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January 19, 2007

Mr. H. Christopher Owings  
Assistant Director  
Division of Corporation Finance  
United States Securities and Exchange Commission  
450 Fifth Street, N.W.  
Washington, D.C. 20549

Re: **Duncan Energy Partners L.P.**  
Amendment No. 3 to Registration Statement on Form S-1  
Filed January 22, 2007  
File No. 333-138371

Dear Mr. Owings:

On behalf of Duncan Energy Partners L.P. (the "Registrant"), we are filing Amendment No. 3 to the above referenced registration statement (the "Registration Statement").

In this letter, we set forth the responses of the Registrant to the comments and requests for additional information contained in the letter from the staff (the "Staff") of the Securities and Exchange Commission (the "Commission"), dated January 19, 2007 (the "Comment Letter"), with respect to the above captioned filing. For your convenience, we have repeated the comments and requests for additional information as set forth in the Comment Letter. The Registrant's response to each comment or request is set forth immediately below the text of the applicable comment or request.

Information provided in this letter on behalf of the Registrant and its executive officers, directors and controlling persons has been provided to us by the Registrant.

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Amendment No. 2 to Form S-1

Unaudited Pro Forma Condensed Combined Financial Statements, page F-2

ProForma Adjustments and Assumptions, page F-7

Comment 1

Please explain to us why applying Staff Accounting Bulletin 1:B:3 results in an accretive impact to pro forma net income per limited partners unit for the year ended December 31, 2005 and the nine months ended September 30, 2006. Also, tell us and disclose why you have applied the impact of the contemplated distribution to owners to the limited partner units rather than Enterprise Products Partners ownership interests.

**Response:**

Upon further review, we have removed the last paragraph of Note (h) on page F-12 since the Predecessor financial statements do not reflect net income per unit data for the historical periods.

The impact of the contemplated distribution to owners has been presented as a reduction in ownership interest held by Enterprise Products Partners. After the \$411.2 million distribution, the Parent's interest in the Partnership is \$305.2 million.

Duncan Energy Partners Predecessor Financial Statements, page F-13

Comment 2

Please provide a pro forma balance sheet as of September 30, 2006 reflecting the distribution accrual (but not giving effect to the offering proceeds) alongside the historical balance sheet. Refer to SAB topic 1:B:3.

**Response:**

We acknowledge your comment and have provided the following supplemental information under Note (i) in our pro forma footnote disclosures. This information presents the pro forma effect that a distribution accrual would have had on the historical combined liabilities and equity of Duncan Energy Partners Predecessor at September 30, 2006 (before giving effect to the offering proceeds or other pro forma adjustments).

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The following table presents the pro forma impact on Duncan Energy Partners' Predecessor combined liabilities and equity as of September 30, 2006 had the distribution of \$411.2 million been accrued at that date:

	Duncan Energy Partners Predecessor — Historical	Pro Forma Accrual of Distribution Payable to Parent	Duncan Energy Partners Predecessor — Pro Forma Accrual of Distribution Payable to Parent
<b>Liabilities and Equity</b>			
<b>Current liabilities</b>			
Accounts payable and accrued expenses	\$ 74,409		\$ 74,409
Distribution payable to owners		\$ 411,232	\$ 411,232
Other current liabilities	9,582		9,582
Total current liabilities	83,991	411,232	495,223
<b>Other long-term liabilities</b>	1,033		1,033
<b>Equity</b>			
Owners' net investment	662,131	(411,232)	250,899
Total liabilities/owners' net investment	\$ 747,155	\$ —	\$ 747,155

The following table reconciles owners' net investment as shown in the preceeding table to the Parent's interest in the Partnership on an as adjusted pro forma basis at September 30, 2006 as presented in the Partnership's Unaudited Pro Forma Condensed Combined Balance Sheet:

Pro forma owners' net investment	\$250,899
Pro forma adjustment — Note (a)	52,520
Pro forma adjustment — Note (d)	1,814
As Adjusted Parent's interest in the Partnership	<u>\$305,233</u>

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Please direct any questions that you have with respect to the foregoing or with respect to the amended Registration Statement to the undersigned at (713) 220-4301.

Regards,

/s/ David C. Buck

David C. Buck

Enclosures

cc: Richard H. Bachmann (Registrant)