES		(83,091)	
410.2	PROVISION FOR DEFERRED INCOME TAX		421,472	
411.2	INCOME TAXES DEFERRED CREDIT		(975,262)	
411.5	INVESTMENT TAX CREDIT		-	
420	INVESTMENT TAX CREDIT		-	
	TOTAL TAXES ON OTHER INCOME (408.2-420)		(636,881)	
	NET OTHER INCOME AND DEDUCTIONS		305,175	

Name of Respondent COLUMBIA GAS OF OHIO, INC.		This Report is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) December 31, 2002	Year of Report Dec. 31, 2002
INCOME STATEMENT				
Acct. No.	Title of Account	Reference Page Number	Amount	
INTEREST CHARGES				
427	INTEREST ON LONG TERM DEBT		-	
428	AMORTIZATION OF DEBT DISCOUNT AND EXP		-	
428.1	AMORT OF LOSS ON REACQ. DEBT		-	
429	AMORT OF PREMIUM OF DEBT		-	
429.1	AMORT OF GAIN ON REACQ.		-	
430	INTEREST ON DEBT TO ASSOCIATED COMP		22,705,197	
431	OTHER INTEREST EXPENSE		1,514,665	
432	ALLOW FOR FUNDS USED DURING CONST		(191,548)	
	NET INTEREST CHARGES (427-432)		24,028,314	
	INCOME BEFORE EXTRAORDINARY ITEMS		107,346,017	
EXTRAORDINARY ITEMS				
433	EXTRAORDINARY INCOME		-	
426	EXTRAORDINARY DEDUCTIONS		-	
409.3	INCOME TAXES ON EXTRA ORDINARY ITEMS		-	
	NET INCOME		107,346,017	

SCHEDULE: 5A

NOTES TO INCOME STATEMENTDepreciation

In 1999 the PUCO authorized the Respondent to revise its depreciation accrual rates for the period January 1, 1999 through December 31, 2004. The accrual rates were determined based on Actuarial Studies and analysis of Continuing Property Records. Columbia Gas of Ohio will advise all stakeholders of the need to readjust its depreciation rates after 2004 but in no event, would Columbia Gas of Ohio be able to recover more than its investment in property, plant and equipment.

Pension Plan

The Respondent participates in Parent Company's noncontributory, qualified defined benefit pension plan covering essentially all employees. Benefits are based primarily on years of credited service and employees' highest three-year average annual compensation in the final five years of service. Effective January 1, 2000 the Respondent adopted a cash balance feature to the pension plan that provides benefits based on a percentage, which may vary with age and years of service, of current eligible compensation and current interest credits. Parent Company's funding policy complies with Federal law and tax regulations.

The Respondent also participates in Parent Company's nonqualified pension plan that provides benefits to some employees in excess of the qualified plan's Federal tax limits.

Other Postretirement Benefits

The Respondent also provides medical coverage and life insurance to retirees. Essentially all active employees are eligible for these benefits upon retirement after completing ten consecutive years of service after age 45. Normally, spouses and dependents of retirees are also eligible for medical benefits.

Federal Income Taxes

Consolidated federal income taxes of the Nisource Inc. and Subsidiaries consolidated group are allocated among its members in accordance with the Tax Allocation Agreement (TAA) dated September 30, 2002, effective for taxable years beginning January 1, 2001. Under the TAA, tax liabilities and benefits are allocated between affiliated companies using a "stand alone" approach. Under the stand-alone approach, the benefit of including a loss member's tax loss in the consolidated return is allocated and paid to the loss member. As Nisource Inc. (the parent company) is not permitted to retain its own tax loss benefits under the Public Utility Holding Company Act of 1935, those benefits are allocated to the taxpaying subsidiaries as a reduction to their allocated tax liabilities. The parent company tax benefits are recorded by Columbia Gas of Ohio, Inc. as a contribution to capital

Schedule: 6

STATEMENT OF RETAINED EARNING			
	Acct. #		\$ AMOUNT
	216	Unappropriated Retained Earnings (at beginning of period)	241,978,198
	433	Balance Transferred from Income	107,346,017
	436	Appropriations of Retained Earnings	-
	437	Dividends Declared - Preferred Stock	-
	438	Dividends Declared - Common Stock	(78,208,103)
	439	Adjustments to Retained Earnings	-
	216	Unappropriated Retained Earnings (at end of period)	271,116,112
		Notes to Statement of Retained Earnings	

Schedule: 7

PARTNERSHIP CAPITAL STATEMENT (1)			
	Acct. #		\$ AMOUNT
	218	Partnership Capital (Beginning of Year)	
		Net Income (Loss for Year)	
		Partner's Capital Contributions	
		Partner's Drawings	none
		Miscellaneous Credits	
		Miscellaneous Debits	
		Total Partnership Capital (End of Year)	

(1) This statement should also be used by sole proprietors

UTILITY PLANT IN SERVICE - ACCOUNT 101					
Account (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (d)	Adjustments Dr. or (Cr.) (e)	Balance End of Year (f)
INTANGIBLE PLANT					
301 Organization	25,937	0	0	0	25,937
302 Franchise and Consents	68	0	0	0	68
303 Miscellaneous Intangible Plant	19,554,406	(364,324)	0	0	19,190,082
Total Intangible Plant	19,580,411	(364,324)	0	0	19,216,087
Production Plant					
Natural Gas Production and Gathering Plant					
325.1 Producing Lands					
325.2 Producing Leaseholds					
325.3 Gas Rights					
325.4 Rights-of-Way					
325.5 Other Land and Land Rights					
326 Gas Well Structures					
327 Field Compressor Station Structures					
328 Field Meas. & Reg. Sta. Structures					
329 Other Structures					
330 Producing Gas Wells-Well Construction					
331 Producing Gas Wells-Well Equipment					
332 Field Lines					
333 Field Compressor Station Equipment					
334 Field Meas. & Reg. Sta. Equipment					
335 Drilling and Cleaning Equipment					
336 Purification Equipment					
337 Other Equipment					
338 Unsuccessful Exploration & Devel. Costs					
Total Natural Gas Production And Gathering Plant (325.1-338)	-	-	-	-	-
Products Extraction Plant					
340 Land and Land Rights					
341 Structures and Improvements					

* Major Only

UTILITY PLANT IN SERVICE - ACCOUNT 101						
Acct. No.	Account (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (d)	Adjustments Dr. or (Cr.) (e)	Balance End of Year (f)
342	Extraction and Refining Equipment					
343	Pipe Lines					
344	Extracted Products Storage Equipment					
345	Compressor Equipment					
346	Gas Meas. & Reg. Equipment	-	-	-	-	-
	Total Production Extraction Plant (340-346)	-	-	-	-	-
	Total Natural Gas Production Plant					
	Mfd. Gas Prod. Plant - Submit Suppl. State					
	Total Production Plant	-	-	-	-	-
	NAT. GAS STORAGE & PROC. PLANT UNDER STOR. PLANT					
350.1	Land					
350.2	Rights-of-Way					
351	Structures and Improvements					
352	Wells					
352.1	Storage Leaseholds and Rights					
352.2	Reservoirs					
352.3	Non-recoverable Natural Gas					
353	Lines					
354	Compressor Station Equipment					
355	Measuring and Reg. Equipment					
356	Purification Equipment					
357	Other Equipment					
	Total Natural Gas Storage Proc. Plant Under. Storage Plant (350.1-357)	-	-	-	-	-
	OTHER STORAGE PLANT					
360	Land and Land Rights					
361	Structures and Improvements					
362	Gas Holders					
363	Purification Equipment					
363.1	Liquefaction Equipment					

* Major Only

UTILITY PLANT IN SERVICE - ACCOUNT 101						
Acct. No.	Account (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (d)	Adjustments Dr. or (Cr.) (e)	Balance End of Year (f)
363.2	Vaporizing Equipment *					
363.3	Compressor Equipment *					
363.4	Meas. And Reg. Equipment *					
363.5	Other Equipment					
	Total Other Storage Plant (360-363.5)	-	-	-	-	-
	BASE LOAD LIQUEFIED NATURAL GAS, TERMINATING AND PROC. PLANT					
364.1	Land and Land Rights *					
364.2	Structures and Improvements *					
364.3	LNG Processing Terminal Equipment *					
364.4	LNG Transportation Equipment *					
364.5	Measuring and Regulating Equipment *					
364.6	Compressor Station Equipment *					
364.7	Communications Equipment *					
364.8	Other Equipment *					
	TOTAL BASE LOAD LIQUEFIED NAT. GAS TERMINATE. & PROC. PLNT. (364.1-364.8)	-	-	-	-	-
	TOTAL NATURAL GAS STORAGE AND PROC. PLANT (342-364.8)	-	-	-	-	-
	TRANSMISSION PLANT					
365.1	Land and Land Rights					
365.2	Rights-of-Way					
366	Structures and Improvements					
367	Mains					
368	Compressor Station Equipment					
369	Measuring and Reg. Sta. Equipment					
370	Communications Equipment					
371	Other Equipment					
	Total Transmission Plant (365.1-371)	-	-	-	-	-

* Major Only

UTILITY PLANT IN SERVICE - ACCOUNT 101

Acct. No.	Account (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (d)	Adjustments Dr. or (Cr.) (e)	Balance End of Year (f)
DISTRIBUTION PLANT						
374	Land and Land Rights	17,425,625	1,132,799	63,356	0	18,495,068
375	Structures and Improvements	20,443,512	4,736,839	1,022,240	0	24,158,111
376	Mains	729,266,006	28,751,574	2,375,267	(189,616)	753,452,698
377	Compressor Station Equipment	0	0	0	0	0
378	Meas. and Reg. Sta. Equip. - General	13,591,594	941,721	265,851	0	14,267,464
379	Meas. and Reg. Sta. Equip. - City Gate	8,162,370	32,396	108,358	0	8,086,409
380	Services	397,885,524	16,830,004	2,590,397	0	412,105,131
381	Meters	86,603,754	3,714,062	1,457,614	0	88,860,202
382	Meter Installations	59,648,441	4,910	469	0	59,652,883
383	House Regulators	13,765,180	255,272	19,360	0	14,001,092
384	House Reg. Installations	23,523,927	6,903,565	43,914	0	30,383,578
385	Industrial Meas. and Reg. Sta. Equip.	9,679,013	793,647	553,122	0	9,919,539
386	Other Prop. On Customers' Premises	0	0	0	0	0
387	Other Equipment	15,319,475	2,354,092	369,113	0	17,304,454
	Total Distribution Plant	1,395,294,422	64,450,882	8,869,060	(189,616)	1,450,686,628
GENERAL PLANT						
389	Land and Land Rights	0	0	0	0	0
390	Structures and Improvements	6,128,076	(6,165)	418,456	0	5,703,455
391	Office Furniture and Equipment	15,264,323	1,964,032	1,006,289	1	16,222,067
392	Transportation Equipment	588,425	389,642	18,131	0	959,936
393	Stores Equipment	519,505	(49,720)	742	0	469,043
394	Tools, Shop and Garage Equipment	17,372,541	591,087	117,916	0	17,845,713
395	Laboratory Equipment	191,218	0	20,139	0	171,079
396	Power Operated Equipment	5,462,800	1,944,036	1,068,656	0	6,338,180
397	Communications Equipment	0	0	0	0	0
398	Miscellaneous Equipment	1,832,260	32,686	34,718	0	1,830,229
399	Other Tangible Equipment	0	0	0	0	0
	Total General Plant (389-398)	48,359,149	4,865,597	2,685,047	1	49,539,700
	Rounding	0	0	0	43	43
	Total Utility Plant In Service	1,463,233,982	68,952,156	11,554,107	(189,571)	1,519,442,459

* Major Only

THE FOLLOWING IMAGES WERE SCANNED AS
RECEIVED.

