

Mail Stop 3561

September 9, 2005

Greg G. Gruber  
Senior Vice President, Chief Financial Officer, Treasurer and  
Director  
Colorado Interstate Gas Company  
El Paso Building  
1001 Louisiana Street  
Houston, Texas 77002

Re: Colorado Interstate Gas Company  
Registration Statement on Form S-4  
Filed on June 10, 2005  
File No. 333-125728  
Form 10-K for Fiscal Year Ended December 31, 2004  
Filed on March 29, 2005  
Forms 10-Q for Fiscal Quarters Ended March 31 and  
June  
30, 2005  
File No. 1-4874

Dear Mr. Gruber:

We have completed our review of your Forms S-4 and 10-K and  
related  
filings and have no further comments at this time.

Sincerely,

George F. Ohsiek, Jr.  
Branch Chief