

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

FORM S-8

REGISTRATION STATEMENT  
 UNDER  
 THE SECURITIES ACT OF 1933

Leviathan Gas Pipeline Partners, L.P.  
 (Exact name of registrant as specified in its charter)

Delaware  
 (State or other jurisdiction of  
 incorporation or organization)

76-0396023  
 (I.R.S. Employer  
 Identification No.)

El Paso Energy Building  
 1001 Louisiana Street  
 Houston, Texas 77002  
 (713) 420-2131  
 (Address, including zip code, of Principal Executive Offices)

LEVIATHAN GAS PIPELINE PARTNERS, L.P.  
 1998 OMNIBUS COMPENSATION PLAN  
 1998 UNIT OPTION PLAN FOR NON-EMPLOYEE DIRECTORS  
 (Full title of the Plans)

Britton White Jr.  
 Executive Vice President and General Counsel  
 El Paso Energy Corporation  
 El Paso Energy Building  
 1001 Louisiana Street  
 Houston, Texas 77002  
 (713) 420-2131  
 (Name, address, including zip code, and telephone number,  
 including area code, of agent for service)

copy to:  
 G. Michael O'Leary, Esq.  
 Andrews & Kurth L.L.P.  
 600 Travis, Suite 4200  
 Houston, Texas 77002

Title of Securities to be Registered	Amount to be registered (1)(2)	Proposed Maximum Offering Price Per Unit (2)	Proposed Maximum Aggregate Offering Price (2)	Amount of Registration Fee
Common Units representing limited partner interests in the Registrant ("Units")	3,100,000 Units	\$22.4375	\$69,556,250	\$19,336.64

(1) The number of Units registered hereby is subject to adjustment to prevent dilution resulting from Unit splits, Unit dividends or similar transactions.

(2) Estimated solely for the purpose of calculating the amount of the registration fee pursuant to Rule 457(h) under the Securities Act, based upon the average of the high and low price per Unit of the Registrant's Common Units on the New York Stock Exchange on January 12, 1999, as reported in The Wall Street Journal on January 13, 1999.

The document(s) containing the information specified in Part I of Form S-8 will be sent or given to participants as specified by Rule 428(b)(1) of the Securities Act of 1933, as amended (the "Securities Act"). These documents and the documents incorporated herein by reference pursuant to Item 3 of Part II of this Registration Statement, taken together, constitute a prospectus that meets the requirements of Section 10(a) of the Securities Act (the "Prospectus").

## PART II

### INFORMATION REQUIRED IN THE REGISTRATION STATEMENT

#### Item 3. Incorporation of Certain Documents by Reference.

Leviathan Gas Pipeline Partners, L.P. (the "Partnership") incorporates herein by reference the following documents as of their respective dates as filed with the Securities and Exchange Commission (the "Commission") (File No. 1-1168):

- (a) the Partnership's Annual Report on Form 10-K for the year ended December 31, 1997, filed March 27, 1998;
- (b) the Partnership's Quarterly Reports on Form 10-Q for the periods ended March 31, 1998, June 30, 1998 and September 30, 1998, filed May 14, 1998, August 13, 1998 and November 13, 1998, respectively; and the Partnership's Current Report on Form 8-K filed September 16, 1998; and
- (c) the description of the Partnership's Common Units contained in its Registration Statement on Form 8-A filed January 25, 1993.

All documents filed by the Partnership pursuant to Section 13(a), 13(c), 14 or 15(d) of the Securities Exchange Act of 1934, as amended (the "Exchange Act") subsequent to the date of this Registration Statement and prior to the filing of a post-effective amendment which indicates that all securities offered hereby have been sold or which deregisters all such securities then remaining unsold, shall be deemed to be incorporated by reference herein and to be a part hereof from the date of filing of such documents. Any statement contained herein or in a document incorporated or deemed to be incorporated herein by reference shall be deemed to be modified or superseded for purposes of the Registration Statement and the Prospectus to the extent that a statement contained herein or in any subsequently filed document which also is, or is deemed to be, incorporated by reference herein modifies or supersedes such statement. Any such statement so modified or superseded shall not be deemed, except as so modified or superseded, to constitute a part of the Registration Statement or the Prospectus.

#### Item 4. Description of Securities.

The information required by Item 4 is not applicable to this Registration Statement since the class of securities to be offered is registered under Section 12 of the Exchange Act.

#### Item 5. Interests of Named Experts and Counsel.

None.

