

Mail Stop 3561

January 16, 2007

Mr. David L. Kyle
Chief Executive Officer
ONEOK, Inc.
100 West Fifth St.
Tulsa, OK 74103

Re: ONEOK, Inc.
Form 10-K for the Fiscal Year Ended December 31, 2005
Filed March 13, 2006
File No. 1-13643

Dear Mr. Kyle:

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

Sincerely,

William Choi
Accounting Branch Chief