This page has been left blank intentionally.

ACCUMULATED PROVISION FOR DEPRECIATION - ACCOUNT 108* (110+)						
(Please check if the Company's Depreciation Expense is Calculated: Monthly)						
ACCT NO.	Account Title (a)	Accum Dep Bal First of Year (b)	Rate % Used (c)	Accruals During Year (d)	Original Cost of Plant Retired (e)	Cost of Removal (f)
	PRODUCTION PLANT					
	NATURAL GAS PROD. AND GATHERING PLANT					
326	Gas Well Structures	0				
327	Field Compressor Station Structures	0				
328	Field Meas. & Reg. Sta. Structures	0				
329	Other Structures	0				
330	Producing Gas Wells - Well Construction	0				
331	Producing Gas Wells - Well Equipment	0				
332	Field Lines	0				
333	Field Compressor Station Equipment	0				
334	Field Meas. & Reg. Sta. Equipment	0				
335	Drilling and Cleaning Equipment	0				
336	Purification Equipment	0				
337	Other Equipment	0				
338	Unsuccessful Exploration & Devel. Costs	0				
	TOTAL PRODUCTION AND GATHERING PLANT (326 - 338)	0		0	0	0
	PRODUCTS EXTRACTION PLANT					
341	Structures and Improvements	0				
342	Extraction and Refining Equipment	0				
343	Pipe Lines	0				
344	Extracted Products Storage Equipment	0				
345	Compressor Equipment	0				
346	Gas Meas. & Reg. Equipment	0				
347	Other Equipment	0				
	TOTAL PRODUCTS EXTRACTION PLANT (341-347)	0		0	0	0
	TOTAL NAT. GAS PRODUCTION PLANT	0		0	0	0
	MFD. GAS PROD. PLT. - SUBMIT SUPPL. STATE	0		0	0	0
	TOTAL PRODUCTION PLANT	0		0	0	0

* Major Only, +Non Major Only, Column (b) and Columns (d) thru (f) from Accounting Records, Column (e) for information only, not part of this calculation.

Note: Listed below are specifics that need to be identified in Annual Reports for minimum acceptable standards in Depreciation:

- 1 List the current accrual rates being used to calculate depreciation expense in Column C.
- 2 Identify the source of these accrual rates (PUCO Case No. 94-987-GA-AIR). (If Accrual Rate changes during the year should be identified with effective date of the change _____).

(Please check if the Company's Depreciation Expense is Calculated: Monthly)						
ACCT NO.	Account Title (a)	Balance End of Year (j)=(b)+(d)-(e)- (f)+(g)+(h)-(i)	Rate % Used (c)	Accruals During Year (d)	Original Cost of Plant Retired (e)	Cost of Removal (f)
NAT. GAS STOR. & PROC. PLANT UNDER. STOR.						
PLANT						
351	Structures and Improvements	0				
352	Wells	0				
352.1	Storage Leaseholds and Rights	0				
352.2	Reservoirs	0				
352.3	Non-recoverable Natural Gas	0				
353	Lines	0				
354	Compressor Station Equipment	0				
355	Measuring and Reg. Equipment	0				
356	Purification Equipment	0				
357	Other Equipment	0				
TOTAL UNDERGROUND STORAGE & PROC.						
PLANT UNDER. STOR. PLANT (351 - 357)		0		0	0	0
OTHER STORAGE PLANT						
361	Structures and Improvements	0				
362	Gas Holders	0				
363	Purification Equipment*	0				
363.1	Liquefaction Equipment*	0				
363.2	Vaporizing Equipment**	0				
363.3	Compressor Equip.	0				
363.4	Meas. and Reg. Equipment*	0				
363.5	Other Equipment	0				
TOTAL OTHER STORAGE PLANT(361- 363.5)		0		0	0	0
BASE LOAD LIQUEFIELD NATURAL GAS TERMINATING AND PROCESSING PLANT						
364.2	Structures and Improvements*	0				
364.3	LNG Processing Terminal Equipment*	0				
364.4	LNG Transportation Equipment*	0				

* Major Only, +Non Major Only, Column (b) and Columns (d) thru (i) from Accounting Records, Column (e) for information only, not part of this calculation.

Note: Listed below are specifics that need to be identified in Annual Reports for minimum acceptable standards in Depreciation:

- 1 List the current accrual rates being used to calculate depreciation expense in Column C.
- 2 Identify the source of these accrual rates (PUCO Case No. 94-987-GA-AIR). (If Accrual Rate changes during the year should be identified with effective date of the change _____).

(Please check if the Company's Depreciation Expense is Calculated: Monthly)						
ACCT NO.	Account Title (a)	Balance End of Year (j)=(b)+(d)-(e)- (f)+(g)+(h)-(i)	Rate % Used (c)	Accruals During Year (d)	Original Cost of Plant Retired (e)	Cost of Removal (f)
364.5	Measuring and Regulating Equipment*	0				
364.6	Compressor Station Equipment*	0				
364.7	Communications Equipment*	0				
364.8	Other Equipment*	0				
	TOTAL BASE LOAD LIQUEFIED NATURAL GAS, TERM, AND PROCESSING PLANT (364.2 - 364.8)	0		0	0	0
	TOTAL NAT. GAS STORAGE AND PROC. PLANT	0		0	0	0
	TRANSMISSION PLANT					
365.1	Land and Land Rights	0				
365.2	Rights - of - Way	0				
366	Structures and Improvements	0				
367	Mains	0				
368	Compressor Station Equipment	0				
369	Measuring and Reg. Sta. Equipment	0				
370	Communication Equipment	0				
371	Other Equipment	0				
	TOTAL TRANSMISSION PLANT (365.1 - 371)	0		0	0	0
	DISTRIBUTION PLANT					
374	Land and Land Rights	275,317			7,827	263
375	Structures and Improvements	7,214,753	3.42	785,895	1,022,240	22,370
376	Mains	243,703,812	1.87	7,931,108	2,375,267	1,103,921
377	Compressor Station Equipment	0				
378	Meas. and Reg. Sta. Equip. - General	4,813,735	2.97	143,438	263,471	38,080
379	Meas. and Reg. Sta. Equip. - City Gate	3,169,270	2.97	(16,444)	108,357	14,369
380	Services	214,702,913	3.20	(6,996,828)	2,590,398	940,075
381	Meters	31,743,512	2.43	2,547,019	1,457,614	

* Major Only, +Non Major Only, Column (b) and Columns (d) thru (i) from Accounting Records, Column (e) for information only, not part of this calculation.

Note: Listed below are specifics that need to be identified in Annual Reports for minimum acceptable standards in Depreciation:

- List the current accrual rates being used to calculate depreciation expense in Column C.
- Identify the source of these accrual rates (PUCO Case No. 94-987-GA-AIR). (If Accrual Rate changes during the year should be identified with effective date of the change _____).

(Please check if the Company's Depreciation Expense is Calculated: Monthly)						
ACCT NO.	Account Title (a)	Balance End of Year (j)=(b)+(d)-(e)-(f)+(g)+(h)-(i)	Rate % Used (c)	Accruals During Year (d)	Original Cost of Plant Retired (e)	Cost of Removal (f)
382	Meter Installations	18,769,823	2.21	713,197	469	0
383	House Regulators	7,440,372	3.76	329,468	19,360	156,609
384	House Reg. Installations	7,313,522	3.13	702,683	43,914	216,540
385	Industrial Meas. and Reg. Sta. Equip.	3,382,793	3.55	24,480	553,122	64,869
386	Other Prop. on Customers' Premises	0				
387	Other Equipment	10,056,091	9.28	1,675,349	369,113	6,189
	TOTAL DISTRIBUTION PLANT (374 - 387)	552,585,914		7,839,365	8,811,151	2,563,285
	GENERAL PLANT					
390	Structures and Improvements	0				
391	Office Furniture and Equipment & Inf. Syst.	0				
392	Transportation Equipment	0				
393	Stores Equipment	0				
394	Tools, Shop and Garage Equipment & CNG Equip.	2,802,309	10.00	688,904	17,527	
395	Laboratory Equipment	0				
396	Power Operated Equipment	4,168,927	6.36	(116,149)	1,068,656	
397	Communication Equipment	0				
398	Miscellaneous Equipment	0				
399	Other Tangible Property	0				
	TOTAL GENERAL PLANT (390 - 399)	6,971,236		572,755	1,086,183	0
	TOTAL GAS PLANT	559,557,149		8,412,120	9,897,334	2,563,285
	RETIREMENT WORK IN PROGRESS	(97,050)		0	0	(133,305)
	PLANT HELD FOR FUTURE USE	0		0	0	0
	GAS PLANT LSD. TO OTHERS					
	TOTAL ACCUM. PROVISION (352.2 - 399)	559,460,062		8,412,120	9,897,371	2,429,980
	(A) Composite Rate					

* Major Only, +Non Major Only, Column (b) and Columns (d) thru (i) from Accounting Records, Column (e) for information only, not part of this calculation.

Note: Listed below are specifics that need to be identified in Annual Reports for minimum acceptable standards in Depreciation:

- 1 List the current accrual rates being used to calculate depreciation expense in Column C.
- 2 Identify the source of these accrual rates (PUCO Case No. 94-987-GA-AIR). (If Accrual Rate changes during the year should be identified with effective date of the change _____).

ACCUMULATED PROVISION FOR DEPRECIATION - ACCOUNT 108* (110+)					
(Please check if the Company's Depreciation Expense is Calculated: Monthly)					
ACCT NO.	Account Title (a)	Salvage (g)	Other Addition or Deductions		Balance End of Year (j)=(b)+(d)-(e)- (f)+(g)+(h)-(i)
			Credit (h)	Debit (i)	
	PRODUCTION PLANT				
	NATURAL GAS PROD. AND GATHERING PLANT				
326	Gas Well Structures				0
327	Field Compressor Station Structures				0
328	Field Meas. & Reg. Sta. Structures				0
329	Other Structures				0
330	Producing Gas Wells - Well Construction				0
331	Producing Gas Wells - Well Equipment				0
332	Field Lines				0
333	Field Compressor Station Equipment				0
334	Field Meas. & Reg. Sta. Equipment				0
335	Drilling and Cleaning Equipment				0
336	Purification Equipment				0
337	Other Equipment				0
338	Unsuccessful Exploration & Devel. Costs				0
	TOTAL PRODUCTION AND GATHERING PLANT (326 - 338)	0	0	0	0
	PRODUCTS EXTRACTION PLANT				
341	Structures and Improvements				0
342	Extraction and Refining Equipment				0
343	Pipe Lines				0
344	Extracted Products Storage Equipment				0
345	Compressor Equipment				0
346	Gas Meas. & Reg. Equipment				0
347	Other Equipment				0
	TOTAL PRODUCTS EXTRACTION PLANT (341-347)	0	0	0	0
	TOTAL NAT. GAS PRODUCTION PLANT	0	0	0	0
	MFD. GAS PROD. PLT. - SUBMIT SUPPL. STATE	0	0	0	0
	TOTAL PRODUCTION PLANT	0	0	0	0

* Major Only, +Non Major Only, Column (b) and Columns (d) thru (i) from Accounting Records, Column (e) for information only, not part of this calculation.

