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NATIONAL FUEL GAS CO  
Form 35-CERT  
February 17, 2004

UNITED STATES OF AMERICA  
Before the  
SECURITIES AND EXCHANGE COMMISSION

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In the Matter of

NATIONAL FUEL GAS COMPANY  
NATIONAL FUEL RESOURCES, INC.

File No. 70-7833

(Public Utility Holding Company Act of 1935)

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FORTY-EIGHTTH  
CERTIFICATE  
PURSUANT TO  
RULE 24

In accordance with the terms of the Order dated December 20, 1991 issued to National Fuel Gas Company ( National ) authorizing National to acquire the common stock of National Fuel Resources, Inc. ( NFR ) (File No. 70-7833, HCAR No. 35-25437), attached as Exhibit A is an Income Statement of NFR for the Three and Twelve Months ended December 31, 2003. Also attached as Exhibit B is the Balance sheet of NFR as of December 31, 2003.

IN WITNESS WHEREOF, the undersigned companies have duly caused this Certificate to be signed this 13th day of February 2004.

NATIONAL FUEL RESOURCES, INC.

By: /s/ Donna L. DeCarolis

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Donna L. DeCarolis, Vice President

NATIONAL FUEL GAS COMPANY

By: /s/ James R. Peterson

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James R. Peterson, Assistant Secretary