

**NISOURCE INC.
REPORTING AND DISCLOSURE COMPLIANCE
STATEMENT**

In compliance with Section 110 of the Employee Retirement Income Security Act of 1974 ("ERISA") and the Department of Labor regulations thereunder, set forth in Section 2520.104-23, NiSource Inc. is filing this Reporting and Disclosure Compliance Statement and in connection herewith provides the following information:

EMPLOYER: NiSource Inc. **2520043381470**

ADDRESS: 801 E. 86th Avenue
Merrillville, Indiana 46410
Attention: LaNette Zimmerman

EMPLOYER IDENTIFICATION
NUMBER: 35-0552990

PLAN NAMES: Pension Restoration Plan for NiSource
Inc. and Affiliates ("Pension
Restoration Plan")
Savings Restoration Plan for NiSource
Inc. and Affiliates ("Savings Restoration
Plan")

NUMBER OF PLANS: Two (2)

NUMBER OF EMPLOYEES
PARTICIPATING IN PLANS: Pension Restoration Plan 75
Savings Restoration Plan 50

NiSource Inc. maintains the above-named unfunded Plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.

NiSource Inc. will provide the Plan document to the Secretary of Labor upon request, as required by Section 104(a)(1) of ERISA.

NISOURCE INC.

By: 
LaNette Zimmerman

Title: Executive Vice President of Human
Resources and Communications

Dated: , 2004



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July 20, 2004

VIA FEDERAL EXPRESS

Top Hat Plan Exemption
Employee Benefits Security Administration
Room N-1513
U.S. Department of Labor
200 Constitution Avenue NW
Washington, D.C. 20210

**RE: Pension Restoration Plan for NiSource Inc. and Affiliates
Savings Restoration Plan for NiSource Inc. and Affiliates**

Dear Sir/Madam:

On behalf of NiSource Inc. and pursuant to Section 110 of the Employee Retirement Income Security Act of 1974 and the Department of Labor regulations thereunder, set forth in Section 2520.104-23, I am submitting the enclosed Reporting and Disclosure Compliance Statement for the Pension Restoration Plan for NiSource Inc. and Affiliates and Savings Restoration Plan for NiSource Inc. and Affiliates ("Statement"). I have also enclosed an extra copy of the Statement. Please stamp this copy to indicate your receipt of this Statement and return it in the enclosed envelope.

If you have any questions concerning this submission, please contact me.

Sincerely,

Charlene M. Kelly

Enclosures

cc: LaNette Zimmerman (w/encs.)
Steven A. Barkausas (w/encs.)
Neal A. Mancoff (w/encs.)

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Top Hat Plan Exemption
Employee Benefits Security Administration
Room N 1513
U.S. Department of Labor
200 Constitution Avenue NW
Washington, D.C. 20210

VIA FEDERAL EXPRESS

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Part # 154250-354 NHTT 5-04



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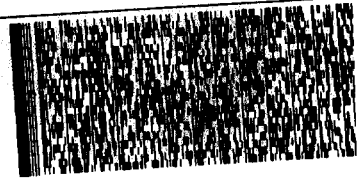
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TOP HAT PLAN EXEMPTION
U.S. DEPARTMENT OF LABOR
200 CONSTITUTION AVENUE NW
WASHINGTON, DC 20210

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