

May 9, 2005

Mr. Thomas F. Karam  
Chief Executive Officer  
Panhandle Eastern Pipe Line Company, LP  
5444 Westheimer Road  
Houston, Texas 77056-5306

RE: Form 10-K for the Fiscal Year Ended December 31, 2004  
File Date: March 16, 2005  
File No. 001-02921

Dear Mr. Karam,

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

Sincerely,

George F. Ohsiek, Jr.  
Branch Chief