

August 4, 2004

Thomas A. Litz
314-552-6072
FAX 314-552-7072

VIA FEDERAL EXPRESS

Carolyn Sherman
Office of Chief Counsel
Division of Corporation Finance
Securities and Exchange Commission
450 Fifth Street, N.W.
Washington, D.C. 20549

Re: No-Action Letter Request Pursuant to Section 13(a) of the Securities Exchange Act of 1934 Relating To:

Enstar Income/Growth Program Five-A, L.P. (File No. 000-16779)
Enstar Income/Growth Program Five-B, L.P. (File No. 000-16789)
Enstar Income/Growth Program Six-A, L.P. (File No. 000-17687)
Enstar Income Program 1984-1, L.P. (File No. 000-13333)
Enstar Income Program II-2, L.P. (File No. 000-14505)
Enstar Income Program IV-1, L.P. (File No. 000-15704)
Enstar Income Program IV-2, L.P. (File No. 000-15706)
Enstar Income Program IV-3, L.P. (File No. 000-15686)¹

Ladies and Gentlemen:

We are writing on behalf of our clients, Enstar Income/Growth Program Five-A, L.P., Enstar Income/Growth Program Five-B, L.P., Enstar Income/Growth Program Six-A, L.P., Enstar Income Program 1984-1, L.P., Enstar Income Program II-2, L.P., Enstar Income Program IV-1, L.P., Enstar Income Program IV-2, L.P. and Enstar Income Program IV-3, L.P. (collectively, the "Enstar Partnerships"), to request your confirmation that the Staff of the Division of Corporation Finance (the "Staff") will not recommend that the Securities and Exchange Commission (the "Commission") take any enforcement action against the Enstar Partnerships, or its partners, if the Enstar Partnerships cease to comply with Section 13(a) of the Securities Exchange Act of 1934, as amended (the "Exchange Act"), except as to Current Reports on Form 8-K with respect to any material subsequent events occurring during the winding up of the Enstar Partnerships' affairs, including reports concerning the final termination of the Enstar Partnerships.

¹ This letter replaces our previous no-action letter requests dated October 30, 2003 and March 24, 2004, submitted on behalf of the Enstar Partnerships.

As further discussed below, the Enstar Partnerships have sold their operating assets and have ceased conducting any active business operations, the limited partnership interests of the Enstar Partnerships (“Units”) are not publicly or actively traded and, based upon published positions of the Staff in prior no-action letters in this area, limited Exchange Act reporting would be consistent with the protection of public investors.

FACTUAL INFORMATION

Background

The Enstar Partnerships were formed in the early to mid-1980’s to invest in cable television systems. These partnerships operated rural cable systems in Illinois, Missouri, Kentucky, North Carolina, South Carolina and Tennessee. In November 1999, Charter Communications, Inc. acquired Enstar Communications Corporation, the corporate general partner of the Enstar Partnerships (the “General Partner”), in connection with its acquisition of the cable television business operated by affiliates of Falcon Holding Group, L.P. and related entities. As a result, the General Partner became an indirect controlled subsidiary of Charter Communications, Inc. Each Enstar Partnership, other than Enstar Income Program 1984-1, L.P., also has another general partner, Robert T. Graff. Mr. Graff currently is retired and plays no active role in the Enstar Partnerships.

In 1999, the General Partner commenced a process of seeking purchasers for all of the cable television systems of the Enstar Partnerships. This effort was undertaken primarily because, based on its experience in the cable television industry, the General Partner concluded that generally applicable market conditions and competitive factors would increasingly make it extremely difficult for smaller operators of rural cable systems, such as the Enstar Partnerships, to effectively compete and be financially successful.

As a result of this process, Enstar Income/Growth Program Five-A, L.P. (“Enstar 5A”) and Enstar Income/Growth Program Five-B, L.P. (“Enstar 5B”) entered into two separate agreements dated September 30, 2002 and October 8, 2002 for the sale of their cable system assets in Kentucky. The buyers under these agreements were Access Cable Television, Inc. (“Access”) and Cumberland Cellular, Inc. (“Cumberland”), respectively. The only assets of Enstar 5A and Enstar 5B not covered by these purchase agreements were certain immaterial cable assets located in Pomme de Terre, Missouri. On October 8, 2002, Enstar 5A and Enstar 5B each filed a Current Report on Form 8-K to disclose that they had entered into the sale agreements with Access and Cumberland.

