



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

DIVISION OF
CORPORATION FINANCE

April 25, 2011

Via E-mail

Mr. D.F. Smith
Chairman of the Board and Chief Executive Officer
National Fuel Gas Company
6363 Main Street
Williamsville, NY 14221

**Re: National Fuel Gas Company
Form 10-K for Fiscal Year Ended September 30, 2010
Filed November 24, 2010
File No. 1-3880**

Dear Mr. Smith:

We have completed our review of your filing and do not have any further comments at this time.

Sincerely,

/s/ William H. Thompson

William H. Thompson
Accounting Branch Chief