SECURITIES AND EXCHANGE COMMISSION

FORM 10-Q

Quarterly report pursuant to sections 13 or 15(d)

Filing Date: **2013-01-14** | Period of Report: **2012-11-30**
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FILER

	Mailing Address	Business Address
UNITED REFINING CO CIK:**101462**| IRS No.: **251411751** | State of Incorp.:**PA** | Fiscal Year End: **0831** Type: **10-Q** | Act: **34** | File No.: **001-06198** | Film No.: **13527611** SIC: **2911** Petroleum refining	*15 BRADLEY ST* *WARREN PA 16365*	*15 BRADLEY ST* *WARREN PA 16365* *8147231500*
KIANTONE PIPELINE CORP CIK:**830253**| IRS No.: **251211902** | State of Incorp.:**NY** Type: **10-Q** | Act: **34** | File No.: **333-35083-01** | Film No.: **13527623** SIC: **2911** Petroleum refining	*15 BRADLEY ST* *WARREN PA 16365*	*15 BRADLEY ST* *WARREN PA 16365* *8147231500*
UNITED REFINING CO /PA/ CIK:**1040270**| IRS No.: **250850960** | State of Incorp.:**PA** | Fiscal Year End: **0831** Type: **10-Q** | Act: **34** | File No.: **333-35083-02** | Film No.: **13527621**	*15 BRADLEY ST* *WARREN PA 16365*	*15 BRADLEY ST* *WARREN PA 16365* *8147231500*
KIANTONE PIPELINE CO CIK:**1045539**| State of Incorp.:**PA** | Fiscal Year End: **0831** Type: **10-Q** | Act: **34** | File No.: **333-35083-03** | Film No.: **13527622** SIC: **2911** Petroleum refining	*15 BRADLEY ST* *WARREN PA 16365*	*15 BRADLEY ST* *WARREN PA 16365* *8147231500*
KWIK FIL INC CIK:**1045540**| State of Incorp.:**PA** | Fiscal Year End: **0831** Type: **10-Q** | Act: **34** | File No.: **333-35083-04** | Film No.: **13527614**	*15 BRADLEY ST* *WARREN PA 16365*	*15 BRADLEY ST* *WARREN PA 16365* *8147231500*
KWIK FILL CORP CIK:**1045541**| IRS No.: **251411751** | Fiscal Year End: **0831** Type: **10-Q** | Act: **34** | File No.: **333-35083-05** | Film No.: **13527619**	*15 BRADLEY ST* *WARREN PA 16365*	*15 BRADLEY ST* *WARREN PA 16365* *8147231500*
UNITED JET CENTER INC	*15 BRADLEY ST*	*15 BRADLEY ST*

CIK:**1045542**| State of Incorp.:**PA** | Fiscal Year End: **0831**
Type: **10-Q** | Act: **34** | File No.: **333-35083-06** | Film No.: **13527620**

WARREN PA 16365

WARREN PA 16365
8147231500

BELL OIL CORP

CIK:**1045543**| State of Incorp.:**PA** | Fiscal Year End: **0831**
Type: **10-Q** | Act: **34** | File No.: **333-35083-07** | Film No.: **13527617**

Mailing Address
15 BRADLEY ST
WARREN PA 16365

Business Address
15 BRADLEY ST
WARREN PA 16365
8147231500

PPC INC

CIK:**1045544**| State of Incorp.:**PA** | Fiscal Year End: **0831**
Type: **10-Q** | Act: **34** | File No.: **333-35083-08** | Film No.: **13527616**

Mailing Address
15 BRADLEY ST
WARREN PA 16365

Business Address
15 BRADLEY ST
WARREN PA 16365
8147231500

SUPER TEST PETROLEUM INC

CIK:**1045545**| State of Incorp.:**PA** | Fiscal Year End: **0831**
Type: **10-Q** | Act: **34** | File No.: **333-35083-09** | Film No.: **13527615**

Mailing Address
15 BRADLEY ST
WARREN PA 16365

Business Address
15 BRADLEY ST
WARREN PA 16365
8147231500

VULCAN ASPHALT REFINING CORP

CIK:**1045546**| State of Incorp.:**PA** | Fiscal Year End: **0831**
Type: **10-Q** | Act: **34** | File No.: **333-35083-10** | Film No.: **13527613**

Mailing Address
15 BRADLEY ST
WARREN PA 16365

Business Address
15 BRADLEY ST
WARREN PA 16365
8147231500

INDEPENDENT GASOLINE & OIL CO OF ROCHESTER

CIK:**1045547**| State of Incorp.:**PA** | Fiscal Year End: **0831**
Type: **10-Q** | Act: **34** | File No.: **333-35083-11** | Film No.: **13527618**

Mailing Address
15 BRADLEY ST
WARREN PA 16365

Business Address
15 BRADLEY ST
WARREN PA 16365
8147231500

COUNTRY FAIR INC

CIK:**1171162**| IRS No.: **251149799**
Type: **10-Q** | Act: **34** | File No.: **333-35083-12** | Film No.: **13527612**

Mailing Address
15 BRADLEY STREET
WARREN PA 16365

Business Address
15 BRADLEY STREET
WARREN PA 16365
8147231500

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UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549

FORM 10-Q

(Mark One)

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

For the quarterly period ended November 30, 2012

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 No. 001-06198

UNITED REFINING COMPANY
(Exact name of registrant as specified in its charter)

Pennsylvania	**25-1411751**
(State or other jurisdiction of incorporation or organization)	**(I.R.S. Employer Identification No.)**
15 Bradley Street Warren, Pennsylvania	**16365**
(Address of principal executive office)	**(Zip Code)**

814-723-1500
(Registrant' s telephone number, including area code)

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 has submitted electronically and posted on its corporate Web site, if any, every Interactive Data File required to be submitted and posted pursuant to Rule 405 of Regulation S-T (§232.405 of this chapter) during the preceding 12 months (or for such shorter period that the registrant was required to submit and post such files). Yes ☒ No ☐

Indicate by check mark whether the registrant is a large accelerated filer, an accelerated filer, a non-accelerated filer, or a smaller reporting company. See definition of "accelerated filer" "large accelerated filer" and "smaller reporting company" in Rule 12b-2 of the Exchange Act.

Large accelerated filer ☐	Accelerated filer ☐
Non-accelerated filer ☒ (Do not check if a smaller reporting company)	Smaller reporting company ☐

Indicate by check mark whether the registrant is a shell company (as defined in Rule 12b-2 of the Exchange Act). Yes ☐ No ☒

As of January 14, 2013, there were 100 shares of common stock, par value $.10 per share, of the Registrant outstanding.

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TABLE OF ADDITIONAL REGISTRANTS

Name	State of Other Jurisdiction of Incorporation	IRS Employer Identification Number	Commission File Number
Kiantone Pipeline Corporation	New York	25-1211902	333-35083-01
Kiantone Pipeline Company	Pennsylvania	25-1416278	333-35083-03
United Refining Company of Pennsylvania	Pennsylvania	25-0850960	333-35083-02
United Jet Center, Inc.	Delaware	52-1623169	333-35083-06
Kwik-Fill Corporation	Pennsylvania	25-1525543	333-35083-05
Independent Gas and Oil Company of Rochester, Inc.	New York	06-1217388	333-35083-11
Bell Oil Corp.	Michigan	38-1884781	333-35083-07
PPC, Inc.	Ohio	31-0821706	333-35083-08
Super Test Petroleum, Inc.	Michigan	38-1901439	333-35083-09
Kwik-Fil, Inc.	New York	25-1525615	333-35083-04
Vulcan Asphalt Refining Corporation	Delaware	23-2486891	333-35083-10
Country Fair, Inc.	Pennsylvania	25-1149799	333-35083-12

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PART I. FINANCIAL INFORMATION

Item 1. Financial Statements.

UNITED REFINING COMPANY AND SUBSIDIARIES

Consolidated Balance Sheets
(in thousands, except share amounts)

	November 30, 2012 (Unaudited)	August 31, 2012
Assets		
Current:		
Cash and cash equivalents	$ 183,831	$137,540
Accounts receivable, net	101,809	120,599
Inventories, net	161,421	156,220
Prepaid expenses and other assets	49,559	19,813
Deferred income taxes	219	1,048
Amounts due from affiliated companies, net	814	89
Total current assets	497,653	435,309
Property, plant and equipment, net	254,876	253,387
Deferred financing costs, net	8,053	8,471
Goodwill	1,349	1,349
Tradename	10,500	10,500
Amortizable intangible assets, net	1,137	1,164
Deferred turnaround costs and other assets, net	16,173	18,150
	$ 789,741	$728,330
Liabilities and Stockholder' s Equity		
Current:		
Current installments of long-term debt	$ 1,492	$1,318
Accounts payable	49,644	42,203
Derivative liability	5,030	9,098
Accrued liabilities	25,171	16,916
Income taxes payable	54,472	28,931
Sales, use and fuel taxes payable	18,812	21,892
Total current liabilities	154,621	120,358
Long term debt: less current installments	358,467	358,678
Deferred income taxes	15,313	15,022
Deferred retirement benefits	90,673	92,996
Total liabilities	619,074	587,054
Commitments and contingencies		
Stockholder' s equity:		
Common stock; $.10 par value per share - shares authorized 100; issued and outstanding 100	–	–
Additional paid-in capital	24,825	24,825
Retained earnings	165,182	135,988
Accumulated other comprehensive loss	(19,340)	(19,537)
Total stockholder' s equity	170,667	141,276
	$ 789,741	$728,330

See accompanying notes to consolidated financial statements.

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UNITED REFINING COMPANY AND SUBSIDIARIES

Consolidated Statements of Operations – (Unaudited)
(in thousands)

	Three Months Ended November 30,	
	2012	2011
Net sales	$957,062	$944,031
Costs and expenses:		
Costs of goods sold (exclusive of depreciation, amortization and losses/(gains) on derivative contracts)	798,885	832,712
Losses/(gains) on derivative contracts (See Note 3)	2,684	(51,291)
Selling, general and administrative expenses	40,814	40,647
Depreciation and amortization expenses	6,856	5,973
	849,239	828,041
Operating income	107,823	115,990
Other income (expense):		
Interest expense, net	(9,152)	(10,253)
Other, net	(889)	(577)
	(10,041)	(10,830)
Income before income tax expense	97,782	105,160
Income tax expense	38,135	43,114
Net income	$59,647	$62,046

See accompanying notes to consolidated financial statements.

UNITED REFINING COMPANY AND SUBSIDIARIES

Consolidated Statements of Comprehensive Income – (Unaudited)
(in thousands)

	Three Months Ended November 30, 2012	Three Months Ended November 30, 2011
Net income	$59,647	$62,046
Other comprehensive income, net of taxes:		
Unrecognized post retirement income, net of taxes of $137 and $6,949 for the three months ended November 30, 2012 and 2011, respectively	197	10,000
Other comprehensive income	197	10,000
Total comprehensive income	$59,844	$72,046

See accompanying notes to consolidated financial statements.

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UNITED REFINING COMPANY AND SUBSIDIARIES

Consolidated Statements of Cash Flows – (Unaudited)
(in thousands)

	Three Months Ended November 30, 2012	Three Months Ended November 30, 2011
Cash flows from operating activities:		
Net income	$59,647	$62,046
Adjustments to reconcile net income to net cash provided by operating activities:		
Depreciation and amortization	6,843	6,856
Unrealized gain on derivative contracts	(5,120)	(59,638)
Deferred income taxes	983	29,925
Loss on asset dispositions	–	296
Cash provided by working capital items	22,327	37,239
Other, net	–	1
Change in operating assets and liabilities:		
Other assets, net	170	(3,319)
Deferred retirement benefits	(1,989)	(559)
Total adjustments	23,214	10,801
Net cash provided by operating activities	82,861	72,847
Cash flows from investing activities:		
Additions to property, plant and equipment	(5,721)	(6,097)
Additions to deferred turnaround costs	(42)	(820)
Net cash used in investing activities	(5,763)	(6,917)
Cash flows from financing activities:		
Net payments on revolving credit facility	–	(24,000)
Dividend to stockholder	(30,453)	–
Principal reductions of long term debt	(354)	(275)
Net cash used in financing activities	(30,807)	(24,275)
Net increase in cash and cash equivalents	46,291	41,655
Cash and cash equivalents, beginning of year	137,540	16,660
Cash and cash equivalents, end of period	$183,831	$58,315
Cash provided by (used in) working capital items:		
Accounts receivable, net	$18,790	$7,130
Inventories	(5,201)	16,719
Prepaid expenses and other assets	(29,746)	10,939
Amounts due from affiliated companies, net	(725)	2,093
Accounts payable	7,441	(13,630)
Derivative liability	1,052	(4,491)
Accrued liabilities	8,255	10,990
Income taxes payable	25,541	9,649
Sales, use, and fuel taxes payable	(3,080)	(2,160)
Total change	$22,327	$37,239
Cash paid during the period for:		
Interest	$66	$427

Income taxes	$11,803	$3,696
Non-cash investing activities:		
Property additions & capital leases	$748	$605

See accompanying notes to consolidated financial statements.

UNITED REFINING COMPANY AND SUBSIDIARIES

Notes to Consolidated Financial Statements
(Unaudited)

1. Description of Business and Basis of Presentation

The consolidated financial statements include the accounts of United Refining Company and its subsidiaries, United Refining Company of Pennsylvania and its subsidiaries, and Kiantone Pipeline Corporation (collectively, the "Company"). All significant intercompany balances and transactions have been eliminated in consolidation.

The Company is a petroleum refiner and marketer in its primary market area of Western New York and Northwestern Pennsylvania. Operations are organized into two business segments: wholesale and retail.

The wholesale segment is responsible for the acquisition of crude oil, petroleum refining, supplying petroleum products to the retail segment and the marketing of petroleum products to wholesale and industrial customers. The retail segment operates a network of Company operated retail units under the Red Apple Food Mart® and Country Fair® brand names selling petroleum products under the Kwik Fill®, Citgo® and Keystone® brand names, as well as convenience and grocery items.

The Company is a wholly-owned subsidiary of United Refining, Inc., a wholly-owned subsidiary of United Acquisition Corp., which in turn is a wholly-owned subsidiary of Red Apple Group, Inc. (the "Parent").