Note: Listed below are specifics that need to be identified in Annual Reports for minimum acceptable standards in Depreciation:

- 1 List the current accrual rates being used to calculate depreciation expense in Column C.
- 2 Identify the source of these accrual rates (PUCO Case No. 94-987-GA-AIR). (If Accrual Rate changes during the year should be identified with effective date of the change _____).

ACCUMULATED PROVISION FOR DEPRECIATION - ACCOUNT 108* (110+)					
(Please check if the Company's Depreciation Expense is Calculated: Monthly)					
ACCT NO.	Account Title (a)	Salvage (g)	Other Addition or Deductions		Balance End of Year (j)=(b)+(d)-(e)- (f)+(g)+(h)-(i)
			Credit (h)	Debit (i)	
	NAT. GAS STOR. & PROC. PLANT UNDER. STOR.				
	PLANT				
351	Structures and Improvements				0
352	Wells				0
352.1	Storage Leaseholds and Rights				0
352.2	Reservoirs				0
352.3	Non-recoverable Natural Gas				0
353	Lines				0
354	Compressor Station Equipment				0
355	Measuring and Reg. Equipment				0
356	Purification Equipment				0
357	Other Equipment				0
	TOTAL UNDERGROUND STORAGE & PROC. PLANT UNDER. STOR. PLANT (351 - 357)	0	0	0	0
	OTHER STORAGE PLANT				
361	Structures and Improvements				0
362	Gas Holders				0
363	Purification Equipment*				0
363.1	Liquefaction Equipment*				0
363.2	Vaporizing Equipment**				0
363.3	Compressor Equip.				0
363.4	Meas. and Reg. Equipment*				0
363.5	Other Equipment				0
	TOTAL OTHER STORAGE PLANT(361- 363.5)	0	0	0	0
	BASE LOAD LIQUEFIELD NATURAL GAS TERMINATING AND PROCESSING PLANT				
364.2	Structures and Improvements*				0
364.3	LNG Processing Terminal Equipment*				0
364.4	LNG Transportation Equipment*				0

* Major Only, +Non Major Only. Column (b) and Columns (d) thru (i) from Accounting Records, Column (e) for information only, not part of this calculation.

Note: Listed below are specifics that need to be identified in Annual Reports for minimum acceptable standards in Depreciation:

- List the current accrual rates being used to calculate depreciation expense in Column C.
- Identify the source of these accrual rates (PUCO Case No. 94-987-GA-AIR). (If Accrual Rate changes during the year should be identified with effective date of the change _____).

ACCUMULATED PROVISION FOR DEPRECIATION - ACCOUNT 108* (110+)					
(Please check if the Company's Depreciation Expense is Calculated: Monthly)					
ACCT NO.	Account Title (a)	Salvage (g)	Other Addition or Deductions		Balance End of Year (j)=(b)+(d)-(e)- (f)+(g)+(h)-(i)
			Credit (h)	Debit (i)	
364.5	Measuring and Regulating Equipment*				0
364.6	Compressor Station Equipment*				0
364.7	Communications Equipment*				0
364.8	Other Equipment*				0
	TOTAL BASE LOAD LIQUEFIED NATURAL GAS, TERM, AND PROCESSING PLANT (364.2 - 364.8)	0	0	0	0
	TOTAL NAT. GAS STORAGE AND PROC. PLANT	0	0	0	0
	TRANSMISSION PLANT				
365.1	Land and Land Rights				0
365.2	Rights - of - Way				0
366	Structures and Improvements				0
367	Mains				0
368	Compressor Station Equipment				0
369	Measuring and Reg. Sta. Equipment				0
370	Communication Equipment				0
371	Other Equipment				0
	TOTAL TRANSMISSION PLANT (365.1 - 371)	0	0	0	0
	DISTRIBUTION PLANT				
374	Land and Land Rights				267,227
375	Structures and Improvements	547,174			7,503,212
376	Mains	15		2,116	248,153,631
377	Compressor Station Equipment				0
378	Meas. and Reg. Sta. Equip. - General	7,447			4,663,070
379	Meas. and Reg. Sta. Equip. - City Gate				3,030,099
380	Services	0	13,627		204,189,239
381	Meters	11,652	666		32,845,234

* Major Only, +Non Major Only, Column (b) and Columns (d) thru (i) from Accounting Records, Column (e) for information only, not part of this calculation.

Note: Listed below are specifics that need to be identified in Annual Reports for minimum acceptable standards in Depreciation:

- 1 List the current accrual rates being used to calculate depreciation expense in Column C.
- 2 Identify the source of these accrual rates (PUCO Case No. 94-987-GA-AIR). (If Accrual Rate changes during the year should be identified with effective date of the change _____).

ACCUMULATED PROVISION FOR DEPRECIATION - ACCOUNT 108* (110+)					
(Please check if the Company's Depreciation Expense is Calculated: Monthly)					
ACCT NO.	Account Title (a)	Salvage (g)	Other Addition or Deductions		Balance End of Year (j)=(b)+(d)-(e)- (f)+(g)+(h)-(i)
			Credit (h)	Debit (i)	
382	Meter Installations	1,249	359		19,484,160
383	House Regulators		412		7,584,284
384	House Reg. Installations				7,755,751
385	Industrial Meas. and Reg. Sta. Equip.	2,759			2,792,042
386	Other Prop. on Customers' Premises				0
387	Other Equipment	13,520			11,369,658
	TOTAL DISTRIBUTION PLANT (374 - 387)	583,817	15,064	2,116	549,647,608
	GENERAL PLANT				
390	Structures and Improvements				0
391	Office Furniture and Equipment & Inf. Syst.				0
392	Transportation Equipment				0
393	Stores Equipment				0
394	Tools, Shop and Garage Equipment & CNG Equip.	0	0		3,473,686
395	Laboratory Equipment				0
396	Power Operated Equipment	479,916			3,464,038
397	Communication Equipment				0
398	Miscellaneous Equipment				0
399	Other Tangible Property				0
	TOTAL GENERAL PLANT (390 - 399)	479,916	0	0	6,937,724
	TOTAL GAS PLANT	1,063,733	15,064	2,116	556,585,332
	RETIREMENT WORK IN PROGRESS	(664,925)			(628,670)
	PLANT HELD FOR FUTURE USE	0	0	0	0
	GAS PLANT LSD. TO OTHERS				
	TOTAL ACCUM. PROVISION (352.2 - 399)	398,809	15,064	2,116	555,956,588

* Major Only, +Non Major Only, Column (b) and Columns (d) thru (i) from Accounting Records, Column (e) for information only, not part of this calculation.

Note: Listed below are specifics that need to be identified in Annual Reports for minimum acceptable standards in Depreciation:

- 1 List the current accrual rates being used to calculate depreciation expense in Column C.
- 2 Identify the source of these accrual rates (PUCO Case NO. 94-987-GA-AIR). (If Accrual Rate changes during the year should be identified with effective date of the change_____).

SCHEDULE: 11

PREPAYMENTS - ACCOUNT 165				
(in dollars)				
Description (a)	Balance at end of Previous Year (b)	Debits (c)	Credits (d)	Balance at End of Current Year (e)=(b)+(c)-(d)
Prepaid Insurance	735,727	3,137,986	2,465,565	1,408,148
Prepaid Taxes	3,722,665	655,711	655,711	3,722,665
Other Payments (Specify)				
Medical Ltd. Insurance	439,080	942,678	1,185,811	195,947
GCR Base Transitional Adj.	8,199,476	-	-	8,199,476
Excess Liability Ins.	259,189	1,582,831	1,190,876	651,144
Postage	524,694	12,216,057	11,863,619	877,132
Rounding	5	18		23
TOTALS	\$ 13,880,836	\$ 18,535,280	\$ 17,361,582	\$ 15,054,535

SCHEDULE: 12

MISC. CURRENT AND ACCRUED ASSETS - ACCOUNT 174				
(in dollars)				
Description (a)	Balance at end of Previous Year (b)	Debits (c)	Credits (d)	Balance at End of Current Year (e)=(b)+(c)-(d)
Accrued Invoices	251,093	-	32,683	218,410
Exchange Gas Receivable	36,734,399	78,681,544	86,684,370	28,731,573
Exchange Gas A/R Imbalance	968,000	25,022,000	25,765,000	225,000
Rounding	1	1		2
TOTALS	\$ 37,953,493	\$ 103,703,545	\$ 112,482,053	\$ 29,174,985

SCHEDULE: 13

EXTRAORDINARY PROPERTY LOSSES - ACCOUNT 182.1				
(in dollars)				
Description (a)	Balance at end of Previous Year (b)	Debits (c)	Credits (d)	Balance at End of Current Year (e)=(b)+(c)-(d)
TOTAL EXTRAORDINARY PROPERTY LOSSES	\$	\$	\$	\$ None

SCHEDULE: 14

UNRECOVERED PLANT AND REGULATORY STUDY COST - ACCOUNT 182.2				
(in dollars)				
Description (a)	Balance at end of Previous Year (b)	Debits (c)	Credits (d)	Balance at End of Current Year (e)=(b)+(c)-(d)
TOTAL MISCELLANEOUS DEFERRED DEBITS	\$	\$	\$	\$ None

SCHEDULE: 15

MISCELLANEOUS DEFERRED DEBITS - ACCOUNT 186				
<i>(in dollars)</i>				
Description (a)	Balance at end of Previous Year (b)	Debits (c)	Credits (d)	Balance at End of Current Year (e)=(b)+(c)-(d)
Maintenance and Jobbing WIP	94,314	183,422	200,400	77,336
Unrecognized Prior Service Cost	-	1,723,419	1,044,250	679,169
General Office Lease, Revenue	5,544,803	277,568	706,840	5,115,531
Taxes, Property	15,848,146	16,408,648	16,093,621	16,163,173
Pension Restoration Plan	289,277	-	-	289,277
CEGSC - Convenience Bills	762,811	110,595,452	110,264,881	1,093,382
Mutual Materials	197,381	10,399,041	10,419,748	176,674
Moving Expense & M.I.D.	1,322	-	-	1,322
Sale of Facility to Suburban Gas	17,999	-	-	17,999
Forms Control	191,777	198,437	200,167	190,047
Material Holding	1,980,480	2,115,352	2,491,006	1,604,826
Ohio Excise Tax	51,186,788	-	3,722,676	47,464,112
Aristech Capital Recovery	1,111,500	-	513,000	598,500
Miscellaneous - Other	440,760	1,294,830	1,116,918	618,672
Customer Advances	3,449,109	3,484,777	931,633	6,002,253
RIP Expense	13,683,101	7,392,666	17,905,001	3,170,766
(Rounding)	1	-	1	-
TOTAL MISCELLANEOUS DEFERRED DEBITS	\$ 94,799,569	\$ 154,073,611	\$ 165,610,141	\$ 83,263,039

SCHEDULE: 16

RESEARCH DEVELOPMENT AND DEMONSTRATION EXPENDITURES (MAJOR ONLY) - ACCOUNT 188				
<i>(in dollars)</i>				
Description (a)	Balance at end of Previous Year (b)	Debits (c)	Credits (d)	Balance at End of Current Year (e)=(b)+(c)-(d)
Research - Billings	(37,270)	37,270	-	-
Prior Year Balance	(10,530)	10,530	-	-
(Rounding)	2	-	15	(13)
TOTAL RESEARCH, DEVELOPMENT & DEMONSTRATION EXPENDITURES	\$ (47,798)	\$ 47,800	\$ 15	\$ (13)

SCHEDULE: 17

CAPITAL STOCK - ACCOUNTS 201 & 204						
Class & Description of Capital Stock (a)	Par or Stated Value Per Share (b)	Shares Authorized (c)	Shares Issued & Outstanding (d)	Total Par Value of Stock Issues (e)=(b)x(d)	Dividends Declared Per Share For Year (f)	Total Declared Dividends (g)
<u>COMMON:</u>	\$25.00	7,100,000	6,369,585	159,239,625	\$12.28	78,208,103
<u>PREFERRED:</u>						
TOTALS	\$25.00	7,100,000	6,369,585	\$159,239,625	\$12.28	\$78,208,103

SCHEDULE: 18

LONG-TERM DEBT - ACCOUNTS 221, 222*, 223, 224, 225, 226

1. List in account number order in column (a) a description of the long-term obligation, including those maturing in the coming year.
2. In the remaining columns (b) - (i) respondent shall furnish the appropriate data.