#### Item 6. Indemnification of Directors and Officers.

Section 17-108 of the Delaware Revised Uniform Limited Partnership Act empowers a Delaware limited partnership to indemnify and hold harmless any partner or other person from and against all claims and demands whatsoever. Section 6.7 of the Amended and Restated Partnership Agreement of the Partnership (the "Partnership Agreement") provides that to the fullest extent permitted by law, (i) the general partner of the Partnership (the "General Partner"), (ii) any former General Partner (a "Departing Partner"), and (iii) any person who is or was an officer or director of the General Partner or any Departing Partner shall be indemnified and held harmless by the Partnership. In addition, (a) any individual, corporation, partnership, trust, unincorporated organization, association or other entity (collectively, a "Person") who is or was an affiliate of the General Partner or any Departing Partner, (b) any employee, partner, agent or trustee of the General Partner, any Departing Partner or any such affiliate, or (c) any Person who is or was serving at the request of the General Partner, any Departing Partner or any such affiliate as a director, officer, employee, partner, agent or trustee of another Person may be indemnified and held harmless by the Partnership, to the extent deemed advisable by the General Partner, from and against any and all losses, claims, damages, liabilities (joint or several), expenses (including without limitation, legal fees and expenses), judgments, fines, settlements

and other amounts arising from any and all claims, demands, actions, suits or proceedings, whether civil, criminal, administrative or investigative, in which any indemnitee may be involved, or is threatened to be involved, as a party or otherwise, by reason of its status as (x) the General Partner, a Departing Partner or any of their affiliates, (y) an officer, director, employee, partner, agent or trustee of the General Partner, any Departing Partner or any of their affiliates or (z) a Person serving at the request of the Partnership in another entity in a similar capacity; provided, that in each case the indemnitee acted in good faith, in a manner which such indemnitee believed to be in, or not opposed to, the best interests of the Partnership and, with respect to any criminal proceeding, had no reasonable cause to believe its conduct was unlawful.

Section 6.7 of the Partnership Agreement also states that to the fullest extent permitted by law, expenses (including without limitation, reasonable legal fees and expenses) incurred by an indemnitee in defending any claim, demand action, suit or proceeding shall, from time to time, be advanced by the Partnership prior to the final disposition of such claim, demand, action, suit or proceeding upon receipt by the Partnership of an undertaking by or on behalf of the indemnitee to repay such amount if it shall be determined that the indemnitee is not entitled to be indemnified as authorized by the Partnership Agreement.

Additionally, Section 6.8 of the Partnership Agreement provides that no indemnitee shall be liable for monetary damages to the Partnership, the limited partners of the Partnership or any other Persons who have acquired interests in common or preference units of the Partnership, for losses sustained or liabilities incurred as a result of any act or omission if such indemnitee acted in good faith.

Item 7. Exemption from Registration Claimed.

The information required by Item 7 is not applicable to this Registration Statement.

Item 8. Exhibits.

Exhibit

Number Description

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- 5.1 Opinion of Andrews & Kurth L.L.P. as to the validity of the securities being registered.
- 23.1 Consent of PricewaterhouseCoopers LLP.
- 23.2 Consent of Deloitte & Touche LLP.
- 23.3 Consent of Arthur Andersen LLP.
- 23.4 Consent of Netherland, Sewell & Associates, Inc.
- 23.5 Consent of Andrews & Kurth L.L.P. (included in Exhibit 5.1).
- 24.1 Power of Attorney (set forth on the signature page contained in Part II of this Registration Statement).
- 99.1 Leviathan Gas Pipeline Partners, L.P. 1998 Omnibus Compensation Plan (incorporated by reference to Exhibit 10.1 of the Partnership's Quarterly Report on Form 10-Q for the quarter ended September 30, 1998).
- 99.2 Leviathan Gas Pipeline Partners, L.P. 1998 Unit Option Plan for Non-Employee Directors (incorporated by reference to Exhibit 10.2 of the Partnership's Quarterly Report on Form 10-Q for the quarter ended September 30, 1998).

Item 9. Undertakings.

(a) The undersigned registrant hereby undertakes:

- (1) To file, during any period in which offers or sales are being made, a post-effective amendment to this Registration Statement:
  - (i) To include any prospectus required by Section 10(a)(3) of the Securities Act;
  - (ii) To reflect in the prospectus any facts or events arising after the effective date of the registration statement (or the most recent post-effective amendment thereof) which, individually or in the aggregate, represent a fundamental

change in the information set forth in the registration statement. Notwithstanding the foregoing, any increase or decrease in volume of securities offered (if the total dollar value of securities offered would not exceed that which was registered) and any deviation from the low or high end of the estimated maximum offering range may be reflected in the form of prospectus filed with the Commission pursuant to Rule 424(b) if, in the aggregate, the changes in volume and price represent no more than a 20 percent change in the maximum aggregate offering price set forth in the "Calculation of Registration Fee" table in the effective registration statement;

- (iii) To include any material information with respect to the plan of distribution not previously disclosed in the registration statement or any material change to such information in the registration statement:

Provided, however, that paragraphs (1)(i) and (1)(ii) do not apply if the information required to be included in a post-effective amendment by those paragraphs is contained in periodic reports filed with or furnished to the Commission by the registrant pursuant to Section 13 or Section 15(d) of the Exchange Act that are incorporated by reference in the registration statement.

