

NATIONAL FUEL GAS CO
Form 11-K
June 28, 2006

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

F O R M 11-K

ANNUAL REPORT PURSUANT TO SECTION 15(d) OF THE
SECURITIES EXCHANGE ACT OF 1934

For the Year Ended December 31, 2005

NATIONAL FUEL GAS COMPANY
TAX-DEFERRED SAVINGS PLAN
FOR NON-UNION EMPLOYEES
(Full title of the Plan)

NATIONAL FUEL GAS COMPANY
(Name of issuer of the securities held pursuant to the Plan)

6363 Main Street, Williamsville, New York 14221
(Address of principal executive office)

1

REQUIRED INFORMATION

1. Plan financial statements and schedules prepared in accordance with financial reporting requirements of ERISA.

See accompanying Index on page 3.

2. Signature

3. Exhibit

Exhibit Number

23

Description of Exhibit

Independent Registered Public Accounting Firm's
Consent

NATIONAL FUEL GAS COMPANY
TAX-DEFERRED SAVINGS PLAN
FOR NON-UNION EMPLOYEES
INDEX TO FINANCIAL STATEMENTS AND SCHEDULES

| | Page Number ----- |
|---|-------------------------|
| Report of Independent Registered Public Accounting Firm | 1 |
| Financial Statements: | |
| Statement of Net Assets Available for Benefits at December 31, 2005 | 2 |
| Statement of Net Assets Available for Benefits at December 31, 2004 | 3 |
| Statements of Changes in Net Assets Available for Benefits for the Year Ended December 31, 2005 (with Comparative Totals for the Year Ended December 31, 2004) | 4 |
| Notes to Financial Statements | 5 - 8 |
| Supplemental Schedules: | |
| Schedule of Assets Held for Investment at December 31, 2005 | 9 |
| Schedule of Reportable Transactions For the Year Ended December 31, 2005 | 10 |
| Schedule of Nonexempt Transactions For the Year Ended December 31, 2005 | 11 |

Report of Independent Registered Public Accounting Firm

To the Participants and
Plan Administrator of the
National Fuel Gas Company
Tax-Deferred Savings Plan for
Non-Union Employees

We have audited the accompanying statements of net assets available for benefits of the National Fuel Gas Company Tax-Deferred Savings Plan for Non-Union Employees as of December 31, 2005 and 2004, and the related statements of changes in net assets available for benefits for the years then ended. These financial statements are the responsibility of the Plan's management. Our responsibility is to express an opinion on these financial statements based on our audits.

We conducted our audits in accordance with the standards of the Public Company Accounting Oversight Board (United States). Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Plan's internal control over financial reporting. Accordingly, we express no opinion. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audits provide a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the net assets available for benefits of the National Fuel Gas Company Tax-Deferred Savings Plan for Non-Union Employees as of December 31, 2005 and 2004, and the changes in net assets available for benefits for the years then ended in conformity with U. S. generally accepted accounting principles.

Our audits were performed for the purpose of forming an opinion on the basic financial statements taken as a whole. The supplemental schedules are presented for the purpose of additional analysis and are not a required part of the basic financial statements but are supplementary information required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974. These supplemental schedules are the responsibility of the Plan's management. The supplemental schedules have been subjected to the auditing procedures applied in the audit of the basic financial statements for the year ended December 31, 2005 and, in our opinion, are fairly stated in all material respects in relation to the basic financial statements taken as a whole.

FREED MAXICK & BATTAGLIA, CPAs, P.C.

May 18, 2006
Buffalo, New York

4

NATIONAL FUEL GAS COMPANY
TAX-DEFERRED SAVINGS PLAN
FOR NON-UNION EMPLOYEES

STATEMENT OF NET ASSETS AVAILABLE FOR BENEFITS

DECEMBER 31, 2005

| Employer Directed Investments | Participant Directed Investments | Total December 31, 2005 |
|---|--|-------------------------------|
| <hr style="border-top: 1px dashed black;"/> | | |

