

NATIONAL FUEL GAS CO
Form U-9C-3
March 01, 2004

**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, 2003

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

Name of Reporting Co.	Energy or Gas Related	Date of Organization	State of Organization
National Fuel Gas Company	Holding	1902	New Jersey
Seneca Independence Pipeline Company	Gas	1996	Delaware
Niagara Independence Marketing Company	Holding	1997	Delaware
DirectLink Gas Marketing Company	Gas	1997	Delaware
Upstate Energy Inc.	Gas	1997	New York
Seneca Resources Corporation	Holding	1913	Pennsylvania

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Roystone Gas Processing Plant	Gas	1994	Pennsylvania
Kane Gas Processing Plant	Gas	2001	Pennsylvania
Horizon Power, Inc.	Holding	1995	New York
Seneca Energy II, LLC	Energy	2000	New York
Model City Energy, LLC	Energy	2000	New York
Highland Forest Resources, Inc.	Holding	2003	New York
Empire State Pipeline Company LLC	Gas	2003	New York
St. Clair Pipeline Company LLC	Gas	2003	New York
Empire State Pipeline	Gas	2003	New York
Toro Partner LLC	Gas	2003	Delaware
Toro Partners, LP	Gas	1999	Texas
Toro Energy of Indiana, LLC	Gas	2000	Texas
Toro Energy of Kentucky, LLC	Gas	1999	Delaware
Toro Energy of Maryland, LLC	Gas	1999	Texas
Toro Energy of Michigan, LLC	Gas	1999	Delaware
Toro Energy of Missouri, LLC	Gas	1999	Texas
Toro Energy of Ohio, LLC	Gas	1999	Delaware
Toro Energy of Ohio-American, LLC	Gas	2001	Texas
Toro Energy of Ohio-Statewide, LLC	Gas	1999	Delaware

NARRATIVE DESCRIPTION:

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National Fuel Gas Company, Niagara Independence Marketing Company (Niagara) 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, 2003, the reporting companies engaged in the following activities:

Seneca Independence Pipeline Company (SIP) held a 33 1/3% general partnership interest in Independence Pipeline Company, pursuant to approval by the SEC under the Public Utility Holding Company Act of 1935 (see File 70-9117, HCAR No. 35-26840). SIP's transactions this quarter are described in its financial statements at Item 6. Independence Pipeline Company was dissolved in September 2002 and its affairs wound up during the quarter ended December 31, 2003.

Niagara held a 33 1/3% interest in DirectLink Gas Marketing Company (DirectLink). Niagara's and DirectLink's transactions this quarter are described in their financial statements at Item 6. DirectLink was dissolved and its affairs wound up during the quarter ended December 31, 2003.

Upstate Energy Inc. (Upstate) retained its interest in Toro Partner LLC. Upstate 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.

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 o
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No transactions this quarter

Company Contributing Capital

Company Receiving Capital

No transactions this quarter

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

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Roystone	Seneca Resources	Natural gas processing	\$0
Kane	Seneca Resources	Natural gas processing	\$10,197

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 NYPSC 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
Supply	Empire	Managerial, financial, legal and other similar services.	\$4,525	\$0
Supply	Empire	Operational, maintenance, administrative and similar services.	\$107,060	\$0
Supply	Toro	Accounting and administrative services.	\$3,733	\$0
Supply	Upstate	Accounting and administrative services.	\$1,566	\$0
Distribution	Empire	Operational, administrative and similar services.	\$200,416	\$0
Distribution	Toro	Accounting and administrative services.	\$17,284	\$0
Distribution	Upstate	Accounting and administrative services.	\$934	\$0

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 Report
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NONE

ITEM 6- FINANCIAL STATEMENTS AND EXHIBITS

A. FINANCIAL STATEMENTS:

Balance Sheet for SIP	Confidential treatment requested pursuant to Rule 104(b)
Income Statement for SIP	Confidential treatment requested pursuant to Rule 104(b)
Balance Sheet for Niagara	Confidential treatment requested pursuant to Rule 104(b)
Income Statement of Niagara	Confidential treatment requested pursuant to Rule 104(b)
Balance Sheet for DirectLink	Confidential treatment requested pursuant to Rule 104(b)
Income Statement for DirectLink	Confidential treatment requested pursuant to Rule 104(b)
Balance Sheet for Upstate	Confidential treatment requested pursuant to Rule 104(b)
Income Statement for Upstate	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: March 1, 2004

NATIONAL FUEL GAS COMPANY

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

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 1st day of March, 2004.

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