

NATIONAL FUEL GAS CO  
 Form U-9C-3  
 February 28, 2005

**UNITED STATES  
 SECURITIES AND EXCHANGE COMMISSION**

Washington, D.C. 20549

FORM U-9C-3  
 QUARTERLY REPORT PURSUANT TO RULE 58  
 For the Quarterly Period Ending December 31, 2004

National Fuel Gas Company  
 (Name of Registered Holding Company)

6363 Main Street  
 Williamsville, New York 14221  
 (Address of Principal Executive Offices)

Inquiries concerning this Form U-9C-3 may be directed to:

James R. Peterson  
 Assistant Secretary  
 National Fuel Gas Company  
 6363 Main Street  
 Williamsville, New York 14221  
 (716) 857-7702

**ITEM 1 ORGANIZATION CHART**

| <b>Name of Reporting Co.</b>  | <b>Energy or Gas Related</b> | <b>Date of Organization</b> | <b>State of Organization</b> | <b>Percentage of Voting Securities</b> | <b>Nature of Business Held</b>   |
|-------------------------------|------------------------------|-----------------------------|------------------------------|--|--|
| National Fuel Gas Company     | Holding                      | 1902                        | New Jersey                   | 100%                                   | Holds all voting securities of the reporting companies, directly or indirectly, except as indicated below.   |
| Horizon LFG, Inc.             | Gas                          | 1997                        | New York                     | 100%                                   | National Fuel Gas Company is an integrated natural gas operation engaged in owning and holding securities issued by its subsidiaries.  |
| Seneca Resources Corporation  | Holding                      | 1913                        | Pennsylvania                 | 100%                                   | Holds sole membership interest in Toro Partner, LLC and 1% general partnership interest in Toro Partners, LP.  |
| Roystone Gas Processing Plant | Gas                          | 1994                        | Pennsylvania                 | 50% (general partnership)              | Holds a 50% general partnership interest in the Roystone Gas Processing Plant and a 33% general partnership interest in the Kane Gas Processing Plant, which were acquired pursuant to Rule 58; holds a non-voting ownership interest in Highland Forest Resources, Inc. |
| Kane Gas Processing Plant     | Gas                          | 2001                        | Pennsylvania                 |  | Processes natural gas and sells natural gas liquids.   |

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| Name of Reporting Co.                  | Energy or Gas Related | Date of Organization | State of Organization | Percentage of Voting Securities<br>33% (general partnership) | Nature of Business Held   |
|--|-----------------------|----------------------|-----------------------|--|---|
| Horizon Power, Inc.                    | Holding               | 1995                 | New York              | 100%   | Processes natural gas and sells natural gas liquids.  |
| Seneca Energy II, LLC                  | Energy                | 2000                 | New York              | 50%  | Holds a 50% limited liability company interest in each of Seneca Energy II, LLC and Model City Energy, LLC. |
| Model City Energy, LLC                 | Energy                | 2000                 | New York              | 50%  | Landfill gas-powered electric generation.   |
| Highland Forest Resources, Inc.        | Holding               | 2003                 | New York              | 100%   | Landfill gas-powered electric generation.   |
| Empire State Pipeline Company LLC      | Gas                   | 2003                 | New York              | 100%   | Holds sole membership interest in Empire State Pipeline Company LLC and St. Clair Pipeline Company LLC.     |
| St. Clair Pipeline Company LLC         | Gas                   | 2003                 | New York              | 100%   | Holds a 50% joint venture interest in Empire State Pipeline.  |
| Empire State Pipeline Toro Partner LLC | Gas                   | 2003                 | Delaware              | 100%   | Holds a 50% joint venture interest in Empire State Pipeline.  |
| Toro Partners, LP                      | Gas                   | 1999                 | Texas                 | 100%   | Natural gas pipeline.   |
| Toro Energy of Indiana, LLC            | Gas                   | 2000                 | Texas                 | 100%   | Holds a 99% limited partnership interest in Toro Partners, LP.  |
| Toro Energy of Kentucky, LLC           | Gas                   | 1999                 | Delaware              | 100%   | Holds sole membership interests in Toro operating LLCs.   |
| Toro Energy of Maryland, LLC           | Gas                   | 1999                 | Texas                 | 100%   | Gas marketing and related activities.   |
| Toro Energy of Michigan, LLC           | Gas                   | 1999                 | Delaware              | 100%   | Gas marketing and related activities.   |
| Toro Energy of Missouri, LLC           | Gas                   | 1999                 | Texas                 | 100%   | Gas marketing and related activities.   |
| Toro Energy of Ohio, LLC               | Gas                   | 1999                 | Delaware              | 100%   | Gas marketing and related activities.   |
| Toro Energy of Ohio-American, LLC      | Gas                   | 2001                 | Texas                 | 100%   | Gas marketing and related activities.   |
| Toro Energy of Ohio-Statewide, LLC     | Gas                   | 1999                 | Delaware              | 100%   | Gas marketing and related activities.   |