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Investments at fair value:

| | | | |
|---|--------------|---------------|---------------|
| National Fuel Gas Company Common Stock Funds | \$67,642,218 | \$22,808,000 | \$90,450,218 |
| Vanguard 500 Index Fund | - | 44,893,661 | 44,893,661 |
| Vanguard Retirement Savings Trust | - | 13,112,073 | 13,112,073 |
| Vanguard Total Bond Market Index Fund | - | 8,923,104 | 8,923,104 |
| Vanguard European Stock Index Fund | - | 6,166,963 | 6,166,963 |
| Vanguard Extended Market Index Fund | - | 6,524,645 | 6,524,645 |
| Vanguard Prime Money Market Fund | - | 4,347,698 | 4,347,698 |
| Vanguard Pacific Stock Index Fund | - | 2,872,519 | 2,872,519 |
| Vanguard STAR Fund | - | 1,966,234 | 1,966,234 |
| Participant Loan Account | - | 2,658,339 | 2,658,339 |
| | ----- | ----- | ----- |
| | 67,642,218 | 114,273,236 | 181,915,454 |
| Receivables: | | | |
| Employer Contributions | 228,842 | 4,114 | 232,956 |
| Participant Contributions | - | 456,046 | 456,046 |
| | ----- | ----- | ----- |
| Net Assets Available for Plan Benefits | \$67,871,060 | \$114,733,396 | \$182,604,456 |
| | ===== | ===== | ===== |

The accompanying notes are an integral part of these financial statements

5

NATIONAL FUEL GAS COMPANY

TAX-DEFERRED SAVINGS PLAN

FOR NON-UNION EMPLOYEES

STATEMENT OF NET ASSETS AVAILABLE FOR BENEFITS

DECEMBER 31, 2004

Employer
Directed

Participant
Directed

Total
December 31

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| | Investments | Investments | 2004 |
|---|--------------|---------------|---------------|
| Investments at fair value: | | | |
| National Fuel Gas Company Common Stock Funds | \$60,172,779 | \$20,347,881 | \$80,520,660 |
| Vanguard 500 Index Fund | - | 43,576,064 | 43,576,064 |
| Vanguard Retirement Savings Trust | - | 12,357,679 | 12,357,679 |
| Vanguard Total Bond Market Index Fund | - | 8,960,171 | 8,960,171 |
| Vanguard European Stock Index Fund | - | 5,470,207 | 5,470,207 |
| Vanguard Extended Market Index Fund | - | 5,417,425 | 5,417,425 |
| Vanguard Prime Money Market Fund | - | 3,855,658 | 3,855,658 |
| Vanguard Pacific Stock Index Fund | - | 2,112,893 | 2,112,893 |
| Vanguard STAR Fund | - | 1,354,424 | 1,354,424 |
| Participant Loan Account | - | 2,724,800 | 2,724,800 |
| | 60,172,779 | 106,177,202 | 166,349,981 |
| Receivables: | | | |
| Employer Contributions | 225,580 | 2,772 | 228,352 |
| Participant Contributions | - | 444,321 | 444,321 |
| | 60,398,359 | \$106,624,295 | \$167,022,654 |

The accompanying notes are an integral part of these financial statements

6

NATIONAL FUEL GAS COMPANY
TAX-DEFERRED SAVINGS PLAN
FOR NON-UNION EMPLOYEES

STATEMENTS OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS

FOR THE YEAR ENDED DECEMBER 31, 2005

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(WITH COMPARATIVE TOTALS FOR THE YEAR ENDED DECEMBER 31, 2004

| | Employer Directed Investments | Participant Directed Investments | Total all Inve ----- Decem 2005 |
|--|-------------------------------------|--|--|
| Investment Income From National Fuel Gas Company Common Stock Funds | \$2,382,820 | \$790,049 | \$3,172,869 |
| Interest and Dividend Income | - | 657,396 | 657,396 |
| Investment Income from Mutual Funds | - | 1,595,598 | 1,595,598 |
| Total Investment Income | 2,382,820 | 3,043,043 | 5,425,863 |
| Net Appreciation in Fair Value of Investments | 6,104,800 | 4,545,384 | 10,650,184 |
| Employer Contributions | 2,747,629 | 40,435 | 2,788,064 |
| Participant Contributions | - | 6,131,226 | 6,131,226 |
| Participant Purchase and Loan Fees | (1,815) | (2,406) | (4,221) |
| Rollovers and Other Individual Transfers In | 134,129 | 439,309 | 573,438 |
| Payments to Participants or Beneficiaries | (3,895,283) | (6,087,469) | (9,982,752) |
| Transfers (to)/from Associated Funds | 421 | (421) | - |
| Increase in Net Assets Available for Plan Benefits | 7,472,701 | 8,109,101 | 15,581,802 |
| Net Assets Available for Plan Benefits: | | | |
| Beginning of Year | 60,398,359 | 106,624,295 | 167,022,654 |
| End of Year | \$67,871,060 | \$114,733,396 | \$182,604,456 |

