



DIVISION OF  
CORPORATION FINANCE

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

February 19, 2013

Via E-mail

Martin Salinas, Jr.  
Chief Financial Officer  
Southern Union Company  
5051 Westheimer Rd.  
Houston, Texas 77056

**Re: Southern Union Company  
Form 10-Q for Fiscal Quarter Ended June 30, 2012  
Filed August 8, 2012  
Form 8-K filed December 17, 2012  
File No. 1-06407**

Dear Mr. Salinas:

We have completed our review of your filings. 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 filings 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 filings to be certain that the filings include the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Jennifer Thompson

Jennifer Thompson  
Accounting Branch Chief