**NARRATIVE DESCRIPTION:**

National Fuel Gas Company, Seneca Resources Corporation ( Seneca Resources ), Horizon Power, Inc. ( Power, an exempt wholesale generator) and Highland Forest Resources, Inc. ( Highland ) are not reporting companies but are included in this Item 1 because they hold, directly or indirectly, voting securities issued by reporting companies as indicated above.

During the quarter ended December 31, 2004, the reporting companies engaged in the following activities:

Horizon LFG ( Horizon LFG ) retained its interest in Toro Partner LLC. Horizon LFG and Toro Partner LLC retained their interests in Toro Partners, LP, which engaged in natural gas marketing and related activities through eight wholly owned limited liability companies.

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Roystone Gas Processing Plant ( Roystone ) and Kane Gas Processing Plant ( Kane ) engaged in processing natural gas and selling natural gas liquids during the quarter.

Seneca Energy II, LLC ( Seneca Energy ) and Model City Energy, LLC ( Model City ), each a qualifying facility under the Public Utility Regulatory Policies Act of 1978, as amended, engaged in electric generation activities.

Empire State Pipeline Company LLC ( ESPC ) and St. Clair Pipeline Company LLC ( SCPC ) each held a 50% joint venture interest in Empire State Pipeline ( Empire ), which engaged in natural gas transportation activities during the quarter.

### ITEM 2 ISSUANCE OF SECURITIES AND CAPITAL CONTRIBUTIONS

| Company Issuing Stock | Type of Security Issued | Principal Amount of Security | Issue or Renewal | Cost of Capital | Person to Whom Security Was Issued | Collateral Given With Security | Consideration Received for Each Security |
|-----------------------|-------------------------|------------------------------|------------------|-----------------|------------------------------------|--------------------------------|--|
|-----------------------|-------------------------|------------------------------|------------------|-----------------|------------------------------------|--------------------------------|--|

No transactions this quarter

| Company Contributing Capital    | Company Receiving Capital       | Amount of Capital Contribution |
|---------------------------------|---------------------------------|--------------------------------|
| Highland Forest Resources, Inc. | Empire State Pipeline, LLC      | \$750,000                      |
| Highland Forest Resources, Inc. | St. Clair Pipeline Company, LLC | \$750,000                      |
| Empire State Pipeline, LLC      | Empire State Pipeline           | \$750,000                      |
| St. Clair Pipeline Company LLC  | Empire State Pipeline           | \$750,000                      |

### ITEM 3 -ASSOCIATE TRANSACTIONS

#### PART 1 TRANSACTIONS PERFORMED BY REPORTING COMPANY ON BEHALF OF ASSOCIATE COMPANIES

| Reporting Co. Rendering Services | Associate Co. Receiving Services | Types of Services Rendered | Direct Costs Charged | Indirect Costs Charged | Cost of Capital | Total Amount Billed |
|----------------------------------|----------------------------------|----------------------------|----------------------|------------------------|-----------------|---------------------|
| Roystone                         | Seneca Resources                 | Natural gas processing     | \$0                  | \$0                    | \$0             | \$0                 |
| Kane                             | Supply                           | Natural gas processing     | \$7,980              | \$0                    | \$0             | \$7,980             |

Empire provided regulated natural gas transportation services to its associate companies, National Fuel Gas Distribution Corporation ( Distribution ) and National Fuel Resources, Inc., pursuant to Empire s NYPS&C tariff, but such services are exempted transactions pursuant to Rule 81 under the Public Utility Holding Company Act of 1935 (17 CFR Sec. 250.81).