The accompanying unaudited consolidated financial statements have been prepared in accordance with accounting principles generally accepted in the United States of America for interim financial information and with the instructions to Form 10-Q and Rule 10-01 of Regulation S-X. Accordingly, they do not include all of the information and footnotes required by accounting principles generally accepted in the United States of America for complete financial statements. In the opinion of management, all adjustments (consisting of only normal recurring accruals) considered necessary for a fair presentation have been included. Operating results for the three months ended November 30, 2012 are not necessarily indicative of the results that may be expected for the year ending August 31, 2013. For further information, refer to the consolidated financial statements and footnotes thereto included in the Company' s Form 10-K for the fiscal year ended August 31, 2012.

Certain items have been reclassified to conform to current period presentation.

2. Recent Accounting Pronouncements

In June 2011, the FASB issued amended guidance on the presentation of comprehensive income. The amended guidance eliminates one of the presentation options provided by current U.S. GAAP, that is, to present the components of other comprehensive income as part of the statement of changes in stockholders' equity. In addition, it gives an entity the option to present the total of comprehensive income, the components of net income, and the components of other comprehensive income either in a single continuous statement of comprehensive income or in two separate but consecutive statements. This guidance was effective for annual reporting periods, and interim periods within those years, beginning after December 15, 2011 and will be applied retrospectively. The adoption of this guidance did not have a material impact on our consolidated financial statements.

In September 2011, the FASB issued an accounting standard update that amends the accounting guidance on goodwill impairment testing. The amendments are intended to reduce complexity and costs by allowing an entity the option to make a qualitative evaluation about the likelihood of goodwill impairment to determine whether it should calculate the fair value of a reporting unit. The amendments also improve previous guidance by expanding upon the examples of events and circumstances that an entity should consider between annual impairment tests in

UNITED REFINING COMPANY AND SUBSIDIARIES

Notes to Consolidated Financial Statements
(Unaudited)

determining whether it is more likely than not that the fair value of a reporting unit is less than its carrying amount. The amendments in this accounting standard update are effective for interim and annual goodwill impairment tests performed for fiscal years beginning after December 15, 2011. The adoption of this guidance did not have a material impairment on our consolidated financial statements.

3. Derivative Financial Instruments

From time to time, the Company uses derivatives to reduce its exposure to fluctuations in crude oil purchase costs and refining margins. Derivative products, historically crude oil option contracts (puts) and crackspread option contracts have been used to hedge the volatility of these items. The Company does not enter such contracts for speculative purposes. The Company accounts for changes in the fair value of its contracts by marking them to market and recognizing any resulting gains or losses in its Statement of Operations. The Company includes the carrying amounts of the contracts in derivative asset or derivative liability in its Consolidated Balance Sheet.

At November 30, 2012, the Company had 195,000 barrels of heating oil crackspread swaps outstanding as part of its risk management strategy. This represents approximately 43.0% of the Company' s scheduled distillate production through December 2012. These crackspread swap contracts expire in January 2013. These derivative instruments are being used by the Company to lock in margins on future sales by the Company of heating oil.

The fair value and balance sheet classification of our derivative instruments at November 30, 2012 and August 31, 2012 are as follows:

	November 30, 2012		
	Notional Balance	Maturity Date	Derivative Liability
		(in thousands)	
Not designated as hedges under ASC 815			
Heating oil crackspread swaps	195 barrels	Monthly June 2012 through December 2012	$ 5,030
Total derivative instruments	195 barrels		$ 5,030

	August 31, 2012		
	Notional Balance	Maturity Date	Derivative Liability
		(in thousands)	
Not designated as hedges under ASC 815			
Heating oil and gasoline crackspread swaps	780 barrels	Monthly September 2012 through December 2012	$ 9,098
Total derivative instruments	780 barrels		$ 9,098

For the three months ended November 30, 2012, the Company recognized $(7,804,000) of realized losses and $5,120,000 of unrealized gains in its Consolidated Statement of Operations, respectively.

For the three months ended November 30, 2011, the Company recognized $(8,347,000) of realized losses and $59,638,000 of unrealized gains in its Consolidated Statement of Operations, respectively.

UNITED REFINING COMPANY AND SUBSIDIARIES

Notes to Consolidated Financial Statements
(Unaudited)

4. Inventories

Inventories are stated at the lower of cost or market, with cost being determined under the Last-in, First-out (LIFO) method for crude oil and petroleum product inventories and the First-in, First-out (FIFO) method for merchandise. Supply inventories are stated at either the lower of cost or market or replacement cost and include various parts for the refinery operations.

Inventories consist of the following:

	November 30, 2012	August 31, 2012
	(in thousands)	
Crude Oil	$ 33,595	$40,419
Petroleum Products	78,539	66,296
Total @ LIFO	112,134	106,715
Merchandise	23,988	23,707
Supplies	25,299	25,798
Total @ FIFO	49,287	49,505
Total Inventory	$ 161,421	$156,220

As of November 30, 2012 and August 31, 2012, the replacement cost of LIFO inventories exceeded their LIFO carrying values by approximately $96,239,000 and $77,727,000, respectively.

UNITED REFINING COMPANY AND SUBSIDIARIES

Notes to Consolidated Financial Statements
(Unaudited)

5. Subsidiary Guarantors

All the Company' s wholly-owned subsidiaries fully and unconditionally guarantee on an unsecured basis, on a joint and several basis, the Company' s 10.50% Senior Secured Notes due 2018. There are no restrictions within the consolidated group on the ability of the Company or any of its subsidiaries to obtain loans from or pay dividends to other members of the consolidated group. Financial information of the Company' s wholly-owned subsidiary guarantors is as follows:

Condensed Consolidating Balance Sheets
(in thousands)

	November 30, 2012				August 31, 2012			
	United Refining Company	Guarantors	Eliminations	United Refining Company & Subsidiaries	United Refining Company	Guarantors	Eliminations	United Refining Company & Subsidiaries
Assets								
Current:								
Cash and cash equivalents	$173,127	$ 10,704	$ –	$ 183,831	$122,219	$ 15,321	$ –	$ 137,540
Accounts receivable, net	64,442	37,367	–	101,809	79,870	40,729	–	120,599
Inventories, net	131,465	29,956	–	161,421	127,469	28,751	–	156,220
Prepaid expenses and other assets	44,538	5,021	–	49,559	16,311	3,502	–	19,813
Deferred income taxes	(942)	1,161	–	219	(114)	1,162	–	1,048
Amounts due from affiliated companies	2,051	(1,237)	–	814	344	(255)	–	89
Intercompany	113,169	17,805	(130,974)	–	117,992	16,703	(134,695)	–
Total current assets	527,850	100,777	(130,974)	497,653	464,091	105,913	(134,695)	435,309
Property, plant and equipment, net	175,580	79,296	–	254,876	176,282	77,105	–	253,387
Deferred financing costs, net	8,053	–	–	8,053	8,471	–	–	8,471
Goodwill and other non-amortizable assets	–	11,849	–	11,849	–	11,849	–	11,849
Amortizable intangible assets, net	–	1,137	–	1,137	–	1,164	–	1,164
Deferred turnaround costs & other assets	13,255	2,918	–	16,173	15,173	2,977	–	18,150
Investment in subsidiaries	19,388	–	(19,388)	–	17,018	–	(17,018)	–
	$744,126	$ 195,977	$ (150,362)	$ 789,741	$681,035	$ 199,008	$ (151,713)	$ 728,330
Liabilities and Stockholder' s Equity								
Current:								
Current installments of long-term debt	$959	$ 533	$ –	$ 1,492	$939	$ 379	$ –	$ 1,318
Accounts payable	30,730	18,914	–	49,644	22,528	19,675	–	42,203
Derivative liability	5,030	–	–	5,030	9,098	–	–	9,098
Accrued liabilities	19,045	6,126	–	25,171	11,147	5,769	–	16,916
Income taxes payable	52,520	1,952	–	54,472	25,866	3,065	–	28,931
Sales, use and fuel taxes payable	15,128	3,684	–	18,812	17,622	4,270	–	21,892
Intercompany	–	130,974	(130,974)	–	–	134,695	(134,695)	–

Total current liabilities	123,412	162,183	(130,974)	154,621	87,200	167,853	(134,695)	120,358
Long term debt: less current installments	355,932	2,535	–	358,467	356,448	2,230	–	358,678
Deferred income taxes	6,163	9,150	–	15,313	5,753	9,269	–	15,022
Deferred retirement benefits	87,952	2,721	–	90,673	90,358	2,638	–	92,996
Total liabilities	573,459	176,589	(130,974)	619,074	539,759	181,990	(134,695)	587,054
Commitment and contingencies								
Stockholder’ s equity								
Common stock, $.10 par value per share – shares authorized 100; issued and outstanding 100	–	18	(18)	–	–	18	(18)	–
Additional paid-in capital	24,825	10,651	(10,651)	24,825	24,825	10,651	(10,651)	24,825
Retained earnings	165,182	10,444	(10,444)	165,182	135,988	8,123	(8,123)	135,988
Accumulated other comprehensive loss	(19,340)	(1,725)	1,725	(19,340)	(19,537)	(1,774)	1,774	(19,537)
Total stockholder’ s equity	170,667	19,388	(19,388)	170,667	141,276	17,018	(17,018)	141,276
	$744,126	$ 195,977	$ (150,362)	$ 789,741	$681,035	$ 199,008	$ (151,713)	$ 728,330

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UNITED REFINING COMPANY AND SUBSIDIARIES

Notes to Consolidated Financial Statements
(Unaudited)

Condensed Consolidating Statements of Operations
(in thousands)

	Three Months Ended November 30, 2012				Three Months Ended November 30, 2011			
	United Refining Company	Guarantors	Eliminations	United Refining Company & Subsidiaries	United Refining Company	Guarantors	Eliminations	United Refining Company & Subsidiaries
Net sales	$749,734	$437,568	$(230,240)	$957,062	$738,229	$421,598	$(215,796)	$944,031
Costs and expenses:								
Costs of goods sold (exclusive of depreciation, amortization and losses/(gains) on derivative contracts)	631,836	397,289	(230,240)	798,885	668,168	380,340	(215,796)	832,712
Losses (gains) on derivative contracts	2,684	–	–	2,684	(51,291)	–	–	(51,291)
Selling, general and administrative expenses	5,913	34,901	–	40,814	7,308	33,339	–	40,647
Depreciation and amortization expenses	5,187	1,669	–	6,856	4,410	1,563	–	5,973
	645,620	433,859	(230,240)	849,239	628,595	415,242	(215,796)	828,041
Operating income	104,114	3,709	–	107,823	109,634	6,356	–	115,990
Other income (expense):								
Interest expense, net	(9,030)	(122)	–	(9,152)	(10,135)	(118)	–	(10,253)
Other, net	(1,068)	179	–	(889)	(863)	286	–	(577)
Equity in net income of subsidiaries	2,321	–	(2,321)	–	3,864	–	(3,864)	–
	(7,777)	57	(2,321)	(10,041)	(7,134)	168	(3,864)	(10,830)
Income before income tax expense	96,337	3,766	(2,321)	97,782	102,500	6,524	(3,864)	105,160
Income tax expense	36,690	1,445	–	38,135	40,454	2,660	–	43,114
Net income	$59,647	$2,321	$(2,321)	$59,647	$62,046	$3,864	$(3,864)	$62,046

UNITED REFINING COMPANY AND SUBSIDIARIES

Notes to Consolidated Financial Statements
(Unaudited)

Condensed Consolidating Statements of Cash Flows
(in thousands)

	Three Months Ended November 30, 2012				Three Months Ended November 30, 2011			
	Issuer	Guarantors	Eliminations	Consolidated	Issuer	Guarantors	Eliminations	Consolidated
Net cash provided by (used in) operating activities	$84,159	$ (1,298)	$ –	$ 82,861	$70,642	$ 2,205	$ –	$ 72,847
Cash flows from investing activities:								
Additions to property, plant and equipment	(2,534)	(3,187)	–	(5,721)	(3,741)	(2,356)	–	(6,097)
Additions to deferred turnaround costs	(17)	(25)	–	(42)	(12)	(808)	–	(820)
Net cash used in investing activities	(2,551)	(3,212)	–	(5,763)	(3,753)	(3,164)	–	(6,917)
Cash flows from financing activities:								
Net payments on revolving credit facility	–	–	–	–	(24,000)	–	–	(24,000)
Dividend to stockholder	(30,453)	–	–	(30,453)	–	–	–	–
Principal reductions of long-term debt	(247)	(107)	–	(354)	(179)	(96)	–	(275)
Net cash used in financing activities	(30,700)	(107)	–	(30,807)	(24,179)	(96)	–	(24,275)
Net increase (decrease) in cash and cash equivalents	50,908	(4,617)	–	46,291	42,710	(1,055)	–	41,655
Cash and cash equivalents, beginning of year	122,219	15,321	–	137,540	5,927	10,733	–	16,660
Cash and cash equivalents, end of period	$173,127	$ 10,704	$ –	$ 183,831	$48,637	$ 9,678	$ –	$ 58,315

UNITED REFINING COMPANY AND SUBSIDIARIES

Notes to Consolidated Financial Statements
(Unaudited)

6. Segments of Business

Intersegment revenues are calculated using market prices and are eliminated upon consolidation. Summarized financial information regarding the Company' s reportable segments is presented in the following tables (in thousands):

	Three Months Ended November 30,	
	2012	2011
Net Sales		
Retail	$436,347	$420,319
Wholesale	520,715	523,712
	$957,062	$944,031
Intersegment Sales		
Wholesale	$229,019	$214,517
Operating Income		
Retail	$3,990	$6,220
Wholesale	103,833	109,770
	$107,823	$115,990
Depreciation and Amortization		
Retail	$1,457	$1,401
Wholesale	5,399	4,572
	$6,856	$5,973
Capital Expenditures (including non-cash)		
Retail	$2,886	$2,403
Wholesale	3,583	4,299
	$6,469	$6,702
Total Assets		
Retail	$166,832	$159,905
Wholesale	622,909	513,581
	$789,741	$673,486

UNITED REFINING COMPANY AND SUBSIDIARIES

Notes to Consolidated Financial Statements
(Unaudited)

7. Employee Benefit Plans

For the periods ended November 30, 2012 and 2011, net pension and other postretirement benefit costs were comprised of the following:

	Pension Benefits		Other Post-Retirement Benefits	
	Three Months Ended November 30,		Three Months Ended November 30,	
	2012	2011	2012	2011
	(in thousands)			
Service cost	$164	$423	$ 238	$ 466
Interest cost on benefit obligation	1,286	1,318	476	748
Expected return on plan assets	(1,470)	(1,179)	–	–
Amortization and deferral of net loss	335	376	31	(264)
Net periodic benefit cost	$315	$938	$ 745	$ 950

As of November 30, 2012, $2,557,000 of contributions have been made to the Company pension plans for the fiscal year ending August 31, 2013.