- (2) That, for the purpose of determining any liability under the Securities Act, each such post-effective amendment shall be deemed to be a new registration statement relating to the securities offered therein, and the offering of such securities at that time shall be deemed to be the initial bona fide offering thereof.
- (3) To remove from registration by means of a post-effective amendment any of the securities being registered which remain unsold at the termination of the offering.
- (b) The undersigned registrant hereby undertakes that, for purposes of determining any liability under the Securities Act, each filing of the registrant's annual report pursuant to Section 13(a) or Section 15(d) of the Exchange Act (and, where applicable, each filing of an employee benefit plan's annual report pursuant to Section 15(d) of the Exchange Act) that is incorporated by reference in this registration statement shall be deemed to be a new registration statement relating to the securities offered therein, and the offering of such securities at that time shall be deemed to be the initial bona fide offering thereof.
- (c) Insofar as indemnification for liabilities arising under the Securities Act may be permitted to directors, officers and controlling persons of the registrant pursuant to the provisions described in Item 6 of this Registration Statement, or otherwise, the registrant has been advised that in the opinion of the Commission such indemnification is against public policy as expressed in the Securities Act and is, therefore, unenforceable. In the event that a claim for indemnification against such liabilities (other than the payment by the registrant of expenses incurred or paid by a director, officer or controlling person of the registrant in the successful defense of any action, suit or proceeding) is asserted by such director, officer or controlling person in connection with the securities being registered, the registrant will, unless in the opinion of its counsel the matter has been settled by controlling precedent, submit to a court of appropriate jurisdiction the question whether such indemnification by it is against public policy as expressed in the Securities Act and will be governed by the final adjudication of such issue.

SIGNATURES

Pursuant to the requirements of the Securities Act of 1933, as amended, the Registrant certifies that it has reasonable grounds to believe that it meets all of the requirements for filing on Form S-8 and has duly caused this Registration Statement to be signed on its behalf by the undersigned, thereunto duly authorized, in the City of Houston, State of Texas, on January 13, 1999.

Leviathan Gas Pipeline Partners, L.P.  
(Registrant)

By: Leviathan Gas Pipeline Company,  
its General Partner

By: /s/ Grant E. Sims

-----  
Grant E. Sims  
Chief Executive Officer

POWER OF ATTORNEY

Each person whose individual signature appears below hereby authorizes H. Brent Austin and Britton White Jr., and each of them as attorneys-in-fact with full power of substitution, to execute in the name and on behalf of such person, individually and in each capacity stated below, and to file, any and all amendments to this Registration Statement, including any and all post-effective amendments.

Pursuant to the requirements of the Securities Act this Registration Statement has been signed by the following persons in the capacities and on the dates as indicated.

Signature -----	Title -----	Date ----
/s/ William A. Wise ----- William A. Wise	Chairman of the Board and Director	January 13, 1999
/s/ Grant E. Sims ----- Grant E. Sims	Chief Executive Officer and Director	January 13, 1999
/s/ James H. Lytal -----	President and Director	January 13, 1999
/s/ H. Brent Austin ----- H. Brent Austin	Executive Vice President and Director	January 13, 1999
/s/ Robert G. Phillips ----- Robert G. Phillips	Executive Vice President and Director	January 13, 1999
/s/ Keith B. Forman ----- Keith B. Forman	Vice President and Chief Financial Officer	January 13, 1999
/s/ D. Mark Leland ----- D. Mark Leland	Vice President and Controller (Chief Accounting Officer)	January 13, 1999
/s/ Malcolm Wallop ----- Malcolm Wallop	Director	January 13, 1999

Exhibit

Number Description

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  - 23.2 Consent of Deloitte & Touche LLP.
  - 23.3 Consent of Arthur Andersen LLP.
  - 23.4 Consent of Netherland, Sewell & Associates, Inc.
  - 23.5 Consent of Andrews & Kurth L.L.P. (included in Exhibit 5.1).
  
  - 24.1 Power of Attorney (set forth on the signature page contained in Part II of this Registration Statement).
  
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  - 99.2 Leviathan Gas Pipeline Partners, L.P. 1998 Unit Option Plan for Non-Employee Directors (incorporated by reference to Exhibit 10.2 of the Partnership's Quarterly Report on Form 10-Q for the quarter ended September 30, 1998).

[Letterhead of Andrews & Kurth L.L.P.]