Description of obligation (a)	Nominal Date of Issue (b)	Date of Maturity (c)	Face Amount Outstanding (d)	Unamortized Premium or Discount (e)	Stated Rate (f)	Yield Rate (g)	A/C 233 Short-Term Portion (h)	A/C 223 Long-Term Portion (i)
Installment Promissory Note	09/26/96	03/01/06	25,000,000	-	8.20%	8.20%	-	25,000,000
Installment Promissory Note	10/21/96	03/01/06	35,000,000	-	7.90%	7.90%	-	35,000,000
Installment Promissory Note	12/30/96	11/28/07	36,394,000	-	7.55%	7.55%	-	36,394,000
Installment Promissory Note	12/30/96	11/28/10	36,394,000	-	7.82%	7.82%	-	36,394,000
Installment Promissory Note	12/30/96	11/28/15	36,394,000	-	7.92%	7.92%	-	36,394,000
Installment Promissory Note	12/30/96	11/28/25	36,394,010	-	8.12%	8.12%	-	36,394,010
Installment Promissory Note	07/15/02	07/15/22	100,000,000	-	7.50%	7.50%	-	100,000,000
Total			305,576,010				0	305,576,010

DEFERRED INCOME TAX - ACCOUNT 190				
(in dollars)				
Description (a)	Balance at End of Previous Year (b)	Debits (c)	Credits (d)	Balance at End of Current Year (e)=(b)+(c)-(d)
Def Gas Purch- Unbilled Revenue	14,905,799	8,762,103	1,786,953	21,880,949
Sect. 461-H Rate Refunds	1,205,126	924,122	1,203,784	925,464
Relocation Costs	154,000	269,500	154,000	269,500
Deferred G/P Options	-	2,211,571	1,402,895	808,676
Excise Tax	-	-	269,500	(269,500)
Sect. 463 Vacation Accrual	3,261,497	-	1,186,101	2,075,396
Thrift Restoration	224,588	9,186	-	233,774
Deferred Compensation	184,321	-	30,897	153,424
Injuries & Damages	1,285,967	-	261,328	1,024,639
SLT Economic Performance	-	2,064,042	-	2,064,042
Pension Restoration	166,749	-	4,913	161,836
Salary Continuation	974,007	1,027,501	1,079,283	922,225
Contributions in Aid & Cust Advances	5,241,169	2,159,721	1,367,425	6,033,465
Capitalized Inventory Costs	934,612	19,821	36,083	918,350
Restricted Stock	-	375,543	-	375,543
Non-Qualified Stock Options	-	67,306	-	67,306
Non-Compete Agreements	-	11,760	-	11,760
Avoided Cost Interest	(1,174,577)	13,354	48,292	(1,209,515)
Builder Incentive Plan	2,919,153	221,852	221,852	2,919,153
CMEP-DAP Reserve	437,150	1,837	129,164	309,823
Lifo Adjustment	6,915,330	10,601,427	10,275,700	7,241,057
CIC - Phantom Stock	-	-	1,226,110	(1,226,110)
Murphy Gas Goodwill	20,366	-	1,575	18,791
Retention Agreements CIC	2,205,284	-	794,245	1,411,039
Capitalized Fringe Benefits	3,482	-	3,482	-
Environmental Issues	(247,692)	10,133,855	44,785	9,841,378
Choice Program	72,024,688	2,375,700	623,064	73,777,324
SFAS 133	-	102,186	163,830	(61,644)
Other Postemployment Benefits	(2,964,990)	929,216	-	(2,035,774)
SFAS 112 - Postemployment Benefits	858,097	-	356,275	501,822
Deferred Director Costs	33,017	22,845	-	55,862
FASB 96	9,284,377	-	380,449	8,903,928
Interest on FIT Liability	251,724	536,526	-	788,250
Dollar Rounding Adjustments (to make Analysis amts tie to f/s's)	(71)	-	7	(78)
TOTAL DEFERRED INCOME TAX ACCOUNT 190	119,103,173	42,840,974	23,051,992	138,892,155

SCHEDULE: 20

DEFERRED INCOME TAX - ACCOUNT 281				
(in dollars)				
Description (a)	Balance at End of Previous Year (b)	Credits (c)	Debits (d)	Balance at End of Current Year (e)=(b)+(c)-(d)
TOTAL DEFERRED INCOME TAX ACCOUNT 281	-	-	-	None

DEFERRED INCOME TAX - ACCOUNT 282				
(in dollars)				
Description (a)	Balance at End of Previous Year (b)	Credits (c)	Debits (d)	Balance at End of Current Year (e)=(b)+(c)-(d)
Post in Serv Carry Chg	8,241,694	-	9,045	8,232,649
Liberalized Depreciation	103,798,820	18,492,614	912,998	121,378,436
Loss on ACRS Property	7,970,489	1,486,047	-	9,456,536
Payroll Taxes Capitalized	886,177	-	-	886,177
Property Removal Costs	116,859	-	-	116,859
FASB 96	23,025,393	2,629,911	984,768	24,670,536
Amtz Gain on Reacquired Debt	38,466	59,594	98,060	-
Dollar Rounding Adjustments (to make Analysis amts tie to f/s's)	(5)	-	-	(5)
TOTAL DEFERRED INCOME TAX ACCOUNT 282	144,077,893	22,668,166	2,004,871	164,741,188

SCHEDULE: 22

DEFERRED INCOME TAX - ACCOUNT 283				
(in dollars)				
Description (a)	Balance at End of Previous Year (b)	Credits (c)	Debits (d)	Balance at End of Current Year (e)=(b)+(c)-(d)
Def Gas Purchase Costs	35,690,975	34,300,091	18,869,056	51,122,010
Intercompany Gain	3,826,371	415,972	-	4,242,343
Retirement Income Plan	8,532,318	4,405,112	8,214,826	4,722,604
Gross Receipts Tax	17,915,369	1,302,937	1,302,937	17,915,369
Charitable Contributions	273,393	-	285,388	(11,995)
Uncollectible Accounts	6,613,485	208,950	2,006,442	4,815,993
Uncollectible Accts - PIP	8,576,879	817,568	-	9,394,447
DIS	(5,868)	-	4,406	(10,274)
Weatherization Program	1,320,516	168,011	-	1,488,527
Capt Int During Construction	2,425	-	-	2,425
Sect. 174-A Software Costs	(518,397)	649,419	580,039	(449,017)
Rate Case Expense	2,121	-	3,751	(1,630)
Legal Liability- Gen Office	203,122	103,507	62,859	243,770
Choice Program	57,277,961	1,505,604	9,094,202	49,689,363
Regulatory Com. Exp.	26,578	-	26,578	-
GCR Transitional Adjustment	2,869,817	-	-	2,869,817
Interest on Prior Year FIT	54,580	43,911	62,661	35,830
AFUDC	128,882	-	-	128,882
Capitalized Inventory Adjustment	15,049	-	-	15,049
Gen Office Site Selection Cost	6,575	-	-	6,575
Gain on Sale of Gen Office-Front St	376,189	-	-	376,189
Rental Income-Gen Office	(163,253)	12,978	371	(150,646)
Dollar Rounding Adjustments (to make Analysis amts tie to f/s's)	(97)	-	12	(109)
TOTAL DEFERRED INCOME TAX ACCOUNT 283	143,024,990	43,934,060	40,513,528	146,445,522

SCHEDULE: 23

MISCELLANEOUS CURRENT AND ACCRUED LIABILITIES - ACCOUNT 242				
(in dollars)				
Description (a)	Beginning Balance (b)	Debits (c)	Credits (d)	Balance End of Year (e)=(b)-(c)+(d)
Accrued Vacations	9,547,412	17,718,043	14,312,547	6,141,916
Payroll Deductions	750,182	15,334,825	15,440,864	856,221
Contract Retainage	175,466	175,466	-	0
Exchange Gas	79,208,455	360,451,040	453,078,463	171,835,878
Asset Manager	-	9,896,171	52,893,488	42,997,317
Unclaimed Accounts	744,180	305,787	481,222	919,615
Lease Rentals	6,811	55	1,621	8,377
Dental Assistance Plan	148,751	947,465	947,465	148,751
Comprehensive Med. Exp. Plan	1,351,160	3,907,855	3,538,814	982,119
Rate Refunds Suspended	2,326,523	2,784,231	582,834	125,126
Rate Refunds - Retail	3,808,285	15,249,692	15,470,111	4,028,704
Deferred Compensation	526,625	185,708	97,428	438,347
Compensation Awards Payable	(2,500)	-	2,500	-
Leased General Office	502,222	567,496	561,039	495,764
Health Maintenance Organization	-	10,451,174	10,451,174	-
Supplemental Charges	382,811	444,636	343,257	281,433
Lost Opportunity Charges	(397)	-	-	(397)
Accrued Plant in Service	2,969,797	3,193,015	4,315,771	4,092,553
Wages Payable	716,682	83,469,743	84,948,628	2,195,568
Maumee Exchange Station Fees	(16,691)	-	-	(16,691)
Heatshare Cust. Contributions	35,670	235,296	216,530	16,904
Program Handling Fee	5,033	-	-	5,033
Purch. Agreement Handling Fee	15,643	-	-	15,643
Gas Lost Due to Line Breaks	174,195	226,944	135,873	83,124
Standby Sales Service Charges	385,403	374,772	333,225	343,856
Standby GIC Recovery	498	-	-	498
CGT Capacity Demand Charges	68	-	-	68
End User Balancing	2,083,915	2,292,902	1,955,645	1,746,658
Postemployment Ben. - Current	487,264	236,428	-	250,836
Other Post Retirement Benefits	6,218,500	-	-	6,218,500
Pension Restoration Plan	679,302	114,704	100,667	665,265
Severance Arrangement	4,585,452	10,927,825	8,735,006	2,392,633
Thrift Restoration Plan	196,401	-	20,007	216,408
Deferred Directors	94,327	12,683	77,954	159,599
Customer A/R Credit Balances	68,179,645	417,663,240	385,414,757	35,931,162
Environmental Expenditures	1,153,556	176,457	48,500	1,025,599
Lake Mohawk Customer Surcharge	1,283,135	73,553	75,600	1,285,182
Advances from CKY	47,197	-	40,795	87,992
Advances from CMD	7,050	-	19,084	26,134
Advances from CPA	179,089	16,686	-	162,403
Advances from CGV	125,218	-	58,803	184,021

