February 18, 2009

Jerry E. Thompson President and Chief Executive Officer Texas Eastern Products Pipeline Company, LLC General Partner TEPPCO Partners, L.P. 1100 Louisiana Street, Suite 1600 Houston, TX 77002

Re: TEPPCO Partners, L.P.

Form 10-K for Fiscal Year Ended December 31, 2007

Filed February 28, 2008

File No. 1-10403

Dear Mr. Thompson:

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

Sincerely,

H. Christopher Owings Assistant Director