



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3561

September 10, 2007

Michael J. Knesek
Controller
Enterprise GP Holdings L.P.
1100 Louisiana Street
10th Floor
Houston, TX 77002

**Re: Enterprise GP Holdings L.P.
Form 10-K for the Fiscal Year Ended December 31, 2006
Filed February 28, 2007
File No. 1-32610**

Dear Mr. Knesek:

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

Sincerely,

William Choi
Branch Chief