



DIVISION OF  
CORPORATION FINANCE

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

January 31, 2012

Via E-mail

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

**Re: NiSource Inc.  
Form 10-K for Fiscal Year Ended December 31, 2010  
Filed February 28, 2011  
File No. 001-16189**

Dear Mr. Skaggs:

We have completed our review of your filings. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filing and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing include the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Mara L. Ransom

Mara L. Ransom  
Assistant Director