

UNITED STATES SECURITIES AND EXCHANGE COMMISSION WASHINGTON, D.C. 20549-4628

December 1, 2010

Mr. William W. Davis Chief Financial Officer CROSSTEX ENERGY, INC. CROSSTEX ENEGRGY, L.P. 2501 Cedar Springs Dallas, TX 75201

Re: CROSSTEX ENERGY, INC. & CROSSTEX ENERGY, L.P.

Form 10-K for the Fiscal Year Ended December 31, 2009

Filed March 1, 2010

Form 10-Q for the Fiscal Quarter Ended June 30, 2010

Filed August 6, 2010

Response Letter Dated November 9, 2010

File No. 0-50536 & 0-50067

Dear Mr. Davis:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

H. Roger Schwall Assistant Director