

## 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. December 1, 2010 Page 2

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