



DIVISION OF
CORPORATION FINANCE
MAIL STOP 7010

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-7010

January 22, 2007

Mr. Michael J. Knesek
Senior Vice President, Controller,
and Principal Accounting Officer of the GP
Enterprise Products Partners L.P.
2727 North Loop West
Houston, TX 77008

**Re: Enterprise Products Partners L.P.
Form 10-K for the Fiscal Year Ended December 31, 2005
Filed February 27, 2006
File No. 1-14323**

Dear Mr. Knesek:

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

Sincerely,

April Sifford
Branch Chief