

Mail Stop 3561

August 19, 2009

John J. Sherman, Chief Executive Officer  
Inergy, L.P.  
Inergy Holdings, L.P.  
Two Brush Creek Boulevard, Suite 200  
Kansas City, Missouri 64112

**Re: Inergy, L.P.  
Form 10-K for Year Ended September 30, 2008  
Filed December 1, 2008  
File No. 0-32453**

**Inergy Holdings, L.P.  
Form 10-K for Year Ended September 30, 2008  
Filed December 1, 2008  
File No. 0-51304**

Dear Mr. Sherman:

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

Sincerely,

H. Christopher Owings  
Assistant Director

cc: Gillian A. Hobson, Esq.  
Vinson & Elkins L.L.P.  
Via Facsimile