SCHEDULE 24

Name of Respondent	This Report is:	Date of Report	Year of Report
COLUMBIA GAS OF OHIO, INC.	<input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) March 31, 2002	Dec. 31, 2002

GAS OPERATING REVENUES

Acct. No.	Title of Account	MCF Sold Ohio	MCF Sold Entire System	Revenues Ohio	Revenues Entire System
NATURAL GAS SERVICE REVENUES					
480	RESIDENTIAL SALES	76,373,499	76,373,499	614,170,191	614,170,191
481	COMMERCIAL & INDUSTRIAL SALES				
	SMALL (COMMERCIAL)	17,285,342	17,285,342	129,686,011	129,686,011
	LARGE (INDUSTRIAL)	594,605	594,605	3,875,856	3,875,856
482	INTERDEPARTMENTAL SALES				
	TOTAL SALES TO ULTIMATE CONSUMERS	94,253,446	94,253,446	747,732,058	747,732,058
483	SALES FOR RESALE				
	TOTAL SALE OF GAS (480-483)	94,253,446	94,253,446	747,732,058	747,732,058
	REVENUES FROM MANUFACTURED GAS		-	-	-
	TOTAL GAS SERVICE REVENUES	94,253,446	94,253,446	747,732,058	747,732,058
OTHER OPERATING REVENUES					
485	INTRACOMPANY TRANSFERS	-	-	-	-
487	FORFEITED DISCOUNTS	-	-	372,519	372,519
488	MISCELLANEOUS SERVICE REVENUES	-	-	253,671	253,671
489	REVENUE FROM TRANSPORTATION OF GAS	197,843,680	197,843,680	206,525,209	206,525,209
490	SALES OF PRODUCTS EXTRACTED FROM NATURAL GAS	-	-	-	-
491	REVENUE PROCESSED BY OTHERS	-	-	-	-
492	INCIDENTAL GASOLINE AND OIL SALES	-	-	-	-
493	RENT FROM GAS PROPERTY	-	-	2,416,895	2,416,895
494	INTERDEPARTMENTAL RENTS	-	-	-	-
495	OTHER GAS REVENUES (includes unbilled)	2,773,320	37,081,566	16,005,785	214,010,485
	TOTAL OTHER OPERATING REVENUES (485-495)	200,617,000	234,925,246	225,574,079	423,578,779
	TOTAL GAS OPERATING REVENUES	294,870,446	329,178,692	973,306,137	1,171,310,837
496	PROVISION FOR RATE REFUNDS	-	-	-	-
	TOTAL GAS OPERATING REVENUES NET OF RATE REFUNDS	294,870,446	329,178,692	973,306,137	1,171,310,837

SCHEDULE: 25

Name of Respondent		This Report is:	Date of Report	Year of Report
COLUMBIA GAS OF OHIO, INC.		<input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) March 31, 2002	Dec. 31, 2002
GAS OPERATING EXPENSES				
Acct. No.	Title of Account	OHIO		ENTIRE SYSTEM
PRODUCTION EXPENSES				
NATURAL GAS PRODUCTION				
750	OPERATION SUPERVISION AND ENGINEERING			
751	PRODUCTION MAP & RECORDS			
752	GAS WELL EXPENSE			
753	FIELD LINE EXPENSES			
754	FIELD COMPRESSOR EXPENSE			
755	FIELD COMPRESSOR FUEL			
756	FIELD MEASUREMENT EXPENSE			
757	PURIFICATION EXPENSE			
758	GAS WELL ROYALTIES			
759	OTHER EXPENSE			
760	RENTS			
	TOTAL OPERATION(750-760)			
MAINTENANCE				
761	MAINTENANCE SUPERVISION			
762	MAINTENANCE OF STRUCTURES			
763	MAINTENANCE OF GAS PRODUCTION WELLS			
764	MAINTENANCE OF FIELD LINES			
765	MAINTENANCE OF FIELD COMPRESSORS			
766	MAINTENANCE OF FIELD MEASUREMENT			
767	MAINTENANCE OF PURIFICATION EQUIP			
768	MAINTENANCE OF DRILLING EQUIP			
769	MAINTENANCE OF OTHER EQUIP			
	TOTAL MAINTENANCE (761-769)			
TOTAL NATURAL GAS PRODUCTION AND GATHERING				
PRODUCTS EXTRACTION				
770	OPERATION SUPERVISION AND ENGINEERING			
771	OPERATION LABOR			
772	GAS SHRINKAGE			
773	FUEL			
774	POWER			
775	MATERIALS			
776	OPERATION AND SUPPLIES & EXPENSES			
777	GAS PROCESSED BY OTHERS			
778	ROYALTIES ON PRODUCTS			
779	MARKETING EXPENSE			
780	PRODUCTS PURCHASED FOR RESALE			
781	VARIATION IN PRODUCTS INVENTORY			
782	EXTRACTED PRODUCTS			
783	RENTS			
	TOTAL OPERATION (770-783)			
MAINTENANCE				
784	MAINTENANCE SUPERVISION & ENGINEERING			
785	MAINTENANCE OF STRUCTURES			
786	MAINTENANCE OF EXTRACTION EQUIPMENT			
787	MAINTENANCE OF PIPE LINES			
788	MAINTENANCE OF EXTRACTED PRODUCTS			
789	MAINTENANCE OF COMPRESSOR EQUIP			
790	MAINTENANCE OF GAS MEASUREMENT			
791	MAINTENANCE OF OTHER EQUIP			
	TOTAL MAINTENANCE (784-791)			
EXPLORATION AND DEVELOPMENT				
795	DELAY RENTS			
796	NONPRODUCT WELL DRILLING			
797	ABANDONED LEASES			
798	OTHER EXPLORATION			
	TOTAL EXPLORATION AND DEVELOPMENT (795-798)			
OTHER GAS SUPPLY EXPENSES				
800	NATURAL GAS WELL HEAD PURCHASES			
801	NATURAL GAS FIELD LINE	7,193,051		7,193,051
802	NATURAL GAS PLANT PURCHASES			
803	NATURAL GAS TRANSMISSION LINE PURCHASES	372,358,319		491,636,815
804	NATURAL GAS CITY GATE PURCHASES	38,476,036		38,476,036
804.1	LIQUEFIED NATURAL GAS PURCHASES			
805.1	PURCHASED GAS COST ADJUSTMENT	(94,969,770)		(94,969,770)
805.2	INCREMENTAL GAS COST ADJUSTMENT			
	TOTAL PURCHASED GAS (800-805.2)	323,057,636		442,336,132

Name of Respondent		This Report is:	Date of Report	Year of Report
COLUMBIA GAS OF OHIO, INC.		<input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) March 31, 2002	Dec. 31, 2002
GAS OPERATING EXPENSES				
Acct. No.	Title of Account		OHIO	ENTIRE SYSTEM
806	EXCHANGE GAS		182,093,036	182,093,036
807.1	WELL EXPENSE		-	-
807.2	OPERATION OF PURCHASED GAS MEASUREMENT STATION		-	-
807.3	MAINTENANCE OF PURCHASED GAS MEASUREMENT STATION		-	-
807.4	PURCHASED GAS CALCULATIONS EXPENSE		-	-
807.5	OTHER PURCHASED GAS EXPENSE		172,209	172,209
	TOTAL PURCHASED GAS EXPENSES (806-807.5)		182,265,239	182,265,239
808.1	GAS WITHDRAWN FROM STORAGE		309,143,636	309,143,636
808.2	GAS DELIVERED TO STORAGE		(343,732,875)	(343,732,875)
809.1	WITHDRAWALS FROM LIQUEFICATION OF NATURAL GAS		-	-
809.2	DELIVERIES OF NATURAL GAS FOR PROCESSING		-	-
	TOTAL STORAGE (808.1-809.2)		(34,589,237)	(34,589,237)
	GAS USED IN COMPANY OPERATIONS			
810	GAS USED FOR COMPRESSOR STATION FUEL		-	-
811	GAS USED FOR PRODUCTS EXTRACTION		-	-
812	GAS USED FOR OTHER UTILITY OPERATIONS		(1,419,754)	(1,419,754)
812.1	GAS USED IN UTILITY OPERATIONS		-	-
	TOTAL GAS USED IN OPERATIONS		(1,419,754)	(1,419,754)
813	OTHER GAS SUPPLY EXPENSES		98,449,741	98,449,733
	TOTAL OTHER GAS SUPPLY EXPENSE (810-813)		98,449,741	98,449,733
	TOTAL PRODUCTION EXPENSE		98,449,741	98,449,733
	NATURAL GAS STORAGE			
814	OPERATION SUPERVISION AND ENGINEERING			
815	MAPS & RECORDS			
816	WELL EXPENSE			
817	LINE EXPENSE			
818	COMPRESSOR STATION			
819	COMPRESSOR STATION FUEL & POWER			
820	MEASUREMENT & REGULATOR STATION EXPENSE			
821	PURIFICATION EXPENSE			
822	EXPLORATION AND DEVELOPMENT			
823	GAS LOSSES			
824	OTHER EXPENSES			
825	STORAGE AND WELL ROYALTIES			
826	RENTS			
	TOTAL OPERATION			
	MAINTENANCE			
830	MAINTENANCE SUPERVISION & ENGINEERING			
831	MAINTENANCE OF STRUCTURES			
832	MAINTENANCE OF WELLS			
833	MAINTENANCE OF PIPE LINES			
834	MAINTENANCE OF COMPRESSOR EQUIP			
835	MAINTENANCE OF GAS MEASUREMENT			
836	MAINTENANCE OF PURIFICATION EQUIP			
837	MAINTENANCE OF OTHER EQUIP			
839	MAINTENANCE OF LOCAL STORAGE PLANT			
	TOTAL MAINTENANCE (830-839)			
	OTHER STORAGE EXPENSES			
840	OPERATION SUPERVISION AND ENGINEERING			
841	OPERATION LABOR AND EXPENSES			
842	RENTS			
842.2	POWER			
842.3	GAS LOSSES			
	TOTAL OPERATION (840-842.3)			
843.1	MAINTENANCE SUPERVISION & ENGINEERING			
843.2	MAINTENANCE OF STRUCTURES			
843.3	MAINTENANCE OF GAS HOLDERS			
843.4	MAINTENANCE OF PURIFICATION EQUIP			
843.5	MAINTENANCE OF LIQUEFACTION EQUIP			
843.6	MAINTENANCE OF VAPORIZING EQUIP			
843.7	MAINTENANCE OF COMPRESSOR EQUIP			
843.8	MAINTENANCE OF MEASUREMENT			
843.9	MAINTENANCE OF OTHER EQUIP			
	TOTAL MAINTENANCE (843.1-843.9)			
	TOTAL OTHER STORAGE EXPENSE & PROCESS EXPENSE OPERATION			
	LIQUEFIED NATURAL GAS TERMINALING			
844.1	OPERATION SUPERVISION AND ENGINEERING			
844.2	LIQUEFIED NATURAL GAS			
844.3	LIQUEFACTION LABOR			