In November 2011, the Company reached an agreement with the International Union of Operating Engineers Local 95, which represents the employees operating the refinery. The new agreement was effective February 1, 2012 and expires on February 1, 2017. Under the new collective bargaining agreement (Agreement), changes were made to healthcare and pension benefits provided by the Company. Effective February 1, 2012, medical benefits in retirement for new hires and active employees covered under the Agreement were eliminated. For employees covered under the Agreement meeting certain age and service requirements, the Company will contribute a defined dollar amount towards the cost of retiree healthcare based upon the employee' s length of service. Similarly, effective February 1, 2012, benefits under the Company' s defined benefit pension plan sponsored for employees covered under the agreement were frozen. The Company will provide an enhanced contribution under its defined contribution 401 (k) plan as well as a transition contribution for older employees. Additionally, deductibles and co-payments will be added to the medical benefits for employees covered under the Agreement.

As a result of the agreement and related plan design changes, a remeasurement of fiscal year 2012 expense pursuant to ASC 715-30 and ASC 715-60 was required, resulting in plan curtailments. As a result of such curtailments during the quarter ended November 30, 2011, the pension liability was reduced by $4,743,000 with a credit to accumulated other comprehensive loss (AOCL) of $4,552,000 and a credit to income of $191,000. Further, the postretirement welfare plan liability was reduced by $12,161,000 and AOCL credited for $12,298,000, with a charge to income of $137,000. The activity in AOCL was recorded net of related income tax effects.

The Company accrues post-retirement benefits other than pensions, during the years that the employees render the necessary service, of the expected cost of providing those benefits to an employee and the employee' s beneficiaries and covered dependents.

8. Fair Value Measurements

The carrying values of all financial instruments classified as a current asset or current liability approximate fair value because of the short maturity of these instruments. The fair value of marketable securities is determined by available market prices. The fair value exceeded the carrying value of the 10.50% Senior Secured Notes at November 30, 2012 and August 31, 2012 by $34,997,000 and $20,804,000, respectively.

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Item 2. Management' s Discussion and Analysis of Financial Condition and Results of Operations.

Forward Looking Statements

This Quarterly Report on Form 10-Q contains certain statements that constitute "forward looking statements" within the meaning of the Private Securities Litigation Reform Act of 1995. These forward looking statements may include, among other things, United Refining Company and its subsidiaries current expectations with respect to future operating results, future performance of its refinery and retail operations, capital expenditures and other financial items. Words such as "expects", "intends", "plans", "projects", "believes", "estimates", "may", "will", "should", "shall", "anticipates", "predicts", and similar expressions typically identify such forward looking statements in this Quarterly Report on Form 10-Q.

By their nature, all forward looking statements involve risk and uncertainties. All phases of the Company' s operations involve risks and uncertainties, many of which are outside of the Company' s control, and any one of which, or a combination of which, could materially affect the Company' s results of operations and whether the forward looking statements ultimately prove to be correct. Actual results may differ materially from those contemplated by the forward looking statements for a number of reasons.

Although we believe our expectations are based on reasonable assumptions within the bounds of its knowledge, investors and prospective investors are cautioned that such statements are only projections and that actual events or results may differ materially depending on a variety of factors described in greater detail in the Company' s filings with the SEC, including quarterly reports on Form 10-Q, annual reports on Form 10-K, reports on Form 8-K, etc. In addition to the factors discussed elsewhere in this Quarterly Report on Form 10-Q, the Company' s actual consolidated quarterly or annual operating results have been affected in the past, or could be affected in the future, by additional factors, including, without limitation:

the demand for and supply of crude oil and refined products;

the spread between market prices for refined products and market prices for crude oil;

repayment of debt;

general economic, business and market conditions;

risks and uncertainties with respect to the actions of actual or potential competitive suppliers of refined petroleum products in our markets;

the possibility of inefficiencies or shutdowns in refinery operations or pipelines;

the availability and cost of financing to us;

environmental, tax and tobacco legislation or regulation;

volatility of gasoline prices, margins and supplies;

merchandising margins;

labor costs;

level of capital expenditures;

customer traffic;

weather conditions;

acts of terrorism and war;

business strategies;

expansion and growth of operations;

future projects and investments;

future exposure to currency devaluations or exchange rate fluctuations;

expected outcomes of legal and administrative proceedings and their expected effects on our financial position, results of operations and cash flows; and

future operating results and financial condition.

All subsequent written and oral forward looking statements attributable to the Company or persons acting on its behalf are expressly qualified in their entirety by the foregoing. We undertake no obligation to update any information contained herein or to publicly release the results of any revisions to any such forward looking statements that may be made to reflect events or circumstances that occur, or which we become aware of, after the date of this Quarterly Report on Form 10-Q.

Recent Developments

The Company continues to be impacted by the volatility in petroleum markets in fiscal 2013. The lagged 3-2-1 crackspread is measured by the difference between the prices of crude oil contracts traded on the NYMEX for the preceding month to the prices of NYMEX gasoline and heating oil contracts in the current trading month. The Company uses a lagged crackspread as a margin indicator as it reflects the time period between the purchase of crude oil and its delivery to the refinery for processing. The lagged crackspread for the first quarter of fiscal 2013 was $29.91. Through December 31, 2012 the indicated lagged crackspread for the second quarter ending February 28, 2013 was $30.02, a $.11 increase from the average for the first quarter of fiscal 2013.

Results of Operations

The Company is a petroleum refiner and marketer in its primary market area of Western New York and Northwestern Pennsylvania. Operations are organized into two business segments: wholesale and retail.

The wholesale segment is responsible for the acquisition of crude oil, petroleum refining, supplying petroleum products to the retail segment and the marketing of petroleum products to wholesale and industrial customers. The retail segment sells petroleum products under the Kwik Fill®, Citgo® and Keystone® brand names through a network of Company-operated retail units and convenience and grocery items through Company-owned gasoline stations and convenience stores under the Red Apple Food Mart® and Country Fair® brand names.

A discussion and analysis of the factors contributing to the Company’ s results of operations are presented below. The accompanying Consolidated Financial Statements and related Notes, together with the following information, are intended to supply investors with a reasonable basis for evaluating the Company’ s operations, but does not serve to predict the Company’ s future performance.

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Retail Operations:

	Three Months Ended November 30,	
	2012	2011
	(dollars in thousands)	
Net Sales		
Petroleum	$368,786	$351,865
Merchandise and other	67,561	68,454
Total Net Sales	436,347	420,319
Costs of goods sold	396,114	379,481
Selling, general and administrative expenses	34,786	33,217
Depreciation and amortization expenses	1,457	1,401
Segment Operating Income (Loss)	$3,990	$6,220
Retail Operating Data:		
Petroleum sales (thousands of gallons)	95,046	97,500
Petroleum margin (a)	$23,199	$23,541
Petroleum margin ($/gallon) (b)	.2441	.2414
Merchandise and other margins	$17,033	$17,298
Merchandise margin (percent of sales)	25 %	25 %

(a) Includes the effect of intersegment purchases from the Company' s wholesale segment at prices which approximate market.

(b) Company management calculates petroleum margin per gallon by dividing petroleum gross margin by petroleum sales volumes. Management uses fuel margin per gallon calculations to compare profitability to other companies in the industry. Petroleum margin per gallon may not be comparable to similarly titled measures used by other companies in the industry.

Comparison of Fiscal Quarters Ended November 30, 2012 and 2011

Net Sales

Retail sales increased during the fiscal quarter ended November 30, 2012 by $16.0 million or 3.8% from the comparable period in fiscal 2012 from $420.3 million to $436.3 million. The increase was primarily due to $16.9 million in petroleum sales offset by a decrease of $.9 million in merchandise sales. The petroleum sales increase resulted from a 7.5% increase in retail selling prices per gallon, offset by a 2.5 million gallon or 2.5% decrease in retail petroleum volume.

Costs of Goods Sold

Retail costs of goods sold increased during the fiscal quarter ended November 30, 2012 by $16.6 million or 4.4% from the comparable period in fiscal 2012 from $379.5 million to $396.1 million. The increase was primarily due to $17.0 million in petroleum purchase prices and freight cost of $.7 million offset by a decrease in fuel tax of $.5 million and merchandise cost of $.6 million.

Selling, General and Administrative Expenses

Retail Selling, General and Administrative ("SG&A") expenses increased during the fiscal quarter ended November 30, 2012 by $ 1.6 million or 4.7% from the comparable period in fiscal 2012 from $33.2 million to $34.8 million. This increase was primarily due to payroll costs of $.4 million, environmental costs of $.3 million, maintenance costs of $.1 million, supplies of $.2 million, credit/customer service costs of $.2 million, pension/post-retirement costs of $.1 million and other of $.3 million.

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Wholesale Operations:

	Three Months Ended November 30,	
	2012	2011
	(dollars in thousands)	
Net Sales (a)	$520,715	$523,712
Costs of goods sold (exclusive of depreciation, amortization and losses/(gains) on derivative contracts)	402,771	453,231
Losses/(gains) on derivate contracts	2,684	(51,291)
Selling, general and administrative expenses	6,028	7,430
Depreciation and amortization expenses	5,399	4,572
Segment Operating Income	$103,833	$109,770

Key Wholesale Operating Statistics:

	Three Months Ended November 30,	
	2012	2011
Refinery Product Yield (thousands of barrels)		
Gasoline and gasoline blendstock	2,564	2,627
Distillates	1,422	1,450
Asphalt	1,808	1,937
Butane, propane, residual products, internally produced fuel and other (“Other”)	530	478
Total Product Yield	6,324	6,492
% Heavy Crude Oil of Total Refinery Throughput (b)	58 %	59 %
Crude throughput (thousand barrels per day)	64.6	67.5
Product Sales (thousand of barrels) (a)		
Gasoline and gasoline blendstock	1,587	1,702
Distillates	1,181	1,103
Asphalt	1,773	2,121
Other	205	228
Total Product Sales Volume	4,746	5,154
Product Sales (dollars in thousands) (a)		
Gasoline and gasoline blendstock	$197,526	$196,229
Distillates	162,392	143,095
Asphalt	149,387	170,599
Other	11,410	13,789
Total Product Sales	$520,715	$523,712

(a) Sources of total product sales include products manufactured at the refinery located in Warren, Pennsylvania and products purchased from third parties.

(b) The Company defines “heavy” crude oil as crude oil with an American Petroleum Institute specific gravity of 26 or less.

Comparison of Fiscal Quarters Ended November 30, 2012 and 2011

Net Sales

Wholesale sales decreased during the three months ended November 30, 2012 by $3.0 million or .6% from the comparable period in fiscal 2012 from $523.7 million to $520.7 million. The decrease was due to a 7.9% decrease in wholesale volumes offset by a 7.8% increase in wholesale prices.

Costs of Goods Sold (exclusive of depreciation and amortization and losses/(gains) on derivative contracts)

Wholesale costs of goods sold decreased during the three months ended November 30, 2012 by $50.4 million or 11.1% from the comparable period in fiscal 2012 from $453.2 million to $402.8 million. The decrease in wholesale costs of goods sold during this period was primarily due to a decrease in cost and volume of raw materials.

Losses / (Gains) on Derivative Contracts

For the three months ended November 30, 2012 the Company recognized $7.8 million of realized losses and $5.1 million of unrealized gains in its Consolidated Statement of Operations, respectively. For the three months ended November 30, 2011, the Company recognized $8.3 million of realized losses and $59.6 million of unrealized gains in its Consolidated Statement of Operations. See also Footnote 3 to the Company' s Consolidated Financial Statements.

Selling, General and Administrative Expenses

Wholesale SG&A expenses decreased during the three months ended November 30, 2012 by $1.4 million or 18.9% from the comparable period in fiscal 2012 from $7.4 million or 1.4% of net wholesale sales to $6.0 million or 1.2% of net wholesale sales. The decrease was primarily due to payroll costs and professional services.

Consolidated Expenses:

Interest Expense, net

Net interest expense (interest expense less interest income) for the three months ended November 30, 2012 decreased $1.1 million or 10.7% from the comparable period in fiscal 2012 from $10.3 million to $9.2 million.

Income Tax Expense

The Company' s effective tax rate for the three months ended November 30, 2012 and 2011 was approximately 39% and 41%, respectively. This change is primarily due to the recognition of permanent book to tax adjustments.

Liquidity and Capital Resources

We operate in an environment where our liquidity and capital resources are impacted by changes in the price of crude oil and refined petroleum products, availability of credit, market uncertainty and a variety of additional factors beyond our control. Included in such factors are, among others, the level of customer product demand, weather conditions, governmental regulations, worldwide political conditions and overall market and economic conditions.

The following table summarizes selected measures of liquidity and capital sources (in thousands):

	November 30, 2012
Cash and cash equivalents	$ 183,831
Working capital	$ 343,032
Current ratio	3.2
Debt	$ 359,959

Primary sources of liquidity have been cash and cash equivalents, and borrowing availability under a revolving line of credit. We believe available capital resources are adequate to meet our working capital, debt service, and capital expenditure requirements for existing operations.

Our cash and cash equivalents consist of bank balances and investments in money market funds. These investments have staggered maturity dates, none of which exceed three months. They have a high degree of liquidity since the securities are traded in public markets.