January 8, 1999

Leviathan Gas Pipeline Partners, L.P.  
El Paso Energy Building  
1001 Louisiana Street  
Houston, Texas 77002

Gentlemen:

We have acted as counsel to Leviathan Gas Pipeline Partners, L.P. a Delaware limited partnership (the "Partnership") and Leviathan Gas Pipeline Company, a Delaware corporation and the general partner of the Partnership, in connection with the preparation of the Partnership's Registration Statement on Form S-8 (the "Registration Statement") filed by the Partnership under the Securities Act of 1933, as amended (the "Securities Act"), with respect to the offering and sale by the Company of up to 3,100,000 common units representing limited partnership interests in the Partnership (the "Common Units") in connection with the Leviathan Gas Pipeline Partners, L.P. 1998 Unit Option Plan for Non-Employee Directors and the 1998 Omnibus Compensation Plan (together, the "Plans").

As the basis for the opinions hereinafter expressed, we have examined such statutes, regulations, corporate records and documents, certificates of corporate and public officials, and other instruments as we have deemed necessary or advisable for the purposes of this opinion. In such examination we have assumed the authenticity of all documents submitted to us as originals and the conformity with the original documents of all documents submitted to us as copies.

Based upon the foregoing, and subject to the limitations and assumptions set forth herein, and having due regard for such legal considerations as we deem relevant, we are of the opinion that:

1. The Partnership has been duly formed and is validly existing as a limited partnership under the Delaware Revised Uniform Limited Partnership Act.
2. The Common Units will, when issued and paid for in accordance with the terms of the Plans, be duly authorized, validly issued, fully paid and nonassessable, except as such nonassessability may be affected by the matters described in the prospectus included in the Partnership's registration statement on Form S-3 filed under the Securities Act on April 4, 1994 (File No. 33-77280) under the caption "Description of the Partnership Agreements-Limited Liability."

The foregoing opinion is based on and is limited to the Revised Uniform Limited Partnership Act of the State of Delaware and the relevant federal laws of the United States of America, and we render no opinion with respect to the laws of any other jurisdiction.

We hereby consent to the filing of this opinion with the Securities and Exchange Commission as Exhibit 5.1 to the Registration Statement. This opinion is rendered solely for your benefit and may not be relied upon in any manner by any other person or entity without our express

written consent.

Very truly yours,

/s/ ANDREWS & KURTH L.L.P.



CONSENT OF INDEPENDENT ACCOUNTANTS

We consent to the incorporation by reference in this registration statement on Form S-8 (File No. ) of our reports dated March 2, 1998, on our audits of the consolidated financial statements of Leviathan Gas Pipeline Partners, L.P. and the financial statements of Viosca Knoll Gathering Company.

/s/ PricewaterhouseCoopers LLP  
PricewaterhouseCoopers LLP

Houston, Texas  
January 14, 1999

INDEPENDENT AUDITORS' CONSENT

We consent to the incorporation by reference in this Registration Statement of Leviathan Gas Pipeline Partners, L.P. on Form S-8 of our report dated February 18, 1998 relating to the financial statements of High Island Offshore System as of December 31, 1997 and 1996 and for the years then ended, appearing in the Annual Report on Form 10-K of Leviathan Gas Pipeline Partners, L.P. for the year ended December 31, 1997.

/s/ Deloitte & Touche LLP  
DELOITTE & TOUCHE LLP

Detroit, Michigan  
January 12, 1999

CONSENT OF INDEPENDENT PUBLIC ACCOUNTANTS

As independent public accountants, we hereby consent to the incorporation by reference in this Registration Statement on Form S-8 of our report dated February 20, 1998 relating to the financial statements of Poseidon Oil Pipeline Company, L.L.C., as of December 31, 1997 and 1996 and for the year ended December 31, 1997 and the period from inception (February 14, 1996) through December 31, 1996, which report is included in Leviathan Gas Pipeline Partners, L.P.'s Annual Report on Form 10-K for the year ended December 31, 1997, and to all references to our Firm included in this Form S-8.

/s/ Arthur Andersen LLP  
ARTHUR ANDERSEN LLP

Denver, Colorado  
January 13, 1999

CONSENT OF INDEPENDENT PETROLEUM ENGINEERS AND GEOLOGISTS

We hereby consent to the incorporation by reference in this Registration Statement on Form S-8 of our reserve report dated as of December 31, 1997, and to all references to our firm appearing in the Annual Report on Form 10-K for Leviathan Gas Pipeline Partners, L.P. for the fiscal year ended December 31, 1997 incorporated by reference in this Form S-8.

NETHERLAND, SEWELL & ASSOCIATES, INC.

By:/s/ Frederic D. Sewell

-----  
Frederic D. Sewell  
President

Dallas, Texas  
January 12, 1999