

May 4, 2022

R. Daniel Boss  
Executive Vice President  
Enterprise Products Partners L.P.  
1100 Louisiana Street, 10th Floor  
Houston, TX 77002

Partners L.P.

Year Ended December 31, 2021  
2022

Re: Enterprise Products  
Form 10-K for the  
Filed February 28,  
File No. 001-14323

Dear Mr. Boss:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

Division of Corporation Finance

Office of Energy & Transportation