

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

April 11, 2014

Via E-mail
Ron Tanski
President and Chief Executive Officer
National Fuel Gas Company
6363 Main Street
Williamsville, NY 14221

Re: National Fuel Gas Company

Form 10-K for the Fiscal Year Ended September 30, 2013

Filed November 22, 2013

File No. 1-3880

Dear Mr. Tanski:

We have completed our review of your filing. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filing and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ William H. Thompson

William H. Thompson Accounting Branch Chief

cc: Karen Camiolo, Controller