

Feb-23-04 11:07 From-  
Paras Madho  
Manager  
Securities Operations

T-747 P.002/003 F-113  
20 Broad Street  
New York, NY 10005

tel: 212.656.5026  
fax: 212.656.5893  
pmadho@nysc.com

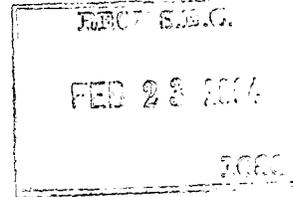
*CERTNYS*



*1-2921*

**NYSE**

February 23, 2004



Mr. Brian Johnson  
Branch Chief  
Securities and Exchange Commission  
Branch of Filer Support 2  
Room 1004 - STOP/1-4  
450 Fifth Street, NW  
Judiciary Plaza  
Washington, DC 20549

**PROCESSED**

**FEB 24 2004**

**THOMSON  
FINANCIAL**

Dear Mr. Johnson:

The New York Stock Exchange certifies approval for listing and registration under the Securities Exchange Act of 1934, PANHANDLE EASTERN PIPELINE COMPANY, LLC, 4.80% Senior Notes due 2008, Series B and 6.05% Senior Notes due 2013, Series B and requests immediate acceleration of registration. Adequate distribution assured. Form 8-A received on February 23, 2004. Tentative listing date - Not yet determined.

Sincerely,