

Mail Stop 3561

November 20, 2008

Matthew Harrison
Chief Financial Officer
Hiland Holdings, GP, LP
Hiland Partners, LP
205 West Maple, Suite 1100
Enid, Oklahoma, 73701

**Re: Hiland Holdings, GP, LP
Form 10-K for Fiscal Year Ended December 31, 2007
Filed March 14, 2008
File No. 001-33018**

**Hiland Partners, LP
Form 10-K for Fiscal Year Ended December 31, 2007
Filed March 14, 2008
File No. 000-51120**

Dear Mr. Harrison:

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

Sincerely,

H. Christopher Owings
Assistant Director