



DIVISION OF
CORPORATION FINANCE

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

May 4, 2022

R. Daniel Boss
Executive Vice President
Enterprise Products Partners L.P.
1100 Louisiana Street, 10th Floor
Houston, TX 77002

Re: Enterprise Products Partners L.P.
Form 10-K for the Year Ended December 31, 2021
Filed February 28, 2022
File No. 001-14323

Dear Mr. Boss:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

Division of Corporation Finance
Office of Energy & Transportation