



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-0404

Mail Stop 3561

February 2, 2009

Mr. W. Randall Fowler
Principal Financial Officer
Enterprise GP Holdings L.P.
1100 Louisiana, 10th Floor
Houston, TX 77002

**Re: Enterprise GP Holdings L.P.
Form 10-K for the Fiscal Year Ended December 31 2007
Filed February 29, 2008
File No. 1-32610**

Dear Mr. Fowler:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Jennifer Thompson
Accounting Branch Chief