The accompanying notes are an integral part of these financial statements

NATIONAL FUEL GAS COMPANY

TAX-DEFERRED SAVINGS PLAN

FOR NON-UNION EMPLOYEES

NOTES TO FINANCIAL STATEMENTS

NOTE 1 DESCRIPTION OF PLAN

General:

The following is a brief description of the National Fuel Gas Company Tax-Deferred Savings Plan For Non-Union Employees (the Plan) provided for general information purposes only. Participants should refer to the Plan document for more complete information. The Plan is a defined contribution plan as permitted under Section 401(k) of the Internal Revenue Code. The Plan was adopted July 26, 1984, effective as of July 1, 1984, and has been amended and restated since that time. It is subject to the Employee Retirement Income Security Act of 1974, as amended.

During 2003, the Board of Directors of the Company approved the merger of the National Fuel Gas Company Employees Thrift Plan (the Thrift Plan) into the Plan, in part, and into another plan, in part. Specifically, the account balances contained in the Thrift Plan s Government Bond Fund and the Pooled Investment Contract Fund were merged into the Plan. The account balances containing the employer directed investment fund of the Thrift Plan, which consisted of National Fuel Gas Company Common Stock, was merged into another plan. The merger was effective as of August 1, 2003. Funds previously invested in the Government Bond Fund were initially invested in the Vanguard Total Bond Market Index Fund, and funds previously invested in the Pooled Investment Contract Fund were initially invested in the Vanguard Retirement Savings Trust. Former Thrift Plan participants have the option to move these funds into other investment options offered by the Plan and retain the same rights and features of the former Thrift Plan. Former Thrift Plan funds are kept separate from any funds that a participant invests directly into the Plan.

Effective July 1, 2003, an additional Retirement Savings Account benefit was provided to certain participants in the Plan. Participants should refer to the Plan document for more complete information.

Eligibility and Participation:

Originally, the Plan was established for the benefit of professional, administrative or executive (i.e. salaried) employees of National Fuel Gas Company and its subsidiaries (the Company). Persons who were salaried employees on July 1, 1984, were eligible to participate at that date. Effective on various dates since July 1, 1984, most non-union non-salaried employees of the Company became eligible to participate in the Plan. New employees must complete 1,000 hours of employment and have attained age 21 in order to become eligible to participate. There are four groups of non-union employees who are eligible to participate in the Plan. Employer contributions vary by group and employee s years of service and contribution. Eligible Plan participants for the Retirement Savings Account Benefit, will have completed 12 months of employment, including at least 1,000 hours of service, attained age 21, and whose first hour of service with the Company is credited on or after July 1, 2003. Effective as of July 1, 2005, individuals who are employed as Customer Support Representative I or Customer Support Representative II are not eligible to make salary reduction contributions to the Plan.

Contributions:

Participants may direct the Company to reduce their base salaries by a specified full percentage that ranges from 2% to 50%. These salary reductions are subject to certain Plan and Internal Revenue Code limitations, and the

Company remits them to the Plan Trustee on the participants' behalf. Participants may also contribute amounts representing distributions from other qualified defined benefit or defined contribution plans. Participants direct the investment of their contributions into various investment options offered by the Plan. Participants may change their investment allocation on a daily basis. In addition, the Company makes an employer matching contribution that ranges from 1% to 6% of the participant's base salary, depending on their participant group, years of service and rate of salary reduction contributions. Beginning January 2004 participants eligible for the Retirement Savings Account Benefit, will receive a Company contribution of 2% or 3% of the participant's compensation, depending on

8

the participant's years of service. The Company contribution in the Retirement Savings Account is participant directed and can be directed into any of the Plan's investment options except for the Common Stock of National Fuel Gas Company.

