



DIVISION OF
CORPORATION FINANCE

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

August 30, 2010

Eugene N. Dubay
Chief Executive Officer and President
Atlas Pipeline Holdings GP, LLC and
Atlas Pipeline Partners GP, LLC
1550 Coraopolis Heights Road
Moon Township, Pennsylvania 15108

Re: Atlas Pipeline Holdings, L.P.
Form 10-K for the Fiscal Year Ended December 31, 2009
Filed March 5, 2010
File No. 001-32953

Atlas Pipeline Partners, L.P.
Form 10-K for the Fiscal Year Ended December 31, 2009
Filed March 5, 2010
Current Report on Form 8-K
Filed January 8, 2010
File No. 001-14998

Dear Mr. Dubay:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

H. Christopher Owings
Assistant Director