



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