

Mail Stop 3561

December 18, 2009

Joseph L. Griffin, Chief Executive Officer  
Hiland Holdings GP, LP  
Hiland Partners, LP  
205 West Maple, Suite 1100  
Enid, Oklahoma 73701

**Re: Hiland Holdings GP, LP, and co-filers  
Schedule 13E-3  
Filed July 1, 2009  
File No. 5-82081**

**Preliminary Proxy Statement on Schedule 14A  
Filed July 1, 2009  
File No. 1-33018**

**Hiland Partners, LP, and co-filers  
Schedule 13-E3  
Filed July 1, 2009  
File No. 5-80564**

**Preliminary Proxy Statement on Schedule 14A  
Filed July 1, 2009  
File No. 0-51120**

Dear Mr. Griffin:

We have completed our review of your preliminary proxy statements on Schedule 14A and your Schedules 13E-3, and their related filings, and we have no further comments at this time.

Sincerely,

H. Christopher Owings  
Assistant Director