



DIVISION OF
CORPORATION FINANCE
MAIL STOP 7010

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
100 F Street, NE
WASHINGTON, D.C. 20549-7010

February 28, 2008

Mr. Richard A. Bachmann
Chief Executive Officer
Energy Partners, Ltd.
201 St. Charles Avenue, Suite 3400
New Orleans, Louisiana 70170

**Re: Energy Partners, Ltd.
Form 10-K for Fiscal Year Ended December 31, 2006, as amended
Filed March 1, 2007
File No. 001-16179**

Dear Mr. Bachmann:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

H. Roger Schwall
Assistant Director