



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 7010

June 15, 2007

Via U.S. Mail and Fax (215) 619-3526

Mr. Robert B. Wallace
Chief Financial Officer
Buckeye Partners, L.P.
Five TEK Park
9900 Hamilton Boulevard
Breinigsville, PA 18031

**Re: Buckeye Partners, L.P.
Form 10-K for the Fiscal Year Ended December 31, 2006
Filed February 26, 2007
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,

/s/ April Sifford

April Sifford
Branch Chief Accountant