Name of Respondent		This Report is:	Date of Report	Year of Report
COLUMBIA GAS OF OHIO, INC.		<input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) March 31, 2002	Dec. 31, 2002
GAS OPERATING EXPENSES				
Acct. No.	Title of Account		OHIO	ENTIRE SYSTEM
844.4	LIQUEFACTION TRANSPORTATION			
844.5	MEASUREMENT & REGULATOR STATION EXPENSE			
844.6	COMPRESSOR STATION LABOR			
844.7	COMMUNICATION SYSTEM EXPENSE			
844.8	SYSTEM CONTROL & LOAD DISPATCHING			
845.1	FUEL			
845.2	POWER			
845.3	RENTS			
845.5	WHARFAGE RECEIPTS			
846.1	GAS LOSSES			
846.2	OTHER EXPENSE			
	TOTAL OPERATION (844.1-846.2)			
MAINTENANCE				
847.1	MAINTENANCE SUPERVISION			
847.2	MAINTENANCE OF STRUCTURES			
847.3	MAINTENANCE OF LIQUEFACTION EQUIP			
847.4	MAINTENANCE OF LIQUEFACTION EQUIP			
847.5	MAINTENANCE OF REGULATION EQUIP			
847.6	MAINTENANCE OF COMPRESSOR EQUIP			
847.8	MAINTENANCE OF OTHER EQUIP			
	TOTAL MAINTENANCE (847.1-847.8)			
TRANSMISSION EXPENSE OPERATION				
850	OPERATION SUPERVISION AND ENGINEERING			
851	SYSTEM CONTROL & LOAD DISPATCHING			
852	COMMUNICATION SYSTEM EXPENSE			
853	COMPRESSOR STATION LABOR			
854	GAS FOR COMPRESSOR STATION			
855	OTHER FUEL			
856	MAINS EXPENSE			
857	MEASUREMENT & REGULATOR STATION EXPENSE			
858	TRANSMISSION OF GAS BY OTHERS			
859	OTHER EXPENSE			
860	RENTS			
	TOTAL OPERATION (850-860)			
861	MAINTENANCE SUPERVISION			
862	MAINTENANCE OF STRUCTURES			
863	MAINTENANCE OF MAINS			
864	MAINTENANCE OF COMPRESSOR EQUIP			
865	MAINTENANCE OF MEASUREMENT			
866	MAINTENANCE OF COMMUNICATION EQUIP			
	TOTAL MAINTENANCE (861-866)			
DISTRIBUTION EXPENSES				
OPERATION				
870	OPERATION SUPERVISION AND ENGINEERING		2,318,893	2,318,893
871	DISTRIBUTION LOAD DISPATCHING		158,524	158,524
872	COMPRESSOR STATION LABOR		-	-
873	COMPRESSOR STATION FUEL & POWER		-	-
874	MAINS EXPENSE		12,630,868	12,630,868
875	MEASUREMENT & REGULATOR STATION EXPENSE - GENERAL		1,430,952	1,430,952
876	MEASUREMENT & REGULATOR STATION EXPENSE - INDUSTRIAL		335,731	335,731
876	MEASUREMENT & REGULATOR STATION EXPENSE - CITY GATE		-	-
877	MEASUREMENT & REGULATOR STATION EXPENSE		6,740,813	6,740,813
878	METER & HOUSE REGULATOR EXPENSE		7,066,247	7,066,247
879	CUSTOMER INSTALLATION EXPENSE		6,699,265	6,699,265
880	OTHER EXPENSE		322,705	322,705
881	RENTS		-	-
	TOTAL OPERATION (870-881)		37,703,997	37,703,997
MAINTENANCE				
885	MAINTENANCE SUPERVISION		918,183	918,183
886	MAINTENANCE OF STRUCTURES		365,695	365,695
887	MAINTENANCE OF MAINS		9,506,255	9,506,255
888	MAINTENANCE OF COMPRESSOR EQUIP		-	-
889	MEASUREMENT & REGULATOR STATION EXPENSE - GENERAL		1,095,842	1,095,842
890	MEASUREMENT & REGULATOR STATION EXPENSE - INDUSTRIAL		399,151	399,151
891	MEASUREMENT & REGULATOR STATION EXPENSE - CITY GATE		-	-
892	MAINTENANCE OF SERVICES		3,021,238	3,021,238
893	METER & HOUSE REGULATOR EXPENSE		511,762	511,762
894	MAINTENANCE OF OTHER EQUIP		1,081,281	1,081,281
	TOTAL MAINTENANCE (885-894)		18,896,407	18,896,407
CUSTOMER ACCOUNTS EXPENSE				
901	SUPERVISION		947,322	947,322
902	METER READING EXPENSE		6,004,911	6,004,911

Name of Respondent		This Report is:	Date of Report	Year of Report
COLUMBIA GAS OF OHIO, INC.		<input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) March 31, 2002	Dec. 31, 2002
GAS OPERATING EXPENSES				
Acct. No.	Title of Account		OHIO	ENTIRE SYSTEM
903	CUSTOMER RECORDS		20,211,737	20,211,737
904	UNCOLLECTIBLE ACCOUNTS		24,484,134	24,484,134
905	MISCELLANEOUS CUSTOMER ACCOUNTS EXPENSE		118,292	118,292
	TOTAL CUSTOMER ACCOUNTS EXPENSE (901-905)		\$1,788,396	\$1,788,396
CUSTOMER SERVICE AND INFORMATION EXPENSE				
907	SUPERVISION		1,198,902	1,198,902
908	CUSTOMER ASSISTANCE EXPENSE		6,211,699	6,211,699
909	INFORMATION & INSTRUCTIONAL EXPENSE		-	-
910	MISCELLANEOUS CUSTOMER SERVICE		51,459	51,459
	TOTAL CUSTOMER SERVICE & INFORMATION EXPENSE (907-910)		7,462,060	7,462,060
SALES EXPENSE				
911	SUPERVISION		202,300	202,300
912	DEMONSTRATING & SELLING EXPENSE		63,770	63,770
913	ADVERTISING EXPENSE		18,169	18,169
916	MISCELLANEOUS SALES EXPENSE		-	-
	TOTAL SALES EXPENSE (911-916)		284,239	284,239
ADMIN AND GENERAL EXPENSES				
920	ADMIN AND GENERAL SALARIES		4,169,566	4,169,566
921	OFFICE SUPPLIES AND OTHER		5,235,107	5,235,107
922	ADMIN EXPENSES TRANSFERRED		(186,152)	(186,152)
923	OUTSIDE SERVICES		33,600,810	33,600,810
924	PROPERTY INSURANCE		1,403,445	1,403,445
925	INJURIES AND DAMAGES		3,207,839	3,207,839
926	EMPLOYEE PENSION		19,449,426	19,449,426
927	FRANCHISE REQUIREMENTS		-	-
928	REGULATORY COMMISSION EXPENSE		4,782	4,782
929	DUPLICATE CHARGES		-	-
930.1	GENERAL ADVERTISING		361,132	361,132
930.2	MISCELLANEOUS GENERAL EXPENSES		-	-
931	RENTS		1,779,145	1,779,145
935	MAINTENANCE OF GENERAL PLANT		131,325	131,325
	TOTAL ADMIN AND GENERAL (920-935)		\$9,176,428	\$9,176,428
	TOTAL OPERATING EXPENSES (760-935)		781,082,149	870,330,637

This page has been left blank intentionally.

Schedule:26

TAXES OTHER THAN INCOME		
	TYPE OF TAX:	AMOUNT \$
	Property Taxes	15,425,519
	Gross Receipts Tax	46,722,561
	F.I.C.A.	3,847,602
	Federal Unemployment Insurance	380,131
	State Unemployment Insurance	22,792
	License & Franchise Tax	25,953
	Sales and Use Tax	1,210,602
	Department of Energy	114,528
	Excise Tax	30,020,285
	Utility Commission Fees	1,847,804
	Consumer Counsel Fees	561,815
	Pipeline Safety	67,387
	Total Account 408.1	100,248,979

SCHEDULE: 27

ACCOUNT 142.XX-PIP CUSTOMER ACCOUNTS RECEIVABLE						
(in dollars)						
Month (A)	Balance at End of Previous Year (B)	Transfers From A/C 142 & A/C 144 (C)	Payment From Customers (D)	Transfers To A/C 186/ 182.3 (E)	Other Adjustments (F)	Balance at End of Current Year (G)=(B+C+D-E+OR-F)
January	0	3,580,799	-	3,580,799	-	0
February	0	1,633,164	-	1,633,164	-	0
March	0	3,707,660	-	3,707,660	-	0
April	0	1,658,659	-	1,658,659	-	0
May	0	990,650	-	990,650	-	0
June	0	(2,908,110)	-	(2,908,110)	-	0
July	0	(3,368,997)	-	(3,368,997)	-	0
August	0	(3,616,878)	-	(3,616,878)	-	0
September	0	(4,166,538)	-	(4,166,538)	-	0
October	0	(2,833,467)	-	(2,833,467)	-	0
November	0	27,648	-	27,648	-	0
December	0	3,136,661	-	3,136,661	-	0
TOTAL	0	(2,158,748)	-	(2,158,748)	-	0

NOTE: THIS SCHEDULE IS TO BE FILLED OUT BY COMPANIES THAT CURRENTLY HAVE PIP TARIFF RIDERS IN EFFECT.

SCHEDULE: 28

ACCOUNT 186.XX/182.3XX PIP CUSTOMER DEFERRED ACCOUNTS RECEIVABLE					
(in dollars)					
Month (A)	Balance at End of Previous Year PIP Deferred (B)	Transfers From A/C 142.XX (C)	Recoveries Through Tariff Rider (D)	Other Items (Explain Below) (E)	Balance at End of Current Year PIP Deferred (F)=(B+C-D+E)
January	24,498,350	4,306,675	2,144,198	-	26,660,827
February	26,660,827	2,448,920	2,353,382	-	26,756,365
March	26,756,365	4,274,357	1,969,666	-	29,061,057
April	29,061,057	2,374,556	1,300,498	-	30,135,115
May	30,135,115	754,401	685,076	-	30,204,440
June	30,204,440	(432,379)	397,052	-	29,375,009
July	29,375,009	(801,066)	320,284	-	28,253,659
August	28,253,659	(1,041,847)	291,236	-	26,920,576
September	26,920,576	(1,268,521)	312,414	-	25,339,642
October	25,339,642	(281,902)	1,017,946	-	24,039,793
November	24,039,793	2,768,585	1,596,716	-	25,211,663
December	25,211,663	695,830	2,373,080	-	23,534,413
TOTAL		13,797,609	14,761,546		

NOTE: THIS SCHEDULE IS TO BE FILLED OUT PIP ACCOUNTING INFORMATION FOLLOWING QUESTIONS BELOW ANSWERED BY COMPANIES THAT CURRENTLY HAVE PIP TARIFF RIDERS IN EFFECT.

