



DIVISION OF  
CORPORATION FINANCE

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

October 19, 2007

Ms. Jennifer Barbetta  
Chief Financial Officer  
Goldman Sachs Hedge Fund Partners, LLC  
701 Mount Lucas Road  
Princeton, NJ 08540

**RE: Goldman Sachs Hedge Fund Partners, LLC  
Form 10-K for the fiscal year ended December 31, 2006  
File No. 0-50723**

Dear Ms. Barbetta:

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

Sincerely,

Terence O'Brien  
Branch Chief