



DIVISION OF
CORPORATION FINANCE

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

October 20, 2010

Derek S. Reiners
Senior Vice President and Chief Accounting Officer
ONEOK, Inc.
100 West Fifth Street
Tulsa, Oklahoma 74103

Re: ONEOK, Inc.
Form 10-K for Fiscal Year Ended December 31, 2009
Filed February 23, 2010
Definitive Proxy Statement on Schedule 14A
Filed March 26, 2010
Form 10-Q for Fiscal Quarters Ended March 31, 2010 and June 30, 2010
Filed April 29, 2010 and August 4, 2010
File No. 001-13643

Dear Mr. Reiners:

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

Sincerely,

H. Christopher Owings
Assistant Director