



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

DIVISION OF  
CORPORATION FINANCE

December 13, 2018

Stanley C. Horton  
Chief Executive Officer, President and Director  
Boardwalk Pipeline Partners, LP  
Boardwalk Pipelines, LP  
9 Greenway Plaza, Suite 2800  
Houston, Texas 77046

**Re: Boardwalk Pipeline Partners, LP**  
**Boardwalk Pipelines, LP**  
**Registration Statement on Form S-3**  
**Filed December 7, 2018**  
**File No. 333-228714**

Dear Mr. Horton:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Please contact Katherine Bagley at (202) 551-2545 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Consumer Products

cc: E. Ramey Layne