



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

DIVISION OF
CORPORATION FINANCE

Mail Stop 3561

November 9, 2016

Ted T. Timmermans
Vice President, Controller and Chief Accounting Officer
The Williams Companies, Inc.
One Williams Center
Tulsa, Oklahoma 74172

**Re: The Williams Companies, Inc.
Form 10-K for Fiscal Year Ended December 31, 2015
Filed February 26, 2016
File No. 001-04174
Williams Partners, L.P.
Form 10-K for Fiscal Year Ended December 31, 2015
Filed February 26, 2016
File No. 001-34831**

Dear Mr. Timmermans:

We have completed our review of your filings. 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.

Sincerely,

/s/ Jim Allegretto for

Jennifer Thompson
Accounting Branch Chief
Office of Consumer Products