On November 8, 2002, each of the Enstar Partnerships entered into a sale agreement with Telecommunications Management, LLC (“Telecommunications”) to sell all of their cable system assets, including Enstar 5A’s and Enstar 5B’s remaining cable assets. Each of the Enstar Partnerships disclosed the execution of the sale agreement in their Quarterly Reports on Form 10-Q for the quarter ended September 30, 2002 filed thereafter.

In accordance with Regulation 14A promulgated under the Exchange Act, the Enstar Partnerships each filed preliminary consent solicitation statements on Schedule 14A in

November and December 2002 and definitive consent solicitation statements in February, March and July 2003, respectively (“Consent Statements”). The Consent Statements discussed, among other things, the reasons for and terms of the potential sale of assets and proposed a liquidation plan for each Enstar Partnership that the General Partner proposed for approval by the limited partners.

During that time, the Enstar Partnerships continued to publicly report material events relating to the transactions by filing Current Reports on Form 8-K. Enstar 5A and Enstar 5B filed Current Reports on Form 8-K on February 12, 2003 disclosing that they had entered into supplemental agreements with Access and Cumberland to reduce the purchase prices under the sale agreements due to developments—primarily continuing erosion in the number of subscribers—that occurred with respect to the applicable cable systems since the original sales agreements were executed. The Enstar Partnerships each filed Current Reports on Form 8-K reporting amendments to the sale agreement with Telecommunications on February 14, 2003, April 25, 2003 and June 9, 2003.

Each of the Enstar Partnerships received the requisite limited partner approval of the proposed system sales and liquidation plans. Enstar 5A and Enstar 5B closed the sale of their cable assets to Access and Cumberland on March 31, 2003 and publicly reported that sale in their Annual Reports on Form 10-K filed thereafter. At closing, Cumberland deposited \$250,000 of the purchase price into escrow until December 15, 2003 to provide funds for the payment of any indemnification to which Cumberland may be entitled under the sale agreement. Those proceeds have been distributed out of escrow to Enstar 5A and Enstar 5B, with interest. Similarly, Access deposited \$208,152 of its purchase price into escrow until October 1, 2003 to provide funds for the payment of any indemnification to which Access may be entitled following the closing. Prior to those escrowed funds being distributed to Enstar 5A and Enstar 5B, Access made a claim against the funds in the amount of \$11,000. Enstar 5A and Enstar 5B received the balance of the escrowed proceeds, with interest, on October 27, 2003.

The sale to Telecommunications of the remaining cable assets of the Enstar Partnerships was completed on September 12, 2003. Each Enstar Partnership disclosed the closing of the sale by filing a Current Report on Form 8-K on September 16, 2003. At closing, an aggregate of \$500,000 of the purchase price was deposited into escrow for a period of 13 months after closing to provide funds for the satisfaction of the Enstar Partnerships’ several obligations, which may be incurred to Telecommunications.

Trading History of Units

The Units have never been listed or traded on a public securities exchange or on any similar trading facility. Set forth below is the number of Units outstanding, and the number of limited partners of record, of each Enstar Partnership as of August 2, 2004:

<u>Partnership</u>	<u>Units Outstanding</u>	<u>Limited Partners of Record</u>
--------------------	--------------------------	---------------------------------------

Enstar Income/Growth Program Five-A, L.P.....	59,766	1,342
Enstar Income/Growth Program Five-B, L.P.....	59,830	1,208
Enstar Income/Growth Program Six-A, L.P.	79,818	1,777
Enstar Income Program 1984-1, L.P.	29,940	742
Enstar Income Program II-2, L.P.....	29,880	603
Enstar Income Program IV-1, L.P.	39,982	1,252
Enstar Income Program IV-2, L.P.....	39,848	832
Enstar Income Program IV-3, L.P.....	39,900	821

Gemisys Financial Services currently serves as the transfer agent for the Enstar Partnerships. Trades in the Units have been limited to sporadic transactions in an unregulated, informal secondary market. The General Partner believes that recent unsolicited offers to purchase Units have been made only by a few institutional holders whose intention was to purchase Units at a significant discount to their actual value with a view toward selling them at a substantially higher value or otherwise realizing greater value upon liquidation of the Enstar Partnerships.

