

Mail Stop 3561

March 6, 2009

Rolf A. Gafvert
Chief Executive Officer and President
Boardwalk Pipeline Partners, LP
9 Greenway Plaza, Suite 2800
Houston, Texas 77046

**Re: Boardwalk Pipeline Partners, LP
Form 10-K for Fiscal Year Ended December 31, 2007
Filed February 26, 2008
File No. 001-32665**

Dear Mr. Gafvert:

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

Sincerely,

H. Christopher Owings
Assistant Director