Base salary is defined in the Plan generally to mean a participant's base annual salary for a payroll period. An individual participant's salary reduction contributions to the Plan are subject to ceilings imposed by the Internal Revenue Service. However, the Company matching contributions are not subject to such ceilings. The ceiling is \$14,000 for 2005 and \$15,000 for 2006. If a participant is age 50 or over, the ceiling increases to \$18,000 for 2005 and \$20,000 for 2006.

Participants' accounts, including all salary reduction contributions, employer matching contributions, and the earnings thereon, are at all times fully vested and nonforfeitable. Participant's accounts within the Retirement Savings Account are 100% vested following five years of service. Forfeitures will be used to reduce Company contributions. Forfeitures amounted to \$467 and \$434 for the years ending December 31, 2005 and December 31, 2004, respectively.

Employer Matching Contributions:

Employer matching contributions are invested in a fund consisting primarily of the common stock of National Fuel Gas Company (National Fuel Gas Company Stock Fund B). This fund also maintains a small cash position in Vanguard Prime Money Market Fund and may also include receivables and/or payables for unsettled security transactions and receivables for accrued dividends. A separate account is maintained for each participant showing his/her interest in this fund. Participants may not redirect their interests in this fund into any other fund.

Withdrawals, Loans and Distributions:

Plan participants (or their beneficiaries) may receive distributions from the Plan upon death, retirement, disability or other termination, in accordance with a qualified domestic relations order, or in the event of hardship, subject to the Plan's limitations and restrictions. Additionally, Plan participants may borrow from their accounts in accordance with various Plan rules. In certain cases, participants may postpone receipt of Plan distributions.

Former Thrift Plan Participants may, at any time, withdraw the entire value of those amounts transferred to the Plan.

Participant Accounts:

Each participant's account is credited with the participant's contribution and an allocation of (a) the Company's contribution and, (b) Plan earnings, and charged with an allocation of investment fees. Allocations are based on participant earnings or account balances, as defined. The benefit to which a participant is entitled is the benefit that can be provided from the participant's account.

Administration:

National Fuel Gas Company is the Administrator of the Plan. A Tax-Deferred Savings Plan Committee appointed by National Fuel Gas Company's Board of Directors exercises National Fuel Gas Company's duties as Administrator. The assets of the Plan are held by the Trustee, Vanguard Fiduciary Trust Company (Vanguard).

Plan Termination:

Although it has not expressed any intent to do so, National Fuel Gas Company has the right to terminate, amend, or modify the Plan at any time subject to the provisions of ERISA.

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting:

The accounts of the Plan are maintained on the accrual basis.

9

Investment Valuation and Income Recognition:

National Fuel Gas Company Stock Funds A (participant directed) and B (non-participant directed) are reported on a current value basis using the quoted market value of National Fuel Gas Company common stock and the value of the cash positions and receivables at the close of the Plan year. Shareholders of National Fuel Gas Company stock have the right to give voting instructions to the Trustee with respect to the number of shares of Common Stock of National Fuel Gas Company, that are held on their behalf. Mutual funds are reported on a current value basis, using quoted market values of the investments at the close of the Plan year. The investment contracts in the Vanguard Retirement Savings Trust are carried at the stated unit values of the funds which are derived from the fair value of the underlying investments. Participant loans are valued at their outstanding balances, which approximate fair value. National Fuel Gas Company stock distributed to participants is reflected at market value at the date of distribution. Purchases and sales of investments are recorded on a trade-date basis. Interest income is accrued when earned. Dividend income is recorded on the ex-dividend date. Capital gain distributions are included in investment income.

Risks and Uncertainties:

The Plan invests in various investment securities. Investment securities are exposed to various risks such as interest rate, market and credit risks. Due to the level of risk associated with certain investment securities, it is at least reasonably possible that changes in the values of investment securities will occur in the near term and that such changes could materially affect participants' account balances and the amounts reported in the statement of net assets available for plan benefits.

Use of Estimates:

The preparation of financial statements in conformity with U. S. generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and changes therein, and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of additions and deductions during the reporting period. Actual results could differ from those estimates.

Administrative expenses:

Expenses related to administration of the Plan and Trust are borne by the Company. The Company paid Vanguard \$16,393 and \$17,428, for services rendered in connection with the Plan and Trust for the years ended December 31, 2005 and December 31, 2004, respectively. Brokerage commissions and similar costs of acquiring or selling securities (if any) that are incurred by the investment funds are borne by the participant. Loan origination fees and annual maintenance fees for each loan are also borne by the participant.