	Three Months Ended November 30, 2012 (in millions)
Significant uses of cash	
Investing activities:	
Property, plant and equipment	
Other general capital items (tank repairs, refinery piping, etc)	$ (2.8)
Retail maintenance (blacktop, roof, HVAC, rehab)	(1.4)
Environmental	(.8)
Retail petroleum upgrade	(.6)
Non refinery capital equipment	(.2)
Total property, plant and equipment	$ (5.8)
Net cash used in investing activities	$ (5.8)
Financing activities:	
Dividend to stockholder	$ (30.5)
Principal reductions of long term debt	(.3)
Net cash used in financing activities	$ (30.8)
Working capital items:	
Income taxes payable increase	$ 25.5
Accounts receivable decrease	18.8
Accrued liabilities increase	8.2
Accounts payable increase	7.4
Derivative liability	1.1
Prepaid expense increase	(29.7)
Increase in inventory	(5.2)
Sales, use and fuel taxes payable decrease	(3.1)
Amounts due from affiliated companies, net	(.7)
Cash provided by working capital items	$ 22.3

We require a substantial investment in working capital which is susceptible to large variations during the year resulting from purchases of inventory and seasonal demands. Inventory purchasing activity is a function of sales activity and turnaround cycles for the different refinery units.

Maintenance and non-discretionary capital expenditures have averaged approximately $6.0 million annually over the last three years for the refining and marketing operations. Management does not foresee any increase in these maintenance and non-discretionary capital expenditures during fiscal year 2013 at this time.

Future liquidity, both short and long-term, will continue to be primarily dependent on realizing a refinery margin sufficient to cover fixed and variable expenses, including planned capital expenditures. We expect to be able to meet our working capital, capital expenditure, contractual obligations, letter of credit and debt service requirements out of cash flow from operations, cash on hand and borrowings under our Amended and Restated Revolving Credit Facility of $175,000,000. This provides the Company with flexibility relative to its cash flow requirements in light of market fluctuations, particularly involving crude oil prices and seasonal business cycles and will assist the Company in meeting its working capital, ongoing capital expenditure needs and for general corporate purposes. The agreement expires on May 18, 2016. Under the Amended and Restated Revolving Credit Facility, the applicable margin is calculated on the average unused availability as follows: (a) for base rate borrowing, at the greater of the Agent Bank' s prime rate the Federal Funds Open Rate plus 1.5%; or the Daily LIBOR rate plus 3%; plus an applicable margin of 0% to .5%; (b) for euro-rate based borrowings, at the LIBOR Rate plus an applicable margin of 2.75% to 3.25%. The Agent Bank' s prime rate at November 30, 2012 was 3.25%.

The Amended and Restated Revolving Credit Facility is secured primarily by certain cash accounts, accounts receivable and inventory. Until maturity, we may borrow on a borrowing base formula as set forth in the facility. We had standby letters of credit of $6.5 million as of November 30, 2012 and there were no outstanding borrowings under the Amended and Restated Revolving Credit Facility resulting in net availability of $168.5 million. As of January 14, 2013, there were no outstanding borrowings under the $175 million Amended and Restated Revolving Credit Facility and there were standby letters of credit in the amount of $6.5 million, resulting in a net availability of $168.5 million and the Company had full access to it. The Company' s working capital ratio was 3.2 as of November 30, 2012.

Although we are not aware of any pending circumstances which would change our expectation, changes in the tax laws, the imposition of and changes in federal and state clean air and clean fuel requirements and other changes in environmental laws and regulations may also increase future capital expenditure levels. Future capital expenditures are also subject to business conditions affecting the industry. We continue to investigate strategic acquisitions and capital improvements to our existing facilities.

Federal, state and local laws and regulations relating to the environment affect nearly all of our operations. As is the case with all the companies engaged in similar industries, we face significant exposure from actual or potential claims and lawsuits involving environmental matters. Future expenditures related to environmental matters cannot be reasonably quantified in many circumstances due to the uncertainties as to required remediation methods and related clean-up cost estimates. We cannot predict what additional environmental legislation or regulations will be enacted or become effective in the future or how existing or future laws or regulations will be administered or interpreted with respect to products or activities to which they have not been previously applied.

Seasonal Factors

Seasonal factors affecting the Company' s business may cause variation in the prices and margins of some of the Company' s products. For example, demand for gasoline tends to be highest in spring and summer months, while demand for home heating oil and kerosene tends to be highest in winter months.

As a result, the margin on gasoline prices versus crude oil costs generally tends to increase in the spring and summer, while margins on home heating oil and kerosene tend to increase in winter.

Inflation

The effect of inflation on the Company has not been significant during the last five fiscal years.

Item 3. Quantitative and Qualitative Disclosures about Market Risk.

The Company uses its Amended and Restated Revolving Credit Facility to finance a portion of its operations. These on-balance sheet financial instruments, to the extent they provide for variable rates, expose the Company to interest rate risk resulting from changes in the PNC Prime rate, the Federal Funds or LIBOR rate. As of January 14, 2013, there were no outstanding borrowings under the Amended and Restated Revolving Credit Facility.

From time to time, the Company uses derivatives to reduce its exposure to fluctuations in crude oil purchase costs and refining margins. Derivative products, specifically crude oil option contracts and crack spread option contracts are used to hedge the volatility of these items. The Company accounts for changes in the fair value of its contracts by marking them to market and recognizing any resulting gains or losses in its Statement of Operations.

At the quarter ended November 30, 2012, the Company had 195,000 barrels of heating oil crackspread swaps outstanding as part of its risk management strategy. The crackspread swaps expire in January 2013. These derivative instruments are being used by the Company to lock in margins on future sales by the Company of heating oil. See also Footnote 3 in the Company' s Consolidated Financial Statements.

Item 4. Controls and Procedures.

Our management, with the participation of our chief executive officer and chief financial officer, evaluated the effectiveness of our disclosure controls and procedures as of November 30, 2012. The term "disclosure controls and procedures," as defined in Rules 13a-15(e) and 15d-15(e) under the Exchange Act, means controls and other procedures of a company that are designed to ensure that information required to be disclosed by a company in the reported, within the time periods specified in the SEC' s rules and forms. Disclosure controls and procedures include, without limitation, controls and procedures designed to ensure that information required to be disclosed by a company in the reports that it files or submits under the Exchange Act is accumulated and communicated to the company' s management, including its principal executive and principal financial officers, as appropriate to allow timely decisions regarding required disclosure. Management recognizes that any controls and procedures, no matter how well designed and operated, can provide only reasonable assurance of achieving their objectives and management necessarily applies its judgment in evaluating the cost-benefit relationship of possible controls and procedures. Based on the evaluation of our disclosure controls and procedures as of November 30, 2012, our chief executive officer and chief financial officer concluded that, as of such date, our disclosure controls and procedures were effective at the reasonable assurance level.

There have not been any changes in the Company' s internal controls over financial reporting that occurred during the Company' s fiscal quarter ended November 30, 2012 that has materially affected, or is reasonably likely to materially affect, the Company' s internal controls over financial reporting.

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Part II OTHER INFORMATION

Item 1. Legal Proceedings.

None.

Item 1A. Risk Factors.

There have been no material changes in our Risk Factors disclosed in the Form 10-K for the year ended August 31, 2012.

Item 2. Unregistered Sales of Equity Securities and Use of Proceeds.

None.

Item 3. Defaults Upon Senior Securities.

None.

Item 4. Mine Safety Disclosures.

Not applicable.

Item 5. Other Information.

None.

Item 6. Exhibits.

Exhibit 31.1	Certification of Chief Executive Officer pursuant to Section 302 of the Sarbanes-Oxley Act of 2002
Exhibit 31.2	Certification of Chief Financial Officer pursuant to Section 302 of the Sarbanes-Oxley Act of 2002
Exhibit 32.1	Certification of Chief Executive Officer and Chief Financial Officer pursuant to 18 U.S.C. Section 1350, as adopted pursuant to Section 906 of the Sarbanes-Oxley Act of 2002
Exhibit 101	Interactive XBRL Data

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SIGNATURES

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.

Date: January 14, 2013

UNITED REFINING COMPANY
(Registrant)

/s/ Myron L. Turfitt

Myron L. Turfitt
President

/s/ James E. Murphy

James E. Murphy
Chief Financial Officer

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SIGNATURES

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.

Date: January 14, 2013

KIANTONE PIPELINE CORPORATION
(Registrant)

/s/ Myron L. Turfitt
Myron L. Turfitt
President

/s/ James E. Murphy
James E. Murphy
Chief Financial Officer

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SIGNATURES

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.

Date: January 14, 2013

UNITED REFINING COMPANY OF PENNSYLVANIA
(Registrant)

/s/ Myron L. Turfitt
Myron L. Turfitt
President

/s/ James E. Murphy
James E. Murphy
Chief Financial Officer

SIGNATURES

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.

Date: January 14, 2013

KIANTONE PIPELINE COMPANY
(Registrant)

/s/ Myron L. Turfitt
Myron L. Turfitt
President

/s/ James E. Murphy
James E. Murphy
Chief Financial Officer

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SIGNATURES

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.

Date: January 14, 2013

UNITED JET CENTER, INC.
(Registrant)

/s/ Myron L. Turfitt

Myron L. Turfitt
President

/s/ James E. Murphy

James E. Murphy
Chief Financial Officer

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SIGNATURES

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.

Date: January 14, 2013

KWIK-FILL CORPORATION
(Registrant)

/s/ Myron L. Turfitt
Myron L. Turfitt
President

/s/ James E. Murphy
James E. Murphy
Chief Financial Officer

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SIGNATURES

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.

Date: January 1, 2013

INDEPENDENT GASOLINE AND OIL
COMPANY OF ROCHESTER, INC.
(Registrant)

/s/ Myron L. Turfitt
Myron L. Turfitt
President

/s/ James E. Murphy
James E. Murphy
Chief Financial Officer

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SIGNATURES

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.

Date: January 14, 2013

BELL OIL CORP.
(Registrant)

/s/ Myron L. Turfitt
Myron L. Turfitt
President

/s/ James E. Murphy
James E. Murphy
Chief Financial Officer

SIGNATURES

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.

Date: January 14, 2013

PPC, INC.
(Registrant)

/s/ Myron L. Turfitt
Myron L. Turfitt
President

/s/ James E. Murphy
James E. Murphy
Chief Financial Officer

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SIGNATURES

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.

Date: January 14, 2013

SUPER TEST PETROLEUM, INC.
(Registrant)

/s/ Myron L. Turfitt
Myron L. Turfitt
President

/s/ James E. Murphy
James E. Murphy
Chief Financial Officer

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SIGNATURES

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.

Date: January 14, 2013

KWIK-FIL, INC.
(Registrant)

/s/ Myron L. Turfitt
Myron L. Turfitt
President

/s/ James E. Murphy
James E. Murphy
Chief Financial Officer

SIGNATURES

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.

Date: January 14, 2013

VULCAN ASPHALT REFINING CORPORATION
(Registrant)

/s/ Myron L. Turfitt

Myron L. Turfitt
President

/s/ James E. Murphy

James E. Murphy
Chief Financial Officer

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SIGNATURES

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.

Date: January 14, 2013

COUNTRY FAIR, INC.
(Registrant)

/s/ Myron L. Turfitt

Myron L. Turfitt
President and Chief Operating Officer

/s/ James E. Murphy

James E. Murphy
Vice President Finance

Exhibit 31.1

CERTIFICATION

Pursuant to 18 U.S.C. Section 1350,

As adopted pursuant to Section 302 of the Sarbanes-Oxley Act of 2002

I, John A. Catsimatidis, certify that:

1. I have reviewed this quarterly report on Form 10-Q of United Refining Company (the "registrant");

2. Based on my knowledge, this report does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by this report;

3. Based on my knowledge, the financial statements, and other financial information included in this report, fairly present in all material respects the financial condition, results of operations and cash flows of the registrant as of, and for, the periods presented in this report;

4. The registrant' s other certifying officer(s) and I are responsible for establishing and maintaining disclosure controls and procedures (as defined in Exchange Act Rules 13a-15(e) and 15d-15(e)) and internal control over financial reporting (as defined in Exchange Act Rules 13a-15(f) and 15d-15(f)) for the registrant and have:

   (a) Designed such disclosure controls and procedures, or caused such disclosure controls and procedures to be designed under our supervision, to ensure that material information relating to the registrant, including its consolidated subsidiaries, is made known to us by others within those entities, particularly during the period in which this report is being prepared;

   (b) Designed such internal control over financial reporting, or caused such internal control over financial reporting to be designed under our supervision, to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles;

   (c) Evaluated the effectiveness of the registrant' s disclosure controls and procedures and presented in this report our conclusions about the effectiveness of the disclosure controls and procedures as of the end of the period covered by this report based on such evaluation; and

   (d) Disclosed in this report any change in the registrant' s internal control over financial reporting that occurred during the registrant' s most recent fiscal quarter (the registrant' s fourth fiscal quarter in the case of an annual report) that has materially affected, or is reasonably likely to materially affect, the registrant' s internal control over financial reporting; and

5. The registrant' s other certifying officer(s) and I have disclosed, based on our most recent evaluation of internal control over financial reporting, to the registrant' s auditors and the audit committee of the registrant' s board of directors (or persons performing the equivalent functions):

   (a) All significant deficiencies and material weaknesses in the design or operation of internal control over financial reporting which are reasonably likely to adversely affect the registrant' s ability to record, process, summarize and report financial information; and

   (b) Any fraud, whether or not material, that involves management or other employees who have a significant role in the registrant' s internal control over financial reporting.

