



DIVISION OF CORPORATION FINANCE  
MAIL STOP 7010

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

May 2, 2008

Mr. Barry E. Davis  
President and Chief Executive Officer  
Crosstex Energy, Inc. and Crosstex Energy, L.P.  
2501 Cedar Springs  
Dallas, TX 75201

**Re:   Crosstex Energy, Inc.**  
**Form 10-K for the Fiscal Year Ended December 31, 2006**  
**Filed March 1, 2007**  
**File No. 0-50536**

**Crosstex Energy, L.P.**  
**Form 10-K for the Fiscal Year Ended December 31, 2006**  
**Filed March 1, 2007**  
**File No. 0-50067**

Dear Mr.Davis:

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

Sincerely,

H. Roger Schwall  
Assistant Director