By Facsimile and U.S. Mail

Edward E. Cohen Chief Executive Officer of the General Partner Atlas Pipeline Holdings, L.P. 1550 Coraopolis Heights Road Moon Township, PA 15108

Re: Atlas Pipeline Holdings, L.P.
Form 10-K for Fiscal Year Ended January 31, 2007
Filed March 3, 2008
File No. 1-32953
Atlas Pipeline Partners, L.P.
Form 10-K for Fiscal Year Ended January 31, 2007
Filed February 29, 2008
Form 8-K Filed September 14, 2007
File No.'s 1-14998

Dear Mr. Cohen:

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

Sincerely,

Michael Moran Accounting Reviewer