

**Duncan Energy Partners L.P.**  
**1100 Louisiana, 10<sup>th</sup> Floor**  
**Houston, Texas 77002**

June 3, 2009

Mr. H Christopher Owings  
Assistant Director  
Division of Corporation Finance  
United States Securities and Exchange Commission  
100 F Street, N.E.  
Washington, D.C. 20549-0404

**Re: Duncan Energy Partners L.P. (the "Registrant")**  
**Form 10-K for the Fiscal Year Ended December 31, 2008**  
**Filed March 2, 2009**  
**File No. 001-33266**

Dear Mr. Owings:

In this letter, we are setting forth the response of the Registrant to the comments contained in the letter from the staff (the "Staff") of the Securities and Exchange Commission (the "Commission") dated May 29, 2009 (the "Comment Letter"), with respect to the above captioned filing. For your convenience, we have repeated the Staff's comments as set forth in the Comment Letter. The Registrant's response to each comment is set forth immediately below the text of the applicable comment.

Unless the context requires otherwise, references to "we," "us," "our," "Partnership," and similar expressions are intended to mean the business and operations of Duncan Energy Partners L.P. and its consolidated subsidiaries. References to "EPCO" mean EPCO, Inc.

[Annual Report on Form 10-K for the Fiscal Year Ended December 31, 2008](#)  
[Item 13. Certain Relationships and Related Transactions, and Director...., page 97](#)  
[Related Party Transactions, page 97](#)  
[Relationship with EPCO, page 100](#)

1. We reviewed your response to comment three in our letter dated May 11, 2009. In future filings please also disclose for each period for which you report compensation the amount of time devoted by each of your named executive officers to your business and that of your affiliates.

**Response**

We note your comment and will include in future filings the amount of time devoted by each named executive officer to our business and those of our affiliates for each period for which we report compensation.

[Item 15. Exhibits and Financial Statement Schedules, page 107](#)

2. We reviewed your response to comment four in our letter dated May 11, 2009. Please revise your proposed future disclosure to remove the statement that investors should not rely on the representations, warranties or other provisions in your exhibits as constituting or providing any factual disclosures about you, any state of affairs or other matters. We acknowledge that facts and circumstances regarding your current state of affairs may have changed from the date of such agreements. Please revise to refer investors

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to both the factual statements in the representations, warranties or other provisions in your exhibits as well as the disclosure in your public reports filed with us.

Response

In connection with this comment and previous comment four in your letter dated May 11, 2009, in future filings, we will not include either the prior disclaimer or the proposed revised disclaimer, or any similar disclaimers, in order to avoid any potential implication that the referenced agreements do not constitute public disclosure under the federal securities laws.

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In connection with responding to the Staff's comments, the Registrant acknowledges that:

§ it is responsible for the adequacy and accuracy of disclosures in its filings;

§ Staff comments or changes to disclosures in response to Staff comments do not foreclose the Commission from taking any action with respect to its filings; and

§ it may not assert Staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

Please direct any questions that you have with respect to the foregoing responses to the undersigned at (713) 381-6545 (direct line) or (713) 381-6938 (fax).

Regards,

/s/ Michael J. Knesek

Name: Michael J. Knesek

Title: Senior Vice President, Controller and  
Principal Accounting Officer of  
DEP Holdings LLC, general partner of  
Duncan Energy Partners L.P.

cc: Richard H. Bachmann  
W. Randall Fowler  
Stephanie Hildebrandt  
Michael Hanson  
David Buck (Andrews Kurth)  
Chris Wade

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