Date: January 14, 2013

Signature: /s/ John A. Catsimatidis

John A. Catsimatidis
Principal Executive Officer

Exhibit 31.2

CERTIFICATION

Pursuant to 18 U.S.C. Section 1350,

As adopted pursuant to Section 302 of the Sarbanes-Oxley Act of 2002

I, James E. Murphy, certify that:

1. I have reviewed this quarterly report on Form 10-Q of United Refining Company (the "registrant");
2. Based on my knowledge, this report does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by this report;
3. Based on my knowledge, the financial statements, and other financial information included in this report, fairly present in all material respects the financial condition, results of operations and cash flows of the registrant as of, and for, the periods presented in this report;
4. The registrant' s other certifying officer(s) and I are responsible for establishing and maintaining disclosure controls and procedures (as defined in Exchange Act Rules 13a-15(e) and 15d-15(e)) and internal control over financial reporting (as defined in Exchange Act Rules 13a-15(f) and 15d-15(f)) for the registrant and have:
   (a) Designed such disclosure controls and procedures, or caused such disclosure controls and procedures to be designed under our supervision, to ensure that material information relating to the registrant, including its consolidated subsidiaries, is made known to us by others within those entities, particularly during the period in which this report is being prepared;
   (b) Designed such internal control over financial reporting, or caused such internal control over financial reporting to be designed under our supervision, to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles;
   (c) Evaluated the effectiveness of the registrant' s disclosure controls and procedures and presented in this report our conclusions about the effectiveness of the disclosure controls and procedures as of the end of the period covered by this report based on such evaluation; and
   (d) Disclosed in this report any change in the registrant' s internal control over financial reporting that occurred during the registrant' s most recent fiscal quarter (the registrant' s fourth fiscal quarter in the case of an annual report) that has materially affected, or is reasonably likely to materially affect, the registrant' s internal control over financial reporting; and
5. The registrant' s other certifying officer(s) and I have disclosed, based on our most recent evaluation of internal control over financial reporting, to the registrant' s auditors and the audit committee of the registrant' s board of directors (or persons performing the equivalent functions):
   (a) All significant deficiencies and material weaknesses in the design or operation of internal control over financial reporting which are reasonably likely to adversely affect the registrant' s ability to record, process, summarize and report financial information; and
   (b) Any fraud, whether or not material, that involves management or other employees who have a significant role in the registrant' s internal control over financial reporting.

Date: January 14, 2013

Signature: /s/ James E. Murphy

James E. Murphy
Principal Financial Officer

Exhibit 32.1

CERTIFICATION

Pursuant to Section 906 of the Sarbanes-Oxley Act of 2002
(subsections (a) and (b) of Section 1350, Chapter 63 of Title 18, United States Code)

Pursuant to Section 906 of the Sarbanes-Oxley Act of 2002 (subsections (a) and (b) of Section 1350, Chapter 63 of Title 18, United States Code), each of the undersigned officers of United Refining Company, a Pennsylvania corporation (the "Company"), does hereby certify, to such officer' s knowledge, that:

The Quarterly Report on Form 10-Q for the quarter ended November 30, 2012 (the "Form 10-Q") of the Company fully complies with the requirements of Section 13(a) or 15(d) of the Securities Exchange Act of 1934 and information contained in the Form 10-Q fairly presents, in all material respects, the financial condition and results of operations of the Company.

Dated: January 14, 2013

By: /s/ John A. Catsimatidis
John A. Catsimatidis
Principal Executive Officer

Dated: January 14, 2013

By: /s/ James E. Murphy
James E. Murphy
Principal Financial Officer

Employee Benefit Plans - Additional Information (Detail) (USD $)	3 Months Ended	
	Nov. 30, 2012	Nov. 30, 2011
Defined Benefit Plans and Other Postretirement Benefit Plans Table Text Block [Line Items]		
Defined pension plan contribution	$ 2,557,000	
Pension liability	(1,989,000)	(559,000)
Pension Benefits [Member]		
Defined Benefit Plans and Other Postretirement Benefit Plans Table Text Block [Line Items]		
Pension liability		4,743,000
Accumulated other comprehensive loss		4,552,000
Income		191,000
Other Post-Retirement Benefits [Member]		
Defined Benefit Plans and Other Postretirement Benefit Plans Table Text Block [Line Items]		
Pension liability		12,161,000
Accumulated other comprehensive loss		12,298,000
Income		$ 137,000

Inventories - Additional Information (Detail) (USD $)	Nov. 30, 2012	Aug. 31, 2012
Inventory Net [Line Items]		
Replacement cost of LIFO, over LIFO carrying values	$ 96,239,000	$ 77,727,000

Recent Accounting Pronouncements	3 Months Ended Nov. 30, 2012
Recent Accounting Pronouncements	**2. Recent Accounting Pronouncements** In June 2011, the FASB issued amended guidance on the presentation of comprehensive income. The amended guidance eliminates one of the presentation options provided by current U.S. GAAP, that is, to present the components of other comprehensive income as part of the statement of changes in stockholders' equity. In addition, it gives an entity the option to present the total of comprehensive income, the components of net income, and the components of other comprehensive income either in a single continuous statement of comprehensive income or in two separate but consecutive statements. This guidance was effective for annual reporting periods, and interim periods within those years, beginning after December 15, 2011 and will be applied retrospectively. The adoption of this guidance did not have a material impact on our consolidated financial statements. In September 2011, the FASB issued an accounting standard update that amends the accounting guidance on goodwill impairment testing. The amendments are intended to reduce complexity and costs by allowing an entity the option to make a qualitative evaluation about the likelihood of goodwill impairment to determine whether it should calculate the fair value of a reporting unit. The amendments also improve previous guidance by expanding upon the examples of events and circumstances that an entity should consider between annual impairment tests in determining whether it is more likely than not that the fair value of a reporting unit is less than its carrying amount. The amendments in this accounting standard update are effective for interim and annual goodwill impairment tests performed for fiscal years beginning after December 15, 2011. The adoption of this guidance did not have a material impairment on our consolidated financial statements.

Subsidiary Guarantors - Schedule of Condensed Consolidating Statements of Operations (Detail) (USD $) In Thousands, unless otherwise specified	3 Months Ended	
	Nov. 30, 2012	Nov. 30, 2011
Condensed Financial Statements, Captions [Line Items]		
Net sales	$ 957,062	$ 944,031
Costs and expenses:		
Costs of goods sold (exclusive of depreciation, amortization and losses/(gains) on derivative contracts)	798,885	832,712
Losses (gains) on derivative contracts	2,684	(51,291)
Selling, general and administrative expenses	40,814	40,647
Depreciation and amortization expenses	6,856	5,973
Total expenses	849,239	828,041
Operating Income	107,823	115,990
Other income (expense):		
Interest expense, net	(9,152)	(10,253)
Other, net	(889)	(577)
Total other income (expense)	(10,041)	(10,830)
Income before income tax expense	97,782	105,160
Income tax expense	(38,135)	(43,114)
Net income	59,647	62,046
United Refining Company (Member)		
Condensed Financial Statements, Captions [Line Items]		
Net sales	749,734	738,229
Costs and expenses:		
Costs of goods sold (exclusive of depreciation, amortization and losses/(gains) on derivative contracts)	631,836	668,168
Losses (gains) on derivative contracts	2,684	(51,291)
Selling, general and administrative expenses	5,913	7,308
Depreciation and amortization expenses	5,187	4,410
Total expenses	645,620	628,595
Operating Income	104,114	109,634
Other income (expense):		
Interest expense, net	(9,030)	(10,135)
Other, net	(1,068)	(863)
Equity in net income of subsidiaries	2,321	3,864
Total other income (expense)	(7,777)	(7,134)
Income before income tax expense	96,337	102,500
Income tax expense	36,690	40,454
Net income	59,647	62,046
Guarantors [Member]		
Condensed Financial Statements, Captions [Line Items]		

Net sales	437,568	421,598
Costs and expenses:		
Costs of goods sold (exclusive of depreciation, amortization and losses/(gains) on derivative contracts)	397,289	380,340
Losses (gains) on derivative contracts		
Selling, general and administrative expenses	34,901	33,339
Depreciation and amortization expenses	1,669	1,563
Total expenses	433,859	415,242
Operating Income	3,709	6,356
Other income (expense):		
Interest expense, net	(122)	(118)
Other, net	179	286
Equity in net income of subsidiaries		
Total other income (expense)	57	168
Income before income tax expense	3,766	6,524
Income tax expense	1,445	2,660
Net income	2,321	3,864
Eliminations [Member]		
Condensed Financial Statements, Captions [Line Items]		
Net sales	(230,240)	(215,796)
Costs and expenses:		
Costs of goods sold (exclusive of depreciation, amortization and losses/(gains) on derivative contracts)	(230,240)	(215,796)
Losses (gains) on derivative contracts		
Selling, general and administrative expenses		
Depreciation and amortization expenses		
Total expenses	(230,240)	(215,796)
Operating Income		
Other income (expense):		
Equity in net income of subsidiaries	(2,321)	(3,864)
Total other income (expense)	(2,321)	(3,864)
Income before income tax expense	(2,321)	(3,864)
Income tax expense		
Net income	(2,321)	(3,864)
United Refining Company and Subsidiaries [Member]		
Condensed Financial Statements, Captions [Line Items]		
Net sales	957,062	944,031
Costs and expenses:		
Costs of goods sold (exclusive of depreciation, amortization and losses/(gains) on derivative contracts)	798,885	832,712
Losses (gains) on derivative contracts	2,684	(51,291)
Selling, general and administrative expenses	40,814	40,647
Depreciation and amortization expenses	6,856	5,973
Total expenses	849,239	828,041

Operating Income	107,823	115,990
Other income (expense):		
Interest expense, net	(9,152)	(10,253)
Other, net	(889)	(577)
Equity in net income of subsidiaries		
Total other income (expense)	(10,041)	(10,830)
Income before income tax expense	97,782	105,160
Income tax expense	38,135	43,114
Net income	$ 59,647	$ 62,046

Subsidiary Guarantors - Schedule of Condensed Consolidating Balance Sheets (Parenthetical) (Detail) (USD $)	Nov. 30, 2012	Aug. 31, 2012
Condensed Financial Statements, Captions [Line Items]		
Common stock, shares authorized	100	100
Common stock, shares issued	100	100
Common stock, shares outstanding	100	100
Common stock, par value per share	$ 0.10	$ 0.10

Subsidiary Guarantors - Schedule of Condensed Consolidating Statements of Cash Flows (Detail) (USD $) In Thousands, unless otherwise specified	3 Months Ended	
	Nov. 30, 2012	Nov. 30, 2011
Condensed Financial Statements, Captions [Line Items]		
Net cash provided by (used in) operating activities	$ 82,861	$ 72,847
Cash flows from investing activities:		
Additions to property, plant and equipment	(5,721)	(6,097)
Additions to deferred turnaround costs	(42)	(820)
Net cash used in investing activities	(5,763)	(6,917)
Cash flows from financing activities:		
Net payments on revolving credit facility		(24,000)
Dividend to stockholder	(30,453)	
Principal reductions of long-term debt	(354)	(275)
Net cash used in financing activities	(30,807)	(24,275)
Net increase (decrease) in cash and cash equivalents	46,291	41,655
Cash and cash equivalents, beginning of year	137,540	16,660
Cash and cash equivalents, end of period	183,831	58,315
Issuer [Member]		
Condensed Financial Statements, Captions [Line Items]		
Net cash provided by (used in) operating activities	84,159	70,642
Cash flows from investing activities:		
Additions to property, plant and equipment	(2,534)	(3,741)
Additions to deferred turnaround costs	(17)	(12)
Net cash used in investing activities	(2,551)	(3,753)
Cash flows from financing activities:		
Net payments on revolving credit facility		(24,000)
Dividend to stockholder	(30,453)	
Principal reductions of long-term debt	(247)	(179)
Net cash used in financing activities	(30,700)	(24,179)
Net increase (decrease) in cash and cash equivalents	50,908	42,710
Cash and cash equivalents, beginning of year	122,219	5,927
Cash and cash equivalents, end of period	173,127	48,637
Guarantors [Member]		
Condensed Financial Statements, Captions [Line Items]		
Net cash provided by (used in) operating activities	(1,298)	2,205
Cash flows from investing activities:		
Additions to property, plant and equipment	(3,187)	(2,356)
Additions to deferred turnaround costs	(25)	(808)
Net cash used in investing activities	(3,212)	(3,164)
Cash flows from financing activities:		
Net payments on revolving credit facility		

Dividend to stockholder		
Principal reductions of long-term debt	(107)	(96)
Net cash used in financing activities	(107)	(96)
Net increase (decrease) in cash and cash equivalents	(4,617)	(1,055)
Cash and cash equivalents, beginning of year	15,321	10,733
Cash and cash equivalents, end of period	10,704	9,678
Eliminations [Member]		
Condensed Financial Statements, Captions [Line Items]		
Net cash provided by (used in) operating activities		
Cash flows from investing activities:		
Additions to property, plant and equipment		
Additions to deferred turnaround costs		
Net cash used in investing activities		
Cash flows from financing activities:		
Net payments on revolving credit facility		
Dividend to stockholder		
Principal reductions of long-term debt		
Net cash used in financing activities		
Net increase (decrease) in cash and cash equivalents		
Cash and cash equivalents, beginning of year		
Cash and cash equivalents, end of period		

Segments of Business - Summarized Financial Information of Reportable Segments (Detail) (USD $) In Thousands, unless otherwise specified	3 Months Ended		
	Nov. 30, 2012	Nov. 30, 2011	Aug. 31, 2012
Net Sales			
Sales, Net	$ 957,062	$ 944,031	
Operating Income			
Operating Income	107,823	115,990	
Depreciation and Amortization			
Depreciation and Amortization	6,856	5,973	
Capital Expenditures (including non-cash)			
Capital Expenditures	6,469	6,702	
Total Assets			
Assets, Total	789,741	673,486	728,330
Retail [Member]			
Net Sales			
Sales, Net	436,347	420,319	
Operating Income			
Operating Income	3,990	6,220	
Depreciation and Amortization			
Depreciation and Amortization	1,457	1,401	
Capital Expenditures (including non-cash)			
Capital Expenditures	2,886	2,403	
Total Assets			
Assets, Total	166,832	159,905	
Wholesale [Member]			
Net Sales			
Sales, Net	520,715	523,712	
Intersegment Sales			
Intersegment Sales	229,019	214,517	
Operating Income			
Operating Income	103,833	109,770	
Depreciation and Amortization			
Depreciation and Amortization	5,399	4,572	
Capital Expenditures (including non-cash)			
Capital Expenditures	3,583	4,299	
Total Assets			
Assets, Total	$ 622,909	$ 513,581	

Description of Business and Basis of Presentation	3 Months Ended Nov. 30, 2012

Description of Business and Basis of Presentation

1. Description of Business and Basis of Presentation

The consolidated financial statements include the accounts of United Refining Company and its subsidiaries, United Refining Company of Pennsylvania and its subsidiaries, and Kiantone Pipeline Corporation (collectively, the "Company"). All significant intercompany balances and transactions have been eliminated in consolidation.

