



DIVISION OF
CORPORATION FINANCE

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

June 22, 2010

Howard T. Lyon
Vice-President, Treasurer and CFO
RGC Resources, Inc.
519 Kimball Avenue, N.E.
Roanoke, Virginia 24016

Re: RGC Resources, Inc.
Form 10-K for the Fiscal Year Ended September 30, 2009
Filed December 16, 2009
File No. 000-26591

Dear Mr. Lyon:

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

Sincerely,

H. Christopher Owings
Assistant Director

cc: Nicholas C. Conte, Esq.
Woods Rogers PLC
Via Facsimile (540) 983-7711