

EQUITABLE RESOURCES INC /PA/  
Form 10-Q/A  
September 24, 2003

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**UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION**

Washington, D.C. 20549

**FORM 10-Q/A  
(AMENDMENT NO. 1)**

(Mark One)

**QUARTERLY REPORT PURSUANT TO SECTION 13 OR 15(d) OF THE SECURITIES  
EXCHANGE ACT OF 1934**

**FOR THE QUARTERLY PERIOD ENDED MARCH 31, 2003**

or

**TRANSITION REPORT PURSUANT TO SECTION 13 OR 15(d) OF THE SECURITIES  
EXCHANGE ACT OF 1934**

**FOR THE TRANSITION PERIOD FROM \_\_\_\_\_ to \_\_\_\_\_  
COMMISSION FILE NUMBER 1-3551**

**EQUITABLE RESOURCES, INC.**

(Exact name of registrant as specified in its charter)

**PENNSYLVANIA** **25-0464690**  
(State of incorporation or organization) (IRS Employer Identification No.)  
**One Oxford Centre, Suite 3300, 301 Grant Street, Pittsburgh, Pennsylvania 15219**  
(Address of principal executive offices, including zip code)

Registrant's telephone number, including area code: **(412) 553-5700**

**NONE**

(Former name, former address and former fiscal year, if changed since last report)

Indicate by check mark whether the registrant (1) has filed all reports required to be filed by Section 13 or 15(d) of the Securities Exchange Act of 1934 during the preceding 12 months (or for such shorter period that the registrant was required to file such reports), and (2) has been subject to such filing requirements for the past 90 days. Yes  No

Indicate by check mark whether the registrant is an accelerated filer (as defined in Rule 12b-2 of the Exchange Act). Yes  No

Indicate the number of shares outstanding of each of issuer's classes of common stock, as of the latest practicable date.

**Class**

**Outstanding at April 30, 2003**

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Common stock, no par value

62,448,018 shares

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**EXPLANATORY NOTE**

The registrant is filing this amendment in response to comments received from the Securities and Exchange Commission in connection with the filing of a Registration Statement on Form S-4 for the exchange of the registrant's privately placed 5.15% Notes due 2018. This filing amends the registrant's Quarterly Report on Form 10-Q for the quarter ended March 31, 2003, originally filed on May 8, 2003, and restates Part I, Item 4 (Controls and Procedures) thereof. The registrant has not updated the disclosure in this amendment to speak as of a later date than the date of the original filing.

**Item 4. Controls and Procedures**

The Chief Executive Officer and Chief Financial Officer conducted an evaluation of the effectiveness of the design and operation of the Company's disclosure controls and procedures as defined in Exchange Act Rule 13a-15(e) as of the end of the period covered by this report. Based on that evaluation, the Chief Executive Officer and Chief Financial Officer concluded that the Company's disclosure controls and procedures were effective as of the end of the period covered by this report. There were no significant changes in internal controls over financial reporting that occurred during the first quarter of 2003 that have materially affected, or are reasonably likely to materially affect, the Company's internal controls over financial reporting.

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**SIGNATURE**

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

EQUITABLE RESOURCES, INC.

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(Registrant)

/s/ DAVID L. PORGES

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David L. Porges  
Executive Vice President  
and Chief Financial Officer

Date: September 23, 2003

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<b>Exhibit No.</b>	<b>Document Description</b>	
10.1	Equitable Resources, Inc. 2003 Executive Performance Incentive Program	File previously as Exhibit 10.1 to Form 10-Q filed May 8, 2003

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<u>Exhibit No.</u>	<u>Document Description</u>	
10.2	Equitable Resources, Inc. 2002 Executive Performance Incentive Program (as amended and restated May 1, 2003)	File previously as Exhibit 10.2 to Form 10-Q filed May 8, 2003
31.1	Certification by Murry S. Gerber pursuant to Rule 13a-14(a) or Rule 15d-14(a)	Filed herewith
31.2	Certification by David L. Porges pursuant to Rule 13a-14(a) or Rule 15d-14(a)	Filed herewith

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