The Company is a petroleum refiner and marketer in its primary market area of Western New York and Northwestern Pennsylvania. Operations are organized into two business segments: wholesale and retail.

The wholesale segment is responsible for the acquisition of crude oil, petroleum refining, supplying petroleum products to the retail segment and the marketing of petroleum products to wholesale and industrial customers. The retail segment operates a network of Company operated retail units under the Red Apple Food Mart® and Country Fair® brand names selling petroleum products under the Kwik Fill®, Citgo® and Keystone® brand names, as well as convenience and grocery items.

The Company is a wholly-owned subsidiary of United Refining, Inc., a wholly-owned subsidiary of United Acquisition Corp., which in turn is a wholly-owned subsidiary of Red Apple Group, Inc. (the "Parent").

The accompanying unaudited consolidated financial statements have been prepared in accordance with accounting principles generally accepted in the United States of America for interim financial information and with the instructions to Form 10-Q and Rule 10-01 of Regulation S-X. Accordingly, they do not include all of the information and footnotes required by accounting principles generally accepted in the United States of America for complete financial statements. In the opinion of management, all adjustments (consisting of only normal recurring accruals) considered necessary for a fair presentation have been included. Operating results for the three months ended November 30, 2012 are not necessarily indicative of the results that may be expected for the year ending August 31, 2013. For further information, refer to the consolidated financial statements and footnotes thereto included in the Company's Form 10-K for the fiscal year ended August 31, 2012.

Certain items have been reclassified to conform to current period presentation.

Employee Benefit Plans - Components of Net Pension and Other Postretirement Benefit Costs (Detail) (USD $) In Thousands, unless otherwise specified	3 Months Ended	
	Nov. 30, 2012	Nov. 30, 2011
Pension Benefits [Member]		
Defined Benefit Plan Disclosure [Line Items]		
Service cost	$ 164	$ 423
Interest cost on benefit obligation	1,286	1,318
Expected return on plan assets	(1,470)	(1,179)
Amortization and deferral of net loss	335	376
Net periodic benefit cost	315	938
Other Post-Retirement Benefits [Member]		
Defined Benefit Plan Disclosure [Line Items]		
Service cost	238	466
Interest cost on benefit obligation	476	748
Expected return on plan assets		
Amortization and deferral of net loss	31	(264)
Net periodic benefit cost	$ 745	$ 950

Consolidated Balance Sheets (USD $) In Thousands, unless otherwise specified	Nov. 30, 2012	Aug. 31, 2012
Current:		
Cash and cash equivalents	$ 183,831	$ 137,540
Accounts receivable, net	101,809	120,599
Inventories, net	161,421	156,220
Prepaid expenses and other assets	49,559	19,813
Deferred income taxes	219	1,048
Amounts due from affiliated companies, net	814	89
Total current assets	497,653	435,309
Property, plant and equipment, net	254,876	253,387
Deferred financing costs, net	8,053	8,471
Goodwill	1,349	1,349
Tradename	10,500	10,500
Amortizable intangible assets, net	1,137	1,164
Deferred turnaround costs and other assets, net	16,173	18,150
Total assets	789,741	728,330
Current:		
Current installments of long-term debt	1,492	1,318
Accounts payable	49,644	42,203
Derivative liability	5,030	9,098
Accrued liabilities	25,171	16,916
Income taxes payable	54,472	28,931
Sales, use and fuel taxes payable	18,812	21,892
Total current liabilities	154,621	120,358
Long term debt: less current installments	358,467	358,678
Deferred income taxes	15,313	15,022
Deferred retirement benefits	90,673	92,996
Total liabilities	619,074	587,054
Commitments and contingencies		
Stockholder's equity:		
Common stock; $.10 par value per share - shares authorized 100; issued and outstanding 100		
Additional paid-in capital	24,825	24,825
Retained earnings	165,182	135,988
Accumulated other comprehensive loss	(19,340)	(19,537)
Total stockholder's equity	170,667	141,276
Total liabilities and stockholder's equity	$ 789,741	$ 728,330

Consolidated Statements of Comprehensive Income (Parenthetical) (USD $) In Thousands, unless otherwise specified	3 Months Ended	
	Nov. 30, 2012	Nov. 30, 2011
Unrecognized post retirement income, taxes	$ 137	$ 6,949

Derivative Financial Instruments - Additional Information (Detail) (USD $) In Thousands, unless otherwise specified	3 Months Ended		12 Months Ended
	Nov. 30, 2012 Boe	Nov. 30, 2011	Aug. 31, 2012 Boe
Derivative Instruments And Hedging Activities [Line Items]			
Number of barrels of heating oil gasoline crackspread	195,000		780,000
percentage of scheduled distillate production	43.00%		
Swap contracts expire	Swap contracts expire in January 2013		
Losses on derivative contracts	$ (7,804)	$ (8,347)	
Gain on derivative contracts	$ 5,120	$ 59,638	

Inventories - Schedule of Inventories (Detail) (USD $) In Thousands, unless otherwise specified	Nov. 30, 2012	Aug. 31, 2012
Inventory [Line Items]		
Crude Oil	$ 33,595	$ 40,419
Petroleum Products	78,539	66,296
Total @ LIFO	112,134	106,715
Merchandise	23,988	23,707
Supplies	25,299	25,798
Total @ FIFO	49,287	49,505
Total Inventory	$ 161,421	$ 156,220

Consolidated Statements of Cash Flows (USD $) In Thousands, unless otherwise specified	3 Months Ended	
	Nov. 30, 2012	Nov. 30, 2011
Cash flows from operating activities:		
Net income	$ 59,647	$ 62,046
Adjustments to reconcile net income to net cash provided by operating activities:		
Depreciation and amortization	6,843	6,856
Unrealized gain on derivative contracts	(5,120)	(59,638)
Deferred income taxes	983	29,925
Loss on asset dispositions		296
Cash provided by working capital items	22,327	37,239
Other, net		1
Change in operating assets and liabilities:		
Other assets, net	170	(3,319)
Deferred retirement benefits	(1,989)	(559)
Total adjustments	23,214	10,801
Net cash provided by operating activities	82,861	72,847
Cash flows from investing activities:		
Additions to property, plant and equipment	(5,721)	(6,097)
Additions to deferred turnaround costs	(42)	(820)
Net cash used in investing activities	(5,763)	(6,917)
Cash flows from financing activities:		
Net payments on revolving credit facility		(24,000)
Dividend to stockholder	(30,453)	
Principal reductions of long term debt	(354)	(275)
Net cash used in financing activities	(30,807)	(24,275)
Net increase in cash and cash equivalents	46,291	41,655
Cash and cash equivalents, beginning of year	137,540	16,660
Cash and cash equivalents, end of period	183,831	58,315
Cash provided by (used in) working capital items:		
Accounts receivable, net	18,790	7,130
Inventories	(5,201)	16,719
Prepaid expenses and other assets	(29,746)	10,939
Amounts due from affiliated companies, net	(725)	2,093
Accounts payable	7,441	(13,630)
Derivative liability	1,052	(4,491)
Accrued liabilities	8,255	10,990
Income taxes payable	25,541	9,649
Sales, use, and fuel taxes payable	(3,080)	(2,160)
Total change	22,327	37,239
Cash paid during the period for:		
Interest	66	427

Income taxes	11,803	3,696
Non-cash investing activities:		
Property additions & capital leases	$ 748	$ 605

Consolidated Balance Sheets (Parenthetical) (USD $)	Nov. 30, 2012	Aug. 31, 2012
Common stock, par value per share	$ 0.10	$ 0.10
Common stock, shares authorized	100	100
Common stock, shares issued	100	100
Common stock, shares outstanding	100	100

Inventories (Tables)

3 Months Ended Nov. 30, 2012

Schedule of Inventories

Inventories consist of the following:

	November 30, 2012	August 31, 2012
	(in thousands)	
Crude Oil	$ 33,595	$40,419
Petroleum Products	78,539	66,296
Total @ LIFO	112,134	106,715
Merchandise	23,988	23,707
Supplies	25,299	25,798
Total @ FIFO	49,287	49,505
Total Inventory	$ 161,421	$156,220

Document and Entity Information	3 Months Ended Nov. 30, 2012	Jan. 14, 2013
Entity Information [Line Items]		
Document Type	10-Q	
Amendment Flag	false	
Document Period End Date	Nov. 30, 2012	
Document Fiscal Year Focus	2013	
Document Fiscal Period Focus	Q1	
Trading Symbol	UNRF	
Entity Registrant Name	UNITED REFINING CO	
Entity Central Index Key	0000101462	
Current Fiscal Year End Date	--08-31	
Entity Filer Category	Non-accelerated Filer	
Entity Common Stock, Shares Outstanding		100

Subsidiary Guarantors (Tables)

[Schedule of Condensed Consolidating Balance Sheets]

3 Months Ended Nov. 30, 2012

Condensed Consolidating Balance Sheets (in thousands)

	November 30, 2012				August 31, 2012			
	United Refining Company	Guarantors	Eliminations	United Refining Company & Subsidiaries	United Refining Company	Guarantors	Eliminations	United Refining Company & Subsidiaries
Assets								
Current:								
Cash and cash equivalents	$173,127	$10,704	$—	$ 183,831	$122,219	$15,321	$—	$ 137,540
Accounts receivable, net	64,442	37,367	—	101,809	79,870	40,729	—	120,599
Inventories, net	131,465	29,956	—	161,421	127,469	28,751	—	156,220
Prepaid expenses and other assets	44,538	5,021	—	49,559	16,311	3,502	—	19,813
Deferred income taxes	(942)	1,161	—	219	(114)	1,162	—	1,048
Amounts due from affiliated companies	2,051	(1,237)	—	814	344	(255)	—	89
Intercompany	113,169	17,805	(130,974)	—	117,992	16,703	(134,695)	—
Total current assets	527,850	100,777	(130,974)	497,653	464,091	105,913	(134,695)	435,309
Property, plant and equipment, net	175,580	79,296	—	254,876	176,282	77,105	—	253,387
Deferred financing costs, net	8,053	—	—	8,053	8,471	—	—	8,471
Goodwill and other non-amortizable assets	—	11,849	—	11,849	—	11,849	—	11,849
Amortizable intangible assets, net	—	1,137	—	1,137	—	1,164	—	1,164
Deferred turnaround costs & other assets	13,255	2,918	—	16,173	15,173	2,977	—	18,150
Investment in subsidiaries	19,388	—	(19,388)	—	17,018	—	(17,018)	—
	$744,126	$195,977	$(150,362)	$ 789,741	$681,035	$199,008	$(151,713)	$ 728,330
Liabilities and Stockholder’s Equity								
Current:								
Current installments of long-term debt	$959	$533	$—	$ 1,492	$939	$379	$—	$ 1,318
Accounts payable	30,730	18,914	—	49,644	22,528	19,675	—	42,203
Derivative liability	5,030	—	—	5,030	9,098	—	—	9,098
Accrued liabilities	19,045	6,126	—	25,171	11,147	5,769	—	16,916
Income taxes payable	52,520	1,952	—	54,472	25,866	3,065	—	28,931
Sales, use and fuel taxes payable	15,128	3,684	—	18,812	17,622	4,270	—	21,892
Intercompany	—	130,974	(130,974)	—	—	134,695	(134,695)	—
Total current liabilities	123,412	162,183	(130,974)	154,621	87,200	167,853	(134,695)	120,358
Long term debt: less current installments	355,932	2,535	—	358,467	356,448	2,230	—	358,678
Deferred income taxes	6,163	9,150	—	15,313	5,753	9,269	—	15,022
Deferred retirement benefits	87,952	2,721	—	90,673	90,358	2,638	—	92,996
Total liabilities	573,459	176,589	(130,974)	619,074	539,759	181,990	(134,695)	587,054

Commitment and contingencies								
Stockholder's equity								
Common stock, $.10 par value per share—shares authorized 100; issued and outstanding 100	—	18	(18)	—	—	18	(18)	—
Additional paid-in capital	24,825	10,651	(10,651)	24,825	24,825	10,651	(10,651)	24,825
Retained earnings	165,182	10,444	(10,444)	165,182	135,988	8,123	(8,123)	135,988
Accumulated other comprehensive loss	(19,340)	(1,725)	1,725	(19,340)	(19,537)	(1,774)	1,774	(19,537)
Total stockholder's equity	170,667	19,388	(19,388)	170,667	141,276	17,018	(17,018)	141,276
	$744,126	$195,977	$(150,362)	$ 789,741	$681,035	$199,008	$(151,713)	$ 728,330

Schedule of Condensed Consolidating Statements of Operations

Condensed Consolidating Statements of Operations (in thousands)

	Three Months Ended November 30, 2012				Three Months Ended November 30, 2011			
	United Refining Company	Guarantors	Eliminations	United Refining Company & Subsidiaries	United Refining Company	Guarantors	Eliminations	United Refining Company & Subsidiaries
Net sales	$749,734	$437,568	$(230,240)	$ 957,062	$738,229	$421,598	$(215,796)	$ 944,031
Costs and expenses:								
Costs of goods sold (exclusive of depreciation, amortization and losses/(gains) on derivative contracts)	631,836	397,289	(230,240)	798,885	668,168	380,340	(215,796)	832,712
Losses (gains) on derivative contracts	2,684	—	—	2,684	(51,291)	—	—	(51,291)
Selling, general and administrative expenses	5,913	34,901	—	40,814	7,308	33,339	—	40,647
Depreciation and amortization expenses	5,187	1,669	—	6,856	4,410	1,563	—	5,973
	645,620	433,859	(230,240)	849,239	628,595	415,242	(215,796)	828,041
Operating income	104,114	3,709	—	107,823	109,634	6,356	—	115,990
Other income (expense):								
Interest expense, net	(9,030)	(122)	—	(9,152)	(10,135)	(118)	—	(10,253)
Other, net	(1,068)	179	—	(889)	(863)	286	—	(577)
Equity in net income of subsidiaries	2,321	—	(2,321)	—	3,864	—	(3,864)	—
	(7,777)	57	(2,321)	(10,041)	(7,134)	168	(3,864)	(10,830)
Income before income tax expense	96,337	3,766	(2,321)	97,782	102,500	6,524	(3,864)	105,160
Income tax expense	36,690	1,445	—	38,135	40,454	2,660	—	43,114
Net income	$59,647	$2,321	$(2,321)	$ 59,647	$62,046	$3,864	$(3,864)	$ 62,046

