



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 3561

February 13, 2018

David P. Bauer  
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, 2017  
Filed November 17, 2017  
File No. 1-03880**

Dear Mr. Bauer:

We have completed our review of your filing. 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.

Sincerely,

/s/ William H. Thompson

William H. Thompson  
Accounting Branch Chief  
Office of Consumer Products