



DIVISION OF  
CORPORATION FINANCE

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

August 9, 2012

Via E-mail

Mr. Ted T. Timmermans  
Controller  
Williams Companies, Inc.  
One Williams Center  
Tulsa, Oklahoma 74172-0172

**Re: Williams Companies, Inc.  
Form 10-K for Fiscal Year Ended December 31, 2011  
Filed February 28, 2012  
Definitive Proxy Statement on Schedule 14A  
Filed April 5, 2012  
File No. 001-04174  
Williams Partners, L.P.  
Form 10-K for Fiscal Year Ended December 31, 2011  
Filed February 28, 2012  
File No. 001-32599**

Dear Mr. Timmermans:

We have completed our review of your filings. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filings and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filings to be certain that the filings include the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Jennifer Thompson

Jennifer Thompson  
Accounting Branch Chief

cc: Craig Rainey, Esq.  
Senior Vice President and General Counsel  
Richard Russo, Esq.  
Gibson Dunn & Crutcher