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

DIVISION OF
CORPORATION FINANCE

January 27, 2014

Via E-mail
Joseph L. McCormick
Senior Vice President, General Counsel & Assistant Secretary
ONE Gas, Inc.
100 West 5th Street
Tulsa, Oklahoma 74103

Re: ONE Gas, Inc.
Registration Statement on Form 10-12B
Filed October 1, 2013
File No. 001-36108

Dear Mr. McCormick:

We have completed our review of your filings. 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/ Mara L. Ransom

Mara Ransom
Assistant Director

cc: Frank E. Bayouth