Payments of Benefits:

Benefits payments to participants are recorded upon distribution.

Recent Accounting Pronouncements:

In December 2005, the Financial Accounting Standards Board (FASB) issued FASB Staff Position (FSP) AAG INV-1 & SOP 94-4-1, "Reporting of Fully Benefit-Responsive Investment Contracts Held by Certain Investment Companies Subject to the AICPA Investment Company Guide and Defined - Contribution Health and Welfare and Pension Plans". The FSP addresses the application of contract value accounting for benefit-responsive investment contracts owned by certain stable-value commingled pools, such as a Trust. While the FSP permits the continued use of contract value accounting to determine the net asset of the Trust, it will require several changes in financial statement presentation and disclosure, including presentation of both the fair value and contract value for benefit-responsive investment contracts. The FSP will be effective for years ending after December 15, 2006. If comparative financial statements are presented, the guidance in that FSP shall be applied retroactively to all prior periods presented. Management has not yet determined the impact on the financial statements of the Plan.

NOTE 3 INCOME TAXES

The Internal Revenue Service has determined in a letter dated September 9, 2002 that the Plan qualifies under Section 401(a) and Section 401(k) of the Internal Revenue Code of 1986, as amended. Accordingly, no

10

provision for income taxes has been recorded. Although the Plan has been amended since receiving the determination letter, the Plan administrator and the Plan's tax counsel believe that the Plan is designed and is currently being operated in compliance with the applicable requirements of the Internal Revenue Code.

NOTE 4 PARTIES-IN-INTEREST

The Plan invests in shares of mutual funds managed by an affiliate of Vanguard Fiduciary Trust Company (VFTC). VFTC acts as trustee for only those investments as defined by the Plan. The Plan also invests in common stock of National Fuel Gas Company. Transactions in such investments qualify as party-in-interest transactions which are exempt from the prohibited transaction rules. Investment income from parties-in-interest amounted to \$5,425,863 and \$5,066,686 for the years ended December 31, 2005 and December 31, 2004, respectively.

NOTE 5 INVESTMENTS

The following investments comprised more than 5% of Plan assets:

| | December 31, | |
|------|--------------|------|
| | ----- | |
| 2005 | | 2004 |
| ---- | | ---- |

National Fuel Gas Company Common

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| | | |
|---|--------------|--------------|
| Stock Fund A (Participant Directed) | \$22,808,000 | \$20,347,881 |
| National Fuel Gas Company Common | | |
| Stock Fund B (Non-Participant Directed) | 67,642,218 | 60,172,779 |
| Vanguard 500 Index Fund | 44,893,661 | 43,576,064 |
| Vanguard Retirement Savings Trust | 13,112,073 | 12,357,679 |
| Vanguard Total Bond Market Index Fund | * | 8,960,171 |

* Investment balance did not meet the 5 percent threshold at the respective year end.

The net appreciation (depreciation) in fair value of investments are as follows:

| | For the Years Ended December 31, | |
|---|-------------------------------------|--------------|
| | 2005 | 2004 |
| | ---- | ---- |
| National Fuel Gas Company Common | | |
| Stock Fund A (Participant Directed) | \$ 2,059,061 | \$2,897,540 |
| National Fuel Gas Company Common | | |
| Stock Fund B (Non-Participant Directed) | 6,104,800 | 8,118,052 |
| Vanguard 500 Index Fund | 1,271,748 | 3,485,009 |
| Vanguard Extended Market Index Fund | 493,108 | 748,863 |
| Vanguard Pacific Stock Index Fund | 465,719 | 286,971 |
| Vanguard European Stock Index Fund | 363,026 | 821,802 |
| Vanguard STAR Fund | 75,510 | 75,762 |
| Vanguard Total Bond Market Index Fund | (182,788) | (21,274) |
| | ----- | ----- |
| | \$10,650,184 | \$16,412,725 |
| | ===== | ===== |

