

Mail Stop 3561

July 10, 2008

By Facsimile and U.S. Mail

Edward E. Cohen
Chief Executive Officer of the General Partner
Atlas Pipeline Holdings, L.P.
1550 Coraopolis Heights Road
Moon Township, PA 15108

Re: Atlas Pipeline Holdings, L.P.
Form 10-K for Fiscal Year Ended January 31, 2007
Filed March 3, 2008
File No. 1-32953
Atlas Pipeline Partners, L.P.
Form 10-K for Fiscal Year Ended January 31, 2007
Filed February 29, 2008
Form 8-K Filed September 14, 2007
File No.'s 1-14998

Dear Mr. Cohen:

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

Sincerely,

Michael Moran
Accounting Reviewer