

Mail Stop 3561

January 27, 2009

George E. Aldrich
Vice President, Controller & Chief Accounting Officer
Southern Union Company
5444 Westheimer Road
Houston, TX 77056-5306

Gary W. Lefelar
Senior Vice President and Chief Accounting Officer
Panhandle Eastern Pipe Line Company, LP
5444 Westheimer Road
Houston, TX 77056-5306

**Re: Southern Union Company
Form 10-K for Fiscal Year Ended December 31, 2007, as Amended
Filed February 29, 2008
Definitive Proxy Statement on Schedule 14A, as Amended
Filed April 7, 2008
File No. 001-06407**

**Panhandle Eastern Pipe Line Company, LP
Form 10-K for Fiscal Year Ended December 31, 2007
Filed February 29, 2008
File No. 001-02921**

Dear Mr. Aldrich and Mr. Lefelar:

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

Sincerely,

H. Christopher Owings
Assistant Director

cc: David Taylor, Esq.
Locke Lord Bissell & Liddell LLP
Facsimile No. (713) 223-3717