

Ralph S. Cunningham
Chairman, Audit and Conflicts Committee

September 30, 2004

Mr. Donald T. Nicolaisen
Chief Accountant
Securities and Exchange Commission
450 Fifth Street, NW
Washington, DC 20549

Re: Temporary Postponement of the Final Phase-In Period
For Acceleration of Periodic Report Filing Dates

Dear Mr. Chairman:

I am the Chairman of the Audit and Conflicts Committee of Enterprise Products GP, LLC, the general partner of Enterprise Products Partners L.P. ("Enterprise" or the "Company"), and am writing on behalf of the Committee. The purpose of this letter is to comment on the Commission's proposed rule of August 25, 2004 which would postpone (by one year) the shortening of 10-K and 10-Q filing deadlines that were to take effect this year-end.

Enterprise (NYSE: EPD) is the second largest publicly-traded, midstream energy partnership with an enterprise value of approximately \$13 billion. Enterprise is a leading provider of midstream energy services to producers and consumers of natural gas and natural gas liquids ("NGLs"). The Company's services include natural gas transportation, processing and storage and NGL fractionation (or separation), transportation, storage and import/export terminaling. The Company's assets are geographically focused on the United States' Gulf Coast, which accounts for approximately 55 percent of both domestic natural gas and NGL production and 75 percent of domestic NGL demand.

As a SEC-regulated company and an "accelerated filer", Enterprise appreciates efforts to make the rules by which it operates more effectively adapted to changing business circumstances. We wish to commend your agency's efforts to provide investors with access to information that is clear, accurate and timely. However, the rules for acceleration of the filing requirements were conceived before Section 404 of the Sarbanes-Oxley Act of 2002 ("Section 404") was enacted. We believe the Commission's focus on providing quality disclosures demanded by the market and investors is extremely important but should not be sacrificed by further acceleration of reporting deadlines this year. We believe the implementation of the final phase of the acceleration

rule will diminish the quality of disclosures and result in increased and unnecessary costs, while not providing significant corresponding benefit to investors. Shortening the filing periods serves to provide more timely information to investors, but further shortening of the deadlines this year places significant pressure on management, legal counsel, financial reporting staff and the audit committee, in addition to burdensome time constraints on the Company's independent auditor.

We believe that the Company's ability to perform the work necessary to comply with the new internal control requirements under Section 404 at the same time the periodic reporting deadlines are being further accelerated will have the undesirable consequence of diminishing the quality of Enterprise's financial reporting and disclosures. The proposed postponement would provide the Company and our independent auditors with much needed additional time to conduct a high-quality and thorough assessment and audit of the effectiveness of internal controls over financial reporting. This, we believe, would increase the reliability and integrity of the Company's financial reporting to investors.

The Company has committed substantial time and resources to comply with the internal control requirements of Section 404. However, many of the individuals who are actively involved in implementing the Section 404 processes are in many cases the same individuals who are critical to the preparation of disclosures included in our periodic reports. We believe that the adoption of Section 404 and the thoughtful preparation of meaningful MD&A and other disclosures, particularly management's initial assessment of internal controls, will take a significant amount of time this year. While certain of our disclosures have benefited from new information technology capabilities, we find that most of our disclosure results from in-depth analysis and thorough review by our reporting staff and management. We believe that our investors benefit most from reports that include high quality analysis and discussion beyond the inclusion of a large quantity of data. Advances in information technology have not substantially reduced the time it takes to perform thoughtful and judicious analysis necessary to prepare meaningful disclosures about the data. In fact, we believe the time it takes to adequately prepare the required disclosures in periodic reports has increased.

We believe that the combination of complex, new compliance requirements and the further shortening of reporting periods may unintentionally impact the quality of the Company's financial reporting, internal control assessments and attestations, and audits as well as increase the costs of compliance with these requirements. Notwithstanding the Company's desire for the highest quality financial statements, there is also the very real possibility that errors will go undetected in an accelerated effort to quickly complete procedures so that filings can be made by the required shorter deadlines.

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We believe that the multitude of practical and timing issues and concerns associated with implementation of Section 404 may hinder the Company's compliance with further accelerated reporting deadlines. For the reasons as stated above, we urge the Commission to postpone the final phase-in of the accelerated filing deadline for 10-K annual reports until those which will be required to be filed after December 15, 2005. If I or any of the other members of the Committee can be of any assistance or provide additional information, please do not hesitate to call on us.

Sincerely yours,

____/s/ Ralph S. Cunningham_____

Ralph S. Cunningham

Chairman, Audit and Conflicts Committee

cc: Lee W. Marshall, Sr. – Audit and Conflicts Committee
Richard S. Snell – Audit and Conflicts Committee
Dan L. Duncan – Chairman