#### PART 2 TRANSACTIONS PERFORMED BY ASSOCIATE COMPANIES ON BEHALF OF REPORTING COMPANY

| Associate Co. Rendering Services | Reporting Co. Receiving Services | Types of Services Rendered                                     | Direct Costs Charged | Indirect Costs Charged | Cost of Capital | Total Amount Billed |
|----------------------------------|----------------------------------|--|----------------------|------------------------|-----------------|---------------------|
| Supply                           | Empire                           | Managerial, financial, legal and other similar services.       | \$4,650              | \$0                    | \$0             | \$4,650             |
| Supply                           | Empire                           | Operational, maintenance, administrative and similar services. | \$180,347            | \$0                    | \$0             | \$180,347           |
| Supply                           | Toro LP                          | Accounting and administrative services.                        | \$140                | \$0                    | \$0             | \$140               |
| Supply                           | Horizon LFG                      | Accounting and administrative services.                        | \$139                | \$0                    | \$0             | \$139               |
| Distribution                     | Empire                           | Operational, administrative and                                | \$203,176            | \$0                    | \$0             | \$203,176           |

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| Associate Co.<br>Rendering Services | Reporting Co.<br>Receiving Services | Types of Services<br>Rendered           | Direct<br>Costs<br>Charged | Indirect<br>Costs Charged | Cost of Capital | Total Amount<br>Billed |
|-------------------------------------|-------------------------------------|---|----------------------------|---------------------------|-----------------|------------------------|
| Distribution                        | Toro LP                             | Accounting and administrative services. | \$16,811                   | \$0                       | \$0             | \$16,811               |
| Distribution                        | Horizon LFG                         | Accounting and administrative services. | \$12,622                   | \$0                       | \$0             | \$12,622               |
| Horizon Energy Development, Inc.    | Toro LP                             | Accounting and administrative services. | \$107,906                  | \$0                       | \$0             | \$107,906              |

**ITEM 4 SUMMARY OF AGGREGATE INVESTMENT**

Investments in Energy-Related Companies:

Confidential Treatment requested pursuant to Rule 104(b)

Investments in Gas-Related Companies:

Confidential Treatment requested pursuant to Rule 104(b)

**ITEM 5 OTHER INVESTMENTS**

| Major Line of Energy-Related Business | Other Investment in last U-9C-3 Report | Other Investment in This U-9C-3 Report | Reason For Difference in Other Investment |
|---------------------------------------|--|--|---|
| NONE                                  |  |  |   |

**ITEM 6 - FINANCIAL STATEMENTS AND EXHIBITS**

A. FINANCIAL STATEMENTS:

|                                    |  |
|------------------------------------|--|
| Balance Sheet for Horizon LFG      | Confidential treatment requested pursuant to Rule 104(b) |
| Income Statement for Horizon LFG   | Confidential treatment requested pursuant to Rule 104(b) |
| Balance Sheet for Roystone         | Confidential treatment requested pursuant to Rule 104(b) |
| Income Statement for Roystone      | Confidential treatment requested pursuant to Rule 104(b) |
| Balance Sheet for Seneca Energy    | Confidential treatment requested pursuant to Rule 104(b) |
| Income Statement for Seneca Energy | Confidential treatment requested pursuant to Rule 104(b) |
| Balance Sheet for Model City       | Confidential treatment requested pursuant to Rule 104(b) |
| Income Statement for Model City    | Confidential treatment requested pursuant to Rule 104(b) |
| Balance Sheet for Empire           | Confidential treatment requested pursuant to Rule 104(b) |
| Income Statement for Empire        | Confidential treatment requested pursuant to Rule 104(b) |
| Balance Sheet for Kane             | Confidential treatment requested pursuant to Rule 104(b) |
| Income Statement for Kane          | Confidential treatment requested pursuant to Rule 104(b) |

B. EXHIBITS:

Certificate stating that a copy of the report for the previous quarter has been filed with interested state commissions: EXHIBIT A

**SIGNATURES**

Pursuant to the requirements of the Public Utility Holding Company Act of 1935, National Fuel Gas Company has duly caused this report to be signed and authorized on its behalf by the undersigned.

Dated: February 28, 2005

NATIONAL FUEL GAS COMPANY

By: /s/ James R. Peterson  
James R. Peterson  
Assistant Secretary

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EXHIBIT A

NATIONAL FUEL GAS COMPANY  
CERTIFICATE

The undersigned certifies that he is the duly designated and acting Assistant Secretary of National Fuel Gas Company, a New Jersey Corporation, and that the report on Form U-9C-3 for the previous quarter was filed with National Fuel Gas Company's interested State Commissions whose names and addresses are listed below:

State of New York Public Service Commission  
3 Empire State Plaza  
Albany, New York 12223-1350

Pennsylvania Public Utility Commission  
P.O. Box 3265  
North Office Building  
Harrisburg, Pennsylvania 17120

IN WITNESS WHEREOF, I have hereunto set my hand as of the 28<sup>th</sup> day of February, 2005.

/s/ James R. Peterson  
James R. Peterson  
Assistant Secretary