



DIVISION OF  
CORPORATION FINANCE  
MAIL STOP 7010

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
100 F Street, N.E.  
WASHINGTON, D.C. 20549-7010

April 26, 2006

Mr. Gerald A. Tywoniuk  
Senior Vice President and Chief Financial Officer  
Pacific Energy Partners LP  
5900 Cherry Ave.  
Long Beach, CA 90805-4408

**Re: Pacific Energy Partners LP  
Form 10-K for Fiscal Year Ended December 31, 2005  
Filed March 13, 2006  
File No. 1-31345**

Dear Mr. Tywoniuk:

We have reviewed your filing and have the following comments. We have limited our review of your filing to those issues we have addressed in our comments. Where indicated, we think you should revise your document in response to these comments. If you disagree, we will consider your explanation as to why our comment is inapplicable or a revision is unnecessary. Please be as detailed as necessary in your explanation. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure. After reviewing this information, we may raise additional comments.

Please understand that the purpose of our review process is to assist you in your compliance with the applicable disclosure requirements and to enhance the overall disclosure in your filing. We look forward to working with you in these respects. We welcome any questions you may have about our comments or any other aspect of our review. Feel free to call us at the telephone numbers listed at the end of this letter.

Form 10-K for the fiscal year ended December 31, 2005

Management Discussion and Analysis of Financial Condition and Results of Operations

Statements of Income – Discussion and Analysis, page 78

1. Your table of expenses appears to be a non-GAAP measure as it excludes the expenses for the vesting of restricted units under a compensation plan, line 63 oil release costs, and transaction costs. Please either revise this table to include such expenses so it will agree to the amounts presented in your financial statements or revise your discussion to present all the disclosures for non-GAAP measures required by Regulation S-K Item 10(e).

Financial Statements

Consolidated Statements of Income, page F-4

2. You have reported the expense for the vesting of restricted units under a compensation plan as a separate expense line item. Under the guidance of Staff Accounting Bulletin 107-F, the expense related to share based payments should be reported in the same line or lines as cash compensation paid to the same employees, although parenthetical disclosure is acceptable. Revise your presentation accordingly.
3. You have reported income from equity investments as a component of operating income. Revise your presentation to report this item as a component of non-operating income or tell us why you believe your current presentation is more appropriate.

Notes to Consolidated Statements of Income

Note 2 – Summary of Significant Accounting Policies, page F-10

4. You have disclosed the total percentage of revenue from all major customers in each of your business segments. Tell us whether revenues from any single customer amounted to 10% or more of your consolidated revenues. If you have such customers, revise your disclosures to report this information in accordance with Statement of Financial Accounting Standards 131, paragraph 39.

Closing Comments

As appropriate, please amend your filing and respond to these comments within 10 business days or tell us when you will provide us with a response. You may wish to provide us with marked copies of the amendment to expedite our review. Please furnish a cover letter with your amendment that keys your responses to our comments and

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provides any requested information. Detailed cover letters greatly facilitate our review. Please understand that we may have additional comments after reviewing your amendment and responses to our comments.

We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes all information required under the Securities Exchange Act of 1934 and that they have provided all information investors require for an informed investment decision. Since the company and its management are in possession of all facts relating to a company's disclosure, they are responsible for the accuracy and adequacy of the disclosures they have made.

In connection with responding to our comments, please provide, in writing, a statement from the company acknowledging that:

- the company is responsible for the adequacy and accuracy of the disclosure in the filing;
- staff comments or changes to disclosure in response to staff comments do not foreclose the Commission from taking any action with respect to the filing; and
- the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

In addition, please be advised that the Division of Enforcement has access to all information you provide to the staff of the Division of Corporation Finance in our review of your filing or in response to our comments on your filing.

You may contact Gary Newberry at (202) 551-3761 if you have questions regarding comments on the financial statements and related matters. Please contact me at (202) 551- 3684 with any other questions.

Sincerely,

April Sifford  
Branch Chief