



DIVISION OF  
CORPORATION FINANCE

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

December 6, 2010

George L. Lindemann, Chief Executive Officer  
Southern Union Company  
5444 Westheimer Road  
Houston, TX 77056-5306

**Re: Southern Union Company**  
**Form 10-K for Fiscal Year Ended December 31, 2009**  
**Filed March 1, 2010**  
**File No. 001-6407**

Dear Mr. Lindemann:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

H. Christopher Owings  
Assistant Director