1. What time period are PIP Accounts Receivable balances aged prior to transfer to the PIP Deferred account? PIP Accounts Receivable balances are immediately transferred to the PIP Deferred account.
2. Do the transfers include Pre-PIP balances? No
3. What Account do you record aged PIP in? 182.3412.12250

SCHEDULE: 29

GENERAL INFORMATION - NATURAL GAS

1. Does the respondent use any process for mixing, reforming or stabilizing the heat content of natural gas?

Yes _____ No X

2. Give location and capacity of mixing, reforming or stabilizing plants.

3. Give a brief description of the process or processes used.

4. Volume of gas mixed, reformed or stabilized by separate plants.

	Plant	Plant	Plant	Plant
Natural Gas Input (M.C.F.)				
Highest Avg. B.T.U. of Input Natural Gas				
Lowest Avg. B.T.U. of Input Natural Gas				
Mixing or Stabilizing Gas Input (M.C.F.)				
Highest Avg. B.T.U. of Mixing or Stabilizing Gas				
Lowest Avg. B.T.U. of Mixing or Stabilizing Gas				
Highest Avg. B.T.U. of Mixed or Stabilized Gas				
Lowest Avg. B.T.U. of Mixed or Stabilized Gas				
Annual Output of Mixed or Stabilized Gas (M.C.F.)				

SCHEDULE: 29

GENERAL INFORMATION - NATURAL GAS

5. Producing Gas Lands and Leaseholds

- a. Number of acres at beginning of year. None.
- b. Leases taken (acres). None.
- c. Leases abandoned (acres). None.
- d. Acres purchased. None.
- e. Acres sold. None.
- f. Acres transferred from non-producing. None.
- g. Number of acres at end of year. None.
- h. Number of wells drilled during year: None.

 - Producing:
 - Non-Productive
- i. Number of wells drilled deeper during year. None.
- j. Number of wells purchased during year. None.
- k. Number of wells sold during year. None.
- l. Number of wells abandoned during the year. None.

6. Non-Producing Gas Lands and Leaseholds

- a. Number of acres at beginning of year. None
- b. Number of acres acquired during year. None.
- c. Number of acres abandoned during year. None.
- d. Number of acres transferred to producing during year. None.
- e. Number of acres at close of year. None
- f. Number of wells drilled during year. None.

Producing
Non-Productive

* See Note on Page 58-B

SUPPLEMENT TO PAGE 59
GENERAL INFORMATION - NATURAL GAS

NAME OF COMPANY	NUMBER CUBIC FT.	PRICE PER MCF	AMOUNT PAID (in \$\$)
ACCOUNT 801 NATURAL			
AZOG INC.	1,384,000	2.71	3,744
B.D.W. PRODUCTION	1,269,000	3.36	4,262
BECK ENERGY CORPORATION	5,255,000	3.38	17,770
BLAUSER ENERGY CORP.	1,617,000	2.20	3,557
BRADY RESOURCES INC	1,675,000	2.20	3,685
CAMERON PRODUCTION CO., INC.	26,162,000	3.56	93,188
CIRCLEVILLE GAS COMPANY	4,308,000	3.53	15,228
CHARLES E PAVLIK	1,023,000	3.43	3,505
COLUMBIA NATURAL RESOURCES INC	7,296,000	3.53	25,779
D. ANDERSON CORP.	30,312,000	3.41	103,451
DOME ENERGI CORP	47,000	4.07	191
EASTLAND ENERGY GROUP INC	11,261,000	3.52	39,617
EVERFLOW-EASTERN INC	34,219,000	3.46	118,566
FRANK A. CSAPO, JR.	27,873,000	3.62	100,952
FUTURE PRODUCTION, INC.	452,000	2.20	994
GREAT LAKES ENERGY	10,859,000	2.20	23,890
GREEN ENERGY COMPANY	695,000	2.20	1,529
H & K ENERGY 1981-A LTD	754,000	2.20	1,659
J D PRODUCING	7,680,000	3.60	27,632
JAMES R. BERNHARDT	20,328,000	3.44	69,999
JUDITH BOWERS	2,456,000	2.20	5,403
KING DRILLING COMPANY	1,902,000	3.50	6,649
LOMAK PETROLEUM INC	10,364,000	2.20	22,801
MIKE MILLER	657,000	2.20	1,445
NATLAND ENERGY CORPORATION	1,692,000	3.49	5,909
NGO DEVELOPMENT CORPORATION	1,420,662,000	3.84	5,450,493
NORTH EAST FUEL INC	2,557,000	3.49	8,919
NORTHSIDE WILDCAT OIL & GAS CO.	3,150,000	0.95	3,000
OXFORD OIL COMPANY	145,511,000	3.54	514,528
PAUL J. OBERMILLER	52,557,000	3.55	186,683
PETRO EVALUATION SERVICES, INC.	209,000	2.20	460
PETRO QUEST INC	18,863,000	3.30	62,219
PUTNEY RIDGE GAS COMPANY, INC.	8,171,000	3.43	28,055
QUALITY OIL & GAS CORPORATION,	26,188,000	3.81	99,776
RANDELL OIL CO.	3,423,000	3.20	10,970
ROBERT E STRIKER	51,000	2.20	112
ROGER C DUPKE OIL CO INC	3,718,000	3.36	12,505
S.H.E.	189,000	2.20	416
TUCO OPERATING PARTNERS INC.	10,949,000	3.23	35,350
TWINOAKS OIL & GAS COMPANY	6,321,000	3.26	20,621
VALLEY DRILLING CO INC	5,439,000	3.51	19,077
VAGEN DRILLING	2,681,000	2.20	5,898
VIKING RESOURCES CORP	8,501,000	3.13	26,589
WAYNE HAMMOND	1,068,000	2.20	2,350
ZIKHA ENERGY	1,019,000	3.56	3,627
TOTAL ACCOUNT 801 - FIELD LINE PURCHASES	1,932,767,000	3.72	7,193,051

ACCOUNT 803 NATURAL GAS TRANSMISSION LINE PURCHASES:

OFS PRODUCER PURCHASES - FLOWING	12,978,321,320	2.66	34,571,177
OFS PRODUCER PURCHASES - SHORT TERM, ERI	24,838,205,000	3.32	82,466,716
ASSET MANAGER - NON GCR COSTS	-	-	1,535,665
OFS PRODUCER PURCHASES, AFFILIATES	-	-	-
OFS TRANSPORTATION, NON-AFFILIATE	-	-	107,898
OFS TRANSPORTATION, AFFILIATES	-	-	597,038

SUPPLEMENT TO PAGE 59
GENERAL INFORMATION - NATURAL GAS

NAME OF COMPANY	NUMBER CUBIC FT.	PRICE PER MCF	AMOUNT PAID (in \$)
SUBTOTAL -OFS PURCHASES	37,816,526,320	3.15	119,278,494
SUBTOTAL - GATHERCO INC			569
SUBTOTAL-COLUMBIA GAS TRANS CORP LOCAL	0	-	0
SUBTOTAL - NON-AFFILIATE PRODUCER PURCHASES	0	-	569
AEP	8,540,727,000	3.38	28,832,686
ALLEGHENY ENERGY	8,053,000	4.60	37,031
AQUILA	2,633,206,000	3.12	8,215,096
ASHLAND	3,881,714,000	3.14	12,194,380
ASSOCIATED GAS SERVICES INC	2,302,852,000	3.62	8,337,292
BP	2,406,657,000	4.50	10,836,032
CARGILL INC.	272,831,000	3.80	1,035,615
CENTRAL CRUDE	3,273,000	4.51	14,756
CINERGY MARKETING AND TRADING	1,180,915,000	4.01	4,740,118
CITIZENS ENERGY FUND PURCHASE	0	-	930,000
CMS ENERGY	161,929,000	3.59	580,733
COLONIAL ENERGY	335,367,000	3.82	1,280,728
CONOCO INC	7,938,731,000	3.33	26,447,240
COOK INLET	350,401,000	4.18	1,463,246
CORAL	211,640,000	4.34	917,650
DYNEGY MARKETING	388,129,000	3.91	1,517,000
EQUITABLE	211,004,000	4.50	949,554
FIRST ENERGY SERVICE	100,442,000	4.10	411,344
IDAHO POWER	163,850,000	3.92	642,700
MARATHON OIL	809,685,000	4.04	3,274,975
MIRANT	15,247,540,000	3.70	56,389,750
NJR ENERGY SERVICES	303,052,000	4.35	1,318,800
NOBLE ENERGY	125,075,000	4.35	544,200
NORAM	5,107,547,000	3.48	17,781,298
OGE ENERGY SERVICES	1,261,903,000	3.94	4,972,424
OXY USA	76,960,000	4.45	342,250
PEPCO GAS SERVICE	4,721,000	3.17	14,945
PETRO-COM ENERGY	250,072,000	3.68	920,400
SEMPRA ENERGY	0	-	898,560
SUPERIOR NATURAL GAS CORPORATION	62,933,000	4.19	263,944
TENNECO GAS MARKETING CO	4,951,832,000	3.64	18,008,657
TENNESSEE GAS PIPELINE COMPANY	(518,000)	2.57	(1,333)
TEXACO	3,983,645,000	4.32	17,204,231
TRACTABEL	1,041,674,000	4.51	4,693,721
TXU	1,091,780,000	2.73	2,981,606
VIRGINIA POWER	3,592,525,000	4.20	15,103,810
WESTERN GAS RESOURCES INC	19,288,000	3.85	74,200
WPS ENERGY SERVICES	76,960,000	4.44	341,400
OTHER	9,620,000	4.34	41,750
FIXED PRICE CONTRACTS	(1,016,007,000)		(5,830,598)
OFS PURCHASES/SYSTEM SUPPLY-CREDIT	(12,978,321,320)	2.66	(34,573,570)
SUBTOTAL - SHORT TERM NON-LOCAL PURCHASES	55,113,686,680	3.89	214,148,619
ANR PIPELINE COMPANY	0	-	990,006
CNG TRANSMISSION CORP	0	-	(15)
PANHANDLE EASTERN PIPELINE COMPANY	0	-	1,946,091

**SUPPLEMENT TO PAGE 59
GENERAL INFORMATION - NATURAL GAS**

NAME OF COMPANY	NUMBER CUBIC FT.	PRICE PER MCF	AMOUNT PAID (in \$\$)
ST. CLAIREVILLE PIPELINE CO	0	-	387,950
TENNESSEE GAS PIPELINE COMPANY	0	-	1,612,148
YORK PIPELINE	0	-	8,810
SUBTOTAL - TRANSPORTATION, NON-AFFILIATES	0	-	4,944,990
TRANSPORTATION, AFFILIATES	0	-	105,115,183
TRANSPORTATION RETAINAGE	(3,924,404,000)	-	0
CNG TRANSMISSION CORP	0	-	2,432
PANHANDLE EASTERN PIPELINE COMPANY	0	-	427,606
SUBTOTAL - STORAGE CHARGES, NON-AFFILIATES	0	-	430,038
STORAGE CHARGES, AFFILIATES	0	-	47,938,158
STORAGE RETAINAGE	(1,097,285,000)	-	0
STORAGE ASSET MANAGER	0	-	(1,535,665)
AFFILIATE PURCHASES	569,394,000	2.31	1,316,430
TOTAL ACCOUNT 803 - TRANSMISSION LINE PURCHASES	88,477,918,000	5.56	491,636,815
ACCOUNT 804 NATURAL GAS CITY GATE PURCHASES:			
GATHERCO INC	2,601,103,000	3.11	8,086,665
SUBTOTAL - CITY GATE GAS PURCHASES	2,601,103,000	3.11	8,086,665
COENERGY TRADING CO	3,425,861,000	7.48	25,627,448
CNR	95,000	121.64	11,556
OGE	39,004,000	3.80	148,278
ASSOC. GAS	67,510,000	3.89	262,500
SEMPRA ENERGY	175,240,000	2.78	486,836
RELIANT	49,000	3.65	179
OTHER	1,848,161,000	1.23	2,280,745
SUBTOTAL - NON-AFFILIATE S/T PURCHASES	5,555,920,000	5.19	28,817,541
DYNEGY	4,804,000	3.54	17,000
MIRANT	367,456,000	3.28	1,203,780
OGE	5,771,000	3.64	21,000
SEMPRA	101,157,000	2.69	271,950
WPS ENERGY	16,350,000	3.55	58,100
SUBTOTAL - OFS PURCHASES	495,538,000	3.17	1,571,830
TOTAL ACCOUNT 804 NATURAL GAS CITY GATE PURCHASES	8,652,561,000	4.45	38,476,036
ACCOUNT 805 OTHER GAS PURCHASES:			
DEFERRED PURCHASED GAS ADJUSTMENT	0	-	(64,330,556)
DEFERRED UNBILLED	0	-	19,929,000
DEFERRED IMBALANCES	0	-	(3,497,298)
CONTRACT COST REDUCTION ARRANGEMENTS	0	-	(47,070,916)

