

Mail Stop 3561

May 27, 2010

David F. Smith, Chief Executive Officer  
National Fuel Gas Company  
6363 Main Street  
Williamsville, New York 14221

**Re: National Fuel Gas Company  
Form 10-K for the Year Ended September 30, 2009  
Filed November 25, 2009  
File No. 1-03880**

Dear Mr. Smith:

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

Sincerely,

H. Christopher Owings  
Assistant Director

cc: K.M. Camiolo  
National Fuel Gas Company  
Via Facsimile