



February 7, 2007

Securities and Exchange Commission  
100 F Street, N.E.  
Washington, D.C. 20549

Attention: Mr. H. Christopher Owings

Re: Targa Resources Partners LP  
Registration Statement on Form S-1 (File No. 333-138747)  
(the "Registration Statement")

Dear Ladies and Gentlemen:

In connection with the proposed offering of up to 19,320,000 common units, we wish to advise you that we, as a representative of the underwriters, hereby join the Partnership's request that the effective date of the above-captioned Registration Statement be accelerated so that the same will become effective on February 8, 2007 at 11:00 A.M., Eastern Daylight Time or as soon as practicable thereafter.

The following is supplemental information supplied under Rule 418(a)(7) and Rule 460 under the Securities Act of 1933:

- (i) Date of preliminary prospectus: February 1, 2007
- (ii) Dates of distribution: February 1, 2007 — February 6, 2007
- (iii) Number of prospective underwriters to whom the preliminary prospectus was furnished: 11
- (iv) Number of prospectuses so distributed: approximately 46,000
- (v) Compliance with Rule 15c2-8 under the Securities Exchange Act of 1934: Included in Master Agreement Among Underwriters of Salomon Smith Barney Inc. (now known as Citigroup Global Markets Inc.).

Very truly yours,

CITIGROUP GLOBAL MARKETS INC.  
GOLDMAN, SACHS & CO.  
UBS SECURITIES LLC  
MERRILL LYNCH, PIERCE, FENNER & SMITH INCORPORATED  
A.G. EDWARDS & SONS, INC.  
CREDIT SUISSE SECURITIES (USA) LLC  
LEHMAN BROTHERS INC.  
WACHOVIA CAPITAL MARKETS, LLC  
RAYMOND JAMES & ASSOCIATES, INC.  
RBC CAPITAL MARKETS CORPORATION  
SANDERS MORRIS HARRIS, INC.

By: CITIGROUP GLOBAL MARKETS INC.

By: /s/ John Cocchiarella  
Name: John Cocchiarella  
Title: Senior Vice President and Counsel