

1094

NATIONAL FUEL GAS COMPANY

10 LAFAYETTE SQUARE

BUFFALO, N. Y. 14203

JAMES R. PETERSON
ASSISTANT SECRETARY
(716) 857-7702

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AUG 14 2002

August 13, 2002

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VIA FEDERAL EXPRESS

Mr. Jonathan G. Katz
Secretary
Securities and Exchange Commission
450 Fifth Street N.W.
Washington, DC 20549

Dear Mr. Katz:

Pursuant to the Commission's Order of June 27, 2002 in File No. 4-460, enclosed are the sworn statements of National Fuel Gas Company's principal executive officer and principal financial officer. Both certifications conform with the form prescribed by Exhibit A to the Order and are without modification. These statements will also be filed electronically with the Commission as exhibits under Item 9 of a Form 8-K, and will be made available on National Fuel's website.

Sincerely,



James R. Peterson
Assistant Secretary



National Fuel

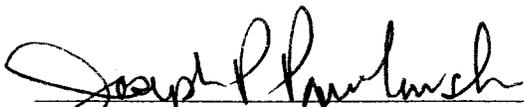
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**STATEMENT UNDER OATH OF
PRINCIPAL FINANCIAL OFFICER
REGARDING FACTS AND CIRCUMSTANCES RELATING
TO EXCHANGE ACT FILINGS**

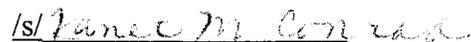
I, Joseph P. Pawlowski, principal financial officer, state and attest that:

- (1) To the best of my knowledge, based upon a review of the covered reports of National Fuel Gas Company, and, except as corrected or supplemented in a subsequent covered report:
 - no covered report contained an untrue statement of a material fact as of the end of the period covered by such report (or in the case of a report on Form 8-K or definitive proxy materials, as of the date on which it was filed); and
 - no covered report omitted to state a material fact necessary to make the statements in the covered report, in light of the circumstances under which they were made, not misleading as of the end of the period covered by such report (or in the case of a report on Form 8-K or definitive proxy materials, as of the date on which it was filed).
- (2) I have reviewed the contents of this statement with the Company's audit committee.
- (3) In this statement under oath, each of the following, if filed on or before the date of this statement, is a "covered report":
 - Annual Report on Form 10-K for the Fiscal Year Ended September 30, 2001;
 - all reports on Form 10-Q, all reports on Form 8-K and all definitive proxy materials of National Fuel Gas Company filed with the Commission subsequent to the filing of the Form 10-K identified above; and
 - any amendments to any of the foregoing.



 Joseph P. Pawlowski
 Treasurer and Principal Financial Officer
 August 13, 2002

Subscribed and sworn to before me this 13th day of August, 2002.



 Notary Public

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My Commission Expires: **JANET M. CONRAD**
 Notary Public, State of New York
 Qualified in Erie County
 My Commission Expires 2-28-03