

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

UNITED STATES OF AMERICA
Before the
SECURITIES AND EXCHANGE COMMISSION

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)

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.

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