

Mail Stop 3561

March 26, 2010

James E. Ferrell  
Chief Executive Officer  
Ferrellgas Partners, L.P.  
7500 College Boulevard, Suite 1000  
Overland Park, KS 66210

**Re: Ferrellgas Partners, L.P.  
Ferrellgas Partners Finance Corp.  
Ferrellgas, L.P.  
Ferrellgas Finance Corp.  
Form 10-K for Fiscal Year Ended July 31, 2009  
Filed September 28, 2009  
Form 10-K/A for Fiscal Year Ended July 31, 2009  
Filed November 6, 2009  
File No. 1-11331**

Dear Mr. Ferrell:

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

Sincerely,

H. Christopher Owings  
Assistant Director