



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-3561

Mail Stop 3561

July 15, 2009

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

**Re: Williams Partners L.P.**  
**Form 10-K for the Fiscal Year Ended December 31, 2008**  
**Filed February 26, 2009**  
**File No. 1-32599**

Dear Mr. Malcolm:

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

Sincerely,

Jennifer Thompson  
Accounting Branch Chief