



UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-0405

Mail Stop 3561

March 25, 2009

Mr. D. F. Smith  
President and Chief Executive 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, 2008**  
**Filed November 26, 2008**  
**Form 10-K/A for Fiscal Year Ended September 30, 2008**  
**Filed January 6, 2009**  
**Form 8-K filed November 18, 2008**  
**File No. 1-10714**

Dear Mr. Smith:

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  
Accounting Branch Chief