April 28, 2008

## By Facsimile and U.S. Mail

Mr. Steven J. Malcolm Chief Executive Officer Northwest Pipeline GP One Williams Center Tulsa, OK 74172

**Re:** Northwest Pipeline GP

Form 10-K for the fiscal year ended December 31, 2007

Filed February 29, 2008 File No. 001-07414

Dear Mr. Malcolm:

We have completed our review on the above referenced filing and have no further comments at this time.

Sincerely,

Michael Moran Accounting Branch Chief