

NATIONAL FUEL GAS CO  
Form 35-CERT  
May 26, 2005

UNITED STATES OF AMERICA  
Before the  
SECURITIES AND EXCHANGE COMMISSION

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In the Matter of

NATIONAL FUEL GAS COMPANY  
NATIONAL FUEL GAS SUPPLY CORPORATION  
EMPIRE STATE PIPELINE  
NATIONAL FUEL RESOURCES, INC.  
SENECA RESOURCES CORPORATION  
HORIZON LFG, INC. (formerly known as  
UPSTATE ENERGY INC.)

SECOND  
CERTIFICATE  
PURSUANT TO  
RULE 24

File No. 70-10168  
(Public Utility Holding Company Act of 1935)

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THIS IS TO CERTIFY, pursuant to Rule 24, that certain transactions proposed by National Fuel Gas Company ( National ), and its subsidiary, Seneca Resources Corporation ( Seneca ), in the Application-Declaration on Form U-1, as amended ( Application-Declaration ), in SEC File No. 70-10168, have been carried out in accordance with the terms and conditions of, and for the purposes as represented by, said Application-Declaration, and the Order of the Securities and Exchange Commission (HCAR No. 35-27790 dated December 30, 2003) with respect thereto, as amended.

I. Foreign Energy Affiliates Acquired

During the six months ended March 31, 2005, no new "Foreign Energy Affiliates" were acquired. National's only Foreign Energy Affiliate is Seneca Energy Canada Inc., an Alberta, Canada corporation.

II. Aggregate Investment in Foreign Energy Affiliates

The amount of National s aggregate investment in Foreign Energy Affiliates as of March 31, 2005 was \$257,872,940.

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IN WITNESS WHEREOF, the undersigned companies have caused this Certificate to be executed as of this 26th day of May, 2005.

**NATIONAL FUEL GAS COMPANY**

By: /s/ P. C. Ackerman  
P. C. Ackerman  
Chairman, President & CEO

**SENECA RESOURCES CORPORATION**

By: /s/ J. A. Beck  
J. A. Beck  
President