**SUPPLEMENT TO PAGE 59
GENERAL INFORMATION - NATURAL GAS**

NAME OF COMPANY	NUMBER CUBIC FT.	PRICE PER MCF	AMOUNT PAID (in \$\$)
TOTAL ACCOUNT 805 OTHER GAS PURCHASES	0	-	(94,969,770)
ACCOUNT 806 EXCHANGE GAS:			
NON-AFFILIATE IMBALANCES	45,845,740,300	3.56	163,086,885
AFFILIATE IMBALANCES -	6,082,478,770	-	19,006,151
TOTAL ACCOUNT 806 EXCHANGE GAS	51,928,219,070	3.51	182,093,036
ACCOUNT 808 STORED GAS:			
GAS WITHDRAWN FROM STORAGE- DEBIT	54,548,663,000	5.67	309,143,638
GAS DELIVERED TO STORAGE- CREDIT	(62,220,233,000)	5.52	(343,732,875)
TOTAL ACCOUNT 808 - STORAGE	(7,671,570,000)	4.51	(34,589,237)
ACCOUNT 813 EXCHANGE FEES:			
FEES AFFILIATED	0	-	14,431
TRANSITION CAPACITY COST EXPENSE	0	-	98,435,302
TOTAL ACCOUNT 813 - EXCHANGE FEES	0	-	98,449,733
TOTAL GAS PURCHASED	143,319,895,070	4.80	688,289,665

SCHEDULE: 29

GENERAL INFORMATION - NATURAL GAS

14. Number of cubic feet gas brought into Ohio.
 These volumes were brought into Ohio on Columbia Gas of Ohio's behalf via common carriers:
 System Supply: 103,075,064,000 cubic feet
 Non-Traditional Sales: 132,601,530 cubic feet
 Gas Transportation Services: 191,310,752,485 cubic feet

15. Number of cubic feet gas sold outside of Ohio.
 37,445,194,470 cubic feet

16. Number of gallons of gasoline produced during year. None

17. Number of new wells drilled during year. None.

	Productive	Non-Productive	Total
a. Ohio			
b. Entire Company			

SCHEDULE: 30

EMPLOYEE COMPENSATION							
	Number of Employees as of December 31			Total Compensation for Year Ending December 31	Distribution of Wages		
	Male	Female	Total		Operation & Maintenance Accounts	Construction	Other (Specify) **
Part-time Employees	0	1	1	117,020	98,258	11,802	6,960
Full-time Employees	785	417	1202	72,019,270	49,447,472	14,185,744	8,366,054
* TOTAL ALL EMPLOYEES	785	418	1203	72,136,290	49,565,730	14,197,546	8,373,014
<p>* Excludes General Office employees who did not contribute to the respondent's gas operations. ** See Page 61-A</p>							

SCHEDULE: 31

AFUDC RATE USED DURING YEAR & CALCULATION OF RATE
AFUDC Rate(s) used during year. <u>2.67%</u>
Calculation AFUDC rate(s) used: See Page 61-A

SCHEDULE: 32

NUMBER OF CUSTOMERS	
Type of Customers	Number of Customers
Residential	858,701
Commercial	66,355
Industrial	1,427
Transportation	466,685
Public Authorities	-
Interdepartmental	-
Ultimate Consumers	-
Sales for Resale	-
Special Contract	-
Miscellaneous	-
Other:	1
TOTAL	1,393,169

SCHEDULE: 30

EMPLOYEE COMPENSATION					
Distribution of Wages - Other					
	Severance Accrual	Clearing Accounts	Vacation & N-P Time Net	Misc.	Total Other Wages
Part-time Employees	2,634	1,314	2,536	477	6,960
Full-time Employees	<u>3,165,952</u>	<u>1,579,237</u>	<u>3,047,767</u>	<u>573,097</u>	<u>8,366,054</u>
Total All Employees	<u>3,168,586</u>	<u>1,580,551</u>	<u>3,050,303</u>	<u>573,574</u>	<u>8,373,014</u>

SCHEDULE: 31

CALCULATION OF AFUDC					
1. Components of Formula (Derived from actual book balances and actual cost rates): *					
Line No.	Title (a)	Amount (in 000s) (b)	Capitalization Ratio (%) (c)	Cost Rate % (d)	
(1)	Average Short-Term Debt	S 285,170			
(2)	Average Short-Term Interest	I 7,610		s 2.67%	
(3)	Long-Term Debt	D 1,356,886	38.40%	d 8.44%	
(4)	Average monthly LT Interest	LI 9,530	-	p -	
(5)	Common Equity	C 2,177,088	61.60%	c 12.98%	
(6)	Total Capitalization	3,533,974	100.00%		
(7)	Average Construction Work in Progress Balance	W 142,628			
2. Gross Rate for Borrowed Funds		I/S			
3. Gross Rate for Other Funds		LI/D * 12			
4. Weighted Average Rate Actually Used for the Year:					
a. Rate for Borrowed Funds		2.67%			
b. Rate of Other Funds		-	0.00%		

* Amounts used in computation are based on consolidated capitalization and consolidated costs rates of Columbia Energy Group and its subsidiaries.

SCHEDULE: 33

REVENUE, CUSTOMER, CONSUMPTION, AND GAS TRANSPORTATION											
DESCRIPTION	Residential Sales	Residential Transportation	Commercial Sales	Commercial Transportation	Industrial Sales	Industrial Transportation	Other Sales	Other Transportation	Subtotal		TOTAL Sales & Transportation
									Sales	Transportation	
\$Revenue	632,288,190	104,919,387	128,204,318	63,778,586	3,875,856	37,827,236	2,695	-	764,371,059	206,525,209	970,896,268
Sales MCF	76,347,499	44,332,395	16,494,989	47,649,016	594,605	105,862,269	353	-	93,437,446	197,843,680	291,281,126
Customers	858,701	412,271	66,355	47,242	1,427	7,172	1	-	926,484	466,685	1,393,169
MCF/Month	6,362,292	3,694,366	1,374,582	3,970,751	49,550	8,821,856	29	-	7,786,454	16,486,973	24,273,427
\$ Revenue/MCF	8.2817	2.3667	7.7723	1.3385	6.5184	0.3573	7.6348	-	8.1806	1.0439	3.3332
\$ Average GCR/MCF	5.4906	N/A	5.4906	N/A	5.4906	N/A	5.4906	N/A	5.4906	N/A	N/A

* The above schedule includes unbilled sales and volumes

SCHEDULE: 34

STATEMENT OF INTRASTATE GROSS EARNINGS (REVENUE)**FOR OHIO AT CLOSE OF YEAR**

("Intrastate means from one point in Ohio to another point in Ohio,
or wholly within Ohio.")

(For the uses and purposes designated in Revised Code Section 4905.10,
assessment for maintaining the Department of the
Public Utilities Commission of Ohio.)

Acct. No.	Item	Total (in dollars) (1)	Interstate (in dollars) (2)	Intrastate (in dollars) (3) = (1) - (2)
400	Gas Operating Revenues	1,076,339,562	164,015,069	912,324,493
411.6	Gains from Disposition of Utility Property	-	-	-
412	Revenue from Gas Plant Leased to Others	-	-	-
414	Other Util. Oper. Income	-	-	-
415	Revenues from Merch., Jobbing & Contract Work	-	-	-
417	Revenue from Nonutil. Oper.	4,150,878	1,083,333	3,067,545
418	Nonoper. Rental Income	337,269	-	337,269
418.1	Equity in Earnings of Subsid. Co	-	-	-
419	Interest & Dividend Income	-	-	-
421	Misc. Nonoper. Revenue	(3)	-	(3)
421.1	Gains from Disp. of Prop.	-	-	-
433	Extraordinary Income	-	-	-
	SUBTOTAL	1,080,827,706	165,098,402	915,729,304
483	Earnings or Receipts from Sales for Resale	()	()	()
	TOTAL	1,080,827,706	165,098,402	915,729,304

NOTE: Total column should agree with Revenue reported on Schedule 5 and Schedule 24

SCHEDULE: 35

IN ORDER TO ENSURE THAT PUCO CORRESPONDENCE IS DIRECTED TO THE APPROPRIATE PERSON AT THE CORRECT ADDRESS, PLEASE COMPLETE THE FOLLOWING.

Name, Title, Address, and Phone Number of the Company's Contact Persons to Receive Entries and Orders from the Docketing Division

Robert G. Kriner Controller - Distribution Segment
Name Title

200 Civic Center Drive, Columbus, Ohio 43215
Address

(614) 460-5900
Phone Number (Including Area Code)

Name, Title, Address, and Phone Number of Person to whom Invoice should be directed

Robert G. Kriner Controller - Distribution Segment
Name Title

200 Civic Center Drive, Columbus, Ohio 43215
Address

(614) 460-5900
Phone Number (Including Area Code)

Name and Address of the President

R. C. Skaggs, Jr. President and Chief Executive Officer
Name President

200 Civic Center Drive, Columbus, Ohio 43215
Address

VERIFICATION

The foregoing report must be verified by the President or Chief Officer of the company. The oath required may be taken before any person authorized to administer an oath by the laws of the State in which the same is taken.

OATH

State of Ohio
County of Franklin

Robert C. Skaggs, Jr. makes oath and says that
(Insert here the name of the affiant.)

he is Chief Executive Officer and President
(Insert here the name of the deponent.)

of Columbia Gas of Ohio, Inc.
(Insert here the exact legal title or name of the respondent.)

that he has examined the foregoing report; that to the best of his knowledge, information, and belief, all statements of fact contained in the said report are true and the said report is a correct statement of the business and affairs of the above-named respondent in respect to each and every matter set forth therein during the period from and including January 1, 2002, to and including December 31, 2002.

Robert Skaggs
(Signature of affiant.)

State of Ohio
County of Franklin

The foregoing was sworn to and subscribed before me, a Notary Public, by Robert C. Skaggs, Jr., in his capacity as the President of Columbia Gas of Ohio, Inc., this 28th day of April, 2003.

Sharon L. Booth



SHARON LEE BOOTH
NOTARY PUBLIC, STATE OF OHIO
MY COMMISSION EXPIRES 11-09-07