



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-0404

Mail Stop 3561

February 2, 2009

Mr. W. Randall Fowler  
Principal Financial Officer  
Enterprise GP Holdings L.P.  
1100 Louisiana, 10<sup>th</sup> Floor  
Houston, TX 77002

**Re: Enterprise GP Holdings L.P.**  
**Form 10-K for the Fiscal Year Ended December 31 2007**  
**Filed February 29, 2008**  
**File No. 1-32610**

Dear Mr. Fowler:

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

Sincerely,

Jennifer Thompson  
Accounting Branch Chief