



DIVISION OF  
CORPORATION FINANCE

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

June 28, 2023

Walter S. Hulse, III  
Chief Financial Officer  
ONEOK, Inc.  
100 West Fifth Street  
Tulsa, OK 74103

**Re: ONEOK, Inc.**  
**Registration Statement on Form S-4**  
**Filed June 20, 2023**  
**File No. 333-272758**

Dear Walter S. Hulse:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Please contact Anuja A. Majmudar, Attorney-Advisor, at 202-551-3844 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Energy & Transportation

cc: Anne Peetz