



DIVISION OF
CORPORATION FINANCE
MAIL STOP 3561

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-3561

November 1, 2007

Mr. D. Mark Leland
Executive Vice President and Chief Financial Officer
El Paso Corporation
1101 Louisiana Street
Houston, Texas 77002

**Re: El Paso Corporation
Form 10-K for Fiscal Year Ended December 31, 2006
Filed February 28, 2007
Forms 10-Q for Fiscal Quarters Ended March 31, 2007
and June 30, 2007
Filed May 8, 2007 and August 7, 2007
Response Letters Dated September 13, 2007 and October 2, 2007
File No. 1-14365**

Dear Mr. Leland:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

William Choi
Branch Chief