SCHEDULE I

NATIONAL FUEL GAS COMPANY

TAX-DEFERRED SAVINGS PLAN FOR NON-UNION EMPLOYEES

SCHEDULE OF ASSETS HELD FOR INVESTMENT AT

DECEMBER 31, 2005

| (a) | (b) Identity of Issue, Borrower, Lessor or Similar Party | (c) Description of Investment Including Maturity Date, Rate of Interest, Collateral, Par or Maturity Value | (d) |
|------|--|---|-------|
| ---- | ----- | ----- | ---- |
| * | National Fuel Gas Company Common Stock Funds: | | |
| | National Fuel Gas Company | Stock Fund A (1,022,780 units) | |
| | National Fuel Gas Company | Stock Fund B (3,033,283 units) | \$43, |
| | | Total National Fuel Gas Company Common Stock Funds | |

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| | |
|---|---|
| Mutual Funds: | |
| * Vanguard Group of Investment Companies | 500 Index Fund (390,651 units) |
| * Vanguard Group of Investment Companies | Total Bond Market Index Fund (886,989 units) |
| * Vanguard Group of Investment Companies | European Stock Index Fund (222,634 units) |
| * Vanguard Group of Investment Companies | Extended Market Index Fund (190,445 units) |
| * Vanguard Group of Investment Companies | Prime Money Market Fund (4,347,698 units) |
| * Vanguard Group of Investment Companies | Pacific Stock Index Fund (253,309 units) |
| * Vanguard Group of Investment Companies | STAR Fund (100,318 units) |
| | Total Vanguard Mutual Funds |
| Common/Collective Trust (1): | |
| * Vanguard Group of Investment Companies | Retirement Savings Trust (13,112,073 units) |
| * National Fuel Gas Company Tax Deferred Savings Plan For Non-Union Employees | Participant Loan Account |

TOTAL ASSETS HELD FOR INVESTMENT

* Denotes known party-in-interest to the Plan.

(1) The audited annual report for the Vanguard Retirement Savings Trust has been filed with the Labor by the Vanguard Fiduciary Trust Company. The entity's tax identification number is

NATIONAL FUEL GAS COMPANY

TAX-DEFERRED SAVINGS PLAN FOR NON-UNION EMPLOYEES

SCHEDULE OF REPORTABLE TRANSACTIONS

FOR THE YEAR ENDED DECEMBER 31, 2005

(b) Description of
Asset (include)

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| (a) Identity of Party Involved | Interest Rate and Maturity in Case of Loan) | (c) Purchase Price | (d) Selling Price | (e) Lease Rental |
|--------------------------------|---|--------------------|-------------------|------------------|
| <u>Purchase Transactions</u> | | | | |
| National Fuel Gas Company | National Fuel Stock Fund B | \$5,269,954 | \$ - | \$ - |
| <u>Sale Transactions</u> | | | | |
| National Fuel Gas Company | National Fuel Stock Fund B | \$ - | \$3,905,316 | \$ - |

13

SCHEDULE G. PART III

NATIONAL FUEL GAS COMPANY

TAX-DEFERRED SAVINGS PLAN FOR NON-UNION EMPLOYEES

SCHEDULE OF NONEXEMPT TRANSACTIONS

FOR THE YEAR ENDED DECEMBER 31, 2005

| (a) Identity of Party Involved | (b) Relationship to Plan, Employer, or Other Party-In-Interest | (c) Description of Transactions Including Maturity Date, Rate of Interest, Collateral, Par or Maturity Value | (d) Purchase Price | (e) Selling Price | (f) |
|--------------------------------|--|--|--------------------|-------------------|-----|
| NFG Company | Plan Sponsor | Untimely Participant Deferral | N/A | N/A | |

14

SIGNATURE

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The Plan. Pursuant to the requirements of the Securities Exchange Act of 1934, the trustees (or other persons who administer the employee benefit plan) have duly caused this annual report to be signed on its behalf by the undersigned hereunto duly authorized.

NATIONAL FUEL GAS COMPANY
TAX DEFERRED SAVINGS PLAN
FOR NON-UNION EMPLOYEES
(Name of Plan)

By /s/ R. J. Tanski

R. J. Tanski

Treasurer and Principal Financial Officer

By /s/ K. M. Camiolo

K. M. Camiolo

Controller and Principal Accounting Officer

Date: June 28, 2006

15

EXHIBIT INDEX

| Exhibit Number | Description of Exhibit |
|----------------|---|
| 23 | Independent Registered Public Accounting Firm's Consent |
| | 16 |
