



DIVISION OF  
CORPORATION FINANCE

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

February 6, 2023

Paul W. Nester  
President and Chief Executive Officer  
RGC RESOURCES INC  
519 Kimball Avenue, N.E.  
Roanoke, Virginia 24016

**Re: RGC RESOURCES INC**  
**Registration Statement on Form S-3**  
**Filed January 30, 2023**  
**File No. 333-269462**

Dear Paul W. Nester:

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 Claudia Rios, Staff Attorney, at (202) 551-8770 or, in her absence, Mitchell Austin, Acting Legal Branch Chief, at (202) 551-3574 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Energy & Transportation

cc: Hannah T. Frank, Esq.