

Mail Stop 3561

April 25, 2008

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

Re: AmeriGas Partners, L.P.
Form 10-K for Fiscal Year Ended September 30, 2007
Filed November 29, 2007
Form 10-Q for the Fiscal Quarter Ended December 31, 2007
Filed February 8, 2008
File No. 1-11071

Dear Mr. Bissell:

We have completed our review of your Form 10-K for the fiscal year ended September 30, 2007 and have no further comments at this time.

Sincerely,

H. Christopher Owings
Assistant Director

cc: Linda Griggs
Morgan Lewis & Bockius