Based on information provided by Gemisys Financial Services, set forth below are: (a) and the total number of transfers and the number of Units so transferred on a quarterly basis,² and (b) the number of transfers and the number of Units so transferred on a quarterly basis where the transfer involved sales of Units for consideration, in each case for the period July 1, 2001 to June 30, 2004:

Enstar Income/Growth Program Five-A, L.P.

Total Transfers

Transfers For Consideration

² The total number of transfers and the number of Units so transferred include sales for consideration and transfers involving no consideration. Transfers involving no consideration include, without limitation, transfers by gift, for estate planning purposes, intra-family transfers and transfers by operation of law.

<u>Period</u>	<u>Number of Transfers</u>	<u>Total Units Transferred</u>	<u>Number of Transfers</u>	<u>Total Units Transferred For Consideration</u>
July-September 2001	29	1,365	14	741
October-December 2001	21	647	15	559
January-March 2002	43	3,572	18	1,684
April-June 2002	26	1,454	21	2,043
June-September 2002	20	3,275	7	171
October-December 2001	26	7,242	1	4
January-March 2003	14	2,495	14	3,035
April-June 2003	12	375	1	120
July-September 2003	9	714	1	8
October-December 2003	13	241	1	80
January-February 2004	11	430	0	0
April-June 2004	6	114	0	0

Enstar Income/Growth Program Five-B, L.P.

<u>Period</u>	<u>Total Transfers</u>		<u>Transfers For Consideration</u>	
	<u>Number of Transfers</u>	<u>Total Units Transferred</u>	<u>Number of Transfers</u>	<u>Total Units Transferred For Consideration</u>
July-September 2001	19	1,275	6	703
October-December 2001	9	380	5	188
January-March 2002	19	3,341	8	805
April-June 2002	24	2,459	22	2,865
June-September 2002	15	1,739	3	94
October-December 2002	25	8,488	0	0
January-March 2003	10	375	6	2,975
April-June 2003	9	414	1	60
July-September 2003	8	328	0	0
October-December 2003	10	276	0	0
January-February 2004	10	643	0	0
April-June 2004	4	92	0	0

Enstar Income Program 1984-1, L.P.

<u>Total Transfers</u>	<u>Transfers For Consideration</u>
------------------------	------------------------------------

<u>Period</u>	<u>Number of Transfers</u>	<u>Total Units Transferred</u>	<u>Number of Transfers</u>	<u>Total Units Transferred For Consideration</u>
July-September 2001	6	240	2	58
October-December 2001...	2	320	1	300
January-March 2002	26	2,054	16	1,379
April-June 2002	6	2,609	0	0
June-September 2002	7	2,066	3	600
October-December 2002...	10	2,441	0	0
January-March 2003	13	1,709	5	1,494
April-June 2003	10	206	4	64
July-September 2003	4	54	0	0
October-December 2003...	3	50	0	0
January-February 2004	12	433	0	0
April-June 2004	5	52	0	0

Enstar Income/Growth Program Six-A, L.P.

<u>Period</u>	<u>Total Transfers</u>		<u>Transfers For Consideration</u>	
	<u>Number of Transfers</u>	<u>Total Units Transferred</u>	<u>Number of Transfers</u>	<u>Total Units Transferred For Consideration</u>
July-September 2001	20	791	15	536
October-December 2001 ...	33	764	30	865
January-March 2002	29	987	16	608
April-June 2002	29	581	13	358
June-September 2002	23	2,838	13	2,658
October - December 2002 .	22	5,426	2	769
January-March 2003	13	337	0	0
April-June 2003	8	239	0	0
July-September 2003	14	334	1	20
October-December 2003 ...	15	335	0	0
January-February 2004	8	235	0	0
April-June 2004	12	174	0	0

Enstar Income Program II-2, L.P.

<u>Total Transfers</u>	<u>Transfers For Consideration</u>
------------------------	------------------------------------

<u>Period</u>	<u>Number of Transfers</u>	<u>Total Units Transferred</u>	<u>Number of Transfers</u>	<u>Total Units Transferred For Consideration</u>
July-September 2001	9	340	2	8
October-December 2001....	10	849	0	0
January-March 2002	29	1,190	29	1,499
April-June 2002	7	122	3	28
June-September 2002	10	2,108	5	1,373
October-December 2002....	14	2,551	0	0
January-March 2003	8	375	7	939
April-June 2003	6	121	1	8
July-September 2003	3	49	1	28
October-December 2003....	1	60	0	0
January-February 2004	3	108	0	0
April-June 2004	2	68	0	0

Enstar Income Program IV-1. L.P.

