Mail Stop 3561

January 27, 2009

George E. Aldrich Vice President, Controller & Chief Accounting Officer Southern Union Company 5444 Westheimer Road Houston, TX 77056-5306

Gary W. Lefelar Senior Vice President and Chief Accounting Officer Panhandle Eastern Pipe Line Company, LP 5444 Westheimer Road Houston, TX 77056-5306

> Re: Southern Union Company Form 10-K for Fiscal Year Ended December 31, 2007, as Amended Filed February 29, 2008 Definitive Proxy Statement on Schedule 14A, as Amended Filed April 7, 2008 File No. 001-06407

Panhandle Eastern Pipe Line Company, LP Form 10-K for Fiscal Year Ended December 31, 2007 Filed February 29, 2008 File No. 001-02921

Dear Mr. Aldrich and Mr. Lefelar:

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

Sincerely,

H. Christopher Owings Assistant Director

cc: David Taylor, Esq. Locke Lord Bissell & Liddell LLP Facsimile No. (713) 223-3717