

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%	National Fuel Gas Company is an integrated natural gas operation engaged in owning and holding securities issued by its subsidiaries.
Horizon LFG, Inc.	Gas	1997	New York	100%	Holds sole membership interest in Toro Partner, LLC and 1% general partnership interest in Toro Partners, LP.
Seneca Resources Corporation	Holding	1913	Pennsylvania	100%	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.
Roystone Gas Processing Plant	Gas	1994	Pennsylvania	50% (general partnership)	Processes natural gas and sells natural gas liquids.
Kane Gas Processing Plant	Gas	2001	Pennsylvania		

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Name of Reporting Co.	Energy or Gas Related	Date of Organization	State of Organization	Percentage of Voting Securities 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
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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. Rendering Services	Reporting Co. Receiving Services	Types of Services Rendered	Direct Costs Charged	Indirect Costs Charged	Cost of Capital	Total Amount 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