Schedule of Condensed Consolidating Statements of Cash Flows

Condensed Consolidating Statements of Cash Flows (in thousands)

	Three Months Ended November 30, 2012				Three Months Ended November 30, 2011			
	Issuer	Guarantors	Eliminations	Consolidated	Issuer	Guarantors	Eliminations	Consolidated
Net cash provided by (used in) operating activities	$84,159	$(1,298)	$ —	$82,861	$70,642	$2,205	$ —	$72,847
Cash flows from investing activities:								
Additions to property, plant and equipment	(2,534)	(3,187)	—	(5,721)	(3,741)	(2,356)	—	(6,097)
Additions to deferred turnaround costs	(17)	(25)	—	(42)	(12)	(808)	—	(820)
Net cash used in investing activities	(2,551)	(3,212)	—	(5,763)	(3,753)	(3,164)	—	(6,917)
Cash flows from financing activities:								
Net payments on revolving credit facility	—	—	—	—	(24,000)	—	—	(24,000)
Dividend to stockholder	(30,453)	—	—	(30,453)	—	—	—	—
Principal reductions of long-term debt	(247)	(107)	—	(354)	(179)	(96)	—	(275)
Net cash used in financing activities	(30,700)	(107)	—	(30,807)	(24,179)	(96)	—	(24,275)
Net increase (decrease) in cash and cash equivalents	50,908	(4,617)	—	46,291	42,710	(1,055)	—	41,655
Cash and cash equivalents, beginning of year	122,219	15,321	—	137,540	5,927	10,733	—	16,660
Cash and cash equivalents, end of period	$173,127	$10,704	$ —	$183,831	$48,637	$9,678	$ —	$58,315

Consolidated Statements of Operations (USD $) In Thousands, unless otherwise specified	3 Months Ended	
	Nov. 30, 2012	Nov. 30, 2011
Net sales	$ 957,062	$ 944,031
Costs and expenses:		
Costs of goods sold (exclusive of depreciation, amortization and losses/(gains) on derivative contracts)	798,885	832,712
Losses/(gains) on derivative contracts (See Note 3)	2,684	(51,291)
Selling, general and administrative expenses	40,814	40,647
Depreciation and amortization expenses	6,856	5,973
Total costs and expenses	849,239	828,041
Operating income	107,823	115,990
Other income (expense):		
Interest expense, net	(9,152)	(10,253)
Other, net	(889)	(577)
Total other income (expense)	(10,041)	(10,830)
Income before income tax expense	97,782	105,160
Income tax expense	38,135	43,114
Net income	$ 59,647	$ 62,046

Subsidiary Guarantors

3 Months Ended Nov. 30, 2012

Subsidiary Guarantors

5. Subsidiary Guarantors

All the Company's wholly-owned subsidiaries fully and unconditionally guarantee on an unsecured basis, on a joint and several basis, the Company's 10.50% Senior Secured Notes due 2018. There are no restrictions within the consolidated group on the ability of the Company or any of its subsidiaries to obtain loans from or pay dividends to other members of the consolidated group. Financial information of the Company's wholly-owned subsidiary guarantors is as follows:

Condensed Consolidating Balance Sheets (in thousands)

	November 30, 2012				August 31, 2012			
	United Refining Company	Guarantors	Eliminations	United Refining Company & Subsidiaries	United Refining Company	Guarantors	Eliminations	United Refining Company & Subsidiaries
Assets								
Current:								
Cash and cash equivalents	$173,127	$10,704	$—	$ 183,831	$122,219	$15,321	$—	$ 137,540
Accounts receivable, net	64,442	37,367	—	101,809	79,870	40,729	—	120,599
Inventories, net	131,465	29,956	—	161,421	127,469	28,751	—	156,220
Prepaid expenses and other assets	44,538	5,021	—	49,559	16,311	3,502	—	19,813
Deferred income taxes	(942)	1,161	—	219	(114)	1,162	—	1,048
Amounts due from affiliated companies	2,051	(1,237)	—	814	344	(255)	—	89
Intercompany	113,169	17,805	(130,974)	—	117,992	16,703	(134,695)	—
Total current assets	527,850	100,777	(130,974)	497,653	464,091	105,913	(134,695)	435,309
Property, plant and equipment, net	175,580	79,296	—	254,876	176,282	77,105	—	253,387
Deferred financing costs, net	8,053	—	—	8,053	8,471	—	—	8,471
Goodwill and other non-amortizable assets	—	11,849	—	11,849	—	11,849	—	11,849
Amortizable intangible assets, net	—	1,137	—	1,137	—	1,164	—	1,164
Deferred turnaround costs & other assets	13,255	2,918	—	16,173	15,173	2,977	—	18,150
Investment in subsidiaries	19,388	—	(19,388)	—	17,018	—	(17,018)	—
	$744,126	$195,977	$(150,362)	$ 789,741	$681,035	$199,008	$(151,713)	$ 728,330
Liabilities and Stockholder's Equity								
Current:								
Current installments of long-term debt	$959	$533	$—	$ 1,492	$939	$379	$—	$ 1,318
Accounts payable	30,730	18,914	—	49,644	22,528	19,675	—	42,203
Derivative liability	5,030	—	—	5,030	9,098	—	—	9,098
Accrued liabilities	19,045	6,126	—	25,171	11,147	5,769	—	16,916
Income taxes payable	52,520	1,952	—	54,472	25,866	3,065	—	28,931
Sales, use and fuel taxes payable	15,128	3,684	—	18,812	17,622	4,270	—	21,892
Intercompany	—	130,974	(130,974)	—	—	134,695	(134,695)	—
Total current liabilities	123,412	162,183	(130,974)	154,621	87,200	167,853	(134,695)	120,358

Long term debt: less current installments	355,932	2,535	—	358,467	356,448	2,230	—	358,678
Deferred income taxes	6,163	9,150	—	15,313	5,753	9,269	—	15,022
Deferred retirement benefits	87,952	2,721	—	90,673	90,358	2,638	—	92,996
Total liabilities	573,459	176,589	(130,974)	619,074	539,759	181,990	(134,695)	587,054
Commitment and contingencies								
Stockholder's equity								
Common stock, $.10 par value per share—shares authorized 100; issued and outstanding 100	—	18	(18)	—	—	18	(18)	—
Additional paid-in capital	24,825	10,651	(10,651)	24,825	24,825	10,651	(10,651)	24,825
Retained earnings	165,182	10,444	(10,444)	165,182	135,988	8,123	(8,123)	135,988
Accumulated other comprehensive loss	(19,340)	(1,725)	1,725	(19,340)	(19,537)	(1,774)	1,774	(19,537)
Total stockholder's equity	170,667	19,388	(19,388)	170,667	141,276	17,018	(17,018)	141,276
	$744,126	$195,977	$(150,362)	$ 789,741	$681,035	$199,008	$(151,713)	$ 728,330

Condensed Consolidating Statements of Operations (in thousands)

	Three Months Ended November 30, 2012				Three Months Ended November 30, 2011			
	United Refining Company	Guarantors	Eliminations	United Refining Company & Subsidiaries	United Refining Company	Guarantors	Eliminations	United Refining Company & Subsidiaries
Net sales	$749,734	$437,568	$(230,240)	$ 957,062	$738,229	$421,598	$(215,796)	$ 944,031
Costs and expenses:								
Costs of goods sold (exclusive of depreciation, amortization and losses/(gains) on derivative contracts)	631,836	397,289	(230,240)	798,885	668,168	380,340	(215,796)	832,712
Losses (gains) on derivative contracts	2,684	—	—	2,684	(51,291)	—	—	(51,291)
Selling, general and administrative expenses	5,913	34,901	—	40,814	7,308	33,339	—	40,647
Depreciation and amortization expenses	5,187	1,669	—	6,856	4,410	1,563	—	5,973
	645,620	433,859	(230,240)	849,239	628,595	415,242	(215,796)	828,041
Operating income	104,114	3,709	—	107,823	109,634	6,356	—	115,990
Other income (expense):								
Interest expense, net	(9,030)	(122)	—	(9,152)	(10,135)	(118)	—	(10,253)
Other, net	(1,068)	179	—	(889)	(863)	286	—	(577)
Equity in net income of subsidiaries	2,321	—	(2,321)	—	3,864	—	(3,864)	—
	(7,777)	57	(2,321)	(10,041)	(7,134)	168	(3,864)	(10,830)

Income before income tax expense	96,337	3,766	(2,321)	97,782	102,500	6,524	(3,864)	105,160
Income tax expense	36,690	1,445	—	38,135	40,454	2,660	—	43,114
Net income	$59,647	$2,321	$(2,321)	$ 59,647	$62,046	$3,864	$(3,864)	$ 62,046

Condensed Consolidating Statements of Cash Flows (in thousands)

	Three Months Ended November 30, 2012				Three Months Ended November 30, 2011			
	Issuer	Guarantors	Eliminations	Consolidated	Issuer	Guarantors	Eliminations	Consolidated
Net cash provided by (used in) operating activities	$84,159	$(1,298)	$ —	$82,861	$70,642	$2,205	$ —	$72,847
Cash flows from investing activities:								
Additions to property, plant and equipment	(2,534)	(3,187)	—	(5,721)	(3,741)	(2,356)	—	(6,097)
Additions to deferred turnaround costs	(17)	(25)	—	(42)	(12)	(808)	—	(820)
Net cash used in investing activities	(2,551)	(3,212)	—	(5,763)	(3,753)	(3,164)	—	(6,917)
Cash flows from financing activities:								
Net payments on revolving credit facility	—	—	—	—	(24,000)	—	—	(24,000)
Dividend to stockholder	(30,453)	—	—	(30,453)	—	—	—	—
Principal reductions of long-term debt	(247)	(107)	—	(354)	(179)	(96)	—	(275)
Net cash used in financing activities	(30,700)	(107)	—	(30,807)	(24,179)	(96)	—	(24,275)
Net increase (decrease) in cash and cash equivalents	50,908	(4,617)	—	46,291	42,710	(1,055)	—	41,655
Cash and cash equivalents, beginning of year	122,219	15,321	—	137,540	5,927	10,733	—	16,660
Cash and cash equivalents, end of period	$173,127	$10,704	$ —	$183,831	$48,637	$9,678	$ —	$58,315

Inventories	3 Months Ended Nov. 30, 2012

Inventories

4. Inventories

Inventories are stated at the lower of cost or market, with cost being determined under the Last-in, First-out (LIFO) method for crude oil and petroleum product inventories and the First-in, First-out (FIFO) method for merchandise. Supply inventories are stated at either the lower of cost or market or replacement cost and include various parts for the refinery operations.

Inventories consist of the following:

	November 30, 2012	August 31, 2012
	(in thousands)	
Crude Oil	$ 33,595	$40,419
Petroleum Products	78,539	66,296
Total @ LIFO	112,134	106,715
Merchandise	23,988	23,707
Supplies	25,299	25,798
Total @ FIFO	49,287	49,505
Total Inventory	$ 161,421	$156,220

As of November 30, 2012 and August 31, 2012, the replacement cost of LIFO inventories exceeded their LIFO carrying values by approximately $96,239,000 and $77,727,000, respectively.

Derivative Financial Instruments - Fair Value and Balance Sheet Classification of Derivative Instruments (Detail) (USD $) In Thousands, unless otherwise specified	3 Months Ended Nov. 30, 2012 Boe	12 Months Ended Aug. 31, 2012 Boe
Derivative Instruments And Hedging Activities [Line Items]		
Total derivative instruments, Notional Balance	195,000	780,000
Derivative instruments, Maturity Date	Swap contracts expire in January 2013	
Total derivative instruments, Derivative Liability	$ 5,030	$ 9,098
Not designated as hedges under ASC 815 [Member]		
Derivative Instruments And Hedging Activities [Line Items]		
Total derivative instruments, Notional Balance	195,000	780,000
Not designated as hedges under ASC 815 [Member] | Heating oil and gasoline crackspread swaps [Member]		
Derivative Instruments And Hedging Activities [Line Items]		
Derivative instruments, Maturity Date	Monthly June 2012 through December 2012	Monthly September 2012 through December 2012
Total derivative instruments, Derivative Liability	$ 5,030	$ 9,098

Segments of Business (Tables)	3 Months Ended Nov. 30, 2012
Summarized Financial Information of Reportable Segments	Summarized financial information regarding the Company’s reportable segments is presented in the following tables (in thousands):

	Three Months Ended November 30,	
	2012	2011
Net Sales		
Retail	$436,347	$420,319
Wholesale	520,715	523,712
	$957,062	$944,031
Intersegment Sales		
Wholesale	$229,019	$214,517
Operating Income		
Retail	$3,990	$6,220
Wholesale	103,833	109,770
	$107,823	$115,990
Depreciation and Amortization		
Retail	$1,457	$1,401
Wholesale	5,399	4,572
	$6,856	$5,973
Capital Expenditures (including non-cash)		
Retail	$2,886	$2,403
Wholesale	3,583	4,299
	$6,469	$6,702
Total Assets		
Retail	$166,832	$159,905
Wholesale	622,909	513,581
	$789,741	$673,486

Fair Value Measurements	3 Months Ended Nov. 30, 2012
Fair Value Measurements	**8. Fair Value Measurements** The carrying values of all financial instruments classified as a current asset or current liability approximate fair value because of the short maturity of these instruments. The fair value of marketable securities is determined by available market prices. The fair value exceeded the carrying value of the 10.50% Senior Secured Notes at November 30, 2012 and August 31, 2012 by $34,997,000 and $20,804,000, respectively.

Segments of Business

Segments of Business

3 Months Ended Nov. 30, 2012

6. Segments of Business

Intersegment revenues are calculated using market prices and are eliminated upon consolidation. Summarized financial information regarding the Company's reportable segments is presented in the following tables (in thousands):

	Three Months Ended November 30,	
	2012	2011
Net Sales		
Retail	$436,347	$420,319
Wholesale	520,715	523,712
	$957,062	$944,031
Intersegment Sales		
Wholesale	$229,019	$214,517
Operating Income		
Retail	$3,990	$6,220
Wholesale	103,833	109,770
	$107,823	$115,990
Depreciation and Amortization		
Retail	$1,457	$1,401
Wholesale	5,399	4,572
	$6,856	$5,973
Capital Expenditures (including non-cash)		
Retail	$2,886	$2,403
Wholesale	3,583	4,299
	$6,469	$6,702
Total Assets		
Retail	$166,832	$159,905
Wholesale	622,909	513,581
	$789,741	$673,486

Employee Benefit Plans

3 Months Ended
Nov. 30, 2012

Employee Benefit Plans

7. Employee Benefit Plans

For the periods ended November 30, 2012 and 2011, net pension and other postretirement benefit costs were comprised of the following:

	Pension Benefits		Other Post-Retirement Benefits	
	Three Months Ended November 30,		Three Months Ended November 30,	
	2012	2011	2012	2011
	(in thousands)			
Service cost	$ 164	$ 423	$ 238	$ 466
Interest cost on benefit obligation	1,286	1,318	476	748
Expected return on plan assets	(1,470)	(1,179)	—	—
Amortization and deferral of net loss	335	376	31	(264)
Net periodic benefit cost	$ 315	$ 938	$ 745	$ 950

As of November 30, 2012, $2,557,000 of contributions have been made to the Company pension plans for the fiscal year ending August 31, 2013.

In November 2011, the Company reached an agreement with the International Union of Operating Engineers Local 95, which represents the employees operating the refinery. The new agreement was effective February 1, 2012 and expires on February 1, 2017. Under the new collective bargaining agreement (Agreement), changes were made to healthcare and pension benefits provided by the Company. Effective February 1, 2012, medical benefits in retirement for new hires and active employees covered under the Agreement were eliminated. For employees covered under the Agreement meeting certain age and service requirements, the Company will contribute a defined dollar amount towards the cost of retiree healthcare based upon the employee's length of service. Similarly, effective February 1, 2012, benefits under the Company's defined benefit pension plan sponsored for employees covered under the agreement were frozen. The Company will provide an enhanced contribution under its defined contribution 401 (k) plan as well as a transition contribution for older employees. Additionally, deductibles and co-payments will be added to the medical benefits for employees covered under the Agreement.

As a result of the agreement and related plan design changes, a remeasurement of fiscal year 2012 expense pursuant to ASC 715-30 and ASC 715-60 was required, resulting in plan curtailments. As a result of such curtailments during the quarter ended November 30, 2011, the pension liability was reduced by $4,743,000 with a credit to accumulated other comprehensive loss (AOCL) of $4,552,000 and a credit to income of $191,000. Further, the postretirement welfare plan liability was reduced by $12,161,000 and AOCL credited for $12,298,000, with a charge to income of $137,000. The activity in AOCL was recorded net of related income tax effects.

The Company accrues post-retirement benefits other than pensions, during the years that the employees render the necessary service, of the expected cost of providing those benefits to an employee and the employee's beneficiaries and covered dependents.

Derivative Financial Instruments (Tables)	3 Months Ended Nov. 30, 2012
Fair Value and Balance Sheet Classification of Derivative Instruments	The fair value and balance sheet classification of our derivative instruments at November 30, 2012 and August 31, 2012 are as follows:

	November 30, 2012		
	Notional Balance	Maturity Date	Derivative Liability
	(in thousands)		
Not designated as hedges under ASC 815			
Heating oil crackspread swaps	195 barrels	Monthly June 2012 through December 2012	$ 5,030
Total derivative instruments	195 barrels		$ 5,030

	August 31, 2012		
	Notional Balance	Maturity Date	Derivative Liability
	(in thousands)		
Not designated as hedges under ASC 815			
Heating oil and gasoline crackspread swaps	780 barrels	Monthly September 2012 through December 2012	$ 9,098
Total derivative instruments	780 barrels		$ 9,098

Fair Value Measurements - Additional Information (Detail) (Ten Point Five Zero Percent Senior Secured Notes [Member], USD $)	Nov. 30, 2012	Aug. 31, 2012
Ten Point Five Zero Percent Senior Secured Notes [Member]		
Fair Value Measurements [Line Items]		
Fair value of Senior Secured Notes	$ 34,997,000	$ 20,804,000
Senior Secured Notes, interest rate	10.50%	

Description of Business and Basis of Presentation - Additional Information (Detail)	3 Months Ended Nov. 30, 2012 Segment
Description Of Business And Summary Of Significant Accounting Policies [Line Items]	
Number of business segments	2

Subsidiary Guarantors - Additional Information (Detail) (Ten Point Five Zero Percent Senior Secured Notes [Member])	Nov. 30, 2012
Ten Point Five Zero Percent Senior Secured Notes [Member]	
Guarantor Obligations [Line Items]	
Senior Secured Notes, interest rate	10.50%

Consolidated Statements of Comprehensive Income (USD $) In Thousands, unless otherwise specified	3 Months Ended	
	Nov. 30, 2012	Nov. 30, 2011
Net income	$ 59,647	$ 62,046
Other comprehensive income, net of taxes:		
Unrecognized post retirement income, net of taxes of $137 and $6,949 for the three months ended November 30, 2012 and 2011, respectively	197	10,000
Other comprehensive income	197	10,000
Total comprehensive income	$ 59,844	$ 72,046

Derivative Financial Instruments	3 Months Ended Nov. 30, 2012

Derivative Financial Instruments

3. Derivative Financial Instruments

From time to time, the Company uses derivatives to reduce its exposure to fluctuations in crude oil purchase costs and refining margins. Derivative products, historically crude oil option contracts (puts) and crackspread option contracts have been used to hedge the volatility of these items. The Company does not enter such contracts for speculative purposes. The Company accounts for changes in the fair value of its contracts by marking them to market and recognizing any resulting gains or losses in its Statement of Operations. The Company includes the carrying amounts of the contracts in derivative asset or derivative liability in its Consolidated Balance Sheet.

At November 30, 2012, the Company had 195,000 barrels of heating oil crackspread swaps outstanding as part of its risk management strategy. This represents approximately 43.0% of the Company's scheduled distillate production through December 2012. These crackspread swap contracts expire in January 2013. These derivative instruments are being used by the Company to lock in margins on future sales by the Company of heating oil.

The fair value and balance sheet classification of our derivative instruments at November 30, 2012 and August 31, 2012 are as follows:

	November 30, 2012		
	Notional Balance	Maturity Date	Derivative Liability
		(in thousands)	
Not designated as hedges under ASC 815			
Heating oil crackspread swaps	195 barrels	Monthly June 2012 through December 2012	$ 5,030
Total derivative instruments	195 barrels		$ 5,030

	August 31, 2012		
	Notional Balance	Maturity Date	Derivative Liability
		(in thousands)	
Not designated as hedges under ASC 815			
Heating oil and gasoline crackspread swaps	780 barrels	Monthly September 2012 through December 2012	$ 9,098
Total derivative instruments	780 barrels		$ 9,098

For the three months ended November 30, 2012, the Company recognized $(7,804,000) of realized losses and $5,120,000 of unrealized gains in its Consolidated Statement of Operations, respectively.

For the three months ended November 30, 2011, the Company recognized $(8,347,000) of realized losses and $59,638,000 of unrealized gains in its Consolidated Statement of Operations, respectively.

Subsidiary Guarantors - Schedule of Condensed Consolidating Balance Sheets (Detail) (USD $) In Thousands, unless otherwise specified	Nov. 30, 2012	Aug. 31, 2012	Nov. 30, 2011	Aug. 31, 2011
Current:				
Cash and cash equivalents	$ 183,831	$ 137,540	$ 58,315	$ 16,660
Accounts receivable, net	101,809	120,599		
Inventories, net	161,421	156,220		
Prepaid expenses and other assets	49,559	19,813		
Deferred income taxes	219	1,048		
Amounts due from affiliated companies	814	89		
Total current assets	497,653	435,309		
Property, plant and equipment, net	254,876	253,387		
Deferred financing costs, net	8,053	8,471		
Goodwill and other non-amortizable assets	11,849	11,849		
Amortizable intangible assets, net	1,137	1,164		
Deferred turnaround costs & other assets	16,173	18,150		
Total assets	789,741	728,330	673,486	
Current:				
Current installments of long-term debt	1,492	1,318		
Accounts payable	49,644	42,203		
Derivative liability	5,030	9,098		
Accrued liabilities	25,171	16,916		
Income taxes payable	54,472	28,931		
Sales, use and fuel taxes payable	18,812	21,892		
Intercompany				
Total current liabilities	154,621	120,358		
Long term debt: less current installments	358,467	358,678		
Deferred income taxes	15,313	15,022		
Deferred retirement benefits	90,673	92,996		
Total liabilities	619,074	587,054		
Commitment and contingencies				
Stockholder's equity				
Common stock, $.10 par value per share - shares authorized 100; issued and outstanding 100				
Additional paid-in capital	24,825	24,825		
Retained earnings	165,182	135,988		
Accumulated other comprehensive loss	(19,340)	(19,537)		
Total stockholder's equity	170,667	141,276		
Total liabilities and shareholders equity	789,741	728,330		
United Refining Company (Member)				
Current:				

Cash and cash equivalents	173,127	122,219		
Accounts receivable, net	64,442	79,870		
Inventories, net	131,465	127,469		
Prepaid expenses and other assets	44,538	16,311		
Deferred income taxes	(942)	(114)		
Amounts due from affiliated companies	2,051	344		
Intercompany	113,169	117,992		
Total current assets	527,850	464,091		
Property, plant and equipment, net	175,580	176,282		
Deferred financing costs, net	8,053	8,471		
Goodwill and other non-amortizable assets				
Amortizable intangible assets, net				
Deferred turnaround costs & other assets	13,255	15,173		
Investment in subsidiaries	19,388	17,018		
Total assets	744,126	681,035		
Current:				
Current installments of long-term debt	959	939		
Accounts payable	30,730	22,528		
Derivative liability	5,030	9,098		
Accrued liabilities	19,045	11,147		
Income taxes payable	52,520	25,866		
Sales, use and fuel taxes payable	15,128	17,622		
Intercompany				
Total current liabilities	123,412	87,200		
Long term debt: less current installments	355,932	356,448		
Deferred income taxes	6,163	5,753		
Deferred retirement benefits	87,952	90,358		
Total liabilities	573,459	539,759		
Commitment and contingencies				
Stockholder's equity				
Common stock, $.10 par value per share - shares authorized 100; issued and outstanding 100				
Additional paid-in capital	24,825	24,825		
Retained earnings	165,182	135,988		
Accumulated other comprehensive loss	(19,340)	(19,537)		
Total stockholder's equity	170,667	141,276		
Total liabilities and shareholders equity	744,126	681,035		
Guarantors [Member]				
Current:				
Cash and cash equivalents	10,704	15,321	9,678	10,733
Accounts receivable, net	37,367	40,729		
Inventories, net	29,956	28,751		
Prepaid expenses and other assets	5,021	3,502		
Deferred income taxes	1,161	1,162		

Amounts due from affiliated companies	(1,237)	(255)
Intercompany	17,805	16,703
Total current assets	100,777	105,913
Property, plant and equipment, net	79,296	77,105
Deferred financing costs, net		
Goodwill and other non-amortizable assets	11,849	11,849
Amortizable intangible assets, net	1,137	1,164
Deferred turnaround costs & other assets	2,918	2,977
Investment in subsidiaries		
Total assets	195,977	199,008
Current:		
Current installments of long-term debt	533	379
Accounts payable	18,914	19,675
Derivative liability		
Accrued liabilities	6,126	5,769
Income taxes payable	1,952	3,065
Sales, use and fuel taxes payable	3,684	4,270
Intercompany	130,974	134,695
Total current liabilities	162,183	167,853
Long term debt: less current installments	2,535	2,230
Deferred income taxes	9,150	9,269
Deferred retirement benefits	2,721	2,638
Total liabilities	176,589	181,990
Commitment and contingencies		
Stockholder's equity		
Common stock, $.10 par value per share - shares authorized 100; issued and outstanding 100	18	18
Additional paid-in capital	10,651	10,651
Retained earnings	10,444	8,123
Accumulated other comprehensive loss	(1,725)	(1,774)
Total stockholder's equity	19,388	17,018
Total liabilities and shareholders equity	195,977	199,008
Eliminations [Member]		
Current:		
Cash and cash equivalents		
Intercompany	(130,974)	(134,695)
Total current assets	(130,974)	(134,695)
Investment in subsidiaries	(19,388)	(17,018)
Total assets	(150,362)	(151,713)
Current:		
Intercompany	(130,974)	(134,695)
Total current liabilities	(130,974)	(134,695)
Total liabilities	(130,974)	(134,695)
Commitment and contingencies		

Stockholder's equity		
Common stock, $.10 par value per share - shares authorized 100; issued and outstanding 100	(18)	(18)
Additional paid-in capital	(10,651)	(10,651)
Retained earnings	(10,444)	(8,123)
Accumulated other comprehensive loss	1,725	1,774
Total stockholder's equity	(19,388)	(17,018)
Total liabilities and shareholders equity	$ (150,362)	$ (151,713)

Employee Benefit Plans (Tables)

3 Months Ended Nov. 30, 2012

Components of Net Pension and Other Postretirement Benefit Costs

For the periods ended November 30, 2012 and 2011, net pension and other postretirement benefit costs were comprised of the following:

	Pension Benefits		Other Post-Retirement Benefits	
	Three Months Ended November 30,		Three Months Ended November 30,	
	2012	2011	2012	2011
	(in thousands)			
Service cost	$ 164	$ 423	$ 238	$ 466
Interest cost on benefit obligation	1,286	1,318	476	748
Expected return on plan assets	(1,470)	(1,179)	—	—
Amortization and deferral of net loss	335	376	31	(264)
Net periodic benefit cost	$ 315	$ 938	$ 745	$ 950