



***National Fuel***

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**Ronald J. Tanski**  
*Treasurer*

October 3, 2007

**VIA FACSIMILE & U.S. MAIL**

Ms. Ta Tanisha Meadows  
Staff Accountant  
United States Securities and Exchange Commission  
100 F Street, N.E.  
Washington, DC 20549

Dear Ms. Meadows:

We received your letter of September 21, 2007 regarding National Fuel Gas Company's Form 10-K for the fiscal year ended September 30, 2006. As indicated last week by my colleagues William Erdman and James Baetzhold, we are working on our response and expect to be able to deliver it by October 19, 2007.

Sincerely,