



DIVISION OF  
CORPORATION FINANCE

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

August 25, 2023

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

**Re: Boardwalk Pipeline Partners, LP**  
**Registration Statement on Form S-3**  
**Filed August 18, 2023**  
**File No. 333-274067**

Dear Stanley 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 Claudia Rios, Staff Attorney, at (202) 551-8770 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Energy & Transportation

cc: E. Ramey Layne, Esq.