

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

Mail Stop 3561

September 10, 2007

Michael J. Knesek Controller Enterprise GP Holdings L.P. 1100 Louisiana Street 10th Floor Houston, TX 77002

Re: Enterprise GP Holdings L.P.

Form 10-K for the Fiscal Year Ended December 31, 2006

Filed February 28, 2007

File No. 1-32610

Dear Mr. Knesek:

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

Sincerely,

William Choi Branch Chief