



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-0404

December 12, 2008

By Facsimile and U.S. Mail

Mr. James C. Yardley  
President  
Tennessee Gas Pipeline Company  
El Paso Building  
1001 Louisiana Street  
Houston, TX 77002

**Re: Tennessee Gas Pipeline Company  
Form 10-K for Fiscal Year Ended December 31, 2007  
Filed March 5, 2008  
File No. 1-04101**

Dear Mr. Yardley:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

/s/

Andrew Mew  
Accounting Branch Chief