

NATIONAL FUEL GAS CO

Form 8-K

February 07, 2007

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UNITED STATES SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

FORM 8-K

CURRENT REPORT

**Pursuant to Section 13 or 15(d) of the
Securities Exchange Act of 1934**

Date of Report (Date of earliest event reported): February 1, 2007

NATIONAL FUEL GAS COMPANY TAX-DEFERRED SAVINGS PLAN

NATIONAL FUEL GAS COMPANY TAX-DEFERRED SAVINGS PLAN

FOR NON-UNION EMPLOYEES

(Exact names of registrants)

New Jersey
(State or other jurisdiction
of incorporation)

1-3880
(Commission File Number)

13-1086010
(IRS Employer or
Identification No.)

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

14221
(Zip Code)

Registrants telephone number, including area code: (716) 857-7000

Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions (*see* General Instruction A.2. below):

- Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)
 - Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)
 - Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))
 - Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))
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Item 4.01 Changes in Registrant's Certifying Accountant

On February 1, 2007, the National Fuel Gas Company Tax-Deferred Savings Plan and the National Fuel Gas Company Tax-Deferred Savings Plan for Non-Union Employees (together, the Plans) informed Freed Maxick & Battaglia, CPAs, P.C., an independent registered public accounting firm, that they were not going to renew the firm's engagement. Freed Maxick & Battaglia, CPAs, P.C. is referred to herein as the former accountant.

The former accountant's reports on the financial statements of the Plans for the past two years did not contain an adverse opinion or disclaimer of opinion, and were not qualified or modified as to uncertainty, audit scope, or accounting principles. The decision to change registered public accounting firms was authorized by the National Fuel Gas Company Tax-Deferred Savings Plan Committee and the National Fuel Gas Company Tax-Deferred Savings Plan for Non-Union Employees Committee, which administer the respective Plans. During the Plans' two most recent fiscal years and since the end of the Plans' most recent fiscal year there were no disagreements with the former accountant on any matter of accounting principles or practices, financial statement disclosure, or auditing scope of procedure, which disagreements, if not resolved to the satisfaction of the former accountant, would have caused it to make reference to the subject matter of the disagreements in connection with its reports.

The Plans have provided the former accountant with a copy of the disclosures made in this Form 8-K. The Plans have requested that the former accountant furnish them with a letter addressed to the Securities and Exchange Commission (SEC) stating whether the former accountant agrees with the statements made in this Form 8-K and, if not, stating the respects in which it does not agree. The Plans have requested that the former accountant provide the letter as promptly as possible so that they may file the letter with the SEC within ten business days after the filing of this Form 8-K.

On February 1, 2007, the Plans engaged Bonadio & Co., LLP, an independent registered public accounting firm, to audit the financial statements of the Plans.

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SIGNATURES

Pursuant to the requirements of the Securities Exchange Act of 1934, each registrant has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

NATIONAL FUEL GAS
COMPANY
TAX-DEFERRED SAVINGS
PLAN

By: /s/ A. M. Cellino

A. M. Cellino
Chair, National Fuel Gas
Company
Tax-Deferred Savings
Plan
Committee

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

By: /s/ A. M. Cellino

A. M. Cellino
Chair, National Fuel Gas
Company
Tax-Deferred Savings
Plan for
Non-Union Employees
Committee

Dated: February 7, 2007