

Mail Stop 3561

April 25, 2008

Eugene V. N. Bissell  
President and Chief Executive Officer  
AmeriGas Partners, L.P.  
460 North Gulph Road  
King of Prussia, PA 19406

**Re: AmeriGas Partners, L.P.  
Form 10-K for Fiscal Year Ended September 30, 2007  
Filed November 29, 2007  
Form 10-Q for the Fiscal Quarter Ended December 31, 2007  
Filed February 8, 2008  
File No. 1-11071**

Dear Mr. Bissell:

We have completed our review of your Form 10-K for the fiscal year ended September 30, 2007 and have no further comments at this time.

Sincerely,

H. Christopher Owings  
Assistant Director

cc: Linda Griggs  
Morgan Lewis & Bockius