



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

July 22, 2010

*By U.S. Mail and facsimile to 219-647-6100*

Mr. Robert C. Skaggs, Jr.  
Chief Executive Officer  
NiSource Inc.  
801 East 86<sup>th</sup> Avenue  
Merrillville, Indiana 46410

**Re: NiSource Inc**  
**Form 10-K for the Fiscal Year Ended December 31, 2009**  
**Filed February 26, 2010**  
**File No. 001-16189**

Dear Mr. Skaggs:

We have completed our review of your filing and do not have any further comments at this time.

Sincerely,  
/s/ Andrew Mew  
Accounting Branch Chief