



DIVISION OF
CORPORATION FINANCE

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

December 1, 2010

Lon R. Greenberg
Chief Executive Officer
UGI Corporation
460 North Gulph Road
King of Prussia, PA 19406

John L. Walsh
President and Chief Executive Officer
UGI Utilities
460 North Gulph Road
King of Prussia, PA 19406

Eugene V.N. Bissell
President and Chief Executive Officer
Amerigas Partners, L.P.
460 North Gulph Road
King of Prussia, PA 19406

Re: UGI Corporation
Form 10-K for Fiscal Year Ended September 30, 2009
Filed November 20, 2009
File No. 001-11071

UGI Utilities
Form 10-K for the Fiscal Year Ended September 30, 2009
Filed November 20, 2009
File No. 001-01398

AmeriGas Partners, L.P.
Form 10-K for Fiscal Year Ended September 30, 2009
Filed November 20, 2009
File No. 001-13692

Lon R. Greenberg
UGI Corporation
John L. Walsh
UGI Utilities
Eugene V.N. Bissell
AmeriGas Partners, L.P.
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Dear Messrs. Greenberg, Walsh and Bissell:

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

Sincerely,

H. Christopher Owings
Assistant Director