



DIVISION OF
CORPORATION FINANCE
MAIL STOP 7010

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
100 F Street, N.E.
WASHINGTON, D.C. 20549-7010

March 7, 2006

Mr. Robert B. Wallace
Chief Financial Officer
Buckeye Partners, L. P.
5002 Buckeye Road
PO Box 368
Emmaus, PA 18049

Re: Buckeye Partners, L. P.
Form 10-K for Fiscal Year Ended December 31, 2004
Filed March 14, 2005
File No. 1-09356

Dear Mr. Wallace:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

April Sifford
Branch Chief