



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

DIVISION OF  
CORPORATION FINANCE

September 30, 2010

Derek S. Reiners  
Senior Vice President and Chief Accounting Officer  
ONEOK, Inc.  
100 West Fifth Street  
Tulsa, Oklahoma 74103

**Re: ONEOK Partners, L.P.**  
**Form 10-K for Fiscal Year Ended December 31, 2009**  
**Filed February 23, 2010**  
**Form 10-Q for Fiscal Quarter Ended March 31, 2010**  
**Filed April 29, 2010**  
**File No. 001-12202**

Dear Mr. Reiners:

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

Sincerely,

H. Christopher Owings  
Assistant Director