



DIVISION OF
CORPORATION FINANCE
MAIL STOP 7010

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-7010

June 27, 2007

By Facsimile and U.S. Mail

Mr. Richard D. Kinder
Chairman and Chief Executive Officer
Kinder Morgan Management, LLC
500 Dallas Street, Suite 1000
Houston, Texas 77002

**Re: Kinder Morgan Management, LLC
Form 10-K for the Fiscal Year Ended December 31, 2005
Filed March 15, 2006
Response Letter Dated January 17, 2007
Response Letter Dated February 16, 2007
File No. 001-16459**

Dear Mr. Kinder:

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

Sincerely,

Jill Davis
Branch Chief