



DIVISION OF  
CORPORATION FINANCE  
MAIL STOP 7010

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
100 F Street, N.E.  
WASHINGTON, D.C. 20549-7010

May 23, 2006

Mr. Gerald A. Tywoniuk  
Senior Vice President and Chief Financial Officer  
Pacific Energy Partners LP  
5900 Cherry Ave.  
Long Beach, CA 90805-4408

**Re: Pacific Energy Partners LP  
Form 10-K for Fiscal Year Ended December 31, 2005  
Filed March 13, 2006  
File No. 1-31345**

Dear Mr. Tywoniuk:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

April Sifford  
Branch Chief