

Mail Stop 3561

April 28, 2008

By Facsimile and U.S. Mail

Mr. Steven J. Malcolm  
Chief Executive Officer  
Northwest Pipeline GP  
One Williams Center  
Tulsa, OK 74172

**Re: Northwest Pipeline GP  
Form 10-K for the fiscal year ended December 31, 2007  
Filed February 29, 2008  
File No. 001-07414**

Dear Mr. Malcolm:

We have completed our review on the above referenced filing and have no further comments at this time.

Sincerely,

Michael Moran  
Accounting Branch Chief