



DIVISION OF
CORPORATION FINANCE

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

December 6, 2010

George L. Lindemann, Chief Executive Officer
Southern Union Company
5444 Westheimer Road
Houston, TX 77056-5306

**Re: Southern Union Company
Form 10-K for Fiscal Year Ended December 31, 2009
Filed March 1, 2010
File No. 001-6407**

Dear Mr. Lindemann:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

H. Christopher Owings
Assistant Director