

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

September 2, 2011

<u>Via E-mail</u> George L. Lindemann Southern Union Company 5444 Westheimer Rd. Houston, TX 77056-5306

Re: Southern Union Company

Form 10-K

Filed February 25, 2011

File No. 1-06407

Dear Mr. Lindemann:

We have completed our review of your filing. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or 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. 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 the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Jennifer Thompson

Jennifer Thompson Accounting Branch Chief