



DIVISION OF
CORPORATION FINANCE
MAIL STOP 7010

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-7010

June 22, 2006

Mr. William G. Manias
Vice President and Chief Financial Officer
TEPPCO Partners, L.P.
2929 Allen Parkway
Houston, TX 77019

Re: TEPPCO Partners, L.P.
Form 10-K for the Fiscal Year Ended December 31, 2005
Filed March 1, 2006
Form 10-Q for the Quarterly Period Ended March 31, 2006
Filed May 3, 2006
File No. 001-10403

Dear Mr. Manias:

We have completed our review of your 2005 Form 10-K, and Form 10-Q for the quarterly period ended March 31, 2006, and do not, at this time, have any further comments.

Sincerely,

Karl Hiller
Branch Chief