

Mail Stop 3561

October 22, 2007

Mr. Jamie L. Buskill
Chief Financial Officer
Boardwalk Pipeline Partners, LP
3800 Frederica Street
Owensboro, Kentucky 42301

**Re: Boardwalk Pipeline Partners, LP
Form 10-K for Fiscal Year Ended December 31, 2006
Filed February 23, 2007
Forms 10-Q for Fiscal Quarters Ended March 31, 2007
and June 30, 2007
Filed April 30, 2007 and July 31, 2007
Response Letter Dated September 26, 2007
File No. 1-32665**

Dear Mr. Buskill:

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