

Mail Stop 3561

December 14, 2007

Mr. Ronald J. Tanski  
Treasurer and Principal Financial Officer  
National Fuel Gas Company  
6363 Main Street  
Williamsville, New York 14221

**RE: National Fuel Gas Company  
Form 10-K for Fiscal Year Ended September 30, 2006  
Filed December 8, 2006  
File No. 1-3880**

Dear Mr. Tanski:

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

Sincerely,

William H. Thompson  
Branch Chief