<u>Period</u>	<u>Total Transfers</u>		<u>Transfers For Consideration</u>	
	<u>Number of Transfers</u>	<u>Total Units Transferred</u>	<u>Number of Transfers</u>	<u>Total Units Transferred For Consideration</u>
July-September 2001	18	1,022	8	860
October-December 2001	26	805	18	635
January-March 2002	13	330	6	214
April-June 2002	34	2,398	20	264
June-September 2002.....	16	577	7	2,141
October-December 2002....	14	266	1	8
January-March 2003	15	1,885	1	1,538
April-June 2003	13	205	3	38
July-September 2003	13	262	1	18
October-December 2003....	9	319	0	0
January-February 2004	8	160	0	0
April-June 2004	14	396	0	0

Enstar Income Program IV-2, L.P.

<u>Total Transfers</u>	<u>Transfers For Consideration</u>
------------------------	------------------------------------

<u>Period</u>	<u>Number of Transfers</u>	<u>Total Units Transferred</u>	<u>Number of Transfers</u>	<u>Total Units Transferred For Consideration</u>
July-September 2001	12	371	8	860
October-December 2001 ..	24	829	18	635
January-March 2002	12	563	6	214
April-June 2002	23	1,997	20	264
June-September 2002.....	12	649	7	2,141
October-December 2002..	14	1,064	1	40
January-March 2003	10	1,978	2	,715
April-June 2003	7	88	2	40
July-September 2003	4	53	0	0
October-December 2003..	3	64	0	0
January-February 2004	1	27	0	0
April-June 2004	6	72	0	0

Enstar Income Program IV-3, L.P.

<u>Period</u>	<u>Total Transfers</u>		<u>Transfers For Consideration</u>	
	<u>Number of Transfers</u>	<u>Total Units Transferred</u>	<u>Number of Transfers</u>	<u>Total Units Transferred For Consideration</u>
July-September 2001	8	224	7	158
October-December 2001....	17	394	11	352
January-March 2002	10	364	4	68
April-June 2002	7	182	2	48
June-September 2002	18	3,973	11	2,764
October-December 2002....	11	3,572	0	0
January-March 2003	7	96	5	1,338
April-June 2003	5	320	0	0
July-September 2003	5	253	1	125
October-December 2003....	7	195	0	0
January-February 2004	8	144	0	0
April-June 2004	8	454	0	0

Since the closing of the sale of the Enstar Partnerships' remaining operating assets to Telecommunications, it has been the General Partner's policy not to permit the sale, assignment, transfer or exchange of any Units except for estate planning, gift and intra-family transfers. Since the closing of such sale in September 2003, there have been no third party transfers of Units (except for transfers allowed in accordance with these policies) with the exception of one

isolated transfer of 80 Units of Enstar Income Growth Program Five-A which was permitted because the limited partners that held the Units had dissolved and were in the process of liquidating. This liquidation necessitated a transfer of the Units since the party then holding the Units would not exist after the liquidation. The transfer was not for any consideration and was part of the liquidation. As discussed more fully below under "Discussion," the Enstar Partnerships will undertake to adopt further limits to this policy to prohibit all transfers of Units, except for transfers by operation of law. The Enstar Partnerships will further undertake not to take any action intended to facilitate or enable the limited partners to transfer Units in contravention of this policy.

Under Section 12.2 of the limited partnership agreements of the Enstar Partnerships ("Partnership Agreements"), the General Partner, in its sole discretion, may prohibit the substitution of assignees of Units as limited partners, although the Partnership Agreements do not affirmatively permit the General Partner to prohibit assignments of economic interests. In order to prohibit all transfers (including assignments of economic interests) the Partnership Agreement would need to be amended which would require that the Enstar Partnerships solicit consents pursuant to a Schedule 14A consent solicitation statement. In light of the limited trading activity of the Units, the General Partner determined that it would not be in the best interests of the limited partners to solicit consents and to incur such a cost (which would reduce the net cash distributable to the limited partners). The General Partner undertakes to communicate the policy adopted by the General Partner to the limited partners who request a transfer. In addition, the Enstar Partnerships will disclose that policy in a Form 8-K filed by each Enstar Partnership and will notify limited partners of the policy by mail immediately following receipt by the Enstar Partnerships of a reply letter from the Staff indicating that the Staff will grant the relief requested herein.

Dissolution and Liquidation

Each Enstar Partnership is now in the process of determining any remaining liabilities for which reserves must be established in connection with its winding up and final liquidation. In this regard, each Enstar Partnership has certain contractual indemnification obligations pursuant to the sale agreements with Access, Cumberland and Telecommunications.

The sale agreement with Telecommunications provides that the representations and warranties of the Enstar Partnerships will survive that closing until October 13, 2004. In addition, indemnification obligations arising from claims relating to liabilities retained by the Enstar Partnerships or relating to a breach of covenants will survive the closings with Access, Cumberland and Telecommunications indefinitely. Indemnification obligations arising from certain representations and warranties relating to title to assets, taxes, authority and environmental matters will survive the closings for the duration of the applicable statute of limitations period. Furthermore, each Enstar Partnership may have other obligations to indemnify its General Partner which survive pursuant to the terms of its Partnership Agreement. As of the date of this letter, no such indemnity claims have been made against any Enstar Partnership other than a claim for \$11,000 made by Access, which was paid from escrowed funds. However, the General Partner cannot predict whether any such claim will be asserted in the future.

In addition, following the sale of their assets, the Enstar Partnerships' remaining assets (other than cash reserves to pay for continuing expenses during the winding-up process and cash reserved for estimated future liabilities) consist only of: (a) their rights to receive the escrowed proceeds deposited as the result of the sale of assets to Telecommunications; and (b) their rights to receive indemnification from Telecommunications for claims asserted against the Enstar Partnerships following closing which result from breaches of representations, warranties or covenants by Telecommunications. The escrow of a portion of the proceeds from the sale of assets to Telecommunications will expire on October 13, 2004. The Enstar Partnerships' right to receive indemnification for breaches of representations and warranties by Telecommunications also will expire on October 13, 2004. Enstar 5A's and Enstar 5B's right to receive indemnification for breaches of representations and warranties by Access and Cumberland expired as of October 1, 2003 and December 31, 2003, respectively.

These assets require no active management. Pursuant to the terms of the Partnership Agreements, the General Partner no longer is eligible to receive additional management fees from the Enstar Partnerships since those management fees were based on a percentage of the gross receipts from the active operations of the Enstar Partnerships' cable systems assets.

Enstar 5A and Enstar 5B made initial distributions of proceeds from the Access and Cumberland sales to their limited partners around July 30, 2003 in the amount of \$76 per Unit. The other Enstar Partnerships made initial distributions of proceeds from the sale to Telecommunications in November 2003 in the following amounts per Unit:

<u>Partnership</u>	<u>Amount</u>
Enstar Income/Growth Program Six-A, L.P.	\$ 18
Enstar Income Program 1984-1, L.P.	55
Enstar Income Program II-2, L.P.	115
Enstar Income Program IV-1, L.P.	72
Enstar Income Program IV-2, L.P.	74
Enstar Income Program IV-3, L.P.	47

The Consent Statements set forth estimates of the extent to which limited partners may receive a second distribution at a later date. If funds are available for a second distribution, the Enstar Partnerships intend to make the final distribution shortly after the date that all escrow funds have been distributed to the Enstar Partnerships, which is scheduled to occur on October 13, 2004. Nevertheless, as disclosed in the Consent Statements, the Enstar Partnerships can give no assurance of the actual amounts, if any, to be distributed.

Enstar 5A and Enstar 5B made final distributions to their limited partners around July 2, 2004 of \$30.84 and \$30.54, respectively. The General Partner determined it to be in the best interests of the limited partners of Enstar 5A and Enstar 5B to allow those two partnerships to make final distributions to their limited partners, despite the fact that the escrow funds allocated to those partnerships are not scheduled to be distributed until October 13, 2004. In previous communications with limited partners, Enstar 5A and Enstar 5B advised their limited partners that final liquidation distributions would be made to the limited partners in the second quarter of 2004. Since the limited partners had expectations of receiving final distributions at that time, the

General Partner advanced to Enstar 5A and Enstar 5B the full amount held in escrow for those partnerships, allowing the partnerships to make final distributions. The General Partner will receive the actual amount of escrow funds from the escrow account when the escrow account is distributed in repayment of amounts advanced to Enstar 5A and Enstar 5B. The General Partner will bear the risk of any claims made by Telecommunications against the escrow account prior to its termination.

Enstar 5A and Enstar 5B are in the process of completing their liquidation and termination. The General Partner anticipates that the termination process for these two limited partnerships, including the filing of Forms 15 terminating their Exchange Act reporting obligations, will shortly be completed. Pending the completion of this process, we respectfully request the Staff to grant the requested relief with respect to all of the Enstar Partnerships, including Enstar 5A and Enstar 5B.

Each of the Enstar Partnerships is organized under the laws of the State of Georgia and governed by Georgia's Revised Uniform Limited Partnership Act (the "Partnership Act"). Section 14-9-801 of the Partnership Act provides that a limited partnership may be dissolved upon circumstances designated in the limited partnership agreement. The Partnership Agreement of each Enstar Partnership, except Enstar Income Program 1984-1, L.P., provides that the limited partnership may be terminated and dissolved (among other events) upon: (a) the disposition of all assets and any debt instruments or notes accepted by the partnership incident to such disposition; or (b) the consent and agreement of limited partners holding more than 50% of the outstanding Units. The Partnership Agreement of Enstar Income Program 1984-1, L.P. provides that the partnership may be dissolved upon the consent and agreement of the limited partners holding more than 50% of the outstanding Units. The requisite number of limited partners approved the plans of liquidation as set forth in the Consent Statements.

However, §14-9-803 of the Partnership Act provides that a partnership is not terminated upon dissolution. After dissolution, the general partners are charged with winding up the limited partnership's affairs. Section 14-9-203 of the Partnership Act provides that a limited partnership may file a certificate with the State of Georgia to cancel the limited partnership's existence only after its debts, liabilities and obligations have been paid and discharged, or adequate provision therefor has been made, and all remaining property and assets of the limited partnership have been distributed to the partners. As such, the Enstar Partnerships will not be liquidated or terminated until after: (a) the expiration of their indemnification obligations;³ (b) they have received the escrowed proceeds; and (c) any final distributions are made to limited partners.

³ As described previously, certain indemnification obligations extend until expiration of the applicable statute of limitations or continue indefinitely. Section 14-9-203 of the Partnership Act allows cancellation and termination of the Enstar Partnerships despite continuing liabilities as long as adequate provision is made for such liabilities. If a limited partnership is cancelled and additional liabilities arise following such cancellation, creditors may pursue those claims against the general partners pursuant to Section 14-9-203 of the Partnership Act. Thus, after receipt of the escrow proceeds, the General Partner will make provision for additional reserves for anticipated obligations, if any, and subsequently distribute remaining assets to the partners. The Enstar Partnerships will thereafter be terminated and cancelled. Creditors may pursue claims against the General Partner to the extent claims exceed any provision for reserves.

The requirement that a Georgia limited partnership maintain an existence following dissolution creates difficulties in accomplishing the timely termination of the Enstar Partnerships' reporting obligations under Section 15(d) of the Exchange Act. Under Exchange Act Rule 12h-3, a reporting company may suspend its duty to file reports required by Section 13(a) of the Exchange Act if: (1) it has less than 300 shareholders of record, or (2) if it has less than 500 shareholders of record and has had assets valued at not more than \$10 million at the end of its preceding three fiscal years. As set forth above, each Enstar Partnership has more than 500 limited partners of record. The Enstar Partnerships are therefore not currently eligible to file a Form 15 to terminate their filing obligations under the Exchange Act.

Thus, but for the ownership of their remaining non-operating assets and their indemnification obligations, the Enstar Partnerships, currently in liquidation, would otherwise be able to liquidate and terminate under the terms of their Partnership Agreements and under the Partnership Act. In any event, from now until they are able to terminate under the terms of their Partnership Agreements and the Partnership Act, the Enstar Partnerships will not conduct any active business operations and will only take actions that are required to further their own winding up.

The Enstar Partnerships' liquidation and termination (other than Enstar 5A and Enstar 5B) is anticipated to occur promptly after the receipt of the remaining escrow proceeds from the sale to Telecommunications and final distributions are made to the limited partners. The General Partner estimates that this will occur no later than December 31, 2004. As discussed above, the liquidation and termination of Enstar 5A and Enstar 5B is expected to be completed shortly.

Communications with Limited Partners

Each Enstar Partnership undertakes to file Current Reports on Form 8-K when and as necessary to publicly disclose all material events relating to its winding-up and termination. Pursuant to Section 7.2 of its Partnership Agreement, each Enstar Partnership will continue to be obligated to provide annual reports to its limited partners. As required by the Partnership Agreement, the annual report will contain, among other items, audited financial statements prepared in accordance with generally accepted accounting principles. In addition to the foregoing, each Enstar Partnership will file a Current Report on Form 8-K upon its liquidation in order to announce the liquidation of the partnership and the termination of its existence. Each Enstar Partnership also will file a Form 15 upon liquidation to terminate its reporting obligations.

Furthermore, each Enstar Partnership has authorized us to represent to the Staff on its behalf that it is current in its reporting obligations under the Exchange Act for more than the past three years.

RELIEF SOUGHT

Due to the number of limited partners in the Enstar Partnerships, the Enstar Partnerships have not been eligible to file Forms 15 to suspend their reporting obligations under the Exchange Act. To date, the Enstar Partnerships are current in meeting their reporting requirements under

the Commission's rules. However, because of: (a) the lack of active business operations by the Enstar Partnership; (b) the absence of trading activity in the Units of the Enstar Partnership; and (c) the dissolution of the Enstar Partnerships as a result of the sale of all of their assets, the Enstar Partnerships believe that the continued filing of all such reports no longer serves any useful purpose. Moreover, the continued filing of such reports would be an unreasonable effort and expense because the primary effect of filing of such reports would be to reduce future distributions to limited partners.

While the General Partner acknowledges that under the Partnership Agreements the Enstar Partnerships continue to be obligated for the expense of an annual audit, it estimates that the Enstar Partnerships would each incur additional annual expenses of approximately \$13,750 in accounting, printing, legal and miscellaneous expenses if it were to continue to be obligated to file Exchange Act reports for the entities in liquidation. Regardless of the actual amount of the additional expense, on behalf of the Enstar Partnerships we respectfully submit that any incremental cost to the partnerships does not serve the interests of the limited partners nor does it increase the protection of investors.

For these reasons and in the view of the Staff's prior no-action positions (discussed below), the Enstar Partnerships respectfully request the Staff to confirm that it will not take enforcement actions against the Enstar Partnerships or the General Partner and its officers, if the Enstar Partnerships suspend filing Forms 10-K and 10-Q and undertake to file Forms 8-K when and as necessary to publicly disclose all material events relating to the winding-up and termination of the Enstar Partnerships and Forms 15 to report the termination of their existence.

DISCUSSION

Under Exchange Act Release No. 34-9660 (June 30, 1972) the Commission has allowed the modification of Exchange Act reporting obligations where the issuer, like the Enstar Partnerships, has ceased or severely curtailed its operations and such relief is not inconsistent with the protection of public investors. In determining whether the requested relief is consistent with the protection of investors, the release notes that the Commission will consider the nature and extent of the trading in the securities of the issuer. The Commission also has conditioned the modification of Exchange Act reporting obligations on a determination that full compliance would entail unreasonable effort or expense in light of the potential benefits of such reporting.

In several no-action letters issued in this area, the Staff has taken a position that it will not recommend enforcement action against an issuer which is otherwise current in its Exchange Act reporting obligations, or its officers and directors, where the filing of Forms 10-Q and 10-K is suspended but the issuer undertakes to disclose to public investors any material developments relating to its winding up and liquidation on Form 8-K. In particular, the Commission's grant of relief in *Cambridge Advantaged Properties II Ltd. Partnership* (available February 6, 2002) is almost directly applicable to the facts involving the Enstar Partnerships. In *Cambridge*, the subject partnership had recently sold all of its operating assets but was required to wait for realization of its remaining assets before being able to complete its liquidation and termination.

As with the Enstar Partnerships, the *Cambridge* partnership had no securities listed or traded on a securities exchange or organized securities market. Further, *Cambridge* is similar to the Enstar Partnerships in that the partnership agreement involved in *Cambridge* allowed the limited partners to freely assign the underlying economic interest in their Units (subject to limited conditions), but gave the general partner sole discretion as to whether or not to consent to admitting any assignee as a limited partner. The General Partner of the Enstar Partnerships, like the general partner in *Cambridge*, has adopted a policy prohibiting transfers of ownership on the records of the partnership to the extent such discretion is granted to the General Partner, except for limited types of transfers.⁴ This policy is currently being enforced as to any transfer requested following the sale of operating assets to Telecommunications and such policy will be formally communicated in a mailing to limited partners promptly after receipt of the relief requested herein. *See also, ML-Lee Acquisition Fund II, L.P. (available March 17, 2003); and RWB Medical Income Properties 1 Limited Partnership, RWB Medical Income Properties 2A Limited Partnership, and RWB Medical Income Properties 2B Limited Partnership (available May 12, 1998).*

We believe that the relief requested by the Enstar Partnerships is entirely consistent with the position taken by the Staff in other no-action letters dealing with similar circumstances as follows:

- the Enstar Partnerships no longer conduct any active business operations;
- historically, there has been only limited trading in the Units, the Units have never been listed or traded on a public securities exchange or on any similar trading facility, and the General Partner has adopted a policy (which will be formally communicated to limited partners in a subsequent mailing) and disclosed in the upcoming Form 10-K prohibiting transfers of ownership on the records of the Enstar Partnerships except in certain limited circumstances;
- the General Partner has informed Gemisys Financial Services, the transfer agent for the Enstar Partnerships, of its policy prohibiting transfers of ownership on the records of the Enstar Partnerships;
- each Enstar Partnership's only remaining activity is acting as a caretaker of its residual assets, monitoring its remaining indemnification responsibilities and completing the liquidation and distribution of its net assets to the limited partners;
- each Enstar Partnership undertakes to adopt a policy to prohibit all transfers of Units except for transfers by operation of law;

⁴ The policy adopted by the general partner in *Cambridge* allowed transfers for estate planning, gift and intra-family purposes. The policy undertaken to be adopted by the General Partner of the Enstar Partnerships would only allow transfers by operation of law.

- each Enstar Partnership undertakes to disclose that policy in a Form 8-K filed by each Enstar Partnership and in a notice mailed to limited partners immediately following receipt by the Enstar Partnerships of a reply letter from the Staff indicating that the Staff will grant the relief requested herein; provided, that with respect to Enstar 5A and Enstar 5B, each partnership will disclose that policy in a Form 8-K and in a notice mailed to limited partners only if such partnership has not filed a Form 15 terminating its reporting obligations under the Exchange Act prior to the receipt of a reply letter from the Staff indicating that the Staff will grant the relief requested herein;
- each Enstar Partnerships undertakes not to take any action intended to facilitate or enable limited partners to transfer Units in contravention of the foregoing policy;
- each Enstar Partnership undertakes to file with the Commission a Form 8-K with respect to any material subsequent events occurring during the winding up of its affairs, including reports concerning its final termination and liquidation, and will continue to provide annual reports to its limited partners as required by its Partnership Agreement; and
- each Enstar Partnerships will file a Form 15 to terminate its Exchange Act reporting obligations, when permitted to do so.

For all of the foregoing reasons, the Enstar Partnerships believe that the requested relief is consistent with the protection of investors. In this regard, the Enstar Partnerships believe that the expense of continuing to prepare regular reports on Forms 10-K and 10-Q will not benefit the limited partners and will reduce the funds otherwise available to distribute to those partners. In lieu of these reports, the Enstar Partnerships will provide relevant information to investors through Current Reports on Form 8-K as to material events relating to their liquidation and winding-up. The Enstar Partnerships will have no additional material information to communicate to investors due to their complete lack of business operations and operating assets. Therefore, continued compliance with Section 13 reporting requirements would be of no interest or benefit to the Enstar Partnerships' limited partners or to investors generally.

* * *

Seven additional copies of this letter are enclosed. Please acknowledge receipt of this letter by stamping the enclosed copy and returning it to the undersigned in the enclosed self-addressed, stamped envelope.

If you have any questions or require additional information, please contact me at (314) 552-6072 or Kim Eilerts at (314) 552-6172. If you preliminarily determine that you are disinclined to grant the requested relief, we would very much appreciate the opportunity to discuss with you, in advance of your finalizing your position, any additional information you may require or conditions which you might consider imposing in connection with a favorable determination.

We thank you for the Staff's continuing courtesies.

Very truly yours,

Thompson Coburn LLP

By:

Thomas A. Litz, Esq.

cc: Curt Shaw, Esq.
Shannon Dunham, Esq.
Enstar Communications Corporation