

Mail Stop 3561

December 14, 2007

Mr. Ronald J. Tanski
Treasurer and Principal Financial Officer
National Fuel Gas Company
6363 Main Street
Williamsville, New York 14221

**RE: National Fuel Gas Company
Form 10-K for Fiscal Year Ended September 30, 2006
Filed December 8, 2006
File No. 1-3880**

Dear Mr. Tanski